

Executive Summary - Township of Southgate

Socio-Economic Factors

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

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

Socio-Economic Factors	Total Survey		
	Southgate	Average	Bruce/Grey
2021 Population Density per sq. km.	12	539	166
2011-2016 Population Increase %	2.3%	4.9%	2.0%
2020 Building Construction Value per Capita	\$ 8,435	\$ 3,763	\$ 5,896
2021 Estimated Average Household Income	\$ 95,490	\$ 109,551	\$ 102,544
2021 Weighted Median Value of Dwelling	\$ 260,474	\$ 370,531	\$ 294,853
2021 Unweighted Assessment per Capita	\$ 181,944	\$ 175,655	\$ 206,214
2021 Weighted Assessment per Capita	\$ 126,693	\$ 176,674	\$ 187,913

Financial Indicators

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

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

The tables on the following page provide highlights from this section of the report.

Sustainability

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

2020 Sustainability Indicators	Southgate	Total Survey Average
Financial Position per Capita	\$ 482	\$ 848
Tax Asset Consumption Ratio	39.1%	43.9%
Net Financial Liabilities Ratio	(0.3)	(0.6)

Vulnerability

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

2020 Vulnerability Indicators	Southgate	Total Survey Average
Reserves		
Tax Reserves (less WWW) as % of Taxation	77.8%	88.7%
Tax Reserves as % of Own Source Revenues	61.7%	69.8%
Tax Reserves / Capita	\$ 755	\$ 912
Debt		
Tax Debt Charges as % of Own Source Revenue:	4.7%	4.2%
Total Debt Outstanding / Capita	\$ 588	\$ 685
Tax Debt Outstanding / Capita	\$ 166	\$ 457
Debt Outstanding per Own Source Revenue	41.2%	37.1%
Debt to Reserve Ratio	0.5	0.7

Flexibility

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

2020 Flexibility Indicators	Southgate	Total Survey Average
Taxes Receivable as % of Taxes Levied	16.2%	6.2%
Rates Coverage Ratio	107.8%	91.8%

Analysis of Net Municipal Levy per Capita and per Assessment

In order to better understand the relative tax position for a municipality, another measure that has been included in the study is a comparison of net municipal levies on a per capita and per \$100,000 basis. This measure indicates the total net municipal levy needed to provide services to the municipality. This analysis does not indicate value for money or the effectiveness in meeting community objectives. Net municipal expenditures per capita may vary as a result of:

- Different service levels
- Variations in the types of services
- Different methods of providing services
- Different residential/non-residential assessment composition
- Varying demand for services
- Locational factors
- Demographic differences
- Socio-economic differences
- Urban/rural composition differences
- User fees 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 2021 municipal levy by-laws and the 2021 estimated populations.

2021	Southgate	Total Survey		Bruce/Grey
		Average		
Net Municipal Levy per Capita	\$ 1,456	\$ 1,695	\$	1,887
Net Municipal Levy per \$100,000 Unweighted CVA	\$ 800	\$ 1,098	\$	1,003

User Fees

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

2021 Fees	Southgate	Total Survey		Bruce/Grey
		Average		
Development Charges - Single Detached	\$ 29,184	\$ 40,217	\$	17,395
Residential Building Permit Fee	\$ 1,079	\$ 2,394	\$	1,701

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.

2021 Tax Ratios	Total Survey	
	Southgate	Average
Multi-Residential	1.4412	1.7370
Commercial (Residual)	1.2969	1.6777
Industrial (Residual)	1.8310	2.1399

Taxes and Comparison of Relative Taxes

The purpose of this section of the report is to undertake “like” property comparisons across each municipality and across various property types. In total there are 12 property types in the residential, multi-residential, commercial and industrial classes. There are many reasons for differences in relative tax burdens across municipalities and across property classes including, but not limited to:

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

2021 Property Taxes	Total Survey			
	Southgate	Average	Bruce/Grey	
Detached Bungalow	\$ 2,705	\$ 3,613	\$ 2,780	
2 Storey Home	\$ 4,046	\$ 4,781	\$ 4,293	
Senior Executive Home	N/A	\$ 6,657	\$ 6,642	
Walk Up Apartment (per Unit)	\$ 793	\$ 1,440	\$ 898	
Mid/High Rise (per Unit)	N/A	\$ 1,868	\$ 1,859	
Neigh. Shopping (per sq. ft.)	N/A	\$ 3.72	\$ 2.45	
Office Building (per sq. ft.)	N/A	\$ 3.05	\$ 2.45	
Hotels (per Suite)	N/A	\$ 1,595	\$ 1,772	
Motels (per Suite)	N/A	\$ 1,208	\$ 1,020	
Industrial Standard (per sq. ft.)	\$ 0.64	\$ 1.56	\$ 0.81	
Industrial Large (per sq. ft.)	N/A	\$ 1.10	\$ 0.76	
Industrial Vacant Land (per Acre)	\$ 1,048	\$ 4,533	\$ 775	

Comparison of Water and Sewer User Costs

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

2021 Water/Sewer Cost of Service	Total Survey		
	Southgate	Average	Bruce/Grey
Residential - 200 m ³	\$ 1,467	\$ 1,174	\$ 1,371
Commercial - 10,000 m ³	\$ 34,399	\$ 38,533	\$ 34,571
Industrial - 30,000 m ³	\$ 105,101	\$ 111,207	\$ 100,622
Industrial - 100,000 m ³	\$ 331,583	\$ 359,743	\$ 326,430
Industrial - 500,000 m ³	\$ 1,600,000	\$ 1,779,386	\$ 1,597,143

2021 Property Taxes and Water/Wastewater Costs as a % of Income

This section of the report provides a comparison of the availability of gross household income to fund municipal services on a typical household. This provides a measure of affordability within each community.

2021 Affordability Indicators	Total Survey		
	Southgate	Average	Bruce/Grey
Property Taxes as a % of Household Income	3.5%	3.8%	3.6%
Water/Sewer + Taxes as a % of Household Income	5.1%	4.9%	4.9%

Economic Development Programs

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

BMA

Management Consulting Inc.

Municipal Study 2021



Table of Contents

	EXECUTIVE SUMMARY	
1	INTRODUCTION	1
2	SOCIO-ECONOMIC INDICATORS	5
3	FINANCIAL INDICATORS	62
4	REVENUE/EXPENDITURE ANALYSIS	124
5	SELECT USER FEES & REVENUE INFORMATION	246
6	TAX POLICIES	278
7	COMPARISON OF RELATIVE TAXES	288
8	COMPARISON OF WATER/SEWER COSTS	385
9	AVERAGE MUNICIPAL BURDEN AS A % OF INCOME	457
10	ECONOMIC DEVELOPMENT PROGRAMS	472



Executive Summary

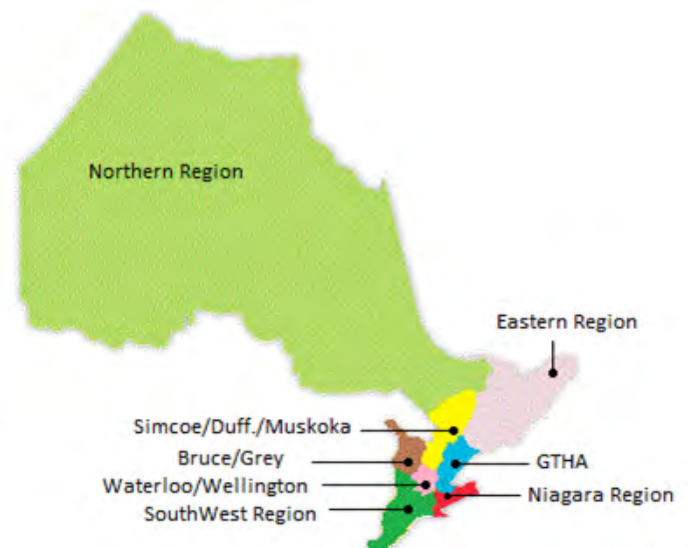
SECTION 1: Introduction

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.

114 Ontario municipalities, representing approximately 86% of the population

Populations	Number of Municipalities
100,000 or greater	26
30,000 - 99,999	34
15,000 - 29,999	21
0 - 14,999	33
Total	114



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

- 2021 Current Value Assessment
- 2021 Tax Policies
- 2021 Levy By-laws
- 2021 Development Charges
- 2021 Water/Sewer Rates
- 2020 FIRs
- 2021 User Fees
- Economic Development Programs

2021 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
Aylmer	Bracebridge	Aurora	Ajax
Brock	Brockville	Belleville	Barrie
Central Elgin	Collingwood	Brant	Brampton
Chatsworth	Essex	Bruce County	Brantford
Dryden	Huntsville	Caledon	Burlington
Elliot Lake	Kenora	Centre Wellington	Cambridge
Erin	King	Cornwall	Chatham-Kent
Espanola	Lincoln	Dufferin County	Clarington
Georgian Bluffs	Middlesex Centre	East Gwillimbury	Durham Region
Gravenhurst	Niagara-on-the-Lake	Elgin County	Essex County
Grey Highlands	Owen Sound	Fort Erie	Greater Sudbury
Guelph-Eramosa	Pelham	Georgina	Grey County
Hanover	Port Colborne	Grimsby	Guelph
Ingersoll	Prince Edward County	Haldimand	Halton Region
Kincardine	Saugeen Shores	Halton Hills	Hamilton
Lambton Shores	Scugog	Innisfil	Kingston
Mapleton	Springwater	Lakeshore	Kitchener
Meaford	Strathroy-Caradoc	Muskoka District	London
Minto	Thorold	New Tecumseth	Markham
North Dumfries	Tillsonburg	Newmarket	Middlesex County
North Middlesex	West Lincoln	Niagara Falls	Milton
North Perth		Norfolk	Mississauga
Parry Sound		North Bay	Niagara Region
Puslinch		Orangeville	Oakville
South Bruce Peninsula		Orillia	Oshawa
Southgate		Peterborough	Ottawa
Tay		Pickering	Peel Region
The Blue Mountains		Quinte West	Simcoe County
Tiny		Sarnia	St. Catharines
Wainfleet		Sault Ste. Marie	Thunder Bay
Wellesley		St. Thomas	Toronto
Wellington North		Stratford	Vaughan
West Grey		Timmins	Waterloo
		Welland	Waterloo Region
		Wellington County	Whitby
		Whitchurch-Stouffville	York Region
		Wilmot	
		Windsor	
		Woolwich	

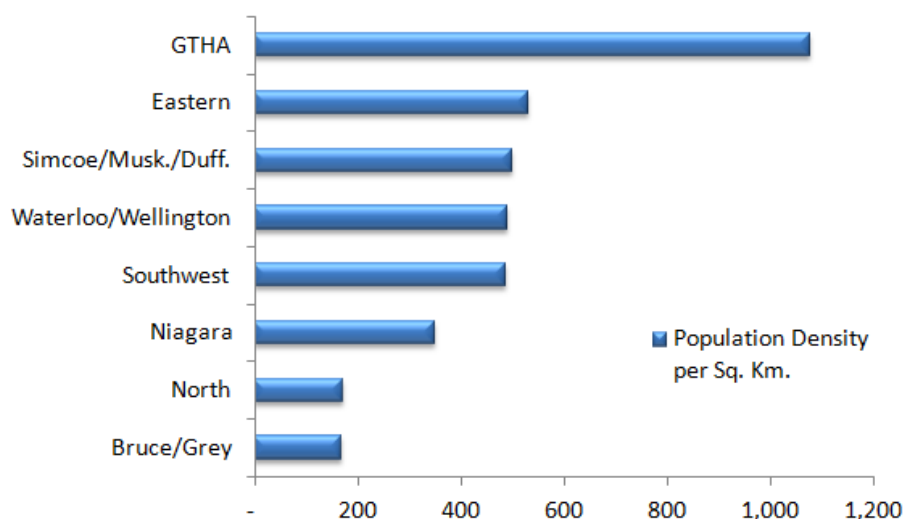
SECTION 2: Socio-Economic Indicators

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.



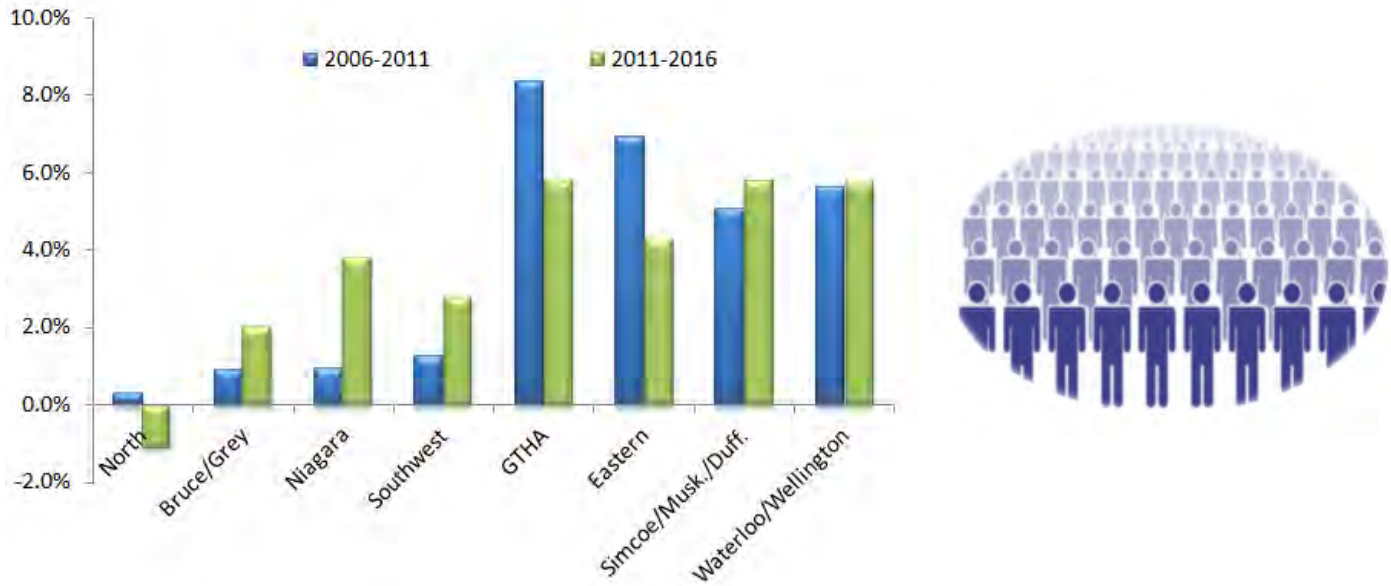
Land Density

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.



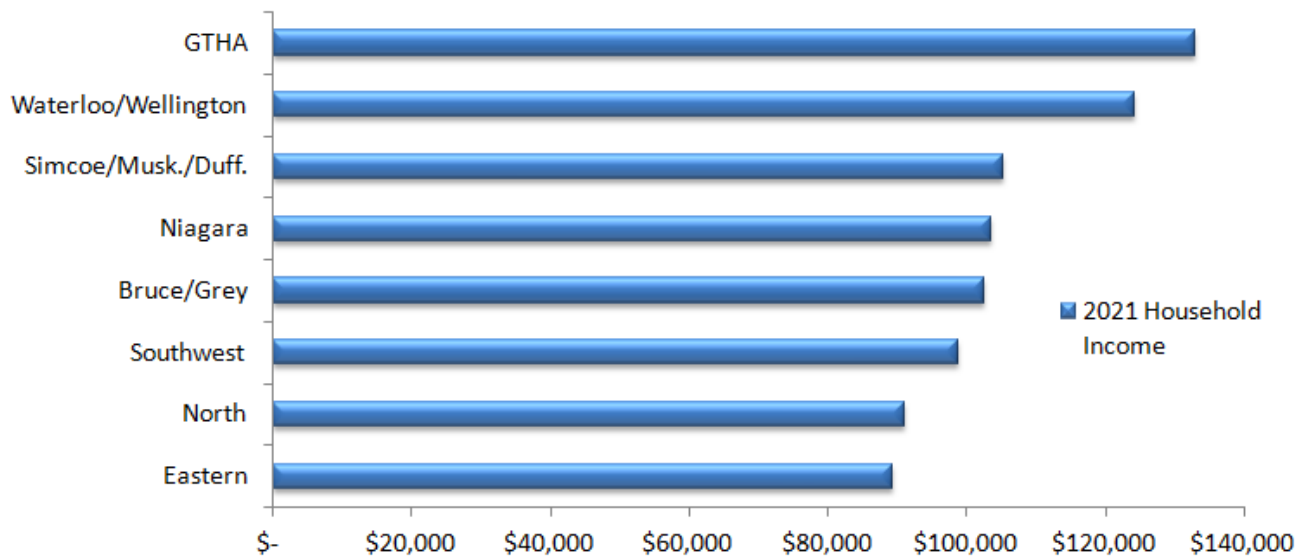
Population Growth

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



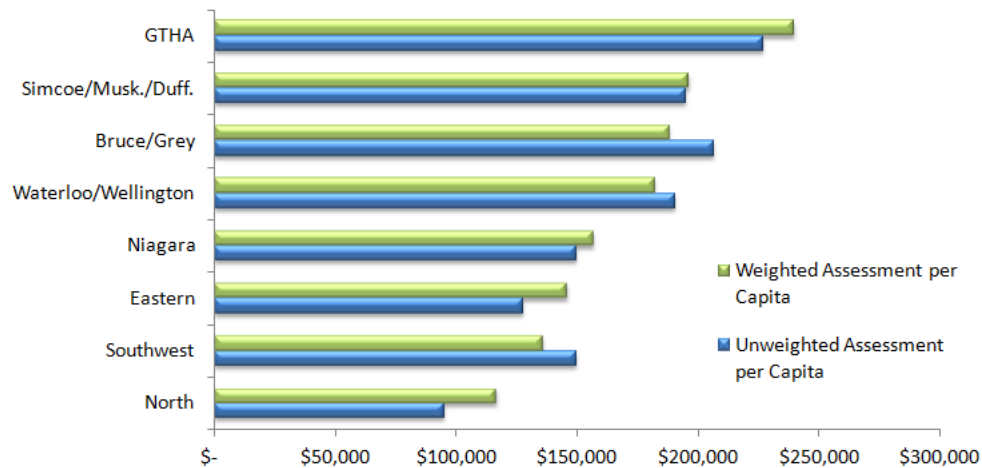
Household Income

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 \$89,197 compared with \$133,030 in the GTHA.



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 GTHA and lowest in Northern municipalities.



Assessment Change

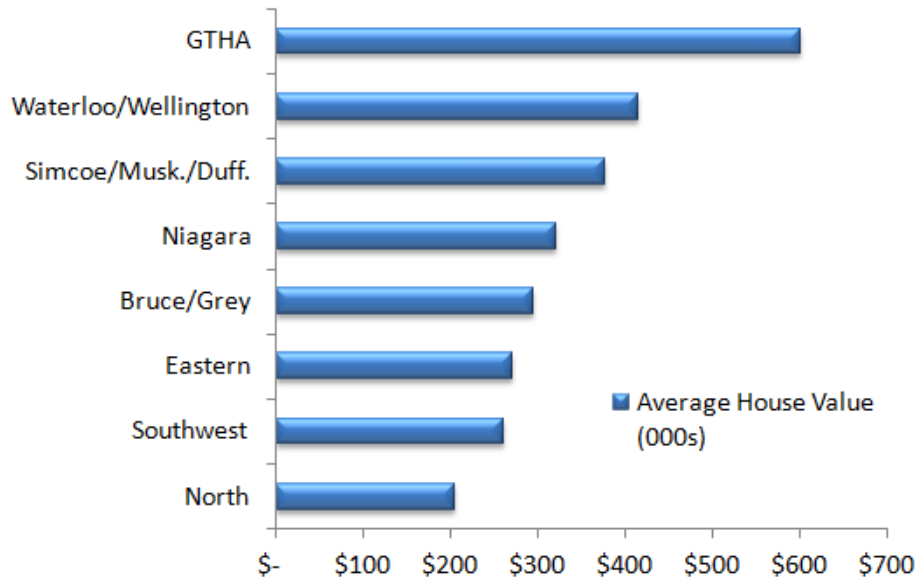
Assessment growth provides an indication of how the bases upon which taxes are levied is changing over time. From 2020—2021, the assessment increased by 2.4% on average across the 114 Ontario municipalities. The Niagara geographic area experienced the largest increase at 1.9%.

Municipalities Grouped by Location	2017-2018	2018-2019	2019-2020	2020-2021
North	3.8%	3.2%	3.1%	0.5%
Eastern	3.9%	5.4%	4.6%	0.7%
Waterloo/Wellington	7.1%	7.1%	6.9%	1.5%
Southwest	5.7%	6.4%	5.9%	1.6%
Simcoe/Musk./Duff.	6.5%	6.5%	6.4%	1.6%
Bruce/Grey	4.8%	5.4%	5.4%	1.6%
GTHA	9.5%	9.3%	8.0%	1.7%
Niagara	7.0%	6.3%	5.8%	1.9%



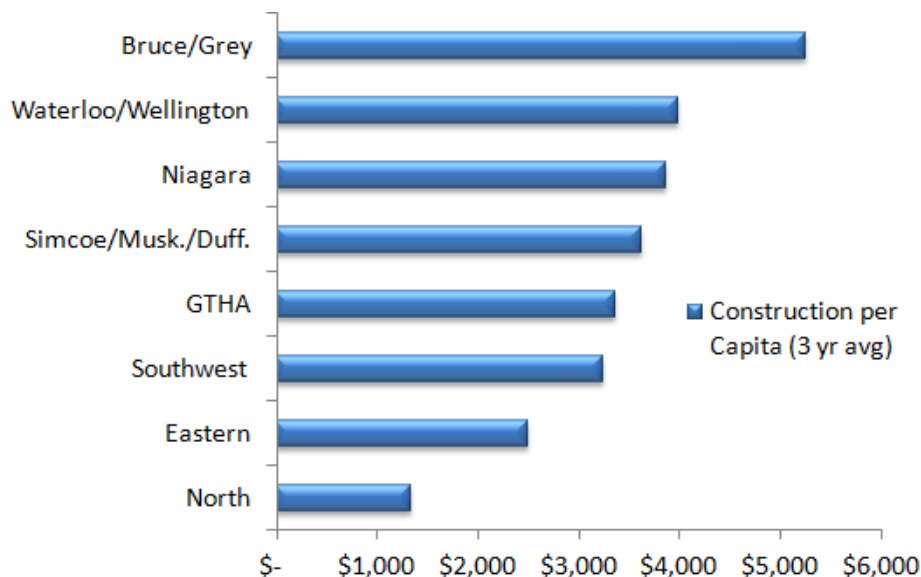
Residential Properties

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

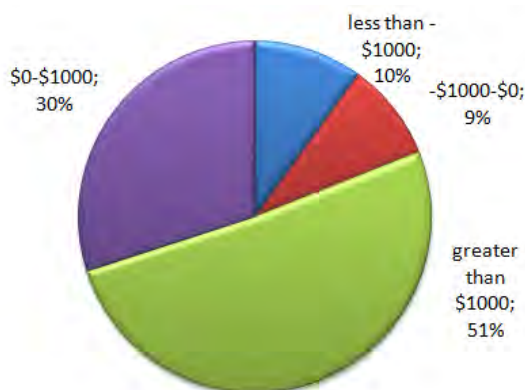
The three year average of building construction value per capita were analyzed to provide a measure of relative building activity in each municipality and across the geographic locations. The following reflects the results from 2018-2020.



SECTION 3: Municipal Financial Sustainability Indicators

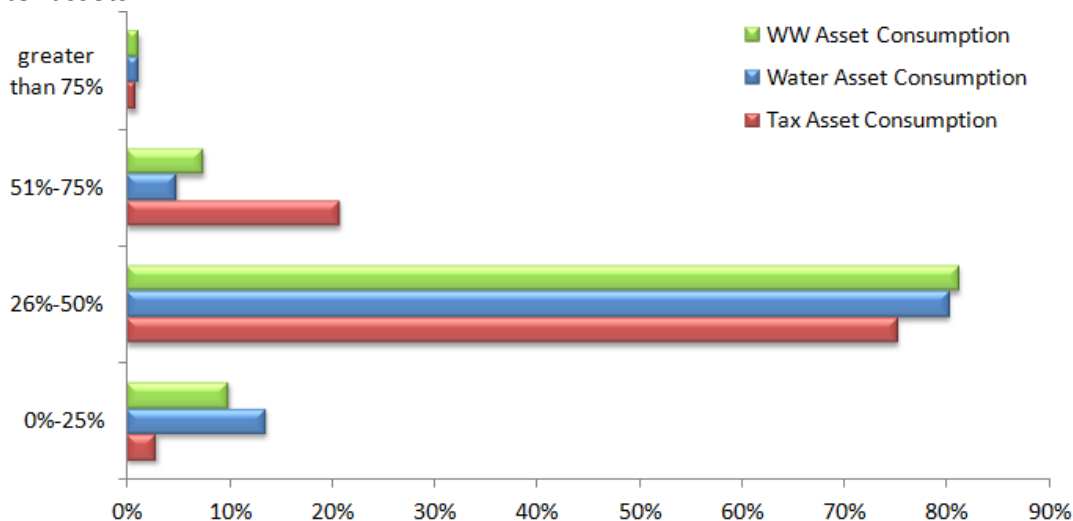
Financial Position per Capita

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 (\$2,900) to a high of \$6,031 per capita. The following graph provides the percentage of municipalities that fall within each range.



Asset Consumption Ratio

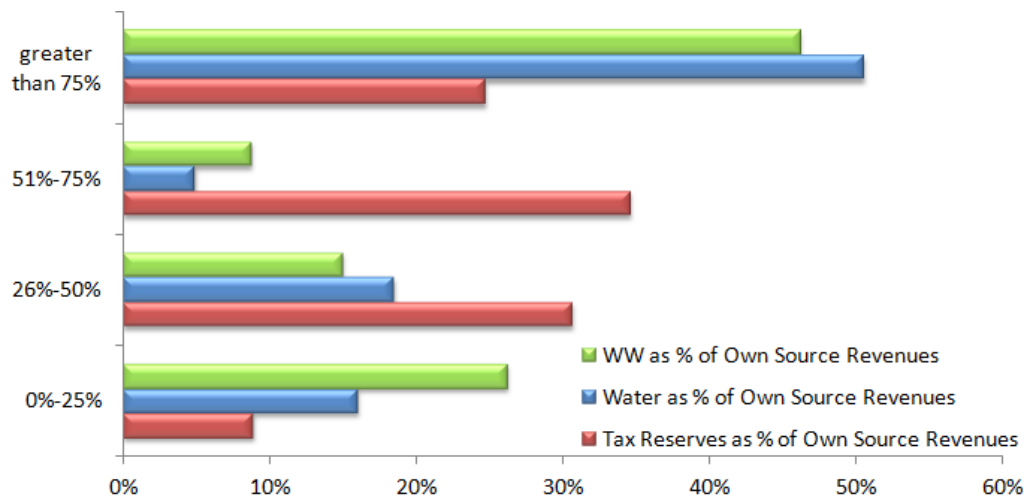
The asset consumption ratio reflects the written down value of the tangible capital assets in relation to the historical costs of the assets. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs.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



Reserves

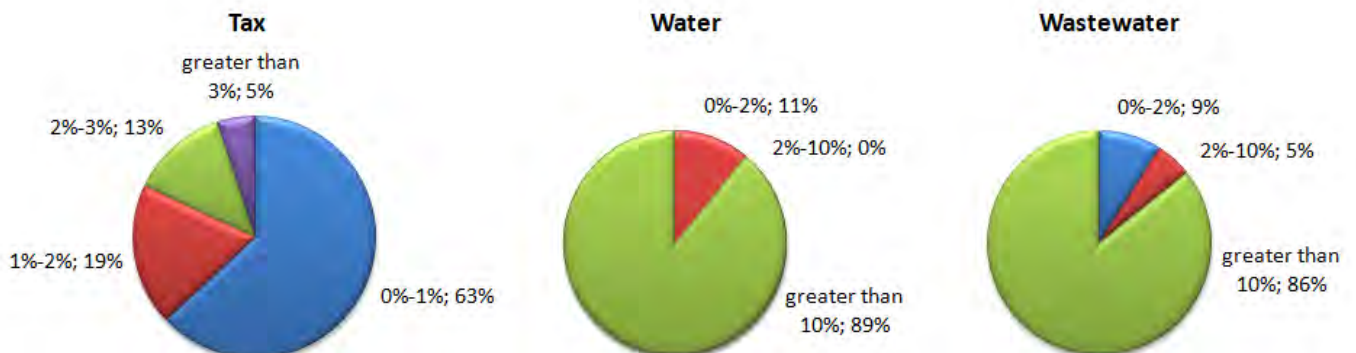
Reserves are a critical component of a municipality’s long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

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



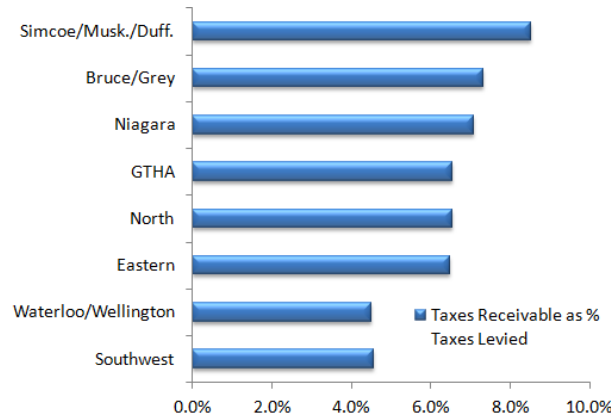
Debt Indicators

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



Taxes Receivable as a % of Taxes Levied

Every year, a percentage of property owners is unable to pay property taxes. If this percentage increases over time, it may indicate an overall decline in the municipality’s economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, over time, it may indicate an overall decline in the municipality’s economic health. The following graph provides a summary of the 2020 taxes receivable as a percentage of taxes levied in each of the geographic areas.

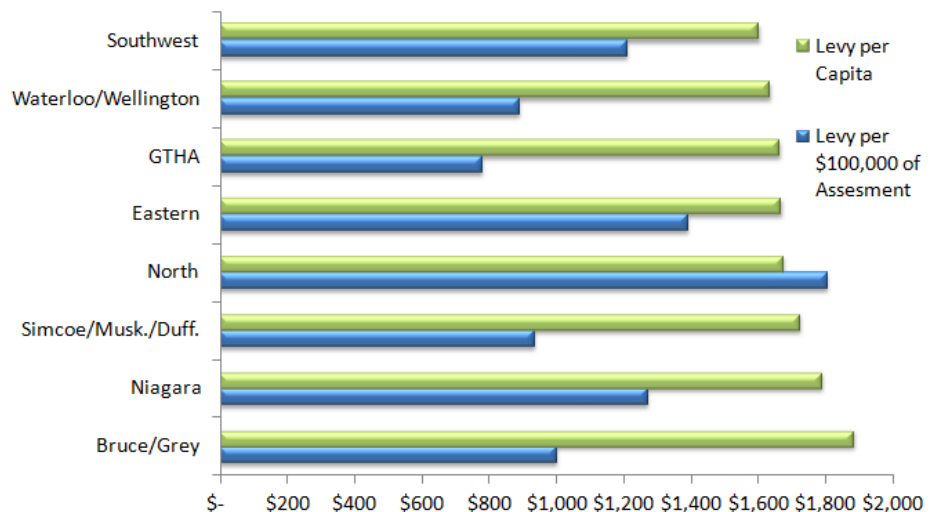


SECTION 4: Revenue & Expenditure Analysis

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

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

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



SECTION 5: Select User Fees 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 2021 development charges. Note: some municipalities do not charge development charges.

2021 Development Charges	Multiples		Non-Residential		Non-Residential	
	Residential	Dwelling 3+ bed. per unit	Apartment units >=2 (per unit)	Apartment units < 2 (per unit)	Commercial (per sq.ft.)	Industrial (per sq.ft.)
Eastern	\$ 16,562	\$ 12,257	\$ 10,433	\$ 7,518	\$ 9.94	\$ 5.91
Bruce/Grey	\$ 17,395	\$ 12,448	\$ 10,593	\$ 9,846	\$ 8.55	\$ 8.33
Southwest	\$ 18,663	\$ 12,943	\$ 11,084	\$ 8,049	\$ 6.88	\$ 5.48
North	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.51	\$ 3.16
Niagara	\$ 33,597	\$ 23,983	\$ 22,448	\$ 13,948	\$ 18.13	\$ 8.29
Simcoe/Musk./Duff.	\$ 36,906	\$ 30,934	\$ 23,921	\$ 18,525	\$ 12.90	\$ 9.82
Waterloo/Wellington	\$ 37,580	\$ 28,614	\$ 22,298	\$ 19,782	\$ 15.18	\$ 9.80
GTHA	\$ 85,873	\$ 69,521	\$ 53,144	\$ 38,019	\$ 46.80	\$ 22.83

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 2021 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2021 tax ratios across the survey.

2021 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.7370	1.8628	1.0000	2.4407
Commercial	1.6777	1.7338	1.0820	2.6400
Industrial	2.1399	2.0866	1.1000	4.5177

SECTION 7: Comparison of Relative Taxes

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

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

Residential Properties	Detached Bungalow	2 Storey	Senior Executive	Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Bruce/Grey	\$ 2,780	\$ 4,293	\$ 6,642	Bruce/Grey	\$ 0.81	\$ 0.76	\$ 775
Eastern	\$ 3,460	\$ 4,785	\$ 6,863	Eastern	\$ 1.53	\$ 1.22	\$ 3,478
GTHA	\$ 4,545	\$ 5,326	\$ 7,297	GTHA	\$ 2.02	\$ 1.42	\$ 10,378
North	\$ 3,437	\$ 5,255	\$ 6,816	North	\$ 1.89	\$ 1.03	\$ 3,657
Simcoe/Musk./Duff.	\$ 3,169	\$ 4,241	\$ 5,841	Simcoe/Musk./Duff.	\$ 1.19	\$ 0.85	\$ 2,386
Southwest	\$ 3,252	\$ 4,483	\$ 6,189	Southwest	\$ 1.24	\$ 0.80	\$ 1,623
Waterloo/Wellington	\$ 3,494	\$ 4,541	\$ 6,331	Waterloo/Wellington	\$ 1.71	\$ 1.31	\$ 4,917
Niagara	\$ 3,821	\$ 5,067	\$ 6,834	Niagara	\$ 1.83	\$ 0.91	\$ 4,044
Survey Average	\$ 3,613	\$ 4,781	\$ 6,657	Survey Average	\$ 1.56	\$ 1.10	\$ 4,533
Survey Median	\$ 3,575	\$ 4,819	\$ 6,606	Survey Median	\$ 1.56	\$ 1.08	\$ 2,626

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit	Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Bruce/Grey	\$ 898	\$ 1,859	Bruce/Grey	\$ 2.45	\$ 2.45	\$ 1,772	\$ 1,020
Eastern	\$ 1,834	\$ 2,225	Eastern	\$ 3.09	\$ 4.32	\$ 1,838	\$ 1,357
GTHA	\$ 1,557	\$ 1,787	GTHA	\$ 3.43	\$ 4.41	\$ 1,543	\$ 1,358
North	\$ 1,460	\$ 1,807	North	\$ 3.38	\$ 3.62	\$ 1,425	\$ 1,274
Simcoe/Musk./Duff.	\$ 1,080	\$ 1,599	Simcoe/Musk./Duff.	\$ 2.75	\$ 3.42	\$ 1,825	\$ 1,087
Southwest	\$ 1,456	\$ 1,841	Southwest	\$ 2.71	\$ 3.28	\$ 1,298	\$ 1,052
Waterloo/Wellington	\$ 1,514	\$ 2,059	Waterloo/Wellington	\$ 3.30	\$ 3.75	\$ 1,574	\$ 1,641
Niagara	\$ 1,673	\$ 1,829	Niagara	\$ 2.89	\$ 4.08	\$ 1,895	\$ 1,130
Survey Average	\$ 1,440	\$ 1,868	Survey Average	\$ 3.05	\$ 3.72	\$ 1,595	\$ 1,208
Survey Median	\$ 1,444	\$ 1,920	Survey Median	\$ 2.99	\$ 3.70	\$ 1,478	\$ 1,172

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	\$ 1,174	\$ 38,533	\$ 111,207	\$ 359,743	\$ 1,779,386
Median	\$ 1,124	\$ 35,938	\$ 108,588	\$ 338,649	\$ 1,697,402
Min	\$ 590	\$ 11,800	\$ 27,000	\$ 107,204	\$ 519,984
Max	\$ 2,188	\$ 69,991	\$ 201,527	\$ 665,627	\$ 3,317,627



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.

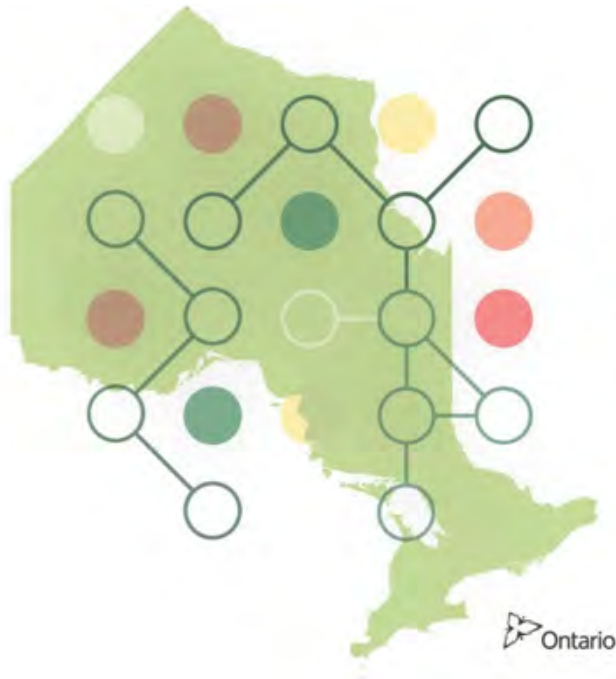


Total Municipal Burden as a % of Household Income	
Waterloo/Wellington	4.6%
GTHA	4.6%
Southwest	4.9%
Bruce/Grey	4.9%
North	5.1%
Simcoe/Musk./Duff.	5.1%
Niagara	5.2%
Eastern	5.5%

SECTION 10: Economic Development Programs

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

Introduction – Municipal Study 2021



Introduction

For the past twenty years, BMA Management Consulting Inc. has completed annually 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:

- 2021 current value assessment
- 2021 tax policies
- 2021 levy by-laws
- 2021 development charges
- 2021 water/sewer charges
- 2020 FIRs
- 2021 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 Microsoft Excel to allow municipalities the ability to track their progress over time and to focus their analysis on specific comparators which can be incorporated into reports and presentations.

For more information please feel free to contact:

BMA Management Consulting Inc.

139 Markland St., Hamilton, L8P 2K3

Phone: (905) 528-3206

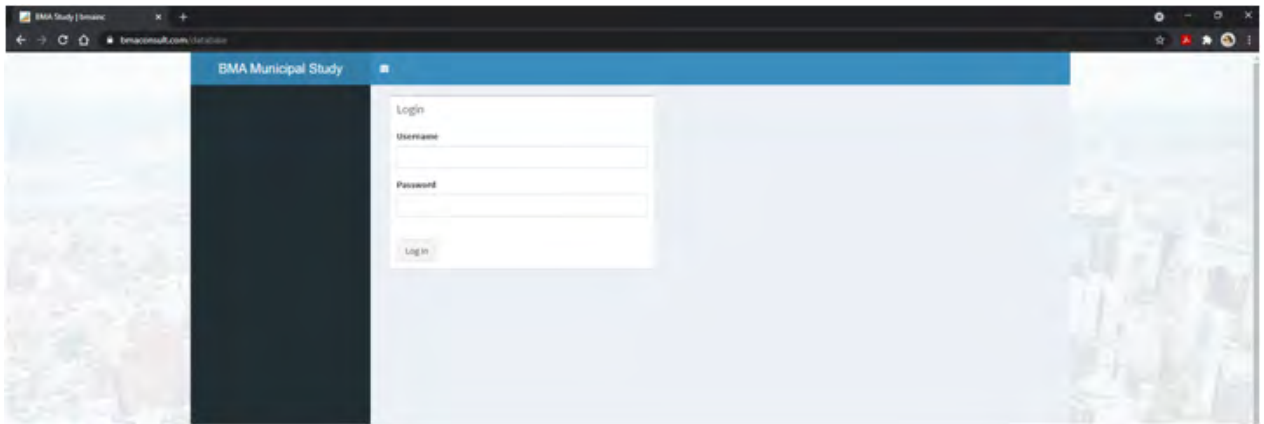
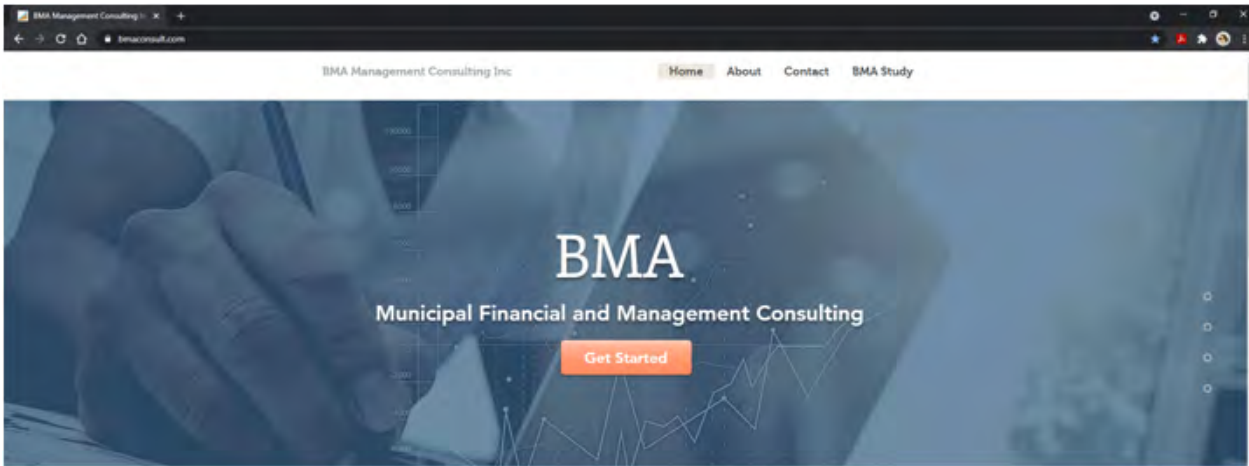
Fax: (905) 528-3210

Email: bma@on.aibn.com

Contacts: Jim Bruzzese or Catherine Minshull

BMA
Management Consulting Inc.

Municipal Study Online Database



Municipality	2006 Population	2011 Population	2016 Population	2020 Population	2020 Population Density per sq. km.	2011-2020 Population Increase	2020 Weighted Median Value of Dwelling	2020 Unweighted Assessment per Capita	2020 Weighted Assessment per Capita
Aurora	47,829	53,205	55,445	62,742	1,239	17.00%	\$795,538	\$279,130	\$287,000
Barrie	126,420	125,711	141,434	151,060	1,512	11.79%	\$353,912	\$145,740	\$156,725
Belleville	48,821	49,454	50,728	54,111	229	0.44%	\$224,939	\$110,554	\$118,899
Brampton	15,952	15,409	95,009	17,471	28	13.98%	\$245,261	\$294,959	\$295,209
Brampton	433,806	523,811	693,638	728,173	2,898	35.59%	\$335,815	\$147,925	\$157,215
Brant County	34,415	35,438	36,707	39,089	46	6.71%	\$183,524	\$184,059	\$176,341
Brantford	90,292	93,850	97,496	105,082	1,030	12.11%	\$289,852	\$152,381	\$135,266
Brock	13,979	11,341	11,642	12,617	30	11.43%	\$338,844	\$173,646	\$153,126
Brockville	21,857	21,870	21,348	21,893	1,090	0.11%	\$218,348	\$134,725	\$126,797
Bruce County	96,310	95,264	98,147	73,056	18	21.23%			
Burlington	194,415	175,779	185,324	193,824	1,044	10.27%	\$372,115	\$236,572	\$265,873
Cañon	17,050	59,480	86,062	76,928	112	26.37%	\$471,852	\$253,924	\$234,804
Cambridge	126,372	126,348	128,920	138,575	1,228	9.59%	\$335,368	\$131,847	\$160,290
Central Elgin	12,723	12,740	12,687	13,078	47	2.83%	\$285,887	\$189,510	\$145,243
Centre Wellington	26,249	26,483	28,191	31,149	78	16.69%	\$286,342	\$189,064	\$198,828

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 the 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)

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 are important 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 – 2021)*
 - *Note: Manifold Data Mining estimates for 2021 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 (2016 - 2021)*
- *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 2006-2021 (sorted highest to lowest population)

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2021 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Toronto	2,503,281	2,615,060	2,731,571	2,966,915	4.5%	4.5%
Ottawa	812,129	883,391	934,243	1,038,348	8.8%	5.8%
Mississauga	668,549	713,443	721,599	780,176	6.7%	1.1%
Brampton	433,806	523,911	593,638	718,062	20.8%	13.3%
Hamilton	504,559	519,949	536,917	576,618	3.1%	3.3%
London	352,395	366,151	383,822	428,083	3.9%	4.8%
Markham	261,573	301,709	328,966	351,681	15.3%	9.0%
Vaughan	238,866	288,301	306,233	334,763	20.7%	6.2%
Kitchener	204,668	219,153	233,222	267,945	7.1%	6.4%
Windsor	216,473	210,891	217,188	232,873	-2.6%	3.0%
Oakville	165,613	182,520	193,832	213,854	10.2%	6.2%
Burlington	164,415	175,779	183,314	193,934	6.9%	4.3%
Oshawa	141,590	149,607	159,458	176,121	5.7%	6.6%
Greater Sudbury	157,857	160,274	161,531	169,634	1.5%	0.8%
Barrie	128,430	135,711	141,434	151,875	5.7%	4.2%
Guelph	114,943	121,688	131,794	146,558	5.9%	8.3%
St. Catharines	131,989	131,400	133,113	140,859	-0.4%	1.3%
Whitby	111,184	122,022	128,377	139,371	9.7%	5.2%
Cambridge	120,371	126,748	129,920	138,949	5.3%	2.5%
Kingston	117,207	123,363	123,798	135,969	5.3%	0.4%
Ajax	90,167	109,600	119,677	133,858	21.6%	9.2%
Milton	53,889	84,362	110,128	124,994	56.5%	30.5%
Waterloo	97,475	98,780	104,986	121,788	1.3%	6.3%
Thunder Bay	109,140	108,359	107,909	112,315	-0.7%	-0.4%
Brantford	90,192	93,650	97,496	105,408	3.8%	4.1%
Chatham-Kent	108,177	103,671	101,647	104,606	-4.2%	-2.0%
Clarington	77,820	84,548	92,013	102,973	8.6%	8.8%
Pickering	87,838	88,721	91,771	98,897	1.0%	3.4%
Niagara Falls	82,184	82,997	88,071	96,789	1.0%	6.1%
Newmarket	74,295	79,978	84,224	91,477	7.6%	5.3%
Peterborough	74,898	78,698	81,032	86,763	5.1%	3.0%
Caledon	57,050	59,460	66,502	77,619	4.2%	11.8%
Sault Ste. Marie	74,948	75,141	73,368	75,003	0.3%	-2.4%
Sarnia	71,419	72,366	71,594	74,308	1.3%	-1.1%
Norfolk	62,563	63,175	64,044	68,941	1.0%	1.4%
Halton Hills	55,289	59,008	61,161	65,555	6.7%	3.6%
Aurora	47,629	53,203	55,445	63,138	11.7%	4.2%
Welland	50,331	50,631	52,293	56,135	0.6%	3.3%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2021 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Belleville	48,821	49,454	50,716	54,286	1.3%	2.6%
North Bay	53,966	53,651	51,553	53,101	-0.6%	-3.9%
Whitchurch-Stouffville	24,390	37,628	45,837	51,691	54.3%	21.8%
Haldimand	45,212	44,876	45,608	50,404	-0.7%	1.6%
Cornwall	45,965	46,340	46,589	48,824	0.8%	0.5%
Georgina	42,346	43,517	45,418	48,819	2.8%	4.4%
Quinte West	42,697	43,086	43,577	46,779	0.9%	1.1%
New Tecumseth	27,701	30,234	34,242	42,735	9.1%	13.3%
Timmins	42,997	43,165	41,788	42,414	0.4%	-3.2%
Innisfil	31,175	33,079	36,566	41,849	6.1%	10.5%
St. Thomas	36,110	37,905	38,909	41,660	5.0%	2.6%
Lakeshore	33,245	34,546	36,611	40,215	3.9%	6.0%
Brant	34,415	35,638	36,707	39,136	3.6%	3.0%
Stratford	30,461	30,886	31,465	33,415	1.4%	1.9%
East Gwillimbury	21,069	22,473	23,991	33,306	6.7%	6.8%
Orillia	30,259	30,586	31,166	33,201	1.1%	1.9%
Fort Erie	29,925	29,960	30,710	32,843	0.1%	2.5%
Centre Wellington	26,049	26,693	28,191	31,307	2.5%	5.6%
Orangeville	26,925	27,975	28,900	30,894	3.9%	3.3%
Grimsby	23,937	25,325	27,314	30,273	5.8%	7.9%
King	19,487	19,899	24,512	27,713	2.1%	23.2%
Woolwich	19,658	23,145	25,006	27,686	17.7%	8.0%
Prince Edward County	25,496	25,258	24,735	25,396	-0.9%	-2.1%
Collingwood	17,290	19,241	21,793	25,129	11.3%	13.3%
Lincoln	21,722	22,487	23,787	24,840	3.5%	5.8%
Strathroy-Caradoc	19,977	20,978	20,867	23,094	5.0%	-0.5%
Wilmot	17,097	19,223	20,545	22,585	12.4%	6.9%
Scugog	21,439	21,569	21,617	22,024	0.6%	0.2%
Thorold	18,224	17,931	18,801	21,958	-1.6%	4.9%
Essex	20,032	19,600	20,427	21,957	-2.2%	4.2%
Owen Sound	21,753	21,688	21,341	21,891	-0.3%	-1.6%
Brockville	21,957	21,870	21,346	21,866	-0.4%	-2.4%
Huntsville	18,280	19,056	19,816	21,438	4.2%	4.0%
Springwater	17,456	18,223	19,059	21,117	4.4%	4.6%
Niagara-on-the-Lake	14,587	15,400	17,511	19,515	5.6%	13.7%
Port Colborne	18,599	18,424	18,306	19,019	-0.9%	-0.6%
Middlesex Centre	15,589	16,487	17,262	18,766	5.8%	4.7%
Pelham	16,155	16,598	17,110	18,293	2.7%	3.1%

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

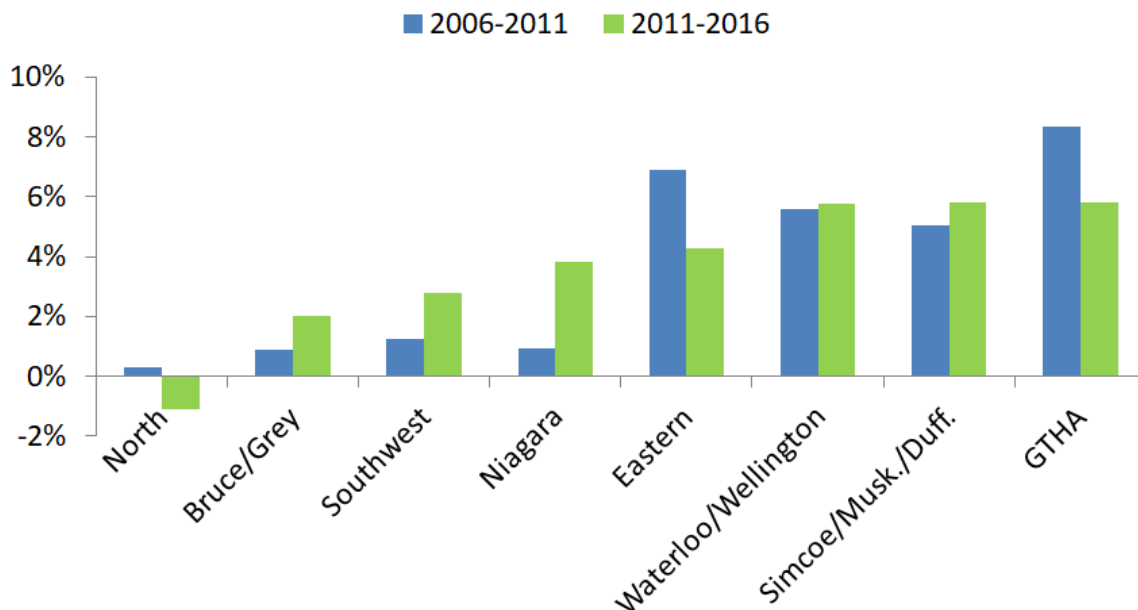
Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2021 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Bracebridge	15,652	15,409	16,010	17,540	-1.6%	3.9%
Tillsonburg	14,822	15,301	15,872	17,344	3.2%	3.7%
West Lincoln	13,167	13,837	14,500	15,809	5.1%	4.8%
Kenora	15,177	15,348	15,096	15,514	1.1%	-1.6%
Saugeen Shores	11,720	12,661	13,715	15,329	8.0%	8.3%
North Perth	12,254	12,631	13,130	14,972	3.1%	4.0%
Guelph-Eramosa	12,066	13,458	12,854	14,524	11.5%	-4.5%
Ingersoll	11,760	12,146	12,757	13,924	3.3%	5.0%
Gravenhurst	11,046	11,640	12,311	13,449	5.4%	5.8%
West Grey	12,288	12,286	12,518	13,308	0.0%	1.9%
Tiny	10,754	11,232	11,787	13,176	4.4%	4.9%
Central Elgin	12,723	12,743	12,607	13,079	0.2%	-1.1%
Brock	11,979	11,341	11,642	12,683	-5.3%	2.7%
Wellington North	11,175	11,477	11,914	12,592	2.7%	3.8%
Kincardine	11,173	11,174	11,389	12,292	0.0%	1.9%
Erin	11,148	10,770	11,439	12,246	-3.4%	6.2%
Wellesley	9,789	10,713	11,260	11,997	9.4%	5.1%
Meaford	10,948	11,100	10,991	11,626	1.4%	-1.0%
North Dumfries	9,063	9,334	10,215	11,517	3.0%	9.4%
Mapleton	9,851	9,989	10,527	11,469	1.4%	5.4%
Elliot Lake	11,549	11,348	10,741	11,296	-1.7%	-5.3%
Georgian Bluffs	10,506	10,404	10,479	11,267	-1.0%	0.7%
Lambton Shores	11,150	10,656	10,631	11,099	-4.4%	-0.2%
Tay	9,748	9,736	10,033	11,061	-0.1%	3.1%
Grey Highlands	9,480	9,520	9,804	10,499	0.4%	3.0%
Minto	8,504	8,334	8,671	9,396	-2.0%	4.0%
South Bruce Peninsula	8,415	8,413	8,416	8,818	0.0%	0.0%
The Blue Mountains	6,825	6,453	7,025	8,675	-5.5%	8.9%
Hanover	7,147	7,490	7,688	8,203	4.8%	2.6%
Aylmer	7,069	7,151	7,492	8,111	1.2%	4.8%
Southgate	7,072	7,190	7,354	8,053	1.7%	2.3%
Dryden	8,195	7,617	7,749	7,852	-7.1%	1.7%
Puslinch	6,689	7,029	7,336	7,745	5.1%	4.4%
Chatsworth	6,392	6,437	6,630	7,223	0.7%	3.0%
Parry Sound	5,818	6,191	6,408	6,860	6.4%	3.5%
Wainfleet	6,601	6,356	6,372	6,690	-3.7%	0.3%
North Middlesex	6,740	6,658	6,352	6,397	-1.2%	-4.6%
Espanola	5,314	5,364	4,996	5,042	0.9%	-6.9%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%
Provincial Total	12,160,282	12,851,821	13,448,494	14,693,829	5.7%	4.6%

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

Municipality	2006 Stats Canada	2011 Stats Canada	2016 Stats Canada	2021 Manifold Data Mining	% Change 2006-2011	% Change 2011-2016
Peel Region	1,159,405	1,296,814	1,381,739	1,557,769	11.9%	6.5%
York Region	892,712	1,032,249	1,109,909	1,211,000	15.6%	7.5%
Durham Region	561,258	608,124	645,862	708,603	8.4%	6.2%
Halton Region	439,256	501,669	548,435	611,270	14.2%	9.3%
Waterloo Region	478,121	507,096	535,154	602,467	6.1%	5.5%
Middlesex County	422,333	439,151	455,526	508,162	4.0%	3.7%
Niagara Region	427,421	431,346	447,888	483,022	0.9%	3.8%
Essex County	393,402	388,782	398,953	427,783	-1.2%	2.6%
Simcoe County	263,515	279,766	307,050	353,553	6.2%	9.8%
Grey County	89,073	92,568	93,830	100,745	3.9%	1.4%
Wellington County	85,482	86,672	90,932	99,278	1.4%	4.9%
Bruce County	60,310	60,264	68,147	73,262	-0.1%	13.1%
Dufferin County	54,436	56,881	61,735	69,597	4.5%	8.5%
Muskoka District	57,563	58,047	60,599	66,665	0.8%	4.4%
Elgin County	49,241	49,556	50,069	53,121	0.6%	1.0%
Average	362,235	392,599	417,055	461,753	8.4%	6.2%
Median	393,402	388,782	398,953	427,783	-1.2%	2.6%

Summary of Population Change by Geographic Area

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



Bruce/Grey Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Owen Sound	21,753	21,688	21,341	21,891	-0.3%	-1.6%
Meaford	10,948	11,100	10,991	11,626	1.4%	-1.0%
South Bruce Peninsula	8,415	8,413	8,416	8,818	0.0%	0.0%
Georgian Bluffs	10,506	10,404	10,479	11,267	-1.0%	0.7%
West Grey	12,288	12,286	12,518	13,308	0.0%	1.9%
Kincardine	11,173	11,174	11,389	12,292	0.0%	1.9%
Southgate	7,072	7,190	7,354	8,053	1.7%	2.3%
Hanover	7,147	7,490	7,688	8,203	4.8%	2.6%
Grey Highlands	9,480	9,520	9,804	10,499	0.4%	3.0%
Chatsworth	6,392	6,437	6,630	7,223	0.7%	3.0%
Saugeen Shores	11,720	12,661	13,715	15,329	8.0%	8.3%
The Blue Mountains	6,825	6,453	7,025	8,675	-5.5%	8.9%
Bruce/Grey Total	123,719	124,816	127,350	137,184	0.9%	2.0%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

Eastern Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Brockville	21,957	21,870	21,346	21,866	-0.4%	-2.4%
Prince Edward County	25,496	25,258	24,735	25,396	-0.9%	-2.1%
Kingston	117,207	123,363	123,798	135,969	5.3%	0.4%
Cornwall	45,965	46,340	46,589	48,824	0.8%	0.5%
Quinte West	42,697	43,086	43,577	46,779	0.9%	1.1%
Belleveille	48,821	49,454	50,716	54,286	1.3%	2.6%
Peterborough	74,898	78,698	81,032	86,763	5.1%	3.0%
Ottawa	812,129	883,391	934,243	1,038,348	8.8%	5.8%
Eastern Total	1,189,170	1,271,460	1,326,036	1,458,231	6.9%	4.3%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

GTHA Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Scugog	21,439	21,569	21,617	22,024	0.6%	0.2%
Mississauga	668,549	713,443	721,599	780,176	6.7%	1.1%
Brock	11,979	11,341	11,642	12,683	-5.3%	2.7%
Hamilton	504,559	519,949	536,917	576,618	3.1%	3.3%
Pickering	87,838	88,721	91,771	98,897	1.0%	3.4%
Halton Hills	55,289	59,008	61,161	65,555	6.7%	3.6%
Aurora	47,629	53,203	55,445	63,138	11.7%	4.2%
Burlington	164,415	175,779	183,314	193,934	6.9%	4.3%
Georgina	42,346	43,517	45,418	48,819	2.8%	4.4%
Toronto	2,503,281	2,615,060	2,731,571	2,966,915	4.5%	4.5%
Whitby	111,184	122,022	128,377	139,371	9.7%	5.2%
Newmarket	74,295	79,978	84,224	91,477	7.6%	5.3%
Oakville	165,613	182,520	193,832	213,854	10.2%	6.2%
Vaughan	238,866	288,301	306,233	334,763	20.7%	6.2%
Oshawa	141,590	149,607	159,458	176,121	5.7%	6.6%
East Gwillimbury	21,069	22,473	23,991	33,306	6.7%	6.8%
Clarington	77,820	84,548	92,013	102,973	8.6%	8.8%
Markham	261,573	301,709	328,966	351,681	15.3%	9.0%
Ajax	90,167	109,600	119,677	133,858	21.6%	9.2%
Caledon	57,050	59,460	66,502	77,619	4.2%	11.8%
Brampton	433,806	523,911	593,638	718,062	20.8%	13.3%
Whitchurch-Stouffville	24,390	37,628	45,837	51,691	54.3%	21.8%
King	19,487	19,899	24,512	27,713	2.1%	23.2%
Milton	53,889	84,362	110,128	124,994	56.5%	30.5%
GTHA Total	5,878,123	6,367,608	6,737,843	7,406,242	8.3%	5.8%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

Niagara Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Port Colborne	18,599	18,424	18,306	19,019	-0.9%	-0.6%
Wainfleet	6,601	6,356	6,372	6,690	-3.7%	0.3%
St. Catharines	131,989	131,400	133,113	140,859	-0.4%	1.3%
Fort Erie	29,925	29,960	30,710	32,843	0.1%	2.5%
Pelham	16,155	16,598	17,110	18,293	2.7%	3.1%
Welland	50,331	50,631	52,293	56,135	0.6%	3.3%
West Lincoln	13,167	13,837	14,500	15,809	5.1%	4.8%
Thorold	18,224	17,931	18,801	21,958	-1.6%	4.9%
Lincoln	21,722	22,487	23,787	24,840	3.5%	5.8%
Niagara Falls	82,184	82,997	88,071	96,789	1.0%	6.1%
Grimsby	23,937	25,325	27,314	30,273	5.8%	7.9%
Niagara-on-the-Lake	14,587	15,400	17,511	19,515	5.6%	13.7%
Niagara Total	427,421	431,346	447,888	483,023	0.9%	3.8%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

North Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Espanola	5,314	5,364	4,996	5,042	0.9%	-6.9%
Elliot Lake	11,549	11,348	10,741	11,296	-1.7%	-5.3%
North Bay	53,966	53,651	51,553	53,101	-0.6%	-3.9%
Timmins	42,997	43,165	41,788	42,414	0.4%	-3.2%
Sault Ste. Marie	74,948	75,141	73,368	75,003	0.3%	-2.4%
Kenora	15,177	15,348	15,096	15,514	1.1%	-1.6%
Thunder Bay	109,140	108,359	107,909	112,315	-0.7%	-0.4%
Greater Sudbury	157,857	160,274	161,531	169,634	1.5%	0.8%
Dryden	8,195	7,617	7,749	7,852	-7.1%	1.7%
Parry Sound	5,818	6,191	6,408	6,860	6.4%	3.5%
North Total	484,961	486,458	481,139	499,031	0.3%	-1.1%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

Southwest Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
North Middlesex	6,740	6,658	6,352	6,397	-1.2%	-4.6%
Chatham-Kent	108,177	103,671	101,647	104,606	-4.2%	-2.0%
Central Elgin	12,723	12,743	12,607	13,079	0.2%	-1.1%
Sarnia	71,419	72,366	71,594	74,308	1.3%	-1.1%
Strathroy-Caradoc	19,977	20,978	20,867	23,094	5.0%	-0.5%
Lambton Shores	11,150	10,656	10,631	11,099	-4.4%	-0.2%
Norfolk	62,563	63,175	64,044	68,941	1.0%	1.4%
Haldimand	45,212	44,876	45,608	50,404	-0.7%	1.6%
Stratford	30,461	30,886	31,465	33,415	1.4%	1.9%
St. Thomas	36,110	37,905	38,909	41,660	5.0%	2.6%
Windsor	216,473	210,891	217,188	232,873	-2.6%	3.0%
Brant	34,415	35,638	36,707	39,136	3.6%	3.0%
Tillsonburg	14,822	15,301	15,872	17,344	3.2%	3.7%
North Perth	12,254	12,631	13,130	14,972	3.1%	4.0%
Brantford	90,192	93,650	97,496	105,408	3.8%	4.1%
Essex	20,032	19,600	20,427	21,957	-2.2%	4.2%
Middlesex Centre	15,589	16,487	17,262	18,766	5.8%	4.7%
Aylmer	7,069	7,151	7,492	8,111	1.2%	4.8%
London	352,395	366,151	383,822	428,083	3.9%	4.8%
Ingersoll	11,760	12,146	12,757	13,924	3.3%	5.0%
Lakeshore	33,245	34,546	36,611	40,215	3.9%	6.0%
Southwest Total	1,212,778	1,228,106	1,262,488	1,367,792	1.3%	2.8%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

Simcoe/Muskoka/Dufferin Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Orillia	30,259	30,586	31,166	33,201	1.1%	1.9%
Tay	9,748	9,736	10,033	11,061	-0.1%	3.1%
Orangeville	26,925	27,975	28,900	30,894	3.9%	3.3%
Bracebridge	15,652	15,409	16,010	17,540	-1.6%	3.9%
Huntsville	18,280	19,056	19,816	21,438	4.2%	4.0%
Barrie	128,430	135,711	141,434	151,875	5.7%	4.2%
Springwater	17,456	18,223	19,059	21,117	4.4%	4.6%
Tiny	10,754	11,232	11,787	13,176	4.4%	4.9%
Gravenhurst	11,046	11,640	12,311	13,449	5.4%	5.8%
Innisfil	31,175	33,079	36,566	41,849	6.1%	10.5%
New Tecumseth	27,701	30,234	34,242	42,735	9.1%	13.3%
Collingwood	17,290	19,241	21,793	25,129	11.3%	13.3%
Simcoe/Musk./Duff. Total	344,716	362,122	383,117	423,464	5.0%	5.8%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

Waterloo/Wellington Municipalities - % change in population 2006 - 2021

Municipality	2006	2011	2016	2021	% Change 2006-2011	% Change 2011-2016
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Guelph-Eramosa	12,066	13,458	12,854	14,524	11.5%	-4.5%
Cambridge	120,371	126,748	129,920	138,949	5.3%	2.5%
Wellington North	11,175	11,477	11,914	12,592	2.7%	3.8%
Minto	8,504	8,334	8,671	9,396	-2.0%	4.0%
Puslinch	6,689	7,029	7,336	7,745	5.1%	4.4%
Wellesley	9,789	10,713	11,260	11,997	9.4%	5.1%
Mapleton	9,851	9,989	10,527	11,469	1.4%	5.4%
Centre Wellington	26,049	26,693	28,191	31,307	2.5%	5.6%
Erin	11,148	10,770	11,439	12,246	-3.4%	6.2%
Waterloo	97,475	98,780	104,986	121,788	1.3%	6.3%
Kitchener	204,668	219,153	233,222	267,945	7.1%	6.4%
Wilmot	17,097	19,223	20,545	22,585	12.4%	6.9%
Woolwich	19,658	23,145	25,006	27,686	17.7%	8.0%
Guelph	114,943	121,688	131,794	146,558	5.9%	8.3%
North Dumfries	9,063	9,334	10,215	11,517	3.0%	9.4%
Waterloo/Wellington Total	678,546	716,534	757,880	848,304	5.6%	5.8%
Survey Total	10,339,434	10,988,450	11,523,741	12,623,271	6.3%	4.9%

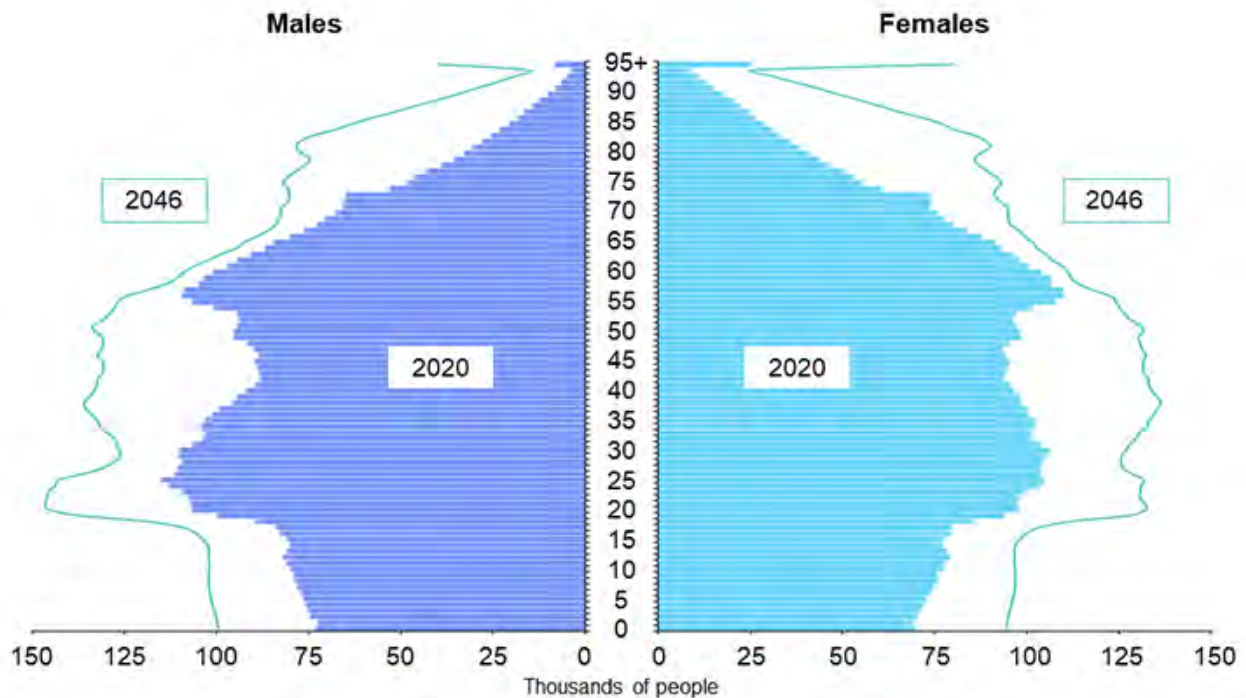
Population of Ontario Regions, 2020 and 2046

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 35.8 per cent, or almost 5.3 million, over the next 26 years, from an estimated 14.7 million on July 1, 2020 to over 20.0 million by July 1, 2046.
- The growth of Ontario's population has been affected by the COVID-19 pandemic through both the disruptions to migration flows and the associated higher mortality. From a rate of 1.3 per cent last year (2019–20), the pace of annual growth of the provincial population is projected to decrease to 0.6 per cent in 2020–21 before rising to 2.1 per cent in 2021–22. Thereafter, the rate of growth is projected to ease gradually over time, reaching 1.0 per cent by 2045–46.
- Net migration is projected to account for 86 per cent of all population growth in the province over the 2020–2046 period, with natural increase accounting for the remaining 14 per cent.
- Each of the six regions of the province are projected to see growing populations over the projection period. The Greater Toronto Area (GTA) is projected to be the fastest growing region, with its population increasing by 2.9 million, or 40.9 per cent, from 7.1 million in 2020 to almost 10.0 million by 2046. The GTA's share of provincial population is projected to rise from 48.0 per cent in 2020 to 49.8 per cent in 2046.
- 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.



- The median age of Ontario's population is projected to rise from 40.4 years in 2020 to 42.3 years in 2046.
- The number of seniors aged 65 and over is projected to almost double from 2.6 million, or 17.6 per cent of population, in 2020 to 4.5 million, or 22.2 per cent, by 2046. The growth in the share and number of seniors accelerates over the 2020–2031 period as the last cohorts of 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 2020 to 3.0 million by 2046. The children's share of population is projected to decrease gradually from 15.5 per cent in 2020 to 14.8 per cent by 2046.
- The number of Ontarians aged 15–64 is projected to increase from 9.9 million in 2020 to 12.6 million by 2046. This age group is projected to decline as a share of total population, from 66.9 per cent in 2020 to 62.9 per cent 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 period.

Age Demographics 2016 Stats Canada

Municipality	0-19	20-44	45-64	65+
Chatsworth	23%	25%	31%	21%
Georgian Bluffs	20%	23%	34%	22%
Grey Highlands	22%	25%	31%	22%
Hanover	21%	26%	27%	27%
Kincardine	21%	27%	30%	22%
Meaford	18%	22%	32%	28%
Owen Sound	20%	27%	28%	25%
Saugeen Shores	19%	27%	30%	24%
South Bruce Peninsula	17%	22%	31%	31%
Southgate	27%	28%	32%	14%
The Blue Mountains	14%	19%	34%	33%
West Grey	21%	23%	32%	23%
Bruce/Grey Avg	20%	24%	31%	24%
Provincial Average	21%	26%	30%	24%

Municipality	0-19	20-44	45-64	65+
Belleville	21%	29%	28%	21%
Brockville	18%	26%	30%	26%
Cornwall	21%	28%	28%	23%
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%	29%	29%	22%
Provincial Average	21%	26%	30%	24%

Municipality	0-19	20-44	45-64	65+
Dryden	21%	27%	30%	21%
Elliot Lake	14%	18%	30%	38%
Espanola	19%	27%	32%	22%
Greater Sudbury	21%	31%	29%	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	21%	26%	30%	24%

Municipality	0-19	20-44	45-64	65+
Ajax	27%	34%	28%	11%
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%
Hamilton	22%	32%	28%	17%
King	25%	29%	31%	15%
Markham	23%	32%	29%	15%
Milton	32%	37%	22%	9%
Mississauga	24%	33%	29%	14%
Newmarket	25%	31%	31%	14%
Oakville	27%	29%	30%	15%
Oshawa	22%	32%	29%	17%
Pickering	23%	31%	31%	15%
Scugog	21%	25%	33%	21%
Toronto	20%	38%	27%	16%
Vaughan	26%	32%	28%	14%
Whitby	27%	32%	29%	13%
Whitchurch-Stouffville	26%	32%	26%	16%
GTHA Avg	25%	31%	29%	15%
Provincial Average	21%	26%	30%	24%

Source - Stats Canada Census 2016



Age Demographics 2016 Stats Canada (cont'd)

Municipality	0-19	20-44	45-64	65+
Fort Erie	19%	24%	33%	24%
Grimsby	23%	29%	29%	19%
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 Avg	21%	27%	30%	21%
Provincial Average	21%	26%	30%	24%

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%
Tay	19%	26%	34%	21%
Tiny	17%	22%	35%	26%
Simcoe/Musk./Duff. Avg	21%	28%	31%	21%
Provincial Average	21%	26%	30%	24%

Municipality	0-19	20-44	45-64	65+
Cambridge	25%	33%	28%	15%
Centre Wellington	24%	27%	29%	20%
Erin	23%	25%	37%	15%
Guelph	23%	36%	26%	15%
Guelph-Eramosa	23%	26%	33%	17%
Kitchener	23%	36%	27%	14%
Mapleton	36%	30%	24%	10%
Minto	24%	27%	28%	20%
North Dumfries	26%	28%	31%	14%
Puslinch	21%	23%	35%	22%
Waterloo	23%	36%	27%	14%
Wellesley	35%	29%	25%	12%
Wellington North	25%	27%	28%	21%
Wilmot	26%	29%	27%	19%
Woolwich	28%	30%	26%	17%
Waterloo/Wellington Avg	26%	30%	29%	16%
Provincial Average	21%	26%	30%	24%

Municipality	0-19	20-44	45-64	65+
Aylmer	26%	30%	25%	19%
Brant	23%	27%	31%	19%
Brantford	24%	31%	28%	17%
Central Elgin	22%	25%	34%	20%
Chatham-Kent	22%	27%	30%	21%
Essex	21%	27%	32%	20%
Haldimand	23%	27%	31%	18%
Ingersoll	25%	30%	29%	16%
Lakeshore	26%	29%	31%	15%
Lambton Shores	16%	21%	33%	29%
London	22%	34%	27%	17%
Middlesex Centre	26%	26%	30%	17%
Norfolk	21%	26%	31%	22%
North Middlesex	25%	27%	29%	19%
North Perth	27%	30%	25%	18%
Sarnia	20%	29%	29%	22%
St. Thomas	23%	29%	28%	19%
Stratford	21%	29%	30%	21%
Strathroy-Caradoc	23%	28%	29%	20%
Tillsonburg	20%	26%	26%	28%
Windsor	22%	32%	28%	18%
Southwest Avg	23%	28%	29%	20%
Provincial Average	21%	26%	30%	24%

Source - Stats Canada Census 2016

2021 Estimated Average Household Income

Household income is one measure of a community's ability to pay for services. While a larger 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		Municipality		Municipality	
Cornwall	\$ 67,060	Strathroy-Caradoc	\$ 95,407	Ottawa	\$ 117,367
Elliot Lake	\$ 67,503	Southgate	\$ 95,490	Central Elgin	\$ 118,317
Parry Sound	\$ 72,147	Dryden	\$ 95,851	Waterloo	\$ 119,241
Brockville	\$ 75,102	Kitchener	\$ 96,368	Brant	\$ 119,467
Owen Sound	\$ 75,861	Essex	\$ 96,900	Lincoln	\$ 122,301
Windsor	\$ 77,965	Ingersoll	\$ 97,093	Markham	\$ 122,614
Hanover	\$ 78,080	North Perth	\$ 97,334	Ajax	\$ 124,516
Welland	\$ 79,076	Oshawa	\$ 97,337	Clarington	\$ 125,010
Aylmer	\$ 79,122	Kingston	\$ 97,888	Grimsby	\$ 125,181
Orillia	\$ 79,821	Collingwood	\$ 98,006	Scugog	\$ 125,184
St. Thomas	\$ 80,154	Brock	\$ 98,770	Niagara-on-the-Lake	\$ 126,372
Chatham-Kent	\$ 81,678	North Middlesex	\$ 99,034	Wilmot	\$ 128,422
Belleville	\$ 82,262	Bracebridge	\$ 99,653	Pickering	\$ 129,632
South Bruce Peninsula	\$ 82,371	Prince Edward County	\$ 99,756	Newmarket	\$ 130,710
Port Colborne	\$ 82,490	Hamilton	\$ 100,036	Burlington	\$ 131,649
Tillsonburg	\$ 82,972	Kenora	\$ 102,012	Kincardine	\$ 133,827
Niagara Falls	\$ 84,372	Sarnia	\$ 102,542	Lakeshore	\$ 134,145
West Grey	\$ 84,509	Huntsville	\$ 102,844	Saugeen Shores	\$ 134,159
Peterborough	\$ 84,832	Barrie	\$ 102,948	Whitby	\$ 136,169
St. Catharines	\$ 85,291	Cambridge	\$ 103,100	Pelham	\$ 136,839
Fort Erie	\$ 86,232	Georgina	\$ 103,938	Wellesley	\$ 137,611
Brantford	\$ 87,044	Timmins	\$ 104,377	Milton	\$ 137,789
Wellington North	\$ 87,439	Greater Sudbury	\$ 105,616	Woolwich	\$ 138,072
North Bay	\$ 87,728	Guelph	\$ 106,677	North Dumfries	\$ 138,966
Chatsworth	\$ 88,666	Haldimand	\$ 107,059	East Gwillimbury	\$ 143,839
Quinte West	\$ 89,306	Brampton	\$ 107,307	Halton Hills	\$ 143,981
Tay	\$ 89,472	Georgian Bluffs	\$ 107,855	Guelph-Eramosa	\$ 145,189
Thorold	\$ 89,533	Orangeville	\$ 107,959	The Blue Mountains	\$ 146,230
Sault Ste. Marie	\$ 89,541	Wainfleet	\$ 109,221	Vaughan	\$ 146,696
Stratford	\$ 89,846	Grey Highlands	\$ 110,153	Middlesex Centre	\$ 150,735
Norfolk	\$ 89,962	Tiny	\$ 110,564	Erin	\$ 152,497
Minto	\$ 89,985	Mapleton	\$ 111,491	Whitchurch-Stouffville	\$ 152,692
London	\$ 91,549	New Tecumseth	\$ 113,057	Springwater	\$ 153,279
Gravenhurst	\$ 91,638	Centre Wellington	\$ 113,665	Caledon	\$ 155,106
Espanola	\$ 92,098	Toronto	\$ 114,121	Aurora	\$ 162,618
Thunder Bay	\$ 92,986	Mississauga	\$ 114,423	Oakville	\$ 188,492
Meaford	\$ 93,329	West Lincoln	\$ 114,600	Puslinch	\$ 195,480
Lambton Shores	\$ 93,596	Innisfil	\$ 115,243	King	\$ 200,081
				Average	\$ 109,551
				Median	\$ 103,024

Source - Manifold Data Mining

2021 Average Household Income by Geographic Location

The following table provides the estimated average household income in 2021 for each of the municipalities. Source is Manifold Data Mining summarized by geographic area.

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Owen Sound	\$ 75,861	low
Hanover	\$ 78,080	low
South Bruce Peninsula	\$ 82,371	low
West Grey	\$ 84,509	low
Chatsworth	\$ 88,666	low
Meaford	\$ 93,329	low
Southgate	\$ 95,490	mid
Georgian Bluffs	\$ 107,855	mid
Grey Highlands	\$ 110,153	mid
Kincardine	\$ 133,827	high
Saugeen Shores	\$ 134,159	high
The Blue Mountains	\$ 146,230	high
Bruce/Grey Avg	\$ 102,544	
Median	\$ 94,410	

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Elliot Lake	\$ 67,503	low
Parry Sound	\$ 72,147	low
North Bay	\$ 87,728	low
Sault Ste. Marie	\$ 89,541	low
Espanola	\$ 92,098	low
Thunder Bay	\$ 92,986	low
Dryden	\$ 95,851	mid
Kenora	\$ 102,012	mid
Timmins	\$ 104,377	mid
Greater Sudbury	\$ 105,616	mid
North Avg	\$ 90,986	
Median	\$ 92,542	

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Oshawa	\$ 97,337	mid
Brock	\$ 98,770	mid
Hamilton	\$ 100,036	mid
Georgina	\$ 103,938	mid
Brampton	\$ 107,307	mid
Toronto	\$ 114,121	mid
Mississauga	\$ 114,423	mid
Markham	\$ 122,614	high
Ajax	\$ 124,516	high
Clarington	\$ 125,010	high
Scugog	\$ 125,184	high
Pickering	\$ 129,632	high
Newmarket	\$ 130,710	high
Burlington	\$ 131,649	high
Whitby	\$ 136,169	high
Milton	\$ 137,789	high
East Gwillimbury	\$ 143,839	high
Halton Hills	\$ 143,981	high
Vaughan	\$ 146,696	high
Whitchurch-Stouffville	\$ 152,692	high
Caledon	\$ 155,106	high
Aurora	\$ 162,618	high
Oakville	\$ 188,492	high
King	\$ 200,081	high
GTHA Avg	\$ 133,030	
Median	\$ 130,171	



Average Household Income by Geographic Location (cont'd)

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Welland	\$ 79,076	low
Port Colborne	\$ 82,490	low
Niagara Falls	\$ 84,372	low
St. Catharines	\$ 85,291	low
Fort Erie	\$ 86,232	low
Thorold	\$ 89,533	low
Wainfleet	\$ 109,221	mid
West Lincoln	\$ 114,600	mid
Lincoln	\$ 122,301	high
Grimsby	\$ 125,181	high
Niagara-on-the-Lake	\$ 126,372	high
Pelham	\$ 136,839	high
Niagara Avg	\$ 103,459	
Median	\$ 99,377	

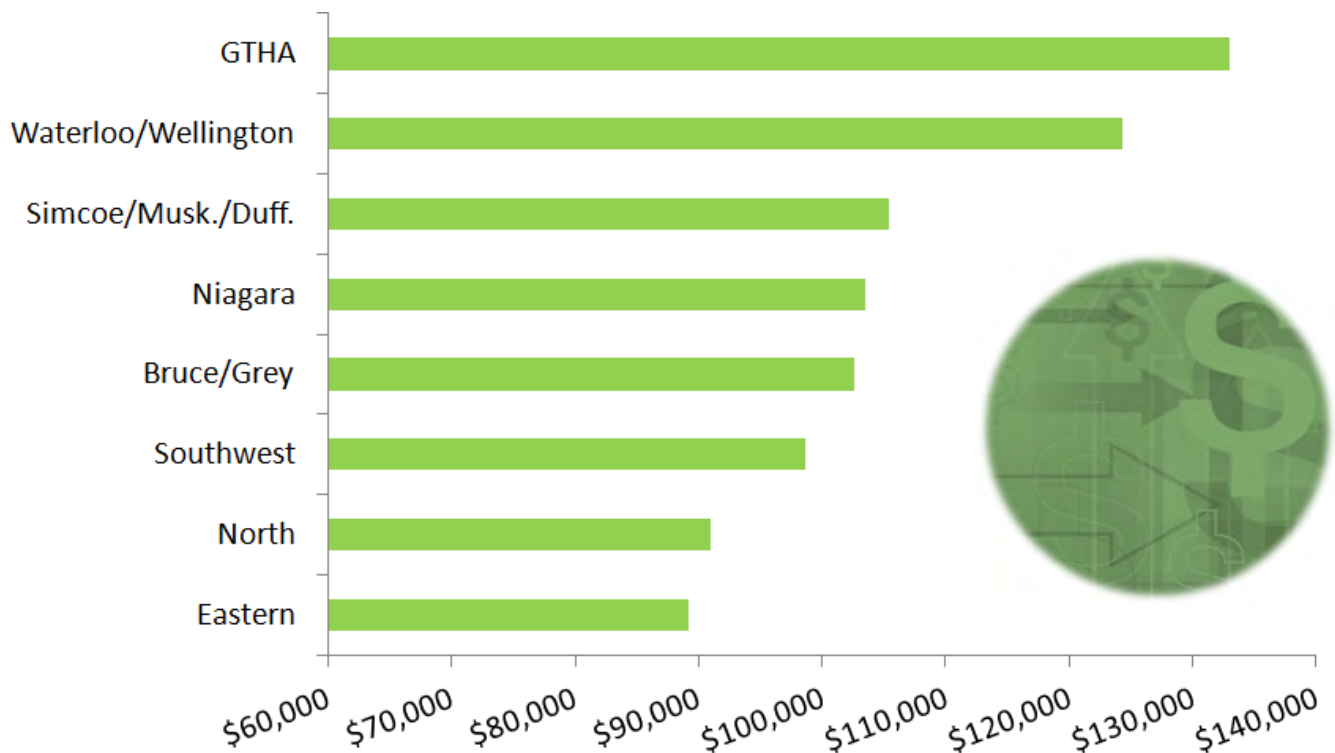
Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Wellington North	\$ 87,439	low
Minto	\$ 89,985	low
Kitchener	\$ 96,368	mid
Cambridge	\$ 103,100	mid
Guelph	\$ 106,677	mid
Mapleton	\$ 111,491	mid
Centre Wellington	\$ 113,665	mid
Waterloo	\$ 119,241	high
Wilmot	\$ 128,422	high
Wellesley	\$ 137,611	high
Woolwich	\$ 138,072	high
North Dumfries	\$ 138,966	high
Guelph-Eramosa	\$ 145,189	high
Erin	\$ 152,497	high
Puslinch	\$ 195,480	high
Waterloo/Wellington Avg	\$ 124,280	
Median	\$ 119,241	

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Cornwall	\$ 67,060	low
Brockville	\$ 75,102	low
Belleville	\$ 82,262	low
Peterborough	\$ 84,832	low
Quinte West	\$ 89,306	low
Kingston	\$ 97,888	mid
Prince Edward County	\$ 99,756	mid
Ottawa	\$ 117,367	high
Eastern Avg	\$ 89,197	
Median	\$ 87,069	
Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Windsor	\$ 77,965	low
Aylmer	\$ 79,122	low
St. Thomas	\$ 80,154	low
Chatham-Kent	\$ 81,678	low
Tillsonburg	\$ 82,972	low
Brantford	\$ 87,044	low
Stratford	\$ 89,846	low
Norfolk	\$ 89,962	low
London	\$ 91,549	low
Lambton Shores	\$ 93,596	low
Strathroy-Caradoc	\$ 95,407	mid
Essex	\$ 96,900	mid
Ingersoll	\$ 97,093	mid
North Perth	\$ 97,334	mid
North Middlesex	\$ 99,034	mid
Sarnia	\$ 102,542	mid
Haldimand	\$ 107,059	mid
Central Elgin	\$ 118,317	high
Brant	\$ 119,467	high
Lakeshore	\$ 134,145	high
Middlesex Centre	\$ 150,735	high
Southwest Avg	\$ 98,663	
Median	\$ 95,407	

Average Household Income by Geographic Location (cont'd)

Municipality	2021 Est. Avg. Household Income	2021 Income Ranking
Orillia	\$ 79,821	low
Tay	\$ 89,472	low
Gravenhurst	\$ 91,638	low
Collingwood	\$ 98,006	mid
Bracebridge	\$ 99,653	mid
Huntsville	\$ 102,844	mid
Barrie	\$ 102,948	mid
Orangeville	\$ 107,959	mid
Tiny	\$ 110,564	mid
New Tecumseth	\$ 113,057	mid
Innisfil	\$ 115,243	mid
Springwater	\$ 153,279	high
Simcoe/Musk./Duff. Avg	\$ 105,374	
Median	\$ 102,896	

Summary 2021 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 in 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)	2021 Pop. Density Per Sq. Km	Density Ranking
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
Brock	423	30	low
Huntsville	710	30	low
The Blue Mountains	287	30	low
North Perth	493	30	low
Wainfleet	217	31	low
Minto	301	31	low
Middlesex Centre	588	32	low
Lambton Shores	331	34	low
Puslinch	215	36	low
Tiny	337	39	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
Scugog	475	46	low
Brant	843	46	low
Central Elgin	280	47	low
Guelph-Eramosa	292	50	low
Greater Sudbury	3,228	53	low

Municipality	Land Area (Sq. Km)	2021 Pop. Density Per Sq. Km	Density Ranking
Espanola	83	61	mid
North Dumfries	187	61	mid
Kenora	212	73	mid
Lakeshore	530	76	mid
Centre Wellington	408	77	mid
Essex	278	79	mid
Tay	139	80	mid
King	333	83	mid
Woolwich	326	85	mid
Strathroy-Caradoc	271	85	mid
Wilmot	264	86	mid
Saugeen Shores	171	90	mid
Quinte West	494	95	mid
Caledon	688	113	mid
Dryden	66	119	mid
East Gwillimbury	245	136	mid
Pelham	126	145	mid
Niagara-on-the-Lake	133	147	mid
Lincoln	163	153	mid
New Tecumseth	274	156	mid
Port Colborne	122	156	mid
Innisfil	263	159	mid
North Bay	319	166	mid
Clarington	611	168	mid
Georgina	288	170	mid
Fort Erie	166	198	mid
Belleville	247	220	mid
Halton Hills	276	237	mid
Whitchurch-Stouffville	206	251	mid
Thorold	83	265	mid
Kingston	415	327	mid
Sault Ste. Marie	223	336	mid
Thunder Bay	328	342	mid
Milton	363	344	mid
Ottawa	2,790	372	mid
Pickering	232	427	mid
Grimsby	69	439	mid
Sarnia	165	451	mid

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

Municipality	Land Area (Sq. Km)	2021 Pop.	
		Density Per Sq. Km	Density Ranking
Niagara Falls	210	461	high
Parry Sound	13	512	high
Hamilton	1,117	516	high
Welland	81	693	high
Collingwood	34	744	high
Tillsonburg	22	777	high
Cornwall	62	793	high
Hanover	10	837	high
Owen Sound	24	902	high
Whitby	147	950	high
London	420	1,018	high
Brantford	102	1,033	high
Burlington	186	1,045	high
Brockville	21	1,049	high
Ingersoll	13	1,092	high
Orillia	29	1,162	high
St. Thomas	36	1,169	high
Stratford	28	1,182	high
Oshawa	146	1,209	high
Vaughan	274	1,224	high
Cambridge	113	1,230	high
Aurora	50	1,267	high
Aylmer	6	1,296	high
Peterborough	64	1,350	high
St. Catharines	96	1,465	high
Barrie	99	1,533	high
Oakville	139	1,540	high
Windsor	146	1,591	high
Markham	212	1,656	high
Guelph	87	1,680	high
Waterloo	64	1,902	high
Kitchener	137	1,959	high
Orangeville	16	1,979	high
Ajax	67	1,998	high
Newmarket	38	2,379	high
Mississauga	292	2,668	high
Brampton	266	2,696	high
Toronto	630	4,708	high
Average	410	539	
Median	272	154	

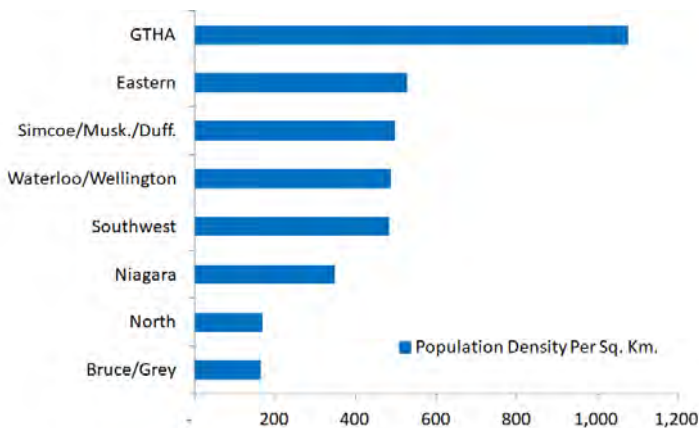
Land Area and Density by Geographic Location

Municipality	2021		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
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
Kincardine	538	23	low
The Blue Mountains	287	30	low
Saugeen Shores	171	90	mid
Hanover	10	837	high
Owen Sound	24	902	high
Bruce/Grey Avg	480	166	
Median	563	19	

Municipality	2021		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Timmins	2,979	14	low
Elliot Lake	715	16	low
Greater Sudbury	3,228	53	low
Espanola	83	61	mid
Kenora	212	73	mid
Dryden	66	119	mid
North Bay	319	166	mid
Sault Ste. Marie	223	336	mid
Thunder Bay	328	342	mid
Parry Sound	13	512	high
North Avg	817	169	
Median	271	96	

Municipality	2021		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Brock	423	30	low
Scugog	475	46	low
King	333	83	mid
Caledon	688	113	mid
East Gwillimbury	245	136	mid
Clarington	611	168	mid
Georgina	288	170	mid
Halton Hills	276	237	mid
Whitchurch-Stouffville	206	251	mid
Milton	363	344	mid
Pickering	232	427	mid
Hamilton	1,117	516	high
Whitby	147	950	high
Burlington	186	1,045	high
Oshawa	146	1,209	high
Vaughan	274	1,224	high
Aurora	50	1,267	high
Oakville	139	1,540	high
Markham	212	1,656	high
Ajax	67	1,998	high
Newmarket	38	2,379	high
Mississauga	292	2,668	high
Brampton	266	2,696	high
Toronto	630	4,708	high
GTHA Avg	321	1,078	
Median	270	733	

Municipality	2021		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Prince Edward County	1,050	24	low
Quinte West	494	95	mid
Belleville	247	220	mid
Kingston	415	327	mid
Ottawa	2,790	372	mid
Cornwall	62	793	high
Brockville	21	1,049	high
Peterborough	64	1,350	high
Eastern Avg	643	529	
Median	331	350	



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

Municipality	Land Area (Sq. Km)	2021 Population Density Per Sq. Km	Density Ranking
Gravenhurst	518	26	low
Bracebridge	628	28	low
Huntsville	710	30	low
Tiny	337	39	low
Springwater	536	39	low
Tay	139	80	mid
New Tecumseth	274	156	mid
Innisfil	263	159	mid
Collingwood	34	744	high
Orillia	29	1,162	high
Barrie	99	1,533	high
Orangeville	16	1,979	high
Simcoe/Musk./Duff. Avg	299	498	
Median	268	118	

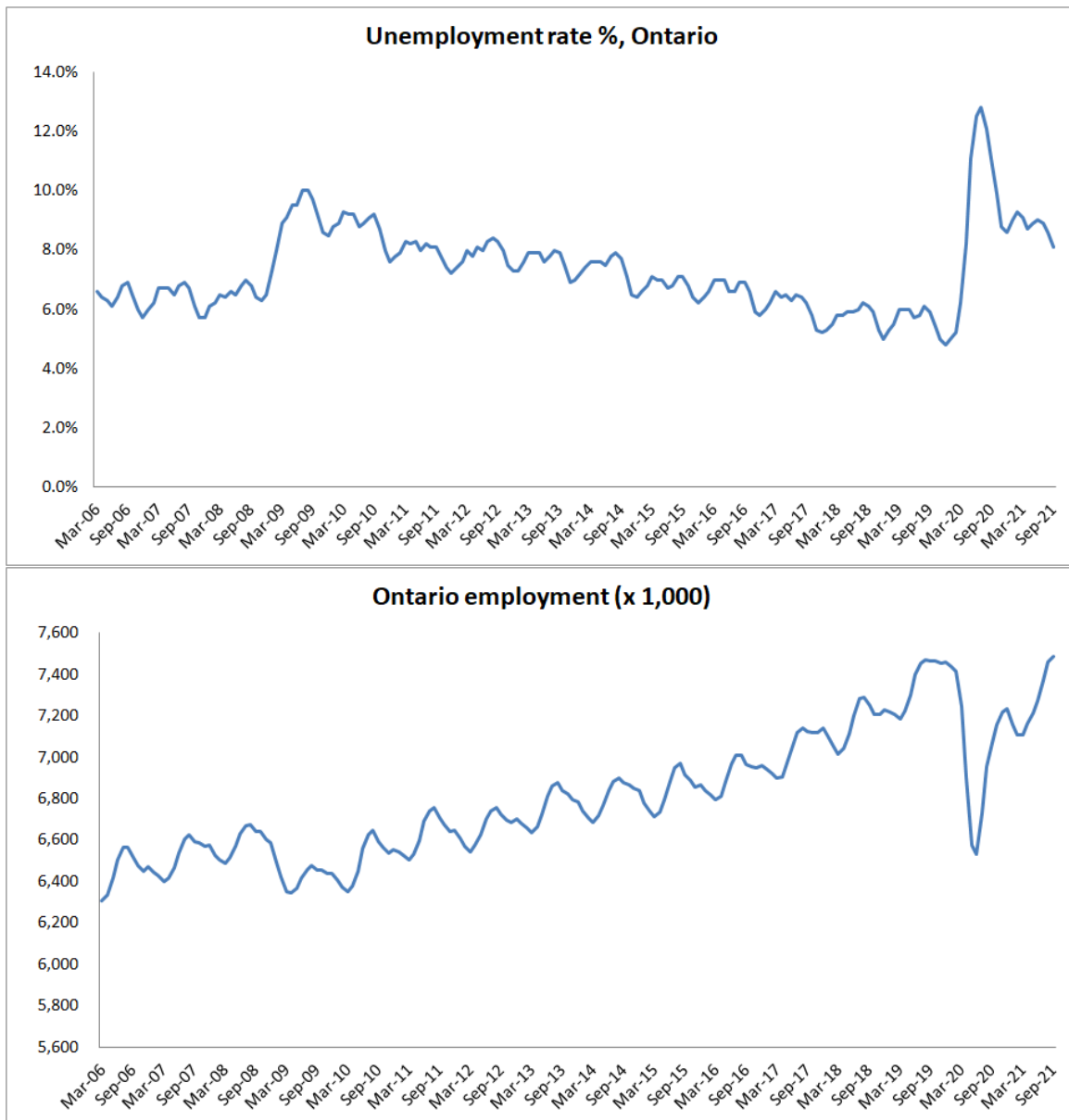
Municipality	Land Area (Sq. Km)	2021 Population Density Per Sq. Km	Density Ranking
Mapleton	535	21	low
Wellington North	526	24	low
Minto	301	31	low
Puslinch	215	36	low
Erin	298	41	low
Wellesley	278	43	low
Guelph-Eramosa	292	50	low
North Dumfries	187	61	mid
Centre Wellington	408	77	mid
Woolwich	326	85	mid
Wilmot	264	86	mid
Cambridge	113	1,230	high
Guelph	87	1,680	high
Waterloo	64	1,902	high
Kitchener	137	1,959	high
Waterloo/Wellington Avg	269	488	
Median	278	61	

Municipality	Land Area (Sq. Km)	2021 Population Density Per Sq. Km	Density Ranking
Wainfleet	217	31	low
West Lincoln	388	41	low
Pelham	126	145	mid
Niagara-on-the-Lake	133	147	mid
Lincoln	163	153	mid
Port Colborne	122	156	mid
Fort Erie	166	198	mid
Thorold	83	265	mid
Grimsby	69	439	mid
Niagara Falls	210	461	high
Welland	81	693	high
St. Catharines	96	1,465	high
Niagara Avg	155	349	
Median	130	177	

Municipality	Land Area (Sq. Km)	2021 Population Density Per Sq. Km	Density Ranking
North Middlesex	598	11	low
North Perth	493	30	low
Middlesex Centre	588	32	low
Lambton Shores	331	34	low
Haldimand	1,252	40	low
Chatham-Kent	2,458	43	low
Norfolk	1,608	43	low
Brant	843	46	low
Central Elgin	280	47	low
Lakeshore	530	76	mid
Essex	278	79	mid
Strathroy-Caradoc	271	85	mid
Sarnia	165	451	mid
Tillsonburg	22	777	high
London	420	1,018	high
Brantford	102	1,033	high
Ingersoll	13	1,092	high
St. Thomas	36	1,169	high
Stratford	28	1,182	high
Aylmer	6	1,296	high
Windsor	146	1,591	high
Southwest Avg	499	484	
Median	280	79	

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.



Source - Statistics Canada. Table 14-10-0387-01 Labour force characteristics, three-month moving average, unadjusted for seasonality, last 5 months

Labour Statistics CMA

CMA	Employment Rate	Employment Rate % Change	Participation Rate	Participation Rate % Change	Unemployment Rate	Unemployment Rate % Change
	Sept 2021	Sept 2020 to Sept 2021	Sept 2021	Sept 2020 to Sept 2021	Sept 2021	Sept 2020 to Sept 2021
Barrie	65.4%	-1.7%	69.7%	-5.0%	6.2%	-34.0%
Belleville	52.4%	20.7%	56.2%	11.3%	7.0%	-50.0%
Brantford	61.9%	-0.5%	65.9%	-3.1%	6.1%	-27.4%
Greater Sudbury	56.4%	1.6%	61.6%	1.3%	8.4%	-2.3%
Guelph	67.3%	7.5%	71.5%	3.0%	6.0%	-38.8%
Hamilton	61.9%	9.6%	66.1%	5.9%	6.3%	-33.0%
Kingston	55.8%	-0.5%	60.1%	-3.2%	7.2%	-25.0%
Kitchener/Cambridge/ Waterloo	63.9%	5.6%	68.8%	0.1%	7.2%	-40.0%
London	60.4%	7.7%	65.2%	5.7%	7.3%	-20.7%
Oshawa	61.1%	0.3%	66.1%	-1.8%	7.6%	-20.0%
Ottawa-Gatineau	63.5%	3.3%	67.4%	0.0%	5.9%	-31.4%
Peterborough	56.7%	20.9%	60.6%	14.3%	6.6%	-43.1%
St Catharines-Niagara	56.1%	8.1%	61.1%	7.0%	8.2%	-8.9%
Thunder Bay	57.4%	4.2%	61.3%	2.3%	6.3%	-22.2%
Toronto	62.0%	6.3%	68.0%	1.6%	8.9%	-31.0%
Windsor	54.1%	5.0%	60.4%	5.6%	10.4%	5.1%
Ontario	60.2%	4.9%	65.1%	1.6%	7.6%	-27.6%

Source - Statistics Canada. Table 14-10-0380-02 Labour force characteristics, three month moving average, seasonally adjusted (x 1,000)

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	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 50,917	\$ 57,504	low	low
Windsor	\$ 76,891	\$ 97,132	low	low
Aylmer	\$ 77,637	\$ 88,218	low	low
Espanola	\$ 79,279	\$ 101,005	low	low
Cornwall	\$ 81,487	\$ 104,729	low	low
Timmins	\$ 86,082	\$ 103,283	low	low
Dryden	\$ 86,870	\$ 119,108	low	low
St. Thomas	\$ 88,401	\$ 102,071	low	low
Welland	\$ 90,572	\$ 102,417	low	low
Hanover	\$ 95,148	\$ 102,568	low	low
Sault Ste. Marie	\$ 95,303	\$ 119,462	low	low
Owen Sound	\$ 95,630	\$ 113,075	low	low
Ingersoll	\$ 98,287	\$ 119,644	low	low
Essex	\$ 101,024	\$ 92,374	low	low
Thunder Bay	\$ 102,769	\$ 125,817	low	low
Port Colborne	\$ 104,599	\$ 117,556	low	low
Sarnia	\$ 104,674	\$ 119,305	low	low
Brockville	\$ 105,297	\$ 129,872	low	low
Tillsonburg	\$ 105,584	\$ 123,086	low	low
Quinte West	\$ 107,729	\$ 116,797	low	low
North Bay	\$ 107,739	\$ 129,032	low	low
Parry Sound	\$ 109,300	\$ 127,029	low	low
Greater Sudbury	\$ 109,954	\$ 135,960	low	low
Belleville	\$ 110,444	\$ 137,709	low	mid
St. Catharines	\$ 110,725	\$ 127,795	low	low
London	\$ 111,655	\$ 128,324	low	low
Peterborough	\$ 113,424	\$ 128,555	low	low
Brantford	\$ 113,980	\$ 136,207	low	low
Thorold	\$ 119,183	\$ 131,230	low	low
Kitchener	\$ 121,395	\$ 143,248	low	mid
Fort Erie	\$ 122,374	\$ 131,181	low	low
Kenora	\$ 124,010	\$ 146,368	low	mid
Stratford	\$ 130,238	\$ 157,207	low	mid
Niagara Falls	\$ 131,163	\$ 158,644	low	mid
Strathroy-Caradoc	\$ 131,707	\$ 121,590	low	low
Cambridge	\$ 132,564	\$ 161,145	low	mid
Orillia	\$ 132,603	\$ 154,614	low	mid
Oshawa	\$ 133,642	\$ 148,451	low	mid

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

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Tay	\$ 134,617	\$ 132,510	mid	low
Minto	\$ 135,110	\$ 112,335	mid	low
Chatham-Kent	\$ 137,073	\$ 107,057	mid	low
Kingston	\$ 139,297	\$ 166,952	mid	mid
Orangeville	\$ 140,036	\$ 148,389	mid	mid
Hamilton	\$ 141,525	\$ 165,931	mid	mid
Lakeshore	\$ 144,225	\$ 139,318	mid	mid
Haldimand	\$ 145,781	\$ 137,211	mid	mid
Barrie	\$ 146,455	\$ 157,257	mid	mid
Brampton	\$ 148,628	\$ 158,089	mid	mid
West Lincoln	\$ 152,182	\$ 138,733	mid	mid
Ajax	\$ 152,539	\$ 163,838	mid	mid
Clarington	\$ 153,910	\$ 158,287	mid	mid
Guelph	\$ 154,545	\$ 182,806	mid	mid
Chatsworth	\$ 155,272	\$ 121,142	mid	low
Norfolk	\$ 155,645	\$ 136,235	mid	low
Pelham	\$ 160,735	\$ 159,835	mid	mid
Grimsby	\$ 165,102	\$ 176,048	mid	mid
Lincoln	\$ 169,424	\$ 169,288	mid	mid
Central Elgin	\$ 169,683	\$ 145,227	mid	mid
West Grey	\$ 171,825	\$ 127,846	mid	low
Waterloo	\$ 171,860	\$ 204,497	mid	high
Centre Wellington	\$ 172,191	\$ 161,909	mid	mid
Ottawa	\$ 172,330	\$ 200,916	mid	high
Georgian Bluffs	\$ 174,304	\$ 161,301	mid	mid
Wilmot	\$ 174,923	\$ 162,301	mid	mid
Wainfleet	\$ 175,035	\$ 156,236	mid	mid
Wellington North	\$ 176,562	\$ 134,832	mid	low
New Tecumseth	\$ 176,623	\$ 172,696	mid	mid
Meaford	\$ 178,776	\$ 162,579	mid	mid
Brock	\$ 179,161	\$ 159,207	mid	mid
Whitby	\$ 181,007	\$ 193,972	mid	high
Georgina	\$ 181,832	\$ 180,938	mid	mid
Southgate	\$ 181,944	\$ 126,693	mid	low
Woolwich	\$ 188,714	\$ 188,854	mid	high
Brant	\$ 189,317	\$ 181,202	mid	mid
Prince Edward County	\$ 191,739	\$ 179,979	mid	mid
Saugeen Shores	\$ 192,165	\$ 187,913	mid	high

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

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Collingwood	\$ 193,486	\$ 198,824	high	high
Bracebridge	\$ 195,980	\$ 196,679	high	high
Wellesley	\$ 198,659	\$ 159,766	high	mid
Huntsville	\$ 200,841	\$ 201,579	high	high
Springwater	\$ 202,366	\$ 188,192	high	high
North Dumfries	\$ 207,092	\$ 217,227	high	high
Pickering	\$ 209,617	\$ 223,206	high	high
Scugog	\$ 212,340	\$ 199,732	high	high
Kincardine	\$ 213,054	\$ 185,891	high	high
Milton	\$ 213,191	\$ 228,963	high	high
Innisfil	\$ 215,947	\$ 211,249	high	high
Guelph-Eramosa	\$ 217,320	\$ 193,714	high	high
North Perth	\$ 218,315	\$ 141,044	high	mid
Mississauga	\$ 218,757	\$ 247,076	high	high
Newmarket	\$ 221,039	\$ 231,247	high	high
Halton Hills	\$ 221,412	\$ 234,670	high	high
Erin	\$ 226,537	\$ 206,498	high	high
South Bruce Peninsula	\$ 230,352	\$ 220,479	high	high
Grey Highlands	\$ 235,229	\$ 190,112	high	high
Burlington	\$ 237,901	\$ 266,597	high	high
Middlesex Centre	\$ 238,194	\$ 175,398	high	mid
Mapleton	\$ 254,824	\$ 159,282	high	mid
Toronto	\$ 256,368	\$ 351,316	high	high
Caledon	\$ 257,103	\$ 259,348	high	high
East Gwillimbury	\$ 263,247	\$ 261,248	high	high
Whitchurch-Stouffville	\$ 273,643	\$ 275,531	high	high
Gravenhurst	\$ 273,976	\$ 274,758	high	high
Lambton Shores	\$ 280,199	\$ 241,355	high	high
Aurora	\$ 281,842	\$ 290,353	high	high
Markham	\$ 293,304	\$ 305,231	high	high
Niagara-on-the-Lake	\$ 293,766	\$ 309,792	high	high
Oakville	\$ 310,201	\$ 335,641	high	high
Vaughan	\$ 322,008	\$ 344,881	high	high
Tiny	\$ 323,328	\$ 315,169	high	high
Puslinch	\$ 324,761	\$ 337,664	high	high
North Middlesex	\$ 325,891	\$ 159,571	high	mid
King	\$ 379,309	\$ 366,497	high	high
The Blue Mountains	\$ 550,869	\$ 555,357	high	high
Average	\$ 175,655	\$ 176,674		
Median	\$ 169,553	\$ 159,426		

Taxable Assessment per Capita (Grouped by Location, sorted by Unweighted Assessment)

Bruce/Grey Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Hanover	\$ 95,148	\$ 102,568	low	low
Owen Sound	\$ 95,630	\$ 113,075	low	low
Chatsworth	\$ 155,272	\$ 121,142	mid	low
West Grey	\$ 171,825	\$ 127,846	mid	low
Georgian Bluffs	\$ 174,304	\$ 161,301	mid	mid
Meaford	\$ 178,776	\$ 162,579	mid	mid
Southgate	\$ 181,944	\$ 126,693	mid	low
Saugeen Shores	\$ 192,165	\$ 187,913	mid	high
Kincardine	\$ 213,054	\$ 185,891	high	high
South Bruce Peninsula	\$ 230,352	\$ 220,479	high	high
Grey Highlands	\$ 235,229	\$ 190,112	high	high
The Blue Mountains	\$ 550,869	\$ 555,357	high	high
Bruce/Grey Avg	\$ 206,214	\$ 187,913		
Median	\$ 180,360	\$ 161,940		

Eastern Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	\$ 81,487	\$ 104,729	low	low
Brockville	\$ 105,297	\$ 129,872	low	low
Quinte West	\$ 107,729	\$ 116,797	low	low
Belleville	\$ 110,444	\$ 137,709	low	mid
Peterborough	\$ 113,424	\$ 128,555	low	low
Kingston	\$ 139,297	\$ 166,952	mid	mid
Ottawa	\$ 172,330	\$ 200,916	mid	high
Prince Edward County	\$ 191,739	\$ 179,979	mid	mid
Eastern Avg	\$ 127,718	\$ 145,689		
Median	\$ 111,934	\$ 133,791		

Taxable Assessment per Capita (Grouped by Location, sorted by Unweighted Assessment) (cont'd)

GTHA Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	\$ 133,642	\$ 148,451	low	mid
Hamilton	\$ 141,525	\$ 165,931	mid	mid
Brampton	\$ 148,628	\$ 158,089	mid	mid
Ajax	\$ 152,539	\$ 163,838	mid	mid
Clarington	\$ 153,910	\$ 158,287	mid	mid
Brock	\$ 179,161	\$ 159,207	mid	mid
Whitby	\$ 181,007	\$ 193,972	mid	high
Georgina	\$ 181,832	\$ 180,938	mid	mid
Pickering	\$ 209,617	\$ 223,206	high	high
Scugog	\$ 212,340	\$ 199,732	high	high
Milton	\$ 213,191	\$ 228,963	high	high
Mississauga	\$ 218,757	\$ 247,076	high	high
Newmarket	\$ 221,039	\$ 231,247	high	high
Halton Hills	\$ 221,412	\$ 234,670	high	high
Burlington	\$ 237,901	\$ 266,597	high	high
Toronto	\$ 256,368	\$ 351,316	high	high
Caledon	\$ 257,103	\$ 259,348	high	high
East Gwillimbury	\$ 263,247	\$ 261,248	high	high
Whitchurch-Stouffville	\$ 273,643	\$ 275,531	high	high
Aurora	\$ 281,842	\$ 290,353	high	high
Markham	\$ 293,304	\$ 305,231	high	high
Oakville	\$ 310,201	\$ 335,641	high	high
Vaughan	\$ 322,008	\$ 344,881	high	high
King	\$ 379,309	\$ 366,497	high	high
GTHA Avg	\$ 226,814	\$ 239,594		
Median	\$ 219,898	\$ 232,958		

Taxable Assessment per Capita (Grouped by Location, sorted by Unweighted Assessment) (cont'd)

Niagara Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	\$ 90,572	\$ 102,417	low	low
Port Colborne	\$ 104,599	\$ 117,556	low	low
St. Catharines	\$ 110,725	\$ 127,795	low	low
Thorold	\$ 119,183	\$ 131,230	low	low
Fort Erie	\$ 122,374	\$ 131,181	low	low
Niagara Falls	\$ 131,163	\$ 158,644	low	mid
West Lincoln	\$ 152,182	\$ 138,733	mid	mid
Pelham	\$ 160,735	\$ 159,835	mid	mid
Grimsby	\$ 165,102	\$ 176,048	mid	mid
Lincoln	\$ 169,424	\$ 169,288	mid	mid
Wainfleet	\$ 175,035	\$ 156,236	mid	mid
Niagara-on-the-Lake	\$ 293,766	\$ 309,792	high	high
Niagara Avg	\$ 149,572	\$ 156,563		
Median	\$ 141,673	\$ 147,485		

North Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 50,917	\$ 57,504	low	low
Espanola	\$ 79,279	\$ 101,005	low	low
Timmins	\$ 86,082	\$ 103,283	low	low
Dryden	\$ 86,870	\$ 119,108	low	low
Sault Ste. Marie	\$ 95,303	\$ 119,462	low	low
Thunder Bay	\$ 102,769	\$ 125,817	low	low
North Bay	\$ 107,739	\$ 129,032	low	low
Parry Sound	\$ 109,300	\$ 127,029	low	low
Greater Sudbury	\$ 109,954	\$ 135,960	low	low
Kenora	\$ 124,010	\$ 146,368	low	mid
North Avg	\$ 95,222	\$ 116,457		
Median	\$ 99,036	\$ 122,639		

Taxable Assessment per Capita (Grouped by Location, sorted by Unweighted Assessment) (cont'd)

Simcoe/Muskoka/Dufferin Municipalities

Municipality	2021		Unweighted Ranking	Weighted Ranking
	Unweighted Assessment per Capita	Weighted Assessment per Capita		
Orillia	\$ 132,603	\$ 154,614	low	mid
Tay	\$ 134,617	\$ 132,510	mid	low
Orangeville	\$ 140,036	\$ 148,389	mid	mid
Barrie	\$ 146,455	\$ 157,257	mid	mid
New Tecumseth	\$ 176,623	\$ 172,696	mid	mid
Collingwood	\$ 193,486	\$ 198,824	high	high
Bracebridge	\$ 195,980	\$ 196,679	high	high
Huntsville	\$ 200,841	\$ 201,579	high	high
Springwater	\$ 202,366	\$ 188,192	high	high
Innisfil	\$ 215,947	\$ 211,249	high	high
Gravenhurst	\$ 273,976	\$ 274,758	high	high
Tiny	\$ 323,328	\$ 315,169	high	high
Simcoe/Musk./Duff. Avg	\$ 194,688	\$ 195,993		
Median	\$ 194,733	\$ 192,435		

Waterloo/Wellington Municipalities

Municipality	2021		Unweighted Ranking	Weighted Ranking
	Unweighted Assessment per Capita	Weighted Assessment per Capita		
Kitchener	\$ 121,395	\$ 143,248	low	mid
Cambridge	\$ 132,564	\$ 161,145	low	mid
Minto	\$ 135,110	\$ 112,335	mid	low
Guelph	\$ 154,545	\$ 182,806	mid	mid
Waterloo	\$ 171,860	\$ 204,497	mid	high
Centre Wellington	\$ 172,191	\$ 161,909	mid	mid
Wilmot	\$ 174,923	\$ 162,301	mid	mid
Wellington North	\$ 176,562	\$ 134,832	mid	low
Woolwich	\$ 188,714	\$ 188,854	mid	high
Wellesley	\$ 198,659	\$ 159,766	high	mid
North Dumfries	\$ 207,092	\$ 217,227	high	high
Guelph-Eramosa	\$ 217,320	\$ 193,714	high	high
Erin	\$ 226,537	\$ 206,498	high	high
Mapleton	\$ 254,824	\$ 159,282	high	mid
Puslinch	\$ 324,761	\$ 337,664	high	high
Waterloo/Wellington Avg	\$ 190,470	\$ 181,738		
Median	\$ 176,562	\$ 162,301		

Taxable Assessment per Capita (Grouped by Location, sorted by Unweighted Assessment) (cont'd)

Southwest Municipalities

Municipality	2021 Unweighted Assessment per Capita	2021 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	\$ 76,891	\$ 97,132	low	low
Aylmer	\$ 77,637	\$ 88,218	low	low
St. Thomas	\$ 88,401	\$ 102,071	low	low
Ingersoll	\$ 98,287	\$ 119,644	low	low
Essex	\$ 101,024	\$ 92,374	low	low
Sarnia	\$ 104,674	\$ 119,305	low	low
Tillsonburg	\$ 105,584	\$ 123,086	low	low
London	\$ 111,655	\$ 128,324	low	low
Brantford	\$ 113,980	\$ 136,207	low	low
Stratford	\$ 130,238	\$ 157,207	low	mid
Strathroy-Caradoc	\$ 131,707	\$ 121,590	low	low
Chatham-Kent	\$ 137,073	\$ 107,057	mid	low
Lakeshore	\$ 144,225	\$ 139,318	mid	mid
Haldimand	\$ 145,781	\$ 137,211	mid	mid
Norfolk	\$ 155,645	\$ 136,235	mid	low
Central Elgin	\$ 169,683	\$ 145,227	mid	mid
Brant	\$ 189,317	\$ 181,202	mid	mid
North Perth	\$ 218,315	\$ 141,044	high	mid
Middlesex Centre	\$ 238,194	\$ 175,398	high	mid
Lambton Shores	\$ 280,199	\$ 241,355	high	high
North Middlesex	\$ 325,891	\$ 159,571	high	mid
Southwest Avg	\$ 149,733	\$ 135,656		
Median	\$ 131,707	\$ 136,207		

Unweighted Assessment - Trend

The tables on the next several pages reflect the change in unweighted assessment from 2016-2021. 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 2020-2021 % change in assessment.

	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Prince Edward County	5.0%	4.6%	8.0%	6.6%	0.0%	low
Orangeville	4.6%	6.4%	5.8%	5.4%	0.1%	low
Central Elgin	3.6%	5.4%	7.2%	6.6%	0.1%	low
Dryden	0.5%	2.7%	2.8%	2.3%	0.2%	low
Belleville	1.5%	3.6%	6.4%	5.9%	0.2%	low
Peterborough	4.5%	3.0%	6.1%	3.7%	0.2%	low
Sault Ste. Marie	2.2%	4.5%	3.9%	3.5%	0.2%	low
Timmins	-1.0%	2.9%	3.4%	2.6%	0.2%	low
North Bay	-1.1%	2.3%	1.5%	2.2%	0.2%	low
Newmarket	9.3%	10.4%	9.4%	8.1%	0.3%	low
Mississauga	6.6%	6.7%	6.1%	6.4%	0.3%	low
North Middlesex	12.6%	11.8%	10.8%	9.7%	0.3%	low
Brockville	-2.5%	1.5%	2.0%	3.2%	0.4%	low
Quinte West	2.8%	4.6%	6.7%	6.5%	0.4%	low
Haldimand	5.1%	7.3%	7.5%	8.3%	0.4%	low
Thunder Bay	5.6%	6.1%	5.5%	5.4%	0.4%	low
South Bruce Peninsula	N/A	N/A	N/A	3.3%	0.5%	low
Kenora	3.8%	5.1%	4.8%	4.8%	0.5%	low
Elliot Lake	-1.0%	2.3%	2.8%	2.7%	0.5%	low
St. Catharines	2.7%	5.1%	4.2%	3.8%	0.5%	low
Greater Sudbury	-1.0%	4.1%	3.1%	2.7%	0.5%	low
Erin	4.8%	5.9%	5.9%	5.7%	0.6%	low
Chatham-Kent	5.3%	6.8%	7.4%	6.2%	0.6%	low
Burlington	6.9%	7.8%	7.0%	6.6%	0.6%	low
Barrie	7.5%	6.7%	7.8%	5.8%	0.6%	low
Parry Sound	-5.0%	4.5%	2.2%	2.2%	0.7%	low
Sarnia	2.5%	3.8%	3.6%	3.3%	0.7%	low
Gravenhurst	1.7%	3.3%	3.1%	3.6%	0.8%	low
Owen Sound	-0.9%	1.4%	2.4%	2.0%	0.8%	low
Georgina	8.7%	9.8%	9.0%	8.7%	0.8%	low
Cambridge	4.3%	5.1%	5.4%	4.6%	0.8%	low
Chatsworth	3.3%	5.8%	6.0%	5.4%	0.8%	low
Oshawa	10.6%	10.2%	8.9%	8.0%	0.8%	low

Unweighted Assessment - Trend (cont'd)

	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Markham	11.5%	10.6%	10.1%	8.5%	0.9%	mid
Cornwall	-1.4%	5.7%	2.9%	2.4%	0.9%	mid
Meaford	0.4%	0.3%	7.7%	4.2%	0.9%	mid
Hamilton	6.3%	7.3%	7.3%	7.7%	0.9%	mid
Huntsville	1.4%	3.7%	3.9%	6.6%	0.9%	mid
Bracebridge	0.9%	3.0%	3.7%	4.4%	0.9%	mid
Kincardine	2.0%	5.6%	5.5%	5.1%	0.9%	mid
Wilmot	4.9%	5.8%	6.0%	5.6%	0.9%	mid
Lakeshore	N/A	N/A	N/A	7.6%	1.0%	mid
Grey Highlands	3.7%	6.3%	6.5%	6.1%	1.0%	mid
Windsor	2.9%	2.7%	5.9%	3.5%	1.0%	mid
Halton Hills	6.4%	7.2%	8.5%	6.9%	1.0%	mid
Espanola	N/A	N/A	2.3%	2.5%	1.0%	mid
Lambton Shores	5.3%	6.5%	7.3%	5.5%	1.1%	mid
Wainfleet	6.3%	6.5%	7.1%	6.5%	1.1%	mid
Guelph	8.6%	6.7%	6.8%	6.4%	1.2%	mid
Grimsby	7.9%	8.8%	9.2%	7.4%	1.2%	mid
Kingston	3.7%	4.7%	7.9%	4.8%	1.2%	mid
Brampton	8.4%	8.8%	8.3%	6.9%	1.2%	mid
Toronto	8.8%	8.7%	9.2%	6.9%	1.3%	mid
West Grey	6.9%	7.6%	7.3%	7.7%	1.3%	mid
Niagara-on-the-Lake	7.4%	9.0%	7.1%	6.1%	1.3%	mid
North Dumfries	6.0%	6.7%	7.3%	5.9%	1.3%	mid
New Tecumseth	N/A	N/A	N/A	8.0%	1.3%	mid
Middlesex Centre	6.6%	7.8%	8.9%	7.7%	1.3%	mid
Georgian Bluffs	0.2%	3.4%	3.4%	5.0%	1.4%	mid
Guelph-Eramosa	6.2%	7.2%	7.1%	6.6%	1.4%	mid
Mapleton	11.5%	10.9%	10.0%	9.5%	1.4%	mid
Wellington North	9.3%	9.1%	8.7%	9.1%	1.4%	mid
Port Colborne	1.5%	4.3%	3.8%	3.4%	1.4%	mid
Norfolk	N/A	N/A	7.1%	5.9%	1.4%	mid
Puslinch	2.0%	7.1%	6.2%	8.6%	1.5%	mid
West Lincoln	9.4%	10.2%	9.0%	8.1%	1.5%	mid
Scugog	6.1%	6.6%	6.9%	6.3%	1.5%	mid
Niagara Falls	-0.9%	11.2%	5.9%	5.7%	1.5%	mid
London	4.7%	4.0%	5.3%	4.5%	1.5%	mid
Vaughan	9.0%	9.1%	8.2%	7.6%	1.5%	mid
Waterloo	5.6%	8.1%	5.3%	6.3%	1.6%	mid
Kitchener	5.3%	5.3%	5.7%	4.9%	1.6%	mid
Essex	2.2%	3.3%	4.1%	4.0%	1.6%	mid
Brantford	N/A	6.1%	6.1%	5.8%	1.7%	mid

Unweighted Assessment - Trend (cont'd)

	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Springwater	6.3%	12.1%	9.1%	7.6%	1.8%	high
Oakville	7.5%	10.0%	8.5%	6.9%	1.8%	high
Ingersoll	2.3%	4.8%	2.7%	4.3%	1.8%	high
Caledon	7.3%	8.4%	6.9%	7.4%	1.9%	high
Stratford	3.3%	4.7%	5.0%	5.1%	1.9%	high
Wellesley	8.7%	8.9%	8.0%	8.4%	1.9%	high
Welland	3.4%	4.9%	4.7%	5.4%	1.9%	high
Aylmer	0.6%	3.2%	2.8%	4.7%	1.9%	high
Aurora	11.5%	11.5%	11.1%	9.4%	1.9%	high
Minto	7.5%	7.3%	8.1%	7.8%	2.0%	high
Fort Erie	-0.2%	3.8%	5.2%	3.9%	2.0%	high
North Perth	12.6%	12.2%	11.5%	10.5%	2.0%	high
King	8.4%	10.7%	10.6%	8.4%	2.0%	high
Clarington	8.6%	9.3%	8.9%	8.2%	2.0%	high
Woolwich	6.4%	6.5%	7.7%	7.2%	2.1%	high
Ottawa	5.8%	3.8%	3.5%	3.9%	2.1%	high
Tillsonburg	1.5%	5.0%	4.0%	4.5%	2.3%	high
Hanover	0.7%	3.6%	2.9%	3.1%	2.4%	high
Orillia	3.0%	5.7%	6.0%	5.0%	2.4%	high
Centre Wellington	5.9%	6.6%	8.6%	6.4%	2.4%	high
Southgate	9.4%	10.5%	9.3%	10.9%	2.4%	high
Strathroy-Caradoc	6.2%	5.7%	6.8%	6.3%	2.7%	high
Pelham	4.3%	6.5%	5.5%	6.0%	2.7%	high
Lincoln	5.2%	7.6%	6.4%	7.2%	2.8%	high
Whitchurch-Stouffville	10.4%	10.6%	10.8%	9.0%	2.9%	high
Brant	6.3%	3.1%	7.5%	7.3%	3.0%	high
Pickering	3.8%	13.7%	9.7%	8.2%	3.1%	high
East Gwillimbury	13.4%	15.9%	22.7%	12.5%	3.2%	high
Whitby	9.6%	9.2%	8.7%	9.8%	3.2%	high
Innisfil	8.0%	12.5%	11.3%	10.4%	3.3%	high
Saugeen Shores	-0.3%	3.6%	4.7%	4.0%	3.3%	high
Milton	7.6%	9.8%	9.3%	7.8%	3.4%	high
Brock	4.9%	5.9%	8.4%	6.7%	3.6%	high
The Blue Mountains	0.2%	4.5%	4.1%	8.3%	3.7%	high
Collingwood	4.6%	5.6%	7.4%	7.1%	3.9%	high
St. Thomas	2.3%	4.5%	5.4%	2.8%	4.5%	high
Thorold	3.4%	6.2%	7.9%	6.0%	5.2%	high
Average	4.9%	6.6%	6.6%	6.1%	1.5%	
Median	5.0%	6.2%	6.8%	6.2%	1.3%	

Unweighted Assessment - Trend (Grouped by Location, sorted by 2020-2021)

Bruce/Grey	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
South Bruce Peninsula	N/A	N/A	N/A	3.3%	0.5%	low
Owen Sound	-0.9%	1.4%	2.4%	2.0%	0.8%	low
Chatsworth	3.3%	5.8%	6.0%	5.4%	0.8%	low
Meaford	0.4%	0.3%	7.7%	4.2%	0.9%	mid
Kincardine	2.0%	5.6%	5.5%	5.1%	0.9%	mid
Grey Highlands	3.7%	6.3%	6.5%	6.1%	1.0%	mid
West Grey	6.9%	7.6%	7.3%	7.7%	1.3%	mid
Georgian Bluffs	0.2%	3.4%	3.4%	5.0%	1.4%	mid
Hanover	0.7%	3.6%	2.9%	3.1%	2.4%	high
Southgate	9.4%	10.5%	9.3%	10.9%	2.4%	high
Saugeen Shores	-0.3%	3.6%	4.7%	4.0%	3.3%	high
The Blue Mountains	0.2%	4.5%	4.1%	8.3%	3.7%	high
Average	2.3%	4.8%	5.4%	5.4%	1.6%	
Median	0.7%	4.5%	5.5%	5.0%	1.1%	

Simcoe/Musk./Duff.	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Orangeville	4.6%	6.4%	5.8%	5.4%	0.1%	low
Barrie	7.5%	6.7%	7.8%	5.8%	0.6%	low
Gravenhurst	1.7%	3.3%	3.1%	3.6%	0.8%	low
Huntsville	1.4%	3.7%	3.9%	6.6%	0.9%	mid
Bracebridge	0.9%	3.0%	3.7%	4.4%	0.9%	mid
New Tecumseth	N/A	N/A	N/A	8.0%	1.3%	mid
Springwater	6.3%	12.1%	9.1%	7.6%	1.8%	high
Orillia	3.0%	5.7%	6.0%	5.0%	2.4%	high
Innisfil	8.0%	12.5%	11.3%	10.4%	3.3%	high
Collingwood	4.6%	5.6%	7.4%	7.1%	3.9%	high
Average	4.2%	6.5%	6.5%	6.4%	1.6%	
Median	4.6%	5.7%	6.0%	6.2%	1.1%	

Unweighted Assessment - Trend (Grouped by Location, sorted by 2020-2021) (cont'd)

GTHA	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Newmarket	9.3%	10.4%	9.4%	8.1%	0.3%	low
Mississauga	6.6%	6.7%	6.1%	6.4%	0.3%	low
Burlington	6.9%	7.8%	7.0%	6.6%	0.6%	low
Georgina	8.7%	9.8%	9.0%	8.7%	0.8%	low
Oshawa	10.6%	10.2%	8.9%	8.0%	0.8%	low
Markham	11.5%	10.6%	10.1%	8.5%	0.9%	mid
Hamilton	6.3%	7.3%	7.3%	7.7%	0.9%	mid
Halton Hills	6.4%	7.2%	8.5%	6.9%	1.0%	mid
Brampton	8.4%	8.8%	8.3%	6.9%	1.2%	mid
Toronto	8.8%	8.7%	9.2%	6.9%	1.3%	mid
Scugog	6.1%	6.6%	6.9%	6.3%	1.5%	mid
Vaughan	9.0%	9.1%	8.2%	7.6%	1.5%	mid
Oakville	7.5%	10.0%	8.5%	6.9%	1.8%	high
Caledon	7.3%	8.4%	6.9%	7.4%	1.9%	high
Aurora	11.5%	11.5%	11.1%	9.4%	1.9%	high
King	8.4%	10.7%	10.6%	8.4%	2.0%	high
Clarington	8.6%	9.3%	8.9%	8.2%	2.0%	high
Whitchurch-Stouffville	10.4%	10.6%	10.8%	9.0%	2.9%	high
Pickering	3.8%	13.7%	9.7%	8.2%	3.1%	high
East Gwillimbury	13.4%	15.9%	22.7%	12.5%	3.2%	high
Whitby	9.6%	9.2%	8.7%	9.8%	3.2%	high
Milton	7.6%	9.8%	9.3%	7.8%	3.4%	high
Brock	4.9%	5.9%	8.4%	6.7%	3.6%	high
Average	8.3%	9.5%	9.3%	8.0%	1.7%	
Median	8.4%	9.3%	8.9%	7.8%	1.5%	

North	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Dryden	0.5%	2.7%	2.8%	2.3%	0.2%	low
Sault Ste. Marie	2.2%	4.5%	3.9%	3.5%	0.2%	low
Timmins	-1.0%	2.9%	3.4%	2.6%	0.2%	low
North Bay	-1.1%	2.3%	1.5%	2.2%	0.2%	low
Thunder Bay	5.6%	6.1%	5.5%	5.4%	0.4%	low
Kenora	3.8%	5.1%	4.8%	4.8%	0.5%	low
Elliot Lake	-1.0%	2.3%	2.8%	2.7%	0.5%	low
Greater Sudbury	-1.0%	4.1%	3.1%	2.7%	0.5%	low
Parry Sound	-5.0%	4.5%	2.2%	2.2%	0.7%	low
Espanola	N/A	N/A	2.3%	2.5%	1.0%	mid
Average	0.3%	3.8%	3.2%	3.1%	0.5%	
Median	-1.0%	4.1%	3.0%	2.6%	0.5%	

Unweighted Assessment - Trend (Grouped by Location, sorted by 2020-2021) (cont'd)

Niagara	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
St. Catharines	2.7%	5.1%	4.2%	3.8%	0.5%	low
Wainfleet	6.3%	6.5%	7.1%	6.5%	1.1%	mid
Grimsby	7.9%	8.8%	9.2%	7.4%	1.2%	mid
Niagara-on-the-Lake	7.4%	9.0%	7.1%	6.1%	1.3%	mid
Port Colborne	1.5%	4.3%	3.8%	3.4%	1.4%	mid
West Lincoln	9.4%	10.2%	9.0%	8.1%	1.5%	mid
Niagara Falls	-0.9%	11.2%	5.9%	5.7%	1.5%	mid
Welland	3.4%	4.9%	4.7%	5.4%	1.9%	high
Fort Erie	-0.2%	3.8%	5.2%	3.9%	2.0%	high
Pelham	4.3%	6.5%	5.5%	6.0%	2.7%	high
Lincoln	5.2%	7.6%	6.4%	7.2%	2.8%	high
Thorold	3.4%	6.2%	7.9%	6.0%	5.2%	high
Average	4.2%	7.0%	6.3%	5.8%	1.9%	
Median	3.9%	6.5%	6.2%	6.0%	1.5%	

Waterloo/Wellington	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Erin	4.8%	5.9%	5.9%	5.7%	0.6%	low
Cambridge	4.3%	5.1%	5.4%	4.6%	0.8%	low
Wilmot	4.9%	5.8%	6.0%	5.6%	0.9%	mid
Guelph	8.6%	6.7%	6.8%	6.4%	1.2%	mid
North Dumfries	6.0%	6.7%	7.3%	5.9%	1.3%	mid
Guelph-Eramosa	6.2%	7.2%	7.1%	6.6%	1.4%	mid
Mapleton	11.5%	10.9%	10.0%	9.5%	1.4%	mid
Wellington North	9.3%	9.1%	8.7%	9.1%	1.4%	mid
Puslinch	2.0%	7.1%	6.2%	8.6%	1.5%	mid
Waterloo	5.6%	8.1%	5.3%	6.3%	1.6%	mid
Kitchener	5.3%	5.3%	5.7%	4.9%	1.6%	mid
Wellesley	8.7%	8.9%	8.0%	8.4%	1.9%	high
Minto	7.5%	7.3%	8.1%	7.8%	2.0%	high
Woolwich	6.4%	6.5%	7.7%	7.2%	2.1%	high
Centre Wellington	5.9%	6.6%	8.6%	6.4%	2.4%	high
Average	6.5%	7.1%	7.1%	6.9%	1.5%	
Median	6.0%	6.7%	7.1%	6.4%	1.4%	

Unweighted Assessment - Trend (Grouped by Location, sorted by 2020-2021) (cont'd)

Eastern	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Prince Edward County	5.0%	4.6%	8.0%	6.6%	0.0%	low
Belleville	1.5%	3.6%	6.4%	5.9%	0.2%	low
Peterborough	4.5%	3.0%	6.1%	3.7%	0.2%	low
Brockville	-2.5%	1.5%	2.0%	3.2%	0.4%	low
Quinte West	2.8%	4.6%	6.7%	6.5%	0.4%	low
Cornwall	-1.4%	5.7%	2.9%	2.4%	0.9%	mid
Kingston	3.7%	4.7%	7.9%	4.8%	1.2%	mid
Ottawa	5.8%	3.8%	3.5%	3.9%	2.1%	high
Average	2.4%	3.9%	5.4%	4.6%	0.7%	
Median	3.3%	4.2%	6.2%	4.3%	0.4%	

Southwest	2016 - 2017	2017 - 2018	2018 - 2019	2019 - 2020	2020 - 2021	Ranking 2020 - 2021
Central Elgin	3.6%	5.4%	7.2%	6.6%	0.1%	low
North Middlesex	12.6%	11.8%	10.8%	9.7%	0.3%	low
Haldimand	5.1%	7.3%	7.5%	8.3%	0.4%	low
Chatham-Kent	5.3%	6.8%	7.4%	6.2%	0.6%	low
Sarnia	2.5%	3.8%	3.6%	3.3%	0.7%	low
Lakeshore	N/A	N/A	N/A	7.6%	1.0%	mid
Windsor	2.9%	2.7%	5.9%	3.5%	1.0%	mid
Lambton Shores	5.3%	6.5%	7.3%	5.5%	1.1%	mid
Middlesex Centre	6.6%	7.8%	8.9%	7.7%	1.3%	mid
Norfolk	N/A	N/A	7.1%	5.9%	1.4%	mid
London	4.7%	4.0%	5.3%	4.5%	1.5%	mid
Essex	2.2%	3.3%	4.1%	4.0%	1.6%	mid
Brantford	N/A	6.1%	6.1%	5.8%	1.7%	mid
Ingersoll	2.3%	4.8%	2.7%	4.3%	1.8%	high
Stratford	3.3%	4.7%	5.0%	5.1%	1.9%	high
Aylmer	0.6%	3.2%	2.8%	4.7%	1.9%	high
North Perth	12.6%	12.2%	11.5%	10.5%	2.0%	high
Tillsonburg	1.5%	5.0%	4.0%	4.5%	2.3%	high
Strathroy-Caradoc	6.2%	5.7%	6.8%	6.3%	2.7%	high
Brant	6.3%	3.1%	7.5%	7.3%	3.0%	high
St. Thomas	2.3%	4.5%	5.4%	2.8%	4.5%	high
Average	4.8%	5.7%	6.4%	5.9%	1.6%	
Median	4.2%	5.0%	6.4%	5.8%	1.5%	

2021 Unweighted Assessment Composition (Sorted Alphabetically)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.9%	2.5%	9.2%	1.2%	0.1%	0.1%	0.0%
Aurora	88.9%	0.9%	8.8%	1.3%	0.1%	0.1%	0.0%
Aylmer	82.5%	3.1%	10.5%	3.5%	0.3%	0.1%	0.0%
Barrie	76.9%	4.6%	16.1%	2.1%	0.2%	0.1%	0.0%
Belleville	70.4%	4.9%	19.5%	3.0%	0.4%	1.7%	0.0%
Bracebridge	87.8%	1.7%	8.6%	0.8%	0.5%	0.1%	0.5%
Brampton	81.9%	1.7%	13.0%	3.1%	0.2%	0.1%	0.0%
Brant	70.3%	0.4%	6.2%	3.3%	0.4%	19.4%	0.1%
Brantford	75.4%	4.2%	15.3%	4.4%	0.2%	0.4%	0.0%
Brock	75.9%	1.0%	3.6%	1.0%	0.2%	17.8%	0.3%
Brockville	74.7%	7.5%	15.0%	2.4%	0.4%	0.0%	0.0%
Burlington	80.0%	3.9%	13.0%	2.5%	0.2%	0.4%	0.0%
Caledon	79.7%	0.2%	11.1%	3.0%	0.1%	5.2%	0.7%
Cambridge	75.3%	4.6%	14.6%	5.1%	0.2%	0.3%	0.0%
Central Elgin	72.4%	0.1%	3.7%	0.6%	0.3%	22.7%	0.2%
Centre Wellington	77.0%	0.8%	5.5%	1.3%	0.2%	15.1%	0.2%
Chatham-Kent	48.6%	1.4%	7.0%	1.5%	1.1%	40.5%	0.0%
Chatsworth	68.1%	0.2%	1.7%	0.5%	0.2%	27.1%	2.2%
Clarington	86.4%	0.9%	6.6%	2.0%	0.4%	3.5%	0.2%
Collingwood	85.0%	2.2%	11.2%	1.4%	0.1%	0.1%	0.0%
Cornwall	70.5%	4.7%	22.1%	2.2%	0.3%	0.2%	0.0%
Dryden	71.0%	2.1%	18.6%	3.1%	5.2%	0.0%	0.0%
East Gwillimbury	88.8%	0.2%	5.9%	1.0%	0.1%	3.8%	0.2%
Elliot Lake	78.7%	8.8%	11.2%	0.5%	0.8%	0.0%	0.0%
Erin	78.8%	0.1%	3.3%	1.2%	0.1%	15.7%	0.7%
Espanola	83.4%	1.5%	11.3%	2.9%	0.5%	0.1%	0.3%
Essex	74.7%	0.5%	6.5%	2.0%	0.5%	15.6%	0.1%
Fort Erie	88.8%	1.0%	7.2%	1.2%	0.4%	1.3%	0.0%
Georgian Bluffs	81.8%	0.1%	4.9%	0.7%	0.4%	11.4%	0.7%
Georgina	91.0%	1.1%	4.8%	0.3%	0.1%	2.5%	0.1%
Gravenhurst	90.9%	0.9%	6.9%	0.3%	0.7%	0.1%	0.2%
Greater Sudbury	79.1%	4.2%	13.5%	2.6%	0.3%	0.2%	0.0%
Grey Highlands	66.6%	0.2%	2.4%	2.5%	0.0%	26.6%	1.6%
Grimsby	88.4%	0.6%	7.8%	1.2%	0.2%	1.8%	0.0%
Guelph	78.8%	4.7%	12.4%	4.0%	0.1%	0.0%	0.0%
Guelph-Eramosa	74.4%	0.2%	4.5%	0.9%	0.2%	19.6%	0.1%
Haldimand	73.5%	0.6%	4.6%	2.4%	1.0%	17.7%	0.1%
Halton Hills	82.8%	0.8%	10.9%	2.4%	0.1%	2.9%	0.1%
Hamilton	82.4%	3.9%	9.9%	1.5%	0.4%	1.9%	0.0%

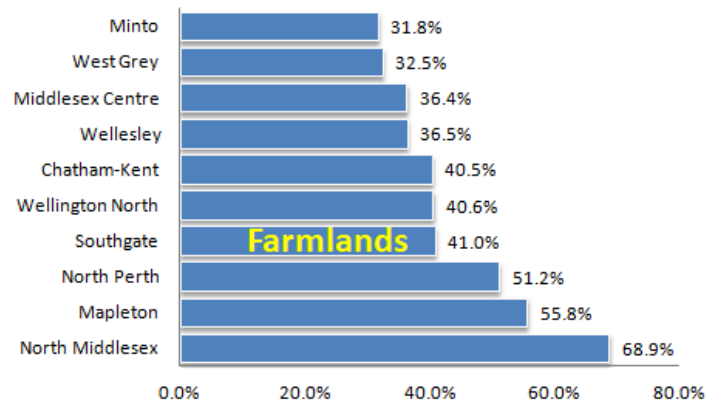
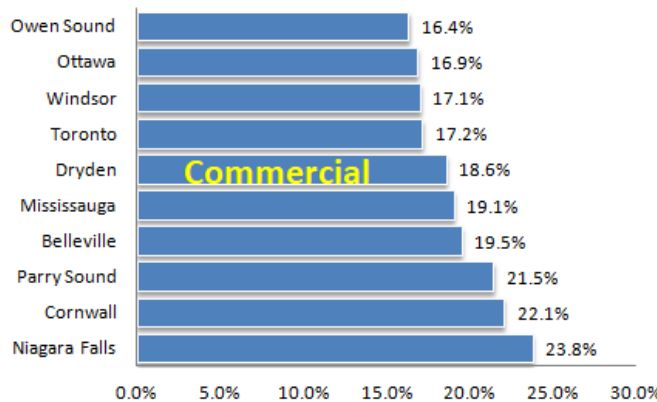
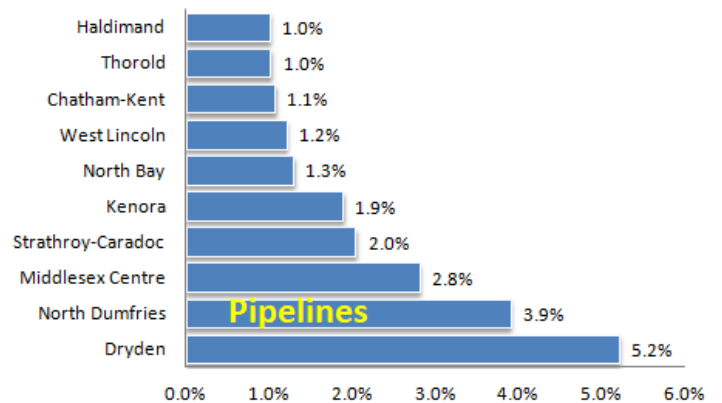
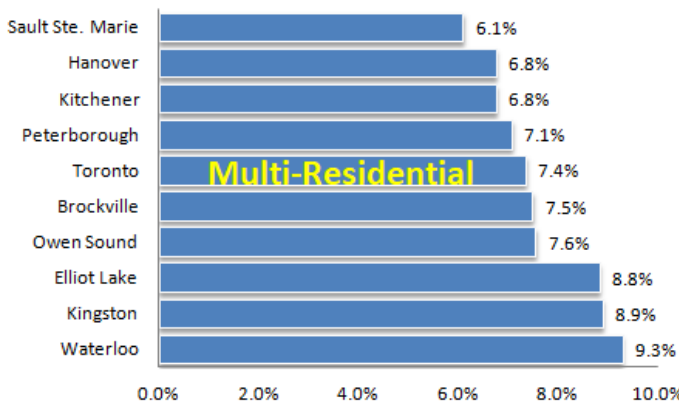
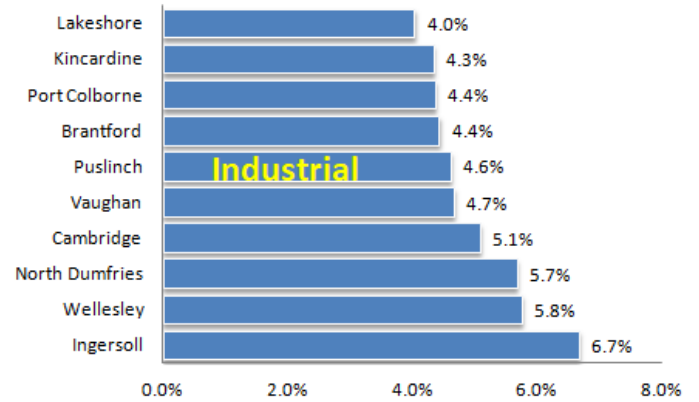
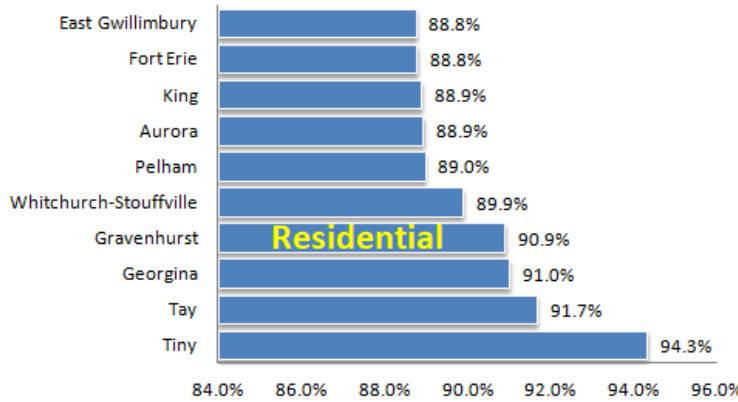
2021 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Hanover	76.7%	6.8%	14.5%	1.3%	0.3%	0.4%	0.0%
Huntsville	86.5%	1.1%	9.8%	1.1%	0.8%	0.1%	0.5%
Ingersoll	80.7%	2.0%	10.3%	6.7%	0.3%	0.1%	0.0%
Innisfil	87.9%	0.2%	6.0%	0.7%	0.3%	4.9%	0.1%
Kenora	83.2%	1.7%	11.1%	2.1%	1.9%	0.1%	0.0%
Kincardine	60.3%	0.8%	10.2%	4.3%	0.0%	24.1%	0.2%
King	88.9%	0.1%	3.6%	0.7%	0.3%	6.0%	0.3%
Kingston	73.8%	8.9%	15.4%	1.0%	0.3%	0.5%	0.0%
Kitchener	79.0%	6.8%	12.5%	1.5%	0.0%	0.1%	0.0%
Lakeshore	78.2%	0.1%	4.4%	4.0%	0.9%	12.3%	0.0%
Lambton Shores	69.7%	0.7%	5.3%	0.7%	0.3%	23.3%	0.1%
Lincoln	78.0%	0.6%	5.8%	2.7%	0.5%	12.4%	0.0%
London	80.6%	3.8%	13.1%	1.3%	0.2%	1.0%	0.0%
Mapleton	39.4%	0.1%	1.9%	2.2%	0.4%	55.8%	0.3%
Markham	86.4%	1.1%	11.0%	1.4%	0.1%	0.1%	0.0%
Meaford	77.4%	1.6%	5.6%	0.2%	0.4%	13.7%	1.0%
Middlesex Centre	56.6%	0.2%	3.6%	0.3%	2.8%	36.4%	0.1%
Milton	82.9%	0.6%	12.0%	2.5%	0.4%	1.5%	0.2%
Minto	58.7%	0.6%	6.2%	2.4%	0.2%	31.8%	0.1%
Mississauga	73.3%	4.1%	19.1%	3.5%	0.1%	0.0%	0.0%
New Tecumseth	83.5%	0.8%	5.9%	3.8%	0.2%	5.6%	0.1%
Newmarket	85.0%	1.9%	11.2%	1.8%	0.1%	0.0%	0.0%
Niagara Falls	71.3%	2.7%	23.8%	1.2%	0.4%	0.7%	0.0%
Niagara-on-the-Lake	74.7%	0.3%	14.5%	1.0%	0.3%	9.2%	0.0%
Norfolk	68.6%	0.7%	5.4%	1.3%	0.5%	23.1%	0.4%
North Bay	75.8%	4.9%	16.0%	2.0%	1.3%	0.0%	0.0%
North Dumfries	69.0%	0.3%	8.5%	5.7%	3.9%	12.5%	0.1%
North Middlesex	27.5%	0.3%	1.6%	0.7%	0.6%	68.9%	0.4%
North Perth	41.3%	0.6%	5.0%	1.6%	0.2%	51.2%	0.0%
Oakville	86.0%	2.0%	10.2%	1.6%	0.1%	0.1%	0.0%
Orangeville	84.2%	1.8%	12.4%	1.5%	0.1%	0.0%	0.0%
Orillia	76.7%	5.4%	16.1%	1.4%	0.2%	0.0%	0.0%
Oshawa	80.8%	5.9%	11.5%	1.2%	0.2%	0.4%	0.0%
Ottawa	75.1%	5.8%	16.9%	1.0%	0.2%	1.0%	0.0%
Owen Sound	74.0%	7.6%	16.4%	1.6%	0.3%	0.2%	0.0%
Parry Sound	74.0%	3.0%	21.5%	1.2%	0.2%	0.1%	0.0%
Pelham	89.0%	0.7%	3.7%	0.1%	0.6%	5.9%	0.1%
Peterborough	77.5%	7.1%	13.8%	1.3%	0.2%	0.1%	0.0%
Pickering	84.6%	0.8%	11.0%	1.9%	0.2%	1.5%	0.0%

2021 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Port Colborne	82.6%	2.0%	7.5%	4.4%	0.5%	2.9%	0.0%
Prince Edward County	83.7%	1.3%	4.5%	0.7%	0.1%	9.5%	0.2%
Puslinch	78.8%	0.1%	7.5%	4.6%	0.3%	8.1%	0.7%
Quinte West	76.5%	2.5%	14.3%	1.5%	0.8%	4.3%	0.1%
Sarnia	77.9%	3.7%	12.1%	3.0%	0.7%	2.5%	0.0%
Saugeen Shores	87.2%	2.0%	5.8%	0.1%	0.2%	4.6%	0.1%
Sault Ste. Marie	77.7%	6.1%	14.2%	1.6%	0.4%	0.0%	0.0%
Scugog	79.5%	0.4%	6.4%	0.9%	0.2%	12.2%	0.4%
South Bruce Peninsula	87.7%	0.5%	3.8%	0.5%	0.2%	6.8%	0.6%
Southgate	54.7%	0.2%	1.5%	2.0%	0.1%	41.0%	0.6%
Springwater	84.2%	0.1%	3.4%	0.8%	0.6%	10.3%	0.5%
St. Catharines	79.3%	4.9%	13.5%	1.2%	0.2%	0.9%	0.0%
St. Thomas	82.9%	3.8%	9.9%	2.8%	0.3%	0.3%	0.0%
Stratford	78.8%	5.4%	12.1%	2.9%	0.2%	0.6%	0.0%
Strathroy-Caradoc	70.1%	2.5%	6.9%	2.3%	2.0%	16.0%	0.1%
Tay	91.7%	0.0%	4.1%	0.4%	0.3%	2.9%	0.6%
The Blue Mountains	87.0%	5.1%	4.1%	0.2%	0.1%	3.1%	0.4%
Thorold	82.6%	4.3%	7.4%	2.7%	1.0%	1.9%	0.0%
Thunder Bay	79.4%	4.2%	14.9%	1.1%	0.3%	0.0%	0.0%
Tillsonburg	83.2%	3.1%	9.7%	3.2%	0.3%	0.5%	0.0%
Timmins	80.0%	2.1%	15.0%	2.2%	0.5%	0.2%	0.0%
Tiny	94.3%	0.2%	1.2%	0.1%	0.3%	3.4%	0.5%
Toronto	74.2%	7.4%	17.2%	1.2%	0.0%	0.0%	0.0%
Vaughan	80.1%	0.5%	14.5%	4.7%	0.2%	0.2%	0.0%
Wainfleet	79.8%	0.0%	1.8%	0.4%	0.5%	17.2%	0.2%
Waterloo	74.5%	9.3%	14.2%	1.8%	0.1%	0.0%	0.0%
Welland	84.9%	3.2%	8.2%	2.8%	0.4%	0.4%	0.0%
Wellesley	54.9%	0.1%	2.4%	5.8%	0.2%	36.5%	0.2%
Wellington North	50.1%	0.9%	5.8%	2.2%	0.2%	40.6%	0.2%
West Grey	60.8%	0.4%	2.6%	1.0%	0.4%	32.5%	2.4%
West Lincoln	73.4%	0.3%	3.4%	1.6%	1.2%	20.0%	0.1%
Whitby	86.7%	2.1%	9.2%	1.5%	0.2%	0.4%	0.0%
Whitchurch-Stouffville	89.9%	0.6%	6.1%	1.3%	0.1%	1.9%	0.1%
Wilmot	76.6%	0.7%	4.0%	1.2%	0.3%	17.0%	0.2%
Windsor	75.1%	4.1%	17.1%	3.2%	0.4%	0.2%	0.0%
Woolwich	68.5%	0.9%	9.3%	3.7%	0.3%	17.2%	0.1%
Average	77.0%	2.3%	9.4%	1.9%	0.5%	8.7%	0.2%
Median	78.8%	1.3%	9.2%	1.5%	0.3%	1.9%	0.0%
Min	27.5%	0.0%	1.2%	0.1%	0.0%	0.0%	0.0%
Max	94.3%	9.3%	23.8%	6.7%	5.2%	68.9%	2.4%

Top 10 Municipalities with Highest Proportion of Unweighted Assessment per Type of Assessment



2021 Weighted Assessment Composition (Sorted Alphabetically)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	80.9%	4.3%	12.4%	2.2%	0.2%	0.0%	0.0%
Aurora	86.3%	0.8%	10.9%	1.9%	0.1%	0.0%	0.0%
Aylmer	72.6%	5.2%	15.1%	6.8%	0.3%	0.0%	0.0%
Barrie	71.6%	4.3%	21.2%	2.7%	0.2%	0.0%	0.0%
Belleville	56.4%	7.5%	29.7%	5.6%	0.4%	0.3%	0.0%
Bracebridge	87.5%	1.7%	9.5%	0.9%	0.4%	0.0%	0.1%
Brampton	77.0%	2.7%	15.8%	4.3%	0.2%	0.0%	0.0%
Brant	73.4%	0.7%	11.9%	8.5%	0.7%	4.9%	0.0%
Brantford	63.1%	6.2%	22.2%	8.1%	0.3%	0.1%	0.0%
Brock	85.5%	2.0%	5.9%	2.2%	0.3%	4.0%	0.1%
Brockville	60.5%	10.3%	23.6%	5.0%	0.5%	0.0%	0.0%
Burlington	71.4%	6.8%	16.9%	4.7%	0.2%	0.1%	0.0%
Caledon	79.0%	0.3%	14.9%	4.7%	0.1%	0.9%	0.2%
Cambridge	61.9%	6.3%	23.3%	8.2%	0.2%	0.1%	0.0%
Central Elgin	84.6%	0.3%	7.0%	1.5%	0.4%	6.1%	0.0%
Centre Wellington	81.9%	1.7%	8.7%	3.2%	0.4%	4.0%	0.0%
Chatham-Kent	62.1%	3.4%	17.3%	3.8%	1.8%	11.4%	0.0%
Chatsworth	87.3%	0.3%	2.9%	1.0%	0.2%	7.6%	0.7%
Clarington	84.0%	1.7%	9.3%	3.8%	0.4%	0.7%	0.1%
Collingwood	82.8%	2.1%	13.4%	1.6%	0.2%	0.0%	0.0%
Cornwall	54.9%	7.5%	33.0%	4.2%	0.4%	0.0%	0.0%
Dryden	51.8%	2.9%	25.2%	14.9%	5.2%	0.0%	0.0%
East Gwillimbury	89.4%	0.2%	7.7%	1.4%	0.1%	1.0%	0.0%
Elliot Lake	69.7%	14.6%	14.6%	0.6%	0.5%	0.0%	0.0%
Erin	86.5%	0.3%	5.4%	3.1%	0.2%	4.3%	0.2%
Espanola	65.5%	2.4%	16.7%	15.0%	0.4%	0.0%	0.1%
Essex	81.6%	1.0%	7.5%	4.8%	0.7%	4.3%	0.0%
Fort Erie	82.8%	1.9%	11.4%	2.9%	0.6%	0.3%	0.0%
Georgian Bluffs	88.4%	0.1%	6.8%	1.4%	0.4%	2.7%	0.2%
Georgina	91.5%	1.1%	6.2%	0.4%	0.1%	0.6%	0.0%
Gravenhurst	90.7%	0.9%	7.6%	0.3%	0.5%	0.0%	0.1%
Greater Sudbury	64.0%	6.2%	20.8%	8.4%	0.6%	0.0%	0.0%
Grey Highlands	82.4%	0.4%	3.8%	5.6%	0.1%	7.2%	0.5%
Grimsby	82.9%	1.1%	12.5%	2.8%	0.3%	0.4%	0.0%
Guelph	66.6%	6.5%	19.3%	7.4%	0.2%	0.0%	0.0%
Guelph-Eramosa	83.5%	0.4%	7.6%	2.5%	0.6%	5.5%	0.0%
Haldimand	78.1%	1.4%	8.2%	6.0%	1.6%	4.7%	0.0%
Halton Hills	78.1%	1.4%	15.0%	4.8%	0.1%	0.5%	0.0%
Hamilton	70.3%	7.5%	16.7%	4.5%	0.7%	0.3%	0.0%

2021 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Hanover	71.1%	9.0%	17.4%	2.2%	0.3%	0.1%	0.0%
Huntsville	86.2%	1.1%	10.8%	1.2%	0.6%	0.0%	0.1%
Ingersoll	66.3%	3.3%	15.9%	14.2%	0.3%	0.0%	0.0%
Innisfil	89.8%	0.2%	7.4%	0.8%	0.4%	1.2%	0.0%
Kenora	70.5%	2.2%	20.5%	4.4%	2.5%	0.0%	0.0%
Kincardine	69.2%	0.9%	14.4%	8.5%	0.0%	6.9%	0.1%
King	92.0%	0.2%	4.9%	1.0%	0.3%	1.6%	0.1%
Kingston	61.6%	10.7%	25.2%	2.1%	0.3%	0.1%	0.0%
Kitchener	67.0%	9.8%	20.7%	2.5%	0.0%	0.0%	0.0%
Lakeshore	81.0%	0.2%	4.8%	9.6%	1.2%	3.2%	0.0%
Lambton Shores	80.9%	1.3%	9.8%	1.5%	0.4%	6.1%	0.0%
Lincoln	78.1%	1.1%	10.0%	6.8%	0.8%	3.1%	0.0%
London	70.1%	5.6%	21.8%	2.1%	0.3%	0.1%	0.0%
Mapleton	63.0%	0.2%	4.6%	8.3%	1.5%	22.3%	0.1%
Markham	83.0%	1.0%	13.9%	2.0%	0.1%	0.0%	0.0%
Meaford	85.1%	2.6%	7.9%	0.4%	0.4%	3.3%	0.3%
Middlesex Centre	76.9%	0.6%	5.5%	0.7%	4.0%	12.4%	0.0%
Milton	77.2%	1.1%	16.2%	4.8%	0.4%	0.3%	0.0%
Minto	70.7%	1.2%	11.1%	6.8%	0.6%	9.6%	0.0%
Mississauga	64.9%	4.6%	25.5%	4.9%	0.1%	0.0%	0.0%
New Tecumseth	85.4%	0.9%	7.4%	4.6%	0.3%	1.4%	0.0%
Newmarket	81.3%	1.8%	14.2%	2.7%	0.1%	0.0%	0.0%
Niagara Falls	58.9%	4.3%	33.7%	2.4%	0.5%	0.1%	0.0%
Niagara-on-the-Lake	70.9%	0.5%	23.6%	2.3%	0.5%	2.2%	0.0%
Norfolk	78.4%	1.3%	10.3%	2.4%	0.9%	6.6%	0.1%
North Bay	63.3%	8.0%	25.1%	2.3%	1.3%	0.0%	0.0%
North Dumfries	65.8%	0.5%	15.8%	10.6%	4.3%	3.0%	0.0%
North Middlesex	56.2%	1.1%	3.7%	2.3%	1.4%	35.2%	0.2%
North Perth	63.8%	1.1%	9.7%	5.0%	0.5%	19.8%	0.0%
Oakville	79.4%	3.5%	13.8%	3.1%	0.1%	0.0%	0.0%
Orangeville	79.4%	3.5%	14.1%	2.9%	0.1%	0.0%	0.0%
Orillia	65.8%	6.3%	25.2%	2.1%	0.6%	0.0%	0.0%
Oshawa	72.7%	9.8%	15.0%	2.2%	0.2%	0.1%	0.0%
Ottawa	64.4%	6.5%	26.8%	1.8%	0.3%	0.2%	0.0%
Owen Sound	62.6%	10.4%	23.8%	2.4%	0.7%	0.0%	0.0%
Parry Sound	63.7%	3.8%	30.8%	1.5%	0.2%	0.0%	0.0%
Pelham	89.5%	1.3%	6.3%	0.4%	1.0%	1.5%	0.0%
Peterborough	68.4%	11.3%	18.3%	1.8%	0.2%	0.0%	0.0%
Pickering	79.4%	1.5%	14.9%	3.7%	0.2%	0.3%	0.0%

2021 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Port Colborne	73.5%	3.5%	11.6%	9.9%	0.8%	0.6%	0.0%
Prince Edward County	89.2%	2.0%	5.3%	0.9%	0.1%	2.5%	0.0%
Puslinch	75.8%	0.2%	10.8%	10.7%	0.5%	1.9%	0.2%
Quinte West	70.5%	4.6%	20.0%	3.2%	0.7%	1.0%	0.0%
Sarnia	68.4%	6.5%	17.9%	5.9%	0.8%	0.5%	0.0%
Saugeen Shores	89.1%	2.0%	7.2%	0.2%	0.2%	1.2%	0.0%
Sault Ste. Marie	62.0%	5.3%	24.3%	7.8%	0.6%	0.0%	0.0%
Scugog	84.5%	0.8%	9.8%	1.9%	0.3%	2.6%	0.1%
South Bruce Peninsula	91.6%	0.6%	4.9%	0.8%	0.2%	1.8%	0.1%
Southgate	78.5%	0.4%	2.7%	5.3%	0.1%	12.8%	0.2%
Springwater	90.6%	0.2%	4.5%	1.1%	0.8%	2.8%	0.1%
St. Catharines	68.7%	7.9%	20.3%	2.6%	0.3%	0.2%	0.0%
St. Thomas	71.6%	6.8%	15.2%	5.9%	0.3%	0.1%	0.0%
Stratford	65.2%	8.1%	19.8%	6.4%	0.3%	0.1%	0.0%
Strathroy-Caradoc	75.9%	4.7%	8.5%	4.2%	2.3%	4.3%	0.0%
Tay	93.1%	0.0%	5.1%	0.5%	0.4%	0.7%	0.2%
The Blue Mountains	86.3%	7.3%	5.1%	0.4%	0.1%	0.7%	0.1%
Thorold	75.0%	5.4%	11.5%	6.1%	1.6%	0.4%	0.0%
Thunder Bay	64.8%	6.7%	25.3%	2.4%	0.7%	0.0%	0.0%
Tillsonburg	71.4%	5.3%	15.7%	7.2%	0.3%	0.1%	0.0%
Timmins	66.6%	3.0%	24.9%	4.5%	0.9%	0.0%	0.0%
Tiny	96.8%	0.2%	1.5%	0.1%	0.4%	0.9%	0.1%
Toronto	54.2%	10.7%	32.9%	2.2%	0.1%	0.0%	0.0%
Vaughan	74.7%	0.4%	17.8%	6.8%	0.1%	0.0%	0.0%
Wainfleet	89.4%	0.1%	3.5%	1.1%	0.9%	4.8%	0.0%
Waterloo	62.6%	11.0%	23.2%	3.0%	0.1%	0.0%	0.0%
Welland	75.1%	5.4%	12.4%	6.3%	0.6%	0.1%	0.0%
Wellesley	68.3%	0.2%	5.9%	14.0%	0.3%	11.3%	0.0%
Wellington North	65.6%	2.2%	11.3%	6.9%	0.6%	13.3%	0.1%
West Grey	81.7%	0.8%	4.5%	2.3%	0.4%	9.5%	0.8%
West Lincoln	80.5%	0.6%	6.4%	4.6%	2.3%	5.5%	0.0%
Whitby	80.9%	3.7%	12.4%	2.8%	0.2%	0.1%	0.0%
Whitchurch-Stouffville	89.3%	0.6%	7.6%	1.9%	0.1%	0.5%	0.0%
Wilmot	82.6%	1.5%	8.4%	2.5%	0.4%	4.6%	0.0%
Windsor	59.5%	6.5%	26.9%	6.5%	0.6%	0.0%	0.0%
Woolwich	68.5%	1.4%	18.2%	7.3%	0.4%	4.3%	0.0%
Average	75.1%	3.4%	14.1%	4.1%	0.6%	2.7%	0.1%
Median	75.4%	2.0%	12.9%	2.9%	0.4%	0.4%	0.0%
Min	51.8%	0.0%	1.5%	0.1%	0.0%	0.0%	0.0%
Max	96.8%	14.6%	33.7%	15.0%	5.2%	35.2%	0.8%

2021 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 69% 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
Dryden	71.0%	51.8%	-27.1%
Toronto	74.2%	54.2%	-27.0%
Cornwall	70.5%	54.9%	-22.2%
Espanola	83.4%	65.5%	-21.5%
Windsor	75.1%	59.5%	-20.8%
Sault Ste. Marie	77.7%	62.0%	-20.2%
Belleville	70.4%	56.4%	-19.8%
Greater Sudbury	79.1%	64.0%	-19.1%
Brockville	74.7%	60.5%	-18.9%
Thunder Bay	79.4%	64.8%	-18.3%
Ingersoll	80.7%	66.3%	-17.9%
Cambridge	75.3%	61.9%	-17.7%
Niagara Falls	71.3%	58.9%	-17.3%
Stratford	78.8%	65.2%	-17.2%
Timmins	80.0%	66.6%	-16.7%
Kingston	73.8%	61.6%	-16.6%
North Bay	75.8%	63.3%	-16.5%
Brantford	75.4%	63.1%	-16.3%
Waterloo	74.5%	62.6%	-16.0%
Guelph	78.8%	66.6%	-15.5%
Owen Sound	74.0%	62.6%	-15.4%
Kenora	83.2%	70.5%	-15.3%
Kitchener	79.0%	67.0%	-15.3%
Hamilton	82.4%	70.3%	-14.7%
Orillia	76.7%	65.8%	-14.2%
Ottawa	75.1%	64.4%	-14.2%
Tillsonburg	83.2%	71.4%	-14.2%
Parry Sound	74.0%	63.7%	-14.0%
St. Thomas	82.9%	71.6%	-13.6%
St. Catharines	79.3%	68.7%	-13.4%
London	80.6%	70.1%	-13.0%
Sarnia	77.9%	68.4%	-12.3%
Aylmer	82.5%	72.6%	-12.0%
Peterborough	77.5%	68.4%	-11.8%
Welland	84.9%	75.1%	-11.6%
Mississauga	73.3%	64.9%	-11.5%
Elliot Lake	78.7%	69.7%	-11.5%
Port Colborne	82.6%	73.5%	-11.0%
Burlington	80.0%	71.4%	-10.8%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Oshawa	80.8%	72.7%	-10.0%
Thorold	82.6%	75.0%	-9.2%
Quinte West	76.5%	70.5%	-7.8%
Oakville	86.0%	79.4%	-7.6%
Hanover	76.7%	71.1%	-7.2%
Ajax	86.9%	80.9%	-6.9%
Milton	82.9%	77.2%	-6.9%
Barrie	76.9%	71.6%	-6.9%
Fort Erie	88.8%	82.8%	-6.7%
Whitby	86.7%	80.9%	-6.7%
Vaughan	80.1%	74.7%	-6.6%
Grimsby	88.4%	82.9%	-6.2%
Pickering	84.6%	79.4%	-6.1%
Brampton	81.9%	77.0%	-6.0%
Halton Hills	82.8%	78.1%	-5.7%
Orangeville	84.2%	79.4%	-5.6%
Niagara-on-the-Lake	74.7%	70.9%	-5.2%
North Dumfries	69.0%	65.8%	-4.7%
Newmarket	85.0%	81.3%	-4.4%
Markham	86.4%	83.0%	-3.9%
Puslinch	78.8%	75.8%	-3.8%
Aurora	88.9%	86.3%	-2.9%
Clarington	86.4%	84.0%	-2.8%
Collingwood	85.0%	82.8%	-2.7%
Caledon	79.7%	79.0%	-0.9%
The Blue Mountains	87.0%	86.3%	-0.8%
Whitchurch-Stouffville	89.9%	89.3%	-0.7%
Huntsville	86.5%	86.2%	-0.4%
Bracebridge	87.8%	87.5%	-0.4%
Gravenhurst	90.9%	90.7%	-0.3%
Woolwich	68.5%	68.5%	-0.1%
Lincoln	78.0%	78.1%	0.1%
Georgina	91.0%	91.5%	0.5%
Pelham	89.0%	89.5%	0.6%
East Gwillimbury	88.8%	89.4%	0.8%
Tay	91.7%	93.1%	1.6%
Innisfil	87.9%	89.8%	2.2%
Saugeen Shores	87.2%	89.1%	2.3%
New Tecumseth	83.5%	85.4%	2.3%

2021 Shift in Tax Burden - Unweighted to Weighted Residential Assessment (cont'd)

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Tiny	94.3%	96.8%	2.6%
King	88.9%	92.0%	3.5%
Lakeshore	78.2%	81.0%	3.5%
Brant	70.3%	73.4%	4.4%
South Bruce Peninsula	87.7%	91.6%	4.5%
Haldimand	73.5%	78.1%	6.2%
Scugog	79.5%	84.5%	6.3%
Centre Wellington	77.0%	81.9%	6.4%
Prince Edward County	83.7%	89.2%	6.5%
Springwater	84.2%	90.6%	7.5%
Wilmot	76.6%	82.6%	7.8%
Georgian Bluffs	81.8%	88.4%	8.1%
Strathroy-Caradoc	70.1%	75.9%	8.3%
Essex	74.7%	81.6%	9.3%
West Lincoln	73.4%	80.5%	9.7%
Erin	78.8%	86.5%	9.7%
Meaford	77.4%	85.1%	10.0%
Wainfleet	79.8%	89.4%	12.0%
Guelph-Eramosa	74.4%	83.5%	12.2%
Brock	75.9%	85.5%	12.5%
Norfolk	68.6%	78.4%	14.2%
Kincardine	60.3%	69.2%	14.6%
Lambton Shores	69.7%	80.9%	16.1%
Central Elgin	72.4%	84.6%	16.8%
Minto	58.7%	70.7%	20.3%
Grey Highlands	66.6%	82.4%	23.7%
Wellesley	54.9%	68.3%	24.3%
Chatham-Kent	48.6%	62.1%	28.0%
Chatsworth	68.1%	87.3%	28.2%
Wellington North	50.1%	65.6%	31.0%
West Grey	60.8%	81.7%	34.4%
Middlesex Centre	56.6%	76.9%	35.8%
Southgate	54.7%	78.5%	43.6%
North Perth	41.3%	63.8%	54.6%
Mapleton	39.4%	63.0%	60.0%
North Middlesex	27.5%	56.2%	104.2%
Average	77.0%	75.1%	-0.6%
Median	78.8%	75.4%	-4.5%
Min	27.5%	51.8%	-27.1%
Max	94.3%	96.8%	104.2%

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	\$ 383	\$ 318	\$ 312	\$ 280	\$ 665	\$ 244	\$ 431	\$ 367
Total Median	\$ 303	\$ 270	\$ 277	\$ 225	\$ 568	\$ 237	\$ 377	\$ 330
Bruce/Grey Average	\$ 281	\$ 216	\$ 240	\$ 259	\$ 536	\$ 206	\$ 446	\$ 295
Bruce/Grey Median	\$ 263	\$ 220	\$ 218	\$ 189	\$ 484	\$ 196	\$ 360	\$ 273
Eastern Average	\$ 276	\$ 255	\$ 246	\$ 215	\$ 508	\$ 210	\$ 302	\$ 270
Eastern Median	\$ 245	\$ 256	\$ 243	\$ 193	\$ 426	\$ 218	\$ 306	\$ 255
GTHA Average	\$ 675	\$ 487	\$ 468	\$ 457	\$ 1,074	\$ 342	\$ 504	\$ 591
GTHA Median	\$ 663	\$ 450	\$ 458	\$ 463	\$ 883	\$ 317	\$ 519	\$ 572
Niagara Average	\$ 326	\$ 281	\$ 304	\$ 230	\$ 617	\$ 216	\$ 476	\$ 321
Niagara Median	\$ 295	\$ 293	\$ 305	\$ 207	\$ 544	\$ 217	\$ 570	\$ 303
North Average	\$ 199	\$ 189	\$ 184	\$ 147	\$ 350	\$ 202	\$ 249	\$ 205
North Median	\$ 208	\$ 194	\$ 201	\$ 150	\$ 318	\$ 215	\$ 206	\$ 218
Simcoe/Musk./Duff. Average	\$ 343	\$ 274	\$ 372	\$ 259	\$ 694	\$ 273	\$ 630	\$ 377
Simcoe/Musk./Duff. Median	\$ 328	\$ 259	\$ 318	\$ 256	\$ 627	\$ 257	\$ 557	\$ 362
Southwest Average	\$ 265	\$ 215	\$ 222	\$ 194	\$ 524	\$ 182	\$ 402	\$ 260
Southwest Median	\$ 266	\$ 220	\$ 223	\$ 177	\$ 495	\$ 163	\$ 376	\$ 254
Waterloo/Wellington Average	\$ 438	\$ 308	\$ 293	\$ 323	\$ 848	\$ 243	\$ 402	\$ 415
Waterloo/Wellington Median	\$ 449	\$ 285	\$ 300	\$ 279	\$ 831	\$ 248	\$ 398	\$ 394

The weighted median assessed value for residential properties range from an average of \$218,000 in northern municipalities to \$572,000 in the GTHA.

Building Construction Activity (sorted from lowest to highest 2020 activity per capita)

The table summarizes the 2020 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 2020.

Municipality	% Res. 2020	% Non-Res. 2020	2020 per Capita	Municipality	% Res. 2020	% Non-Res. 2020	2020 per Capita
Timmins	39%	61%	\$ 563	Tay	18%	82%	\$ 2,630
Aylmer	38%	62%	\$ 613	Kenora	48%	52%	\$ 2,641
Orangeville	26%	74%	\$ 685	Chatsworth	86%	14%	\$ 2,684
Thunder Bay	56%	44%	\$ 693	Oshawa	76%	24%	\$ 2,728
Markham	77%	23%	\$ 901	Kincardine	82%	18%	\$ 2,838
Espanola	89%	11%	\$ 974	Orillia	10%	90%	\$ 2,851
Elliot Lake	74%	26%	\$ 999	Ingersoll	62%	38%	\$ 2,887
North Bay	48%	52%	\$ 1,084	Kingston	66%	34%	\$ 2,912
Sarnia	54%	46%	\$ 1,086	South Bruce Peninsula	96%	4%	\$ 2,928
Grimsby	31%	69%	\$ 1,184	Wellesley	51%	49%	\$ 2,962
Sault Ste. Marie	47%	53%	\$ 1,241	Wellington North	48%	52%	\$ 2,990
Port Colborne	24%	76%	\$ 1,536	Newmarket	79%	21%	\$ 3,031
Georgina	94%	6%	\$ 1,596	Owen Sound	34%	66%	\$ 3,063
Stratford	60%	40%	\$ 1,636	Scugog	78%	22%	\$ 3,078
Milton	87%	13%	\$ 1,648	West Grey	69%	31%	\$ 3,114
Windsor	63%	37%	\$ 1,670	North Dumfries	85%	15%	\$ 3,198
Brockville	14%	86%	\$ 1,701	Ajax	19%	81%	\$ 3,256
Dryden	26%	74%	\$ 1,739	Vaughan	64%	36%	\$ 3,258
New Tecumseth	86%	14%	\$ 1,795	Barrie	83%	17%	\$ 3,283
Norfolk	67%	33%	\$ 1,821	Waterloo	40%	60%	\$ 3,364
Mississauga	53%	47%	\$ 1,856	North Middlesex	42%	58%	\$ 3,388
Cambridge	48%	52%	\$ 1,860	West Lincoln	83%	17%	\$ 3,428
Belleville	59%	41%	\$ 1,873	Whitby	88%	12%	\$ 3,453
Greater Sudbury	33%	67%	\$ 1,901	Welland	82%	18%	\$ 3,457
Burlington	62%	38%	\$ 1,909	Halton Hills	72%	28%	\$ 3,545
Brampton	89%	11%	\$ 1,909	Ottawa	70%	30%	\$ 3,658
Chatham-Kent	50%	50%	\$ 1,931	Aurora	70%	30%	\$ 3,680
Quinte West	82%	18%	\$ 1,974	Innisfil	87%	13%	\$ 3,705
Cornwall	58%	42%	\$ 2,011	Meaford	92%	8%	\$ 3,718
St. Catharines	56%	44%	\$ 2,106	St. Thomas	94%	6%	\$ 3,756
Parry Sound	24%	76%	\$ 2,293	London	73%	27%	\$ 3,788
Wilmot	86%	14%	\$ 2,334	Huntsville	90%	10%	\$ 3,817
Guelph	51%	49%	\$ 2,338	Clarington	76%	24%	\$ 3,858
Hamilton	70%	30%	\$ 2,399	Kitchener	72%	28%	\$ 3,913
Brantford	74%	26%	\$ 2,421	Prince Edward County	61%	39%	\$ 3,914
Georgian Bluffs	78%	22%	\$ 2,517	Fort Erie	86%	14%	\$ 3,919
Niagara Falls	57%	43%	\$ 2,592	Haldimand	48%	52%	\$ 3,946

Building Construction Activity (sorted from lowest to highest 2020 activity per capita) (cont'd)

Municipality	% Res. 2020	% Non-Res. 2020	2020 per Capita
King	75%	25%	\$ 4,002
Tillsonburg	91%	9%	\$ 4,132
Strathroy-Caradoc	95%	5%	\$ 4,133
Lincoln	76%	24%	\$ 4,176
Toronto	66%	34%	\$ 4,228
Hanover	42%	58%	\$ 4,308
Bracebridge	77%	23%	\$ 4,314
Brock	97%	3%	\$ 4,321
Gravenhurst	90%	10%	\$ 4,395
Lakeshore	84%	16%	\$ 4,402
Tiny	100%	0%	\$ 4,408
East Gwillimbury	92%	8%	\$ 4,439
Centre Wellington	80%	20%	\$ 4,512
Woolwich	81%	19%	\$ 4,604
Springwater	81%	19%	\$ 4,668
Mapleton	40%	60%	\$ 4,722
Essex	67%	33%	\$ 4,733
Central Elgin	86%	14%	\$ 4,910
Oakville	81%	19%	\$ 5,357
Guelph-Eramosa	50%	50%	\$ 5,384
Whitchurch-Stouffville	74%	26%	\$ 5,417
Niagara-on-the-Lake	48%	52%	\$ 5,491
Saugeen Shores	96%	4%	\$ 5,495
Lambton Shores	66%	34%	\$ 5,849
Pelham	83%	17%	\$ 6,014
North Perth	68%	32%	\$ 6,286
Puslinch	92%	8%	\$ 6,615
Brant	79%	21%	\$ 6,697
Grey Highlands	36%	64%	\$ 6,978
Caledon	28%	72%	\$ 7,241
Middlesex Centre	86%	14%	\$ 7,638
Wainfleet	68%	32%	\$ 7,911
Southgate	77%	23%	\$ 8,435
Pickering	53%	47%	\$ 9,180
Thorold	58%	42%	\$ 10,169
Minto	94%	6%	\$ 13,428
The Blue Mountains	66%	34%	\$ 24,671
Average	66%	34%	\$ 3,763
Median	70%	30%	\$ 3,283
Maximum	100%	90%	\$ 24,671
Minimum	10%	0%	\$ 563

Building Construction Activity Trend (Grouped by Location)

Bruce/Grey Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Chatsworth	N/A	\$ 14,237	\$ 19,387	\$ 2,331
Georgian Bluffs	\$ 25,438	\$ 26,415	\$ 28,363	\$ 2,430
Grey Highlands	\$ 30,773	\$ 40,991	\$ 73,267	\$ 4,619
Hanover	\$ 27,011	\$ 11,086	\$ 35,337	\$ 1,903
Kincardine	\$ 55,177	\$ 58,339	\$ 34,885	\$ 4,067
Meaford	\$ 42,207	\$ 74,627	\$ 43,221	\$ 4,619
Owen Sound	\$ 24,401	\$ 46,763	\$ 67,050	\$ 2,101
Saugeen Shores	\$ 95,532	\$ 130,586	\$ 84,233	\$ 6,814
South Bruce Peninsula	\$ 22,941	N/A	\$ 25,821	\$ 2,774
Southgate	\$ 27,189	\$ 38,991	\$ 67,928	\$ 5,654
The Blue Mountains	N/A	\$ 181,611	\$ 214,023	\$ 22,929
West Grey	\$ 31,365	N/A	\$ 41,443	\$ 2,800
Bruce/Grey Average	\$ 38,204	\$ 62,365	\$ 61,246	\$ 5,253
Bruce/Grey Median	\$ 28,981	\$ 43,877	\$ 42,332	\$ 3,434

Niagara Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Fort Erie	\$ 95,391	\$ 107,696	\$ 128,717	\$ 3,383
Grimsby	\$ 83,225	N/A	\$ 35,833	\$ 1,990
Lincoln	\$ 68,222	N/A	\$ 103,741	\$ 3,420
Niagara Falls	\$ 193,000	\$ 286,000	\$ 250,843	\$ 2,531
Niagara-on-the-Lake	\$ 96,640	\$ 120,146	\$ 107,153	\$ 5,530
Pelham	\$ 221,221	\$ 43,338	\$ 110,023	\$ 6,863
Port Colborne	\$ 52,515	N/A	\$ 29,214	\$ 2,152
St. Catharines	\$ 156,341	\$ 176,531	\$ 296,620	\$ 1,494
Thorold	\$ 162,249	\$ 1,829	\$ 223,295	\$ 6,104
Wainfleet	\$ 47,470	\$ 14,549	\$ 52,927	\$ 5,746
Welland	\$ 290,710	\$ 131,145	\$ 194,054	\$ 3,680
West Lincoln	\$ 56,404	N/A	\$ 54,190	\$ 3,531
Niagara Average	\$ 126,949	\$ 110,154	\$ 132,218	\$ 3,869
Niagara Median	\$ 96,016	\$ 113,921	\$ 108,588	\$ 3,476

Eastern Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Belleville	\$ 114,322	\$ 140,230	\$ 101,695	\$ 2,199
Brockville	\$ 44,416	\$ 22,275	\$ 37,198	\$ 1,583
Cornwall	\$ 49,526	\$ 108,373	\$ 98,206	\$ 1,750
Kingston	\$ 205,458	\$ 368,902	\$ 395,923	\$ 2,409
Ottawa	\$ 2,953,233	\$ 3,261,838	\$ 3,798,625	\$ 3,251
Peterborough	\$ 187,253	\$ 159,314	N/A	\$ 2,012
Prince Edward County	N/A	\$ 110,613	\$ 99,392	\$ 4,132
Quinte West	\$ 110,159	\$ 169,351	\$ 92,326	\$ 2,672
Eastern Average	\$ 523,481	\$ 542,612	\$ 660,481	\$ 2,501
Eastern Median	\$ 114,322	\$ 149,772	\$ 99,392	\$ 2,304

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

GTHA Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Ajax	\$ 220,486	\$ 86,437	\$ 435,868	\$ 1,882
Aurora	\$ 203,916	N/A	\$ 232,356	\$ 3,564
Brampton	\$ 864,808	\$ 1,808,340	\$ 1,370,612	\$ 1,918
Brock	\$ 43,579	\$ 89,911	\$ 54,800	\$ 4,992
Burlington	\$ 400,889	\$ 313,754	\$ 370,141	\$ 1,859
Caledon	\$ 309,769	\$ 341,367	\$ 562,048	\$ 5,286
Clarington	\$ 422,636	\$ 129,687	\$ 397,300	\$ 3,106
East Gwillimbury	\$ 151,740	\$ 152,439	\$ 147,849	\$ 4,974
Georgina	\$ 65,566	\$ 113,582	\$ 77,902	\$ 1,759
Halton Hills	\$ 165,263	\$ 103,983	\$ 232,390	\$ 2,558
Hamilton	\$ 1,264,757	\$ 1,408,522	\$ 1,383,481	\$ 2,356
King	\$ 131,792	\$ 154,503	\$ 110,898	\$ 4,724
Markham	\$ 842,145	\$ 524,061	\$ 317,040	\$ 1,576
Milton	\$ 476,943	\$ 513,291	\$ 206,041	\$ 3,258
Mississauga	\$ 1,850,388	\$ 1,792,546	\$ 1,448,143	\$ 2,182
Newmarket	\$ 312,077	\$ 88,525	\$ 277,246	\$ 2,484
Oakville	\$ 697,494	\$ 754,551	\$ 1,145,716	\$ 4,080
Oshawa	\$ 427,023	\$ 327,062	\$ 480,474	\$ 2,357
Pickering	\$ 418,642	\$ 710,700	\$ 907,900	\$ 6,895
Scugog	N/A	N/A	\$ 67,800	\$ 3,078
Toronto	\$ 15,076,704	\$ 10,631,855	\$ 12,543,028	\$ 4,330
Vaughan	\$ 1,137,862	\$ 1,256,382	\$ 1,090,540	\$ 3,488
Whitby	\$ 488,694	\$ 541,610	\$ 481,288	\$ 3,632
Whitchurch-Stouffville	\$ 185,000	\$ 192,000	\$ 280,000	\$ 4,200
GTHA Average	\$ 1,137,312	\$ 1,001,596	\$ 1,025,869	\$ 3,356
GTHA Median	\$ 418,642	\$ 334,215	\$ 383,721	\$ 3,182

North Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Dryden	\$ 12,437	\$ 5,340	\$ 13,657	\$ 1,344
Elliot Lake	\$ 5,313	\$ 8,195	\$ 11,287	\$ 739
Espanola	\$ 5,486	\$ 4,170	\$ 4,910	\$ 967
Greater Sudbury	\$ 291,624	\$ 281,389	\$ 322,458	\$ 1,762
Kenora	\$ 16,827	\$ 29,710	\$ 40,974	\$ 1,878
North Bay	\$ 64,303	\$ 93,373	\$ 57,559	\$ 1,356
Parry Sound	\$ 15,770	\$ 16,502	\$ 15,728	\$ 2,339
Sault Ste. Marie	\$ 93,806	\$ 99,665	\$ 93,064	\$ 1,271
Thunder Bay	\$ 84,227	\$ 157,016	\$ 77,828	\$ 948
Timmins	\$ 40,050	\$ 34,277	\$ 23,893	\$ 770
North Average	\$ 62,984	\$ 72,964	\$ 66,136	\$ 1,337
North Median	\$ 28,438	\$ 31,994	\$ 32,433	\$ 1,308

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

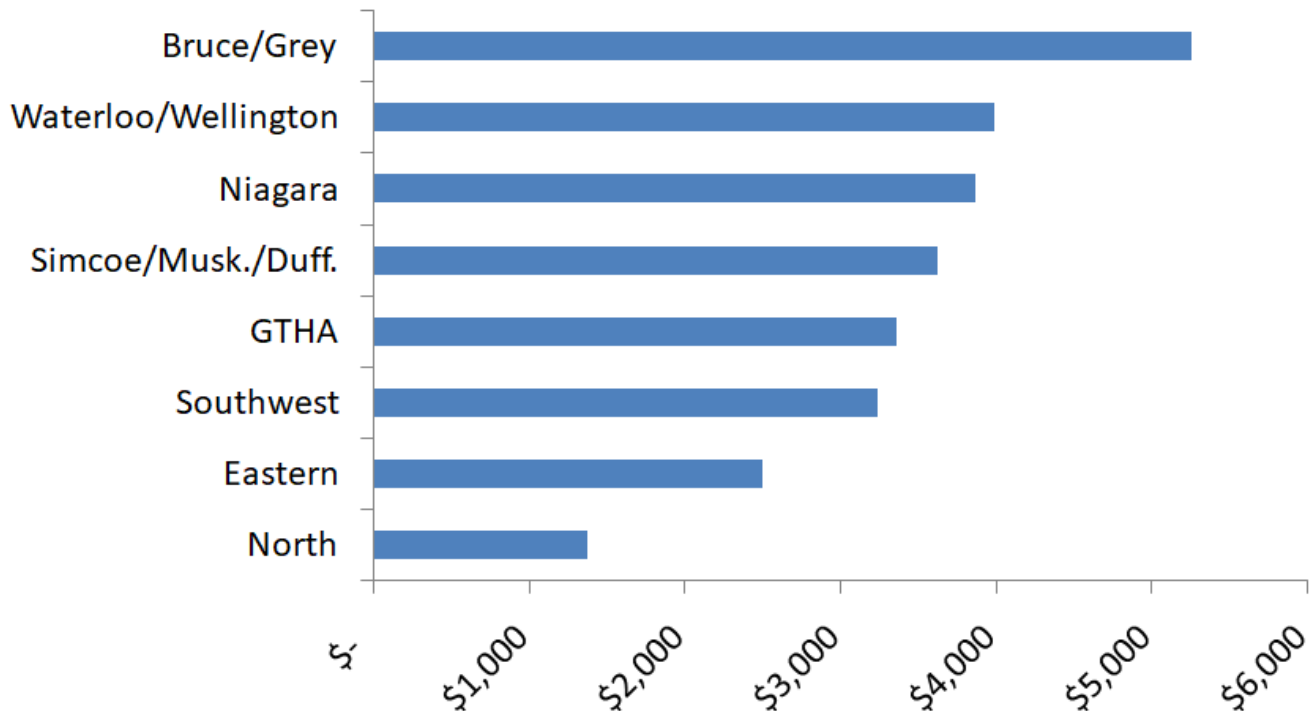
Simcoe/Musk./Duff. Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Barrie	\$ 426,260	\$ 256,218	\$ 498,534	\$ 2,601
Bracebridge	\$ 60,045	\$ 54,966	\$ 75,675	\$ 3,661
Collingwood	\$ 79,432	\$ 234,271	N/A	\$ 6,319
Gravenhurst	\$ 59,148	\$ 52,864	\$ 59,102	\$ 4,267
Huntsville	\$ 100,007	\$ 92,508	\$ 81,819	\$ 4,295
Innisfil	\$ 203,691	\$ 143,031	\$ 155,059	\$ 4,051
New Tecumseth	\$ 129,514	\$ 103,326	\$ 76,727	\$ 2,539
Orangeville	N/A	N/A	\$ 21,171	\$ 685
Orillia	\$ 124,437	\$ 187,808	\$ 94,649	\$ 4,106
Springwater	\$ 65,517	\$ 43,529	\$ 98,569	\$ 3,318
Tay	\$ 33,498	\$ 42,551	\$ 29,087	\$ 3,215
Tiny	N/A	N/A	\$ 58,075	\$ 4,408
Simcoe/Musk./Duff. Average	\$ 128,155	\$ 121,107	\$ 113,497	\$ 3,622
Simcoe/Musk./Duff. Median	\$ 89,719	\$ 97,917	\$ 76,727	\$ 3,856

Southwest Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Aylmer	N/A	N/A	\$ 4,975	\$ 613
Brant	\$ 172,282	\$ 125,525	\$ 262,085	\$ 4,780
Brantford	\$ 173,949	\$ 199,273	\$ 255,191	\$ 1,997
Central Elgin	\$ 41,223	\$ 55,000	\$ 64,216	\$ 4,093
Chatham-Kent	\$ 171,102	\$ 170,739	\$ 202,000	\$ 1,733
Essex	N/A	N/A	\$ 103,914	\$ 4,733
Haldimand	\$ 99,408	\$ 117,685	\$ 198,919	\$ 2,788
Ingersoll	\$ 15,439	\$ 32,308	\$ 40,203	\$ 2,116
Lakeshore	\$ 136,334	\$ 105,557	\$ 177,041	\$ 3,498
Lambton Shores	\$ 48,806	\$ 42,759	\$ 64,919	\$ 4,707
London	\$ 1,008,066	\$ 1,374,352	\$ 1,621,544	\$ 3,156
Middlesex Centre	\$ 74,929	\$ 101,077	\$ 143,339	\$ 5,701
Norfolk	\$ 139,762	\$ 127,193	\$ 125,553	\$ 1,917
North Middlesex	\$ 15,426	\$ 19,168	\$ 21,672	\$ 2,927
North Perth	\$ 111,003	\$ 98,639	\$ 94,116	\$ 6,952
Sarnia	\$ 92,941	\$ 110,389	\$ 80,726	\$ 1,276
St. Thomas	\$ 81,939	\$ 122,417	\$ 156,483	\$ 2,898
Stratford	\$ 191,068	\$ 97,071	\$ 54,675	\$ 3,440
Strathroy-Caradoc	\$ 68,434	\$ 93,976	\$ 95,450	\$ 3,794
Tillsonburg	\$ 43,450	\$ 56,600	\$ 71,668	\$ 3,327
Windsor	\$ 281,942	\$ 411,339	\$ 388,812	\$ 1,555
Southwest Average	\$ 156,184	\$ 182,161	\$ 201,310	\$ 3,238
Southwest Median	\$ 99,408	\$ 105,557	\$ 103,914	\$ 3,156

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

Waterloo/Wellington Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2018	2019	2020	
Cambridge	\$ 369,150	\$ 450,858	\$ 258,443	\$ 2,601
Centre Wellington	\$ 229,720	\$ 176,873	\$ 141,248	\$ 5,922
Erin	\$ 19,611	\$ 12,756	N/A	\$ 1,316
Guelph	\$ 373,001	\$ 672,207	\$ 342,657	\$ 3,179
Guelph-Eramosa	\$ 30,369	\$ 53,208	\$ 78,203	\$ 3,764
Kitchener	\$ 566,135	\$ 1,040,516	\$ 1,048,527	\$ 3,357
Mapleton	\$ 82,196	\$ 54,224	\$ 54,154	\$ 5,579
Minto	\$ 36,502	\$ 37,445	\$ 126,167	\$ 7,126
North Dumfries	\$ 29,778	N/A	\$ 36,836	\$ 2,925
Puslinch	\$ 64,675	\$ 54,972	\$ 51,231	\$ 7,325
Waterloo	\$ 208,700	\$ 378,041	\$ 409,671	\$ 2,778
Wellesley	\$ 48,345	\$ 38,781	\$ 35,539	\$ 3,401
Wellington North	\$ 44,736	\$ 52,012	\$ 37,646	\$ 3,550
Wilmot	\$ 58,276	\$ 54,385	\$ 52,709	\$ 2,456
Woolwich	\$ 78,583	\$ 175,027	\$ 127,458	\$ 4,610
Waterloo/Wellington Average	\$ 149,318	\$ 232,236	\$ 200,035	\$ 3,993
Waterloo/Wellington Median	\$ 64,675	\$ 54,678	\$ 102,185	\$ 3,401

Summary - 3 Year Average Building Construction Activity per Capita (2018, 2019, 2020) - 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 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:

<p>S Sustainability</p> <p>The ability to provide and maintain service and infrastructure levels without resorting to unplanned increases in rates or cuts to services.</p>	<p>V Vulnerability</p> <p>Addresses a municipality's vulnerability to external sources of funding that it cannot control and its exposure to risks.</p>	<p>F Flexibility</p> <p>The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.</p>
---	---	---

"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 a 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.

$$\text{Net Position per Capita} = \frac{\text{Net Financial Position}}{\text{Population}} = \frac{\text{FIR Schedule 70 line 9945}}{\text{Manifold Data Mining Population}}$$

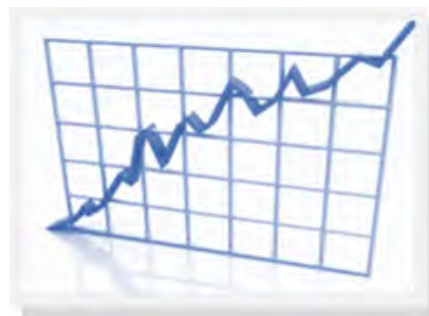
$$\text{Net Financial Liabilities Ratio} = \frac{\text{Net Financial Position}}{\text{Own Source Revenue}} = \frac{\text{FIR Schedule 70 line 9945}}{\text{FIR Schedule 81 line 2610}}$$

Target

There is no optimal number or range for these indicators, as 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 conditions 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 Composition 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	2016	2017	2018	2019	2020
Toronto	\$ (2,379)	\$ (2,460)	\$ (2,771)	\$ (2,782)	\$ (2,900)
Ottawa	\$ (1,998)	\$ (2,299)	\$ (2,334)	\$ (2,486)	\$ (2,303)
Kingston	\$ (1,365)	\$ (1,434)	\$ (1,682)	\$ (1,797)	\$ (1,709)
Quinte West	\$ (1,657)	\$ (1,575)	\$ (1,670)	\$ (1,761)	\$ (1,685)
Central Elgin	\$ (1,296)	\$ (2,439)	\$ (2,293)	\$ (1,725)	\$ (1,591)
Owen Sound	\$ (1,288)	\$ (1,379)	\$ (1,504)	\$ (1,400)	\$ (1,585)
Prince Edward County	\$ (1,446)	\$ (1,366)	\$ (1,285)	\$ (1,237)	\$ (1,404)
Timmins	\$ (990)	\$ (961)	\$ (1,033)	\$ (1,201)	\$ (1,202)
Cornwall	\$ 36	\$ 126	\$ 280	\$ (73)	\$ (1,123)
Pelham	\$ (803)	\$ (1,764)	\$ (2,296)	\$ (1,823)	\$ (1,012)
Barrie	\$ (1,329)	\$ (938)	\$ (910)	\$ (1,013)	\$ (811)
New Tecumseth			\$ (1,069)	\$ (851)	\$ (769)
Dryden	\$ (2,462)	\$ (2,132)	\$ (1,812)	\$ (1,325)	\$ (652)
Thunder Bay	\$ (1,572)	\$ (1,301)	\$ (1,089)	\$ (1,010)	\$ (620)
Brockville	\$ (1,271)	\$ (1,334)	\$ (1,074)	\$ (726)	\$ (529)
Brant County	\$ (373)	\$ 142	\$ 127	\$ (208)	\$ (415)
Belleville	\$ (456)	\$ (639)	\$ (623)	\$ (468)	\$ (385)
North Perth	\$ (899)	\$ (959)	\$ (776)	\$ (445)	\$ (345)
Tillsonburg	\$ 52	\$ 230	\$ (64)	\$ (8)	\$ (23)
Norfolk	\$ (132)	\$ (267)	\$ (295)	\$ (268)	\$ 112
Meaford	\$ (95)	\$ 73	\$ 133	\$ 271	\$ 148
Whitchurch - Stouffville	\$ (166)	\$ (212)	\$ (225)	\$ (107)	\$ 160
St. Catharines	\$ (19)	\$ 88	\$ 13	\$ 56	\$ 180
Grey Highlands	\$ 398	\$ 384	\$ 236	\$ 238	\$ 200
St. Thomas	\$ 128	\$ (275)	\$ 239	\$ (23)	\$ 257
West Lincoln	\$ 1,068	\$ 1,343	\$ 222	\$ 225	\$ 262
Tiny	\$ 757	\$ 656	\$ 405	\$ 338	\$ 286
Guelph-Eramosa	\$ (205)	\$ (74)	\$ (15)	\$ 106	\$ 350
West Grey			\$ 448	\$ 289	\$ 367
Oshawa	\$ (170)	\$ (23)	\$ 85	\$ 192	\$ 373
Georgina	\$ 246	\$ 243	\$ 308	\$ 406	\$ 376
Hamilton	\$ 263	\$ 435	\$ 431	\$ 448	\$ 403
King	\$ (201)	\$ 100	\$ (58)	\$ 210	\$ 459
Minto	\$ (11)	\$ 98	\$ 96	\$ 285	\$ 461
Southgate			\$ 560	\$ 244	\$ 482
Brampton	\$ 688	\$ 661	\$ 617	\$ 622	\$ 586
Springwater	\$ 581	\$ 649	\$ 595	\$ 625	\$ 617
Caledon	\$ 460	\$ 462	\$ 560	\$ 581	\$ 717
North Bay	\$ 323	\$ 464	\$ 700	\$ 702	\$ 722

Financial Position Per Capita - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Puslinch	\$ 492	\$ 528	\$ 552	\$ 671	\$ 778
Mapleton	\$ (12)	\$ 178	\$ 347	\$ 558	\$ 781
Lincoln	\$ 1,313	\$ 1,197	\$ 988	\$ 712	\$ 790
Cambridge	\$ 726	\$ 650	\$ 720	\$ 797	\$ 799
Clarington	\$ 655	\$ 677	\$ 728	\$ 788	\$ 846
Scugog	\$ 830	\$ 803	\$ 811	\$ 879	\$ 881
Tay	\$ 679	\$ 379	\$ 651	\$ 939	\$ 897
Welland	\$ 220	\$ 365	\$ 467	\$ 728	\$ 918
Orangeville	\$ (198)	\$ (21)	\$ 330	\$ 777	\$ 921
Wellesley	\$ 904	\$ 890	\$ 893	\$ 867	\$ 929
Kitchener	\$ 918	\$ 888	\$ 880	\$ 956	\$ 1,009
Newmarket	\$ 881	\$ 927	\$ 742	\$ 776	\$ 1,009
Huntsville	\$ 282	\$ 425	\$ 706	\$ 855	\$ 1,025
Milton	\$ 970	\$ 717	\$ 882	\$ 973	\$ 1,036
Centre Wellington	\$ 836	\$ 817	\$ 917	\$ 987	\$ 1,045
Brock	\$ 953	\$ 1,039	\$ 1,131	\$ 1,109	\$ 1,058
Mississauga	\$ 691	\$ 948	\$ 1,013	\$ 1,012	\$ 1,069
Ajax	\$ 1,009	\$ 1,011	\$ 967	\$ 1,033	\$ 1,096
Middlesex Centre	\$ (408)	\$ (152)	\$ 81	\$ 476	\$ 1,098
Windsor	\$ 731	\$ 715	\$ 707	\$ 817	\$ 1,109
Burlington	\$ 905	\$ 927	\$ 859	\$ 968	\$ 1,120
Sault Ste. Marie	\$ 727	\$ 983	\$ 1,137	\$ 1,178	\$ 1,193
Halton Hills	\$ 992	\$ 1,117	\$ 1,271	\$ 1,247	\$ 1,223
Saugeen Shores	\$ 518	\$ 590	\$ 718	\$ 693	\$ 1,246
Aurora	\$ 1,389	\$ 1,395	\$ 1,314	\$ 1,420	\$ 1,268
Greater Sudbury	\$ 1,226	\$ 1,162	\$ 1,200	\$ 1,243	\$ 1,297
Georgian Bluffs			\$ 1,032	\$ 1,179	\$ 1,309
Woolwich	\$ 1,169	\$ 1,100	\$ 1,112	\$ 1,273	\$ 1,311
Sarnia	\$ 376	\$ 652	\$ 866	\$ 1,070	\$ 1,324
Espanola		\$ 934	\$ 586	\$ 1,112	\$ 1,330
Guelph	\$ 658	\$ 719	\$ 826	\$ 1,146	\$ 1,369
Whitby	\$ 1,097	\$ 1,051	\$ 1,081	\$ 1,264	\$ 1,401
Markham	\$ 1,223	\$ 1,262	\$ 1,357	\$ 1,359	\$ 1,406
North Middlesex	\$ 685	\$ 887	\$ 1,191	\$ 1,398	\$ 1,419
Waterloo	\$ 1,259	\$ 1,283	\$ 1,395	\$ 1,421	\$ 1,437
Grimsby	\$ 1,444	\$ 1,174	\$ 744	\$ 1,283	\$ 1,480
Brantford	\$ 1,132	\$ 1,132	\$ 1,352	\$ 1,505	\$ 1,499
Strathroy-Caradoc	\$ 638	\$ 832	\$ 1,167	\$ 1,377	\$ 1,500
Thorold	\$ 1,196	\$ 1,213	\$ 1,198	\$ 1,420	\$ 1,505

Financial Position Per Capita - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Elliot Lake	\$ 748	\$ 892	\$ 1,119	\$ 1,315	\$ 1,518
Ingersoll	\$ 640	\$ 856	\$ 1,112	\$ 1,330	\$ 1,550
London	\$ 613	\$ 670	\$ 976	\$ 1,227	\$ 1,576
Wilmot	\$ 1,249	\$ 1,403	\$ 1,423	\$ 1,497	\$ 1,580
Aylmer	\$ 1,258	\$ 1,418	\$ 1,040	\$ 1,533	\$ 1,723
North Dumfries	\$ 1,238	\$ 1,291	\$ 1,387	\$ 1,558	\$ 1,731
Fort Erie	\$ 829	\$ 890	\$ 948	\$ 1,317	\$ 1,736
Oakville	\$ 1,522	\$ 1,486	\$ 1,508	\$ 1,526	\$ 1,774
Wellington North	\$ 1,493	\$ 1,589	\$ 1,792	\$ 2,024	\$ 1,786
Vaughan	\$ 1,124	\$ 1,688	\$ 1,790	\$ 1,784	\$ 1,824
Hanover				\$ 1,701	\$ 1,891
Lambton Shores	\$ 222	\$ 655	\$ 833	\$ 1,418	\$ 1,912
Chatham-Kent	\$ 704	\$ 948	\$ 1,291	\$ 1,509	\$ 1,937
East Gwillimbury	\$ 522	\$ 894	\$ 1,238	\$ 1,807	\$ 2,132
Parry Sound	\$ 1,228	\$ 995	\$ 962	\$ 868	\$ 2,154
South Bruce Peninsula			\$ 2,120	\$ 2,407	\$ 2,180
Bracebridge	\$ 1,839	\$ 1,666	\$ 1,987	\$ 2,100	\$ 2,213
Essex	\$ 956	\$ 1,261	\$ 1,689	\$ 2,174	\$ 2,362
The Blue Mountains				\$ 3,956	\$ 4,239
Kenora	\$ 4,799	\$ 4,634	\$ 4,548	\$ 4,154	\$ 4,481
Kincardine	\$ 2,366	\$ 2,578	\$ 4,828	\$ 5,130	\$ 5,290
Innisfil	\$ 4,983	\$ 4,914	\$ 5,647	\$ 5,919	\$ 6,031
Average	\$ 433	\$ 478	\$ 554	\$ 716	\$ 848
Median	\$ 648	\$ 670	\$ 719	\$ 836	\$ 1,009
Municipality	2016	2017	2018	2019	2020
Region Waterloo	\$ (1,229)	\$ (1,272)	\$ (1,133)	\$ (1,145)	\$ (1,086)
Region York	\$ (1,209)	\$ (1,052)	\$ (662)	\$ (466)	\$ (158)
Region Niagara	\$ (223)	\$ (180)	\$ (86)	\$ (105)	\$ (75)
Region Peel	\$ 8	\$ 71	\$ 147	\$ 216	\$ 317
District Muskoka	\$ 303	\$ 600	\$ 969	\$ 1,116	\$ 1,479
Region Durham	\$ 1,579	\$ 1,799	\$ 2,087	\$ 2,349	\$ 2,691
Region Halton	\$ 2,097	\$ 2,108	\$ 2,283	\$ 2,510	\$ 2,839
Average	\$ 189	\$ 296	\$ 515	\$ 639	\$ 858
Median	\$ 8	\$ 71	\$ 147	\$ 216	\$ 317
Municipality	2016	2017	2018	2019	2020
Simcoe County	\$ (137)	\$ (67)	\$ (62)	\$ (112)	\$ (78)
Bruce County	\$ (90)	\$ (58)	\$ (94)	\$ (24)	\$ (30)
Middlesex County					\$ 90
Dufferin County	\$ 65	\$ 83	\$ 189	\$ 274	\$ 349
Essex County					\$ 400
Elgin County	\$ 262	\$ 339	\$ 498	\$ 507	\$ 425
Grey County	\$ 378	\$ 326	\$ 284	\$ 320	\$ 429
Wellington County	\$ 442	\$ 460	\$ 551	\$ 593	\$ 719
Average	\$ 153	\$ 180	\$ 228	\$ 260	\$ 288
Median	\$ 163	\$ 204	\$ 236	\$ 297	\$ 374

Financial Position Per Capita by Geographic Location - Trend

Municipality	2016	2017	2018	2019	2020
Ottawa	\$ (1,998)	\$ (2,299)	\$ (2,334)	\$ (2,486)	\$ (2,303)
Kingston	\$ (1,365)	\$ (1,434)	\$ (1,682)	\$ (1,797)	\$ (1,709)
Quinte West	\$ (1,657)	\$ (1,575)	\$ (1,670)	\$ (1,761)	\$ (1,685)
Prince Edward County	\$ (1,446)	\$ (1,366)	\$ (1,285)	\$ (1,237)	\$ (1,404)
Cornwall	\$ 36	\$ 126	\$ 280	\$ (73)	\$ (1,123)
Brockville	\$ (1,271)	\$ (1,334)	\$ (1,074)	\$ (726)	\$ (529)
Belleville	\$ (456)	\$ (639)	\$ (623)	\$ (468)	\$ (385)
Eastern Average	\$ (1,165)	\$ (1,217)	\$ (1,198)	\$ (1,221)	\$ (1,305)
Eastern Median	\$ (1,365)	\$ (1,366)	\$ (1,285)	\$ (1,237)	\$ (1,404)
Municipality	2016	2017	2018	2019	2020
Timmins	\$ (990)	\$ (961)	\$ (1,033)	\$ (1,201)	\$ (1,202)
Dryden	\$ (2,462)	\$ (2,132)	\$ (1,812)	\$ (1,325)	\$ (652)
Thunder Bay	\$ (1,572)	\$ (1,301)	\$ (1,089)	\$ (1,010)	\$ (620)
North Bay	\$ 323	\$ 464	\$ 700	\$ 702	\$ 722
Sault Ste. Marie	\$ 727	\$ 983	\$ 1,137	\$ 1,178	\$ 1,193
Greater Sudbury	\$ 1,226	\$ 1,162	\$ 1,200	\$ 1,243	\$ 1,297
Espanola		\$ 934	\$ 586	\$ 1,112	\$ 1,330
Elliot Lake	\$ 748	\$ 892	\$ 1,119	\$ 1,315	\$ 1,518
Parry Sound	\$ 1,228	\$ 995	\$ 962	\$ 868	\$ 2,154
Kenora	\$ 4,799	\$ 4,634	\$ 4,548	\$ 4,154	\$ 4,481
North Average	\$ 447	\$ 567	\$ 632	\$ 704	\$ 1,022
North Median	\$ 727	\$ 913	\$ 831	\$ 990	\$ 1,245
Municipality	2016	2017	2018	2019	2020
Barrie	\$ (1,329)	\$ (938)	\$ (910)	\$ (1,013)	\$ (811)
New Tecumseth			\$ (1,069)	\$ (851)	\$ (769)
Tiny	\$ 757	\$ 656	\$ 405	\$ 338	\$ 286
Springwater	\$ 581	\$ 649	\$ 595	\$ 625	\$ 617
Tay	\$ 679	\$ 379	\$ 651	\$ 939	\$ 897
Orangeville	\$ (198)	\$ (21)	\$ 330	\$ 777	\$ 921
Huntsville	\$ 282	\$ 425	\$ 706	\$ 855	\$ 1,025
Bracebridge	\$ 1,839	\$ 1,666	\$ 1,987	\$ 2,100	\$ 2,213
Innisfil	\$ 4,983	\$ 4,914	\$ 5,647	\$ 5,919	\$ 6,031
Simcoe/Musk./Duff. Average	\$ 949	\$ 966	\$ 927	\$ 1,077	\$ 1,157
Simcoe/Musk./Duff. Median	\$ 630	\$ 537	\$ 595	\$ 777	\$ 897

Financial Position Per Capita by Geographic Location - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Central Elgin	\$ (1,296)	\$ (2,439)	\$ (2,293)	\$ (1,725)	\$ (1,591)
Brant County	\$ (373)	\$ 142	\$ 127	\$ (208)	\$ (415)
North Perth	\$ (899)	\$ (959)	\$ (776)	\$ (445)	\$ (345)
Tillsonburg	\$ 52	\$ 230	\$ (64)	\$ (8)	\$ (23)
Norfolk	\$ (132)	\$ (267)	\$ (295)	\$ (268)	\$ 112
St. Thomas	\$ 128	\$ (275)	\$ 239	\$ (23)	\$ 257
Middlesex Centre	\$ (408)	\$ (152)	\$ 81	\$ 476	\$ 1,098
Windsor	\$ 731	\$ 715	\$ 707	\$ 817	\$ 1,109
Sarnia	\$ 376	\$ 652	\$ 866	\$ 1,070	\$ 1,324
North Middlesex	\$ 685	\$ 887	\$ 1,191	\$ 1,398	\$ 1,419
Brantford	\$ 1,132	\$ 1,132	\$ 1,352	\$ 1,505	\$ 1,499
Strathroy-Caradoc	\$ 638	\$ 832	\$ 1,167	\$ 1,377	\$ 1,500
Ingersoll	\$ 640	\$ 856	\$ 1,112	\$ 1,330	\$ 1,550
London	\$ 613	\$ 670	\$ 976	\$ 1,227	\$ 1,576
Aylmer	\$ 1,258	\$ 1,418	\$ 1,040	\$ 1,533	\$ 1,723
Lambton Shores	\$ 222	\$ 655	\$ 833	\$ 1,418	\$ 1,912
Chatham-Kent	\$ 704	\$ 948	\$ 1,291	\$ 1,509	\$ 1,937
Essex	\$ 956	\$ 1,261	\$ 1,689	\$ 2,174	\$ 2,362
Southwest Average	\$ 279	\$ 350	\$ 514	\$ 731	\$ 945
Southwest Median	\$ 494	\$ 662	\$ 850	\$ 1,148	\$ 1,371
Municipality	2016	2017	2018	2019	2020
Toronto	\$ (2,379)	\$ (2,460)	\$ (2,771)	\$ (2,782)	\$ (2,900)
Whitchurch - Stouffville	\$ (166)	\$ (212)	\$ (225)	\$ (107)	\$ 160
Oshawa	\$ (170)	\$ (23)	\$ 85	\$ 192	\$ 373
Georgina	\$ 246	\$ 243	\$ 308	\$ 406	\$ 376
Hamilton	\$ 263	\$ 435	\$ 431	\$ 448	\$ 403
King	\$ (201)	\$ 100	\$ (58)	\$ 210	\$ 459
Brampton	\$ 688	\$ 661	\$ 617	\$ 622	\$ 586
Caledon	\$ 460	\$ 462	\$ 560	\$ 581	\$ 717
Clarington	\$ 655	\$ 677	\$ 728	\$ 788	\$ 846
Scugog	\$ 830	\$ 803	\$ 811	\$ 879	\$ 881
Newmarket	\$ 881	\$ 927	\$ 742	\$ 776	\$ 1,009
Milton	\$ 970	\$ 717	\$ 882	\$ 973	\$ 1,036
Brock	\$ 953	\$ 1,039	\$ 1,131	\$ 1,109	\$ 1,058
Mississauga	\$ 691	\$ 948	\$ 1,013	\$ 1,012	\$ 1,069
Ajax	\$ 1,009	\$ 1,011	\$ 967	\$ 1,033	\$ 1,096
Burlington	\$ 905	\$ 927	\$ 859	\$ 968	\$ 1,120
Halton Hills	\$ 992	\$ 1,117	\$ 1,271	\$ 1,247	\$ 1,223
Aurora	\$ 1,389	\$ 1,395	\$ 1,314	\$ 1,420	\$ 1,268
Whitby	\$ 1,097	\$ 1,051	\$ 1,081	\$ 1,264	\$ 1,401
Markham	\$ 1,223	\$ 1,262	\$ 1,357	\$ 1,359	\$ 1,406
Oakville	\$ 1,522	\$ 1,486	\$ 1,508	\$ 1,526	\$ 1,774
Vaughan	\$ 1,124	\$ 1,688	\$ 1,790	\$ 1,784	\$ 1,824
East Gwillimbury	\$ 522	\$ 894	\$ 1,238	\$ 1,807	\$ 2,132
GTHA Average	\$ 587	\$ 659	\$ 680	\$ 762	\$ 840
GTHA Median	\$ 830	\$ 894	\$ 859	\$ 968	\$ 1,036

Financial Position Per Capita by Geographic Location - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Guelph-Eramosa	\$ (205)	\$ (74)	\$ (15)	\$ 106	\$ 350
Minto	\$ (11)	\$ 98	\$ 96	\$ 285	\$ 461
Puslinch	\$ 492	\$ 528	\$ 552	\$ 671	\$ 778
Mapleton	\$ (12)	\$ 178	\$ 347	\$ 558	\$ 781
Cambridge	\$ 726	\$ 650	\$ 720	\$ 797	\$ 799
Wellesley	\$ 904	\$ 890	\$ 893	\$ 867	\$ 929
Kitchener	\$ 918	\$ 888	\$ 880	\$ 956	\$ 1,009
Centre Wellington	\$ 836	\$ 817	\$ 917	\$ 987	\$ 1,045
Woolwich	\$ 1,169	\$ 1,100	\$ 1,112	\$ 1,273	\$ 1,311
Guelph	\$ 658	\$ 719	\$ 826	\$ 1,146	\$ 1,369
Waterloo	\$ 1,259	\$ 1,283	\$ 1,395	\$ 1,421	\$ 1,437
Wilmot	\$ 1,249	\$ 1,403	\$ 1,423	\$ 1,497	\$ 1,580
North Dumfries	\$ 1,238	\$ 1,291	\$ 1,387	\$ 1,558	\$ 1,731
Wellington North	\$ 1,493	\$ 1,589	\$ 1,792	\$ 2,024	\$ 1,786
Waterloo/Wellington Average	\$ 765	\$ 811	\$ 880	\$ 1,010	\$ 1,098
Waterloo/Wellington Median	\$ 870	\$ 853	\$ 886	\$ 972	\$ 1,027
Municipality	2016	2017	2018	2019	2020
Pelham	\$ (803)	\$ (1,764)	\$ (2,296)	\$ (1,823)	\$ (1,012)
St. Catharines	\$ (19)	\$ 88	\$ 13	\$ 56	\$ 180
West Lincoln	\$ 1,068	\$ 1,343	\$ 222	\$ 225	\$ 262
Lincoln	\$ 1,313	\$ 1,197	\$ 988	\$ 712	\$ 790
Welland	\$ 220	\$ 365	\$ 467	\$ 728	\$ 918
Grimsby	\$ 1,444	\$ 1,174	\$ 744	\$ 1,283	\$ 1,480
Thorold	\$ 1,196	\$ 1,213	\$ 1,198	\$ 1,420	\$ 1,505
Fort Erie	\$ 829	\$ 890	\$ 948	\$ 1,317	\$ 1,736
Niagara Average	\$ 656	\$ 563	\$ 285	\$ 490	\$ 732
Niagara Median	\$ 948	\$ 1,032	\$ 605	\$ 720	\$ 854
Municipality	2016	2017	2018	2019	2020
Owen Sound	\$ (1,288)	\$ (1,379)	\$ (1,504)	\$ (1,400)	\$ (1,585)
Meaford	\$ (95)	\$ 73	\$ 133	\$ 271	\$ 148
Grey Highlands	\$ 398	\$ 384	\$ 236	\$ 238	\$ 200
West Grey			\$ 448	\$ 289	\$ 367
Southgate			\$ 560	\$ 244	\$ 482
Saugeen Shores	\$ 518	\$ 590	\$ 718	\$ 693	\$ 1,246
Georgian Bluffs			\$ 1,032	\$ 1,179	\$ 1,309
Hanover				\$ 1,701	\$ 1,891
South Bruce Peninsula			\$ 2,120	\$ 2,407	\$ 2,180
The Blue Mountains				\$ 3,956	\$ 4,239
Kincardine	\$ 2,366	\$ 2,578	\$ 4,828	\$ 5,130	\$ 5,290
Bruce/Grey Average	\$ 380	\$ 449	\$ 952	\$ 1,337	\$ 1,434
Bruce/Grey Median	\$ 398	\$ 384	\$ 560	\$ 693	\$ 1,246

Financial Position Per Capita by Geographic Location - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Region Waterloo	\$ (1,229)	\$ (1,272)	\$ (1,133)	\$ (1,145)	\$ (1,086)
Region York	\$ (1,209)	\$ (1,052)	\$ (662)	\$ (466)	\$ (158)
Region Niagara	\$ (223)	\$ (180)	\$ (86)	\$ (105)	\$ (75)
Region Peel	\$ 8	\$ 71	\$ 147	\$ 216	\$ 317
District Muskoka	\$ 303	\$ 600	\$ 969	\$ 1,116	\$ 1,479
Region Durham	\$ 1,579	\$ 1,799	\$ 2,087	\$ 2,349	\$ 2,691
Region Halton	\$ 2,097	\$ 2,108	\$ 2,283	\$ 2,510	\$ 2,839
Average	\$ 189	\$ 296	\$ 515	\$ 639	\$ 858
Median	\$ 8	\$ 71	\$ 147	\$ 216	\$ 317
Simcoe County	\$ (137)	\$ (67)	\$ (62)	\$ (112)	\$ (78)
Bruce County	\$ (90)	\$ (58)	\$ (94)	\$ (24)	\$ (30)
Middlesex County					\$ 90
Dufferin County	\$ 65	\$ 83	\$ 189	\$ 274	\$ 349
Essex County					\$ 400
Elgin County	\$ 262	\$ 339	\$ 498	\$ 507	\$ 425
Grey County	\$ 378	\$ 326	\$ 284	\$ 320	\$ 429
Wellington County	\$ 442	\$ 460	\$ 551	\$ 593	\$ 719
Average	\$ 153	\$ 180	\$ 228	\$ 260	\$ 288
Median	\$ 163	\$ 204	\$ 236	\$ 297	\$ 374

Net Financial Liabilities Ratio - Trend

Municipality	2016	2017	2018	2019	2020
Innisfil	(3.08)	(3.15)	(2.94)	(3.01)	(3.75)
North Dumfries	(1.71)	(1.81)	(1.73)	(2.01)	(2.27)
Kincardine	(1.08)	(1.17)	(1.97)	(2.16)	(2.24)
Bracebridge	(1.69)	(1.52)	(1.69)	(1.75)	(1.89)
Wilmot	(1.57)	(1.77)	(1.74)	(1.82)	(1.88)
Woolwich	(1.41)	(1.51)	(1.52)	(1.48)	(1.72)
Ajax	(1.45)	(1.42)	(1.30)	(1.37)	(1.65)
Wellesley	(1.52)	(1.57)	(1.51)	(1.44)	(1.62)
Essex	(0.68)	(0.87)	(1.03)	(1.24)	(1.53)
East Gwillimbury	(0.26)	(0.49)	(0.70)	(1.37)	(1.50)
Wellington North	(1.24)	(1.37)	(1.52)	(1.63)	(1.49)
Kenora	(1.81)	(1.76)	(1.60)	(1.36)	(1.42)
Whitby	(1.12)	(0.98)	(1.18)	(1.29)	(1.40)
Grimsby	(1.49)	(1.32)	(0.72)	(1.14)	(1.40)
Oakville	(1.16)	(1.12)	(1.11)	(1.12)	(1.38)
Markham	(1.16)	(1.25)	(1.29)	(1.26)	(1.35)
Ingersoll	(0.51)	(0.71)	(0.89)	(1.06)	(1.32)
Milton	(1.14)	(0.85)	(1.01)	(1.09)	(1.32)
Vaughan	(0.86)	(1.36)	(1.32)	(1.27)	(1.27)
The Blue Mountains				(1.12)	(1.24)
Halton Hills	(1.00)	(1.15)	(1.23)	(1.17)	(1.23)
Aylmer	(1.04)	(1.15)	(0.76)	(1.00)	(1.23)
Brock	(1.08)	(1.16)	(1.25)	(1.25)	(1.19)
South Bruce Peninsula			(1.17)	(1.27)	(1.14)
Georgian Bluffs			(0.87)	(0.98)	(1.11)
Hanover				(0.92)	(1.07)
Waterloo	(0.87)	(0.92)	(0.95)	(1.01)	(1.07)
Fort Erie	(0.53)	(0.59)	(0.60)	(0.81)	(1.06)
Mississauga	(0.66)	(0.93)	(0.94)	(0.90)	(1.05)
Scugog	(0.94)	(0.88)	(0.85)	(0.83)	(1.04)
Clarington	(0.79)	(0.85)	(0.87)	(0.91)	(1.01)
Centre Wellington	(0.71)	(0.79)	(0.81)	(0.89)	(0.99)
Thorold	(0.87)	(0.91)	(0.85)	(1.01)	(0.97)
Burlington	(0.79)	(0.80)	(0.71)	(0.78)	(0.97)
Puslinch	(0.68)	(0.76)	(0.77)	(0.84)	(0.96)
Huntsville	(0.32)	(0.45)	(0.70)	(0.80)	(0.96)
Strathroy-Caradoc	(0.49)	(0.62)	(0.81)	(1.00)	(0.94)
Elliot Lake	(0.45)	(0.55)	(0.63)	(0.80)	(0.92)
Lambton Shores	(0.11)	(0.34)	(0.41)	(0.65)	(0.88)

Net Financial Liabilities Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Aurora	(0.81)	(1.00)	(1.03)	(1.01)	(0.87)
Chatham-Kent	(0.32)	(0.40)	(0.54)	(0.62)	(0.79)
Mapleton	0.02	(0.21)	(0.38)	(0.59)	(0.77)
Newmarket	(0.68)	(0.74)	(0.55)	(0.57)	(0.77)
Sarnia	(0.22)	(0.39)	(0.49)	(0.61)	(0.76)
Parry Sound	(0.41)	(0.34)	(0.32)	(0.28)	(0.71)
Lincoln	(1.44)	(1.35)	(1.05)	(0.69)	(0.70)
Kitchener	(0.61)	(0.58)	(0.56)	(0.63)	(0.69)
London	(0.27)	(0.30)	(0.42)	(0.53)	(0.68)
North Middlesex	(0.43)	(0.50)	(0.65)	(0.70)	(0.67)
Brampton	(0.67)	(0.68)	(0.60)	(0.63)	(0.66)
Brantford	(0.47)	(0.49)	(0.56)	(0.62)	(0.63)
Middlesex Centre	0.25	0.10	(0.05)	(0.29)	(0.63)
Tay	(0.42)	(0.28)	(0.36)	(0.50)	(0.62)
Caledon	(0.38)	(0.40)	(0.46)	(0.48)	(0.60)
Cambridge	(0.58)	(0.53)	(0.55)	(0.59)	(0.60)
Welland	(0.15)	(0.25)	(0.29)	(0.48)	(0.59)
Saugeen Shores	(0.28)	(0.33)	(0.36)	(0.33)	(0.56)
Springwater	(0.58)	(0.65)	(0.56)	(0.59)	(0.56)
Guelph	(0.25)	(0.28)	(0.32)	(0.44)	(0.53)
Espanola		(0.36)	(0.21)	(0.36)	(0.52)
Sault Ste. Marie	(0.31)	(0.41)	(0.47)	(0.47)	(0.51)
Orangeville	0.11	0.01	(0.18)	(0.42)	(0.51)
Greater Sudbury	(0.50)	(0.47)	(0.47)	(0.48)	(0.49)
Windsor	(0.30)	(0.30)	(0.31)	(0.34)	(0.48)
Guelph-Eramosa	0.25	0.09	0.02	(0.12)	(0.40)
Oshawa	0.15	0.02	(0.08)	(0.19)	(0.39)
West Grey			(0.41)	(0.25)	(0.35)
Southgate			(0.47)	(0.19)	(0.34)
Minto	0.01	(0.08)	(0.07)	(0.21)	(0.34)
Georgina	(0.21)	(0.21)	(0.26)	(0.33)	(0.31)
North Bay	(0.13)	(0.19)	(0.28)	(0.28)	(0.29)
West Lincoln	(1.40)	(1.12)	(0.25)	(0.24)	(0.28)
King	0.12	(0.06)	0.03	(0.11)	(0.25)
Tiny	(0.63)	(0.57)	(0.31)	(0.24)	(0.23)
Hamilton	(0.11)	(0.18)	(0.18)	(0.18)	(0.16)
Grey Highlands	(0.31)	(0.30)	(0.17)	(0.17)	(0.13)
St. Catharines	0.02	(0.07)	(0.01)	(0.04)	(0.13)
St. Thomas	(0.06)	0.13	(0.11)	0.01	(0.12)

Net Financial Liabilities Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Whitchurch - Stouffville	0.15	0.19	0.20	0.09	(0.12)
Meaford	0.05	(0.04)	(0.07)	(0.14)	(0.07)
Norfolk	0.07	0.15	0.16	0.14	(0.05)
Tillsonburg	(0.04)	(0.19)	0.05	0.01	0.02
Thunder Bay	0.37	0.30	0.25	0.23	0.14
Belleville	0.19	0.26	0.24	0.17	0.15
North Perth	0.49	0.49	0.41	0.24	0.19
Brant County	0.20	(0.06)	(0.06)	0.11	0.20
Brockville	0.52	0.55	0.43	0.29	0.22
Dryden	0.80	0.70	0.59	0.43	0.23
Barrie	0.59	0.42	0.40	0.44	0.35
Cornwall	(0.01)	(0.05)	(0.11)	0.03	0.45
Timmins	0.38	0.36	0.36	0.43	0.45
Kingston	0.45	0.47	0.52	0.58	0.57
New Tecumseth			0.76	0.66	0.58
Prince Edward County	0.73	0.69	0.61	0.55	0.60
Owen Sound	0.62	0.66	0.70	0.64	0.73
Pelham	0.74	1.63	2.03	1.53	0.79
Ottawa	0.71	0.84	0.83	0.88	0.85
Central Elgin	0.86	1.58	1.49	1.00	0.88
Quinte West	1.01	0.93	0.93	0.95	0.89
Toronto	0.70	0.76	0.82	0.81	0.92
Average	(0.42)	(0.45)	(0.46)	(0.54)	(0.64)
Median	(0.40)	(0.41)	(0.47)	(0.58)	(0.65)

Net Financial Liabilities Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Region Halton	(1.67)	(1.75)	(1.87)	(2.00)	(2.17)
Region Durham	(1.06)	(1.22)	(1.40)	(1.54)	(1.76)
District Muskoka	(0.15)	(0.30)	(0.47)	(0.54)	(0.67)
Region Peel	(0.01)	(0.07)	(0.13)	(0.19)	(0.27)
Region Niagara	0.17	0.14	0.07	0.08	0.05
Region York	0.86	0.75	0.47	0.31	0.10
Region Waterloo	0.91	0.97	0.84	0.84	0.80
Average	(0.13)	(0.21)	(0.36)	(0.43)	(0.56)
Median	(0.01)	(0.07)	(0.13)	(0.19)	(0.27)
Essex County					(1.26)
Middlesex County					(0.86)
Grey County	(0.51)	(0.43)	(0.36)	(0.42)	(0.55)
Wellington County	(0.36)	(0.38)	(0.44)	(0.47)	(0.53)
Dufferin County	(0.09)	(0.10)	(0.25)	(0.39)	(0.49)
Elgin County	(0.31)	(0.39)	(0.48)	(0.56)	(0.45)
Bruce County	0.11	0.07	0.12	0.03	0.04
Simcoe County	0.22	0.10	0.10	0.18	0.12
Average	(0.16)	(0.19)	(0.22)	(0.27)	(0.50)
Median	(0.20)	(0.24)	(0.30)	(0.40)	(0.51)

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

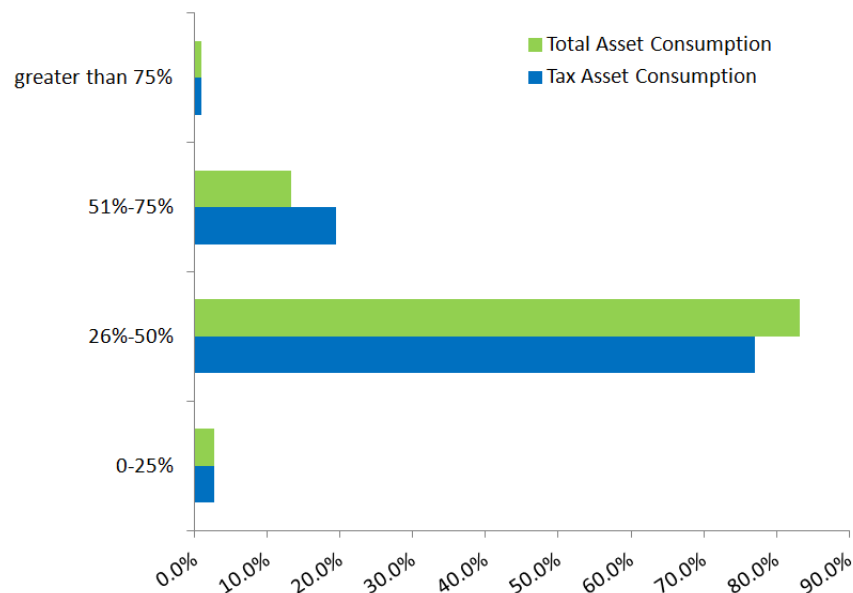
$$Total\ Ratio = \frac{Total\ Accumulated\ Amortization}{Total\ Gross\ Costs\ of\ Capital\ Assets} = \frac{FIR\ Schedule\ 51A\ col\ 10\ line\ 9910}{FIR\ Schedule\ 51A\ col\ 6\ line\ 9910}$$

$$Tax\ Ratio = \frac{FIR\ Schedule\ 51A\ col\ 10\ lines\ (9910 - 0811 - 0812 - 0831 - 0832)}{FIR\ Schedule\ 51A\ col\ 6\ lines\ (9910 - 0811 - 0812 - 0831 - 0832)}$$

Interpretation

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 - 2020 Asset Consumption Ratio - Total Survey



Total Asset Consumption Ratio Trend

Municipalities	2016	2017	2018	2019	2020
Vaughan	12.0%	12.0%	12.3%	12.4%	12.8%
Markham	19.9%	19.8%	20.2%	20.7%	21.4%
Mississauga	19.6%	20.4%	21.1%	21.5%	22.3%
Ottawa	28.4%	29.2%	29.7%	27.0%	27.2%
Grimsby	27.2%	27.1%	26.9%	28.5%	29.3%
Milton	28.3%	29.0%	29.4%	28.6%	29.6%
Central Elgin	31.2%	33.0%	33.0%	27.8%	30.0%
West Lincoln	37.0%	38.0%	34.6%	29.6%	30.4%
North Perth	32.7%	34.0%	32.5%	32.6%	30.5%
Barrie	28.1%	29.4%	29.8%	31.2%	30.9%
Oakville	32.0%	31.9%	32.2%	31.5%	31.3%
Kitchener	30.4%	31.4%	31.3%	31.8%	31.4%
Whitchurch - Stouffville	26.9%	27.5%	27.9%	29.5%	31.4%
Ajax	29.7%	30.7%	31.6%	31.4%	32.4%
New Tecumseth			28.7%	30.8%	32.4%
Woolwich	29.0%	29.8%	30.2%	32.0%	33.0%
Hanover				31.8%	33.2%
Brampton	29.0%	30.2%	31.2%	32.2%	33.2%
Lambton Shores	29.4%	31.0%	31.4%	33.0%	33.6%
Aurora	28.2%	29.9%	31.3%	33.2%	34.3%
Middlesex Centre	32.1%	32.6%	33.7%	34.1%	34.7%
Innisfil	33.4%	33.9%	34.7%	33.6%	34.9%
Aylmer	33.3%	35.0%	34.8%	36.5%	35.4%
Orillia	38.3%	39.0%	39.2%	39.1%	35.5%
King	39.3%	37.7%	37.6%	36.5%	35.6%
London	35.9%	36.2%	36.1%	36.7%	36.1%
Georgina	30.3%	31.9%	32.8%	34.5%	36.2%
Owen Sound	35.0%	35.5%	36.3%	36.0%	36.7%
North Middlesex	32.2%	33.7%	34.6%	35.9%	36.8%
Southgate			39.1%	37.4%	37.5%
East Gwillimbury	37.5%	37.9%	37.9%	38.8%	37.5%
Tay	35.4%	33.1%	34.5%	35.9%	37.6%
Springwater	33.8%	35.2%	36.3%	37.7%	37.9%
Burlington	34.9%	35.8%	36.1%	36.6%	38.0%
Thorold	39.2%	39.7%	40.5%	41.7%	38.2%
Essex	32.2%	33.1%	35.1%	36.9%	38.2%
Newmarket	37.3%	37.7%	37.6%	38.9%	38.7%
Toronto	40.9%	39.3%	38.6%	38.5%	38.7%
Cambridge	39.1%	40.4%	40.3%	38.1%	38.9%

Total Asset Consumption Ratio Trend (cont'd)

Municipalities	2016	2017	2018	2019	2020
Waterloo	38.1%	38.9%	39.2%	39.1%	38.9%
Hamilton	37.0%	37.9%	38.3%	38.5%	39.2%
Espanola		39.3%	38.7%	38.8%	39.2%
Guelph-Eramosa	37.6%	37.1%	38.7%	38.8%	39.5%
The Blue Mountains				39.0%	39.8%
Kingston	36.7%	38.0%	38.8%	39.0%	39.9%
Brant County	38.6%	39.5%	39.6%	40.8%	40.2%
Pelham	42.7%	43.7%	37.4%	39.1%	40.5%
Centre Wellington	38.7%	39.1%	38.9%	39.7%	40.5%
Whitby	37.8%	38.4%	38.9%	39.1%	40.6%
Parry Sound	38.1%	38.6%	39.2%	40.2%	40.7%
Welland	38.5%	39.7%	41.4%	41.0%	41.3%
Fort Erie	40.6%	41.9%	43.1%	43.9%	41.3%
Belleville	42.0%	41.1%	41.4%	42.8%	41.7%
Clarington	38.8%	40.0%	40.7%	40.9%	42.0%
Lincoln	41.6%	42.8%	43.5%	44.0%	42.4%
St. Catharines	40.0%	41.0%	40.4%	41.8%	42.5%
Ingersoll	37.1%	38.6%	39.6%	40.8%	42.5%
South Bruce Peninsula			42.4%	43.3%	42.7%
Sault Ste. Marie	40.1%	41.6%	42.5%	43.3%	42.9%
Georgian Bluffs			40.1%	41.3%	43.0%
St. Thomas	46.6%	44.6%	43.9%	42.1%	43.2%
Sarnia	41.9%	42.3%	43.4%	43.2%	43.5%
Windsor	42.3%	43.0%	44.0%	43.4%	43.5%
Brockville	39.7%	38.8%	40.3%	42.0%	43.6%
Cornwall	42.3%	42.8%	43.1%	43.6%	44.0%
Oshawa	39.9%	40.6%	42.5%	44.1%	44.0%
Tillsonburg	43.9%	44.1%	44.4%	43.4%	44.1%
Norfolk	39.9%	41.0%	42.3%	43.3%	44.4%
Saugeen Shores	40.1%	41.3%	42.6%	42.7%	44.5%
Wilmot	38.3%	40.1%	41.9%	43.7%	44.9%
Strathroy-Caradoc	42.3%	42.8%	43.8%	44.3%	45.1%
Kincardine	44.6%	50.5%	44.3%	44.8%	45.2%
Caledon	53.2%	51.2%	50.1%	47.6%	45.2%
West Grey			44.5%	45.3%	45.8%
Guelph	44.0%	45.0%	45.2%	45.0%	46.2%
Kenora	39.9%	46.8%	47.3%	45.7%	46.2%
Timmins	42.2%	44.5%	46.1%	47.6%	46.5%
Orangeville	42.7%	43.7%	44.7%	46.3%	47.2%

Total Asset Consumption Ratio Trend (cont'd)

Municipalities	2016	2017	2018	2019	2020
North Bay	42.8%	44.5%	45.1%	45.7%	47.4%
Minto	45.7%	46.3%	45.5%	46.4%	47.9%
Prince Edward County	43.6%	44.9%	46.2%	46.9%	48.3%
Halton Hills	43.6%	45.3%	45.7%	47.3%	48.4%
Brantford	47.5%	48.2%	48.7%	49.4%	49.4%
Chatham-Kent	47.4%	47.9%	49.2%	48.7%	49.9%
Bracebridge	46.6%	47.7%	48.5%	49.5%	50.3%
Meaford	51.5%	51.2%	50.9%	51.0%	50.5%
Greater Sudbury	49.7%	50.3%	51.2%	50.7%	50.8%
Quinte West	66.8%	65.4%	52.5%	53.4%	52.6%
Scugog	47.5%	49.0%	50.6%	52.3%	52.7%
Dryden	47.0%	47.9%	50.1%	51.9%	53.1%
Brock	49.8%	51.6%	52.7%	53.6%	54.4%
Huntsville	48.4%	50.7%	52.2%	53.9%	55.6%
Wellington North	53.4%	54.2%	54.4%	55.5%	55.8%
Tiny	54.0%	55.1%	56.6%	55.6%	56.5%
Grey Highlands	53.3%	54.7%	55.1%	56.0%	57.0%
Thunder Bay	55.2%	56.6%	58.2%	59.2%	60.1%
Puslinch	65.1%	65.7%	66.5%	64.9%	63.0%
Mapleton	65.8%	63.9%	63.5%	62.9%	63.8%
North Dumfries	34.8%	62.1%	64.0%	66.2%	67.7%
Wellesley	69.2%	71.6%	72.1%	72.5%	73.6%
Elliot Lake	79.3%	79.6%	79.5%	78.4%	77.0%
Average	40.2%	41.2%	41.4%	41.6%	42.1%
Median	39.2%	39.9%	40.3%	40.9%	41.3%

Total Asset Consumption Ratio Trend (cont'd)

Municipalities	2016	2017	2018	2019	2020
Region Halton	26.4%	27.1%	27.5%	26.8%	27.0%
Region York	27.9%	26.6%	28.3%	28.7%	28.9%
Region Peel	27.0%	28.2%	29.3%	29.9%	30.8%
Region Waterloo	42.4%	34.7%	34.5%	34.1%	34.0%
Region Durham	32.8%	33.6%	34.7%	35.7%	36.7%
Region Niagara	41.6%	42.5%	43.9%	44.7%	44.3%
District Muskoka	46.0%	47.8%	49.9%	51.5%	52.7%
Average	34.9%	34.4%	35.4%	35.9%	36.3%
Median	32.8%	33.6%	34.5%	34.1%	34.0%
Simcoe County	33.0%	34.4%	34.4%	34.7%	33.3%
Middlesex County					41.0%
Wellington County	41.9%	42.6%	42.9%	44.0%	45.1%
Dufferin County	42.2%	43.1%	43.1%	44.1%	45.6%
Bruce County	42.3%	43.6%	43.5%	44.0%	45.7%
Elgin County	45.7%	46.5%	48.6%	48.1%	48.7%
Essex County					50.4%
Grey County	59.3%	59.6%	56.7%	56.5%	56.5%
Average	44.1%	45.0%	44.9%	45.2%	45.8%
Median	42.2%	43.4%	43.3%	44.0%	45.6%

Tax Asset Consumption Ratio

Municipalities	2020
Vaughan	11.4%
Markham	18.2%
Mississauga	22.3%
Ottawa	27.7%
Grimsby	28.0%
Barrie	28.3%
Milton	29.6%
New Tecumseth	30.4%
West Lincoln	30.8%
North Perth	30.9%
Oakville	31.3%
Ajax	32.4%
Orillia	33.1%
Brampton	33.2%
Kitchener	33.4%
Central Elgin	34.4%
Aylmer	34.5%
Whitchurch - Stouffville	34.6%
Hanover	34.6%
East Gwillimbury	34.8%
Innisfil	34.9%
Aurora	34.9%
Woolwich	35.2%
London	35.7%
Owen Sound	37.4%
Tay	37.5%
Burlington	38.0%
Toronto	39.0%
Southgate	39.1%
St. Thomas	39.1%
Newmarket	39.4%
Espanola	39.4%
Pelham	39.5%
Springwater	40.1%
North Middlesex	40.2%
Lambton Shores	40.3%
King	40.4%
Whitby	40.6%
Waterloo	40.6%

Municipalities	2020
Middlesex Centre	40.7%
Essex	40.8%
Georgina	41.1%
Hamilton	41.5%
Kingston	42.0%
Clarington	42.0%
Georgian Bluffs	42.2%
Sarnia	42.3%
Guelph-Eramosa	42.4%
Ingersoll	42.5%
Brant County	42.5%
Cambridge	42.5%
Sault Ste. Marie	42.9%
Windsor	43.5%
Centre Wellington	43.9%
Thorold	44.0%
Oshawa	44.0%
Parry Sound	44.1%
Tillsonburg	44.4%
Welland	44.6%
Cornwall	44.9%
Caledon	45.2%
Belleville	45.5%
The Blue Mountains	45.5%
Fort Erie	45.6%
West Grey	45.7%
Norfolk	45.7%
Guelph	45.9%
St. Catharines	46.5%
Kincardine	46.8%
Lincoln	47.5%
Halton Hills	48.4%
Wilmot	48.6%
Kenora	49.4%
Meaford	49.7%
Brockville	49.7%
Chatham-Kent	49.9%
South Bruce Peninsula	50.2%
Bracebridge	50.3%

Tax Asset Consumption Ratio (cont'd)

Municipalities	2020
Saugeen Shores	50.3%
North Bay	51.3%
Orangeville	51.7%
Scugog	52.7%
Prince Edward County	53.0%
Minto	53.5%
Brantford	53.9%
Greater Sudbury	54.2%
Brock	54.4%
Huntsville	55.6%
Timmins	56.7%
Strathroy-Caradoc	57.2%
Quinte West	57.4%
Grey Highlands	57.5%
Tiny	59.5%
Thunder Bay	60.4%
Dryden	61.3%
Puslinch	63.0%
Wellington North	63.3%
Mapleton	67.3%
North Dumfries	67.7%
Wellesley	73.6%
Elliot Lake	75.5%
Average	43.9%
Median	42.5%

Municipalities	2020
Region Halton	29.8%
Region Waterloo	30.3%
Region York	32.8%
Region Peel	40.1%
Region Niagara	41.5%
Region Durham	43.3%
District Muskoka	56.1%
Average	39.1%
Median	40.1%
Simcoe County	33.3%
Middlesex County	41.0%
Wellington County	45.1%
Dufferin County	45.6%
Bruce County	45.7%
Elgin County	48.7%
Essex County	50.4%
Grey County	56.5%
Average	45.8%
Median	45.6%

Reserves

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

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, unemployment rates, changes in subsidies)
- Provide financing for one-time or short-term requirements without permanently impacting the tax and utility rates
- Make provisions for replacement/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 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

$$\frac{\text{Tax Discr. Reserves}}{\text{Taxation}} = \frac{\text{FIR Schedule 60 col 2 + 3 lines (9930 - 5030 - 5040 - 5225 - 5235)}}{\text{FIR Schedule 10 line 9940}}$$

Reserve Financial Indicator Two: Tax Discretionary Reserves per Capita

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

Formula

$$\frac{\text{Tax Discr. Reserves}}{\text{Population}} = \frac{\text{FIR Schedule 60 col 2 + 3 lines (9930 - 5030 - 5040 - 5225 - 5235)}}{\text{Manifold Data Mining Population}}$$

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

$$\frac{\text{Tax Discr. Res.}}{\text{Own Source Rev.}} = \frac{\text{FIR Sch 60 col 2 + 3 lines (9930 - 5030 - 5040 - 5225 - 5235)}}{\text{FIR Sch 81 line 2610 - Sch 12 col 3 + 4 lines (0811 + 0812 + 0831 + 0832)}}$$

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 favorable 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	2016	2017	2018	2019	2020
Newmarket	2%	3%	10%	15%	24%
Ottawa	23%	29%	26%	24%	27%
Markham	80%	29%	45%	29%	27%
Wilmot	42%	45%	41%	36%	27%
Sault Ste. Marie	28%	32%	34%	30%	29%
Tillsonburg	23%	28%	28%	30%	31%
Brockville	15%	17%	20%	35%	32%
Prince Edward County	39%	33%	29%	35%	33%
Tiny	36%	39%	37%	35%	36%
Barrie	31%	30%	29%	31%	36%
Greater Sudbury	52%	44%	39%	33%	37%
North Bay	38%	42%	43%	40%	40%
Central Elgin	78%	81%	67%	56%	41%
Belleville	33%	38%	38%	40%	41%
Dryden	61%	57%	52%	56%	41%
Waterloo	55%	54%	56%	52%	43%
St. Thomas	25%	21%	23%	27%	43%
Brantford	42%	36%	60%	52%	44%
St. Catharines	43%	45%	47%	44%	46%
Strathroy-Caradoc	21%	24%	40%	45%	48%
Pelham	25%	-7%	7%	22%	50%
Lincoln	70%	62%	59%	56%	51%
Quinte West	35%	39%	42%	47%	51%
Timmins	34%	36%	38%	47%	52%
Guelph	36%	30%	35%	45%	52%
Kitchener	45%	46%	48%	52%	53%
Sarnia	32%	43%	47%	52%	54%
Hamilton	56%	59%	54%	50%	56%
Woolwich	53%	49%	41%	65%	60%
Toronto	45%	47%	48%	46%	63%
Caledon	57%	55%	60%	56%	63%
Innisfil	63%	71%	93%	76%	65%
Meaford	48%	59%	55%	65%	65%
Grey Highlands	58%	57%	58%	59%	66%
Minto	57%	68%	66%	79%	68%
Windsor	56%	50%	54%	62%	68%
Thunder Bay	52%	59%	57%	61%	69%
Cornwall	62%	63%	64%	66%	69%
Oshawa	52%	59%	62%	65%	74%

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

Municipality	2016	2017	2018	2019	2020
Guelph-Eramosa	51%	56%	61%	68%	75%
Grimsby	65%	61%	60%	68%	75%
Halton Hills	87%	96%	101%	105%	78%
Southgate			60%	72%	78%
Norfolk	86%	81%	69%	68%	78%
Burlington	84%	84%	74%	73%	79%
Kingston	80%	86%	83%	74%	79%
Orangeville	33%	38%	48%	63%	79%
Springwater	101%	101%	87%	82%	79%
Centre Wellington	114%	71%	74%	85%	80%
West Grey			78%	77%	82%
Cambridge	64%	63%	71%	80%	83%
Whitchurch - Stouffville	67%	49%	52%	63%	83%
New Tecumseth			75%	85%	86%
Brant County	92%	92%	86%	90%	87%
Georgina	65%	71%	74%	79%	87%
Tay	88%	90%	84%	83%	89%
Bracebridge	59%	80%	90%	94%	90%
Owen Sound	91%	90%	88%	87%	90%
Huntsville	40%	47%	73%	80%	91%
Wellesley	105%	101%	94%	83%	95%
Brampton	76%	83%	85%	94%	95%
Kenora	106%	98%	88%	90%	97%
Vaughan	102%	83%	82%	87%	97%
Scugog	94%	94%	78%	84%	99%
Mississauga	85%	81%	91%	93%	101%
Wellington North	103%	98%	117%	91%	102%
Espanola		60%	35%	98%	102%
North Perth	91%	95%	105%	103%	105%
Clarington	120%	119%	106%	108%	105%
Aylmer	99%	119%	74%	96%	106%
Oakville	112%	104%	91%	85%	109%
Kincardine	93%	85%	98%	74%	111%
King	83%	86%	78%	110%	111%
Ingersoll	55%	70%	82%	94%	111%
London	81%	88%	94%	100%	112%
Welland	80%	84%	90%	131%	113%
Fort Erie	73%	77%	76%	91%	114%
The Blue Mountains				101%	114%

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

Municipality	2016	2017	2018	2019	2020
Chatham-Kent	94%	95%	103%	110%	118%
Whitby	111%	111%	112%	107%	119%
Puslinch	93%	102%	99%	111%	124%
Lambton Shores	77%	93%	90%	111%	126%
Elliot Lake	100%	105%	110%	127%	127%
Milton	171%	124%	124%	127%	127%
Georgian Bluffs			112%	120%	127%
Ajax	139%	136%	125%	124%	128%
North Middlesex	141%	154%	149%	155%	128%
Brock	150%	155%	157%	158%	129%
Hanover				123%	131%
West Lincoln	124%	204%	150%	161%	141%
South Bruce Peninsula			160%	166%	143%
Middlesex Centre	93%	93%	102%	124%	148%
Parry Sound	111%	95%	102%	105%	149%
North Dumfries	63%	111%	115%	135%	150%
Mapleton	77%	131%	153%	138%	156%
Saugeen Shores	129%	126%	128%	142%	166%
Aurora	155%	148%	121%	151%	171%
Thorold	192%	196%	190%	186%	175%
East Gwillimbury	156%	208%	199%	211%	204%
Essex	266%	291%	306%	334%	359%
Average	76%	78%	79%	84%	89%
Median	69%	71%	74%	80%	82%

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

Municipality	2016	2017	2018	2019	2020
Region Waterloo	44%	41%	40%	37%	41%
Region Niagara	45%	46%	43%	37%	44%
District Muskoka	79%	91%	102%	99%	116%
Region Peel	126%	127%	126%	129%	131%
Region Durham	150%	165%	169%	180%	182%
Region Halton	219%	214%	226%	233%	239%
Region York	223%	223%	241%	247%	265%
Average	126%	130%	135%	138%	145%
Median	126%	127%	126%	129%	131%
Elgin County	32%	48%	44%	27%	37%
Bruce County	57%	58%	52%	57%	66%
Middlesex County					80%
Dufferin County	59%	66%	71%	80%	92%
Wellington County	75%	79%	84%	88%	96%
Grey County	87%	85%	87%	89%	104%
Simcoe County	69%	87%	96%	106%	111%
Essex County					199%
Average	63%	71%	72%	75%	98%
Median	64%	73%	78%	84%	94%

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

Municipality	2016	2017	2018	2019	2020
Wilmot	28%	28%	26%	23%	19%
Markham	49%	18%	27%	19%	20%
Newmarket	2%	2%	7%	11%	20%
Ottawa	16%	21%	19%	18%	21%
Tillsonburg	17%	20%	20%	21%	24%
Sault Ste. Marie	21%	24%	26%	23%	25%
Kitchener	20%	19%	20%	23%	26%
Brockville	11%	13%	16%	30%	28%
Prince Edward County	31%	27%	24%	29%	28%
Greater Sudbury	38%	33%	29%	26%	30%
Waterloo	35%	35%	36%	34%	31%
Barrie	25%	24%	24%	26%	32%
Thunder Bay	23%	24%	25%	27%	32%
Tiny	30%	33%	31%	30%	32%
Dryden	45%	42%	38%	42%	34%
North Bay	30%	33%	34%	32%	34%
Strathroy-Caradoc	16%	18%	29%	34%	34%
Central Elgin	65%	67%	57%	46%	35%
Brantford	30%	26%	43%	38%	36%
Belleville	28%	31%	31%	33%	37%
Toronto	22%	23%	24%	23%	37%
St. Catharines	31%	32%	33%	31%	37%
St. Thomas	20%	17%	18%	23%	37%
Lincoln	55%	48%	46%	44%	41%
Timmins	26%	26%	28%	36%	42%
Woolwich	31%	32%	27%	38%	42%
Pelham	20%	-6%	6%	18%	43%
Guelph	28%	23%	27%	35%	43%
Minto	37%	43%	42%	50%	45%
Hamilton	42%	44%	42%	38%	45%
Sarnia	26%	34%	37%	42%	47%
Quinte West	32%	35%	37%	42%	47%
Innisfil	41%	46%	52%	44%	48%
Cornwall	44%	44%	46%	44%	50%
Caledon	40%	40%	44%	43%	51%
Windsor	36%	33%	39%	42%	52%
Meaford	40%	48%	46%	51%	55%
Grey Highlands	46%	47%	46%	49%	55%
Whitchurch - Stouffville	47%	31%	34%	44%	56%

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

Municipality	2016	2017	2018	2019	2020
Kingston	56%	58%	55%	52%	60%
Guelph-Eramosa	40%	45%	49%	52%	60%
Centre Wellington	60%	44%	44%	54%	61%
Southgate			49%	58%	62%
Burlington	59%	58%	52%	52%	62%
Grimsby	51%	50%	44%	48%	64%
Oshawa	37%	43%	49%	53%	65%
Halton Hills	65%	72%	75%	80%	66%
Norfolk	70%	66%	57%	57%	66%
Cambridge	49%	48%	53%	59%	67%
Vaughan	70%	55%	54%	58%	67%
Springwater	78%	80%	69%	69%	68%
West Grey			60%	56%	68%
Huntsville	29%	32%	50%	56%	68%
Kenora	79%	76%	65%	64%	68%
Orangeville	28%	30%	39%	53%	70%
Bracebridge	45%	61%	67%	71%	72%
Wellesley	68%	68%	62%	57%	72%
Scugog	66%	68%	57%	60%	73%
Mississauga	52%	50%	56%	58%	73%
Georgina	52%	59%	61%	65%	74%
Brant County	77%	57%	70%	77%	74%
Brampton	53%	59%	60%	65%	74%
New Tecumseth			63%	74%	76%
Owen Sound	73%	72%	71%	72%	77%
Tay	76%	77%	71%	70%	78%
Wellington North	78%	74%	87%	68%	83%
North Perth	56%	58%	69%	76%	84%
Clarington	91%	91%	79%	80%	84%
Oakville	79%	72%	64%	60%	85%
Espanola		47%	26%	65%	87%
Hanover				74%	87%
Whitby	70%	63%	77%	74%	88%
Kincardine	69%	58%	67%	55%	88%
The Blue Mountains				76%	89%
Welland	57%	56%	59%	101%	89%
London	60%	67%	71%	77%	91%
Puslinch	66%	72%	71%	77%	92%
Aylmer	85%	98%	61%	81%	94%

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

Municipality	2016	2017	2018	2019	2020
Milton	94%	68%	71%	77%	94%
Chatham-Kent	73%	69%	79%	85%	96%
King	59%	66%	58%	87%	96%
Lambton Shores	54%	70%	67%	79%	97%
Fort Erie	62%	65%	64%	76%	98%
North Middlesex	112%	116%	118%	124%	98%
Ingersoll	46%	59%	67%	79%	99%
Ajax	97%	93%	86%	87%	104%
Brock	120%	119%	125%	126%	108%
North Dumfries	39%	69%	68%	89%	109%
Georgian Bluffs			93%	100%	109%
Middlesex Centre	59%	68%	73%	91%	111%
West Lincoln	94%	90%	104%	112%	111%
South Bruce Peninsula			123%	129%	112%
Elliot Lake	79%	86%	85%	108%	115%
Saugeen Shores	84%	83%	82%	96%	121%
Parry Sound	80%	71%	75%	78%	124%
Mapleton	64%	106%	118%	114%	131%
Aurora	83%	105%	106%	112%	136%
Thorold	158%	160%	154%	152%	141%
East Gwillimbury	63%	101%	122%	159%	158%
Essex	182%	200%	192%	208%	240%
Average	54%	55%	57%	62%	70%
Median	52%	50%	55%	57%	67%

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

Municipality	2016	2017	2018	2019	2020
Region Niagara	32%	32%	31%	28%	34%
Region Waterloo	36%	34%	33%	31%	35%
District Muskoka	67%	77%	87%	84%	94%
Region Peel	105%	106%	105%	108%	108%
Region Durham	128%	135%	143%	151%	163%
Region Halton	171%	170%	179%	184%	188%
Region York	175%	167%	193%	199%	219%
Average	102%	103%	110%	112%	120%
Median	105%	106%	105%	108%	108%
Elgin County	25%	37%	34%	21%	30%
Bruce County	45%	46%	42%	46%	54%
Middlesex County					69%
Dufferin County	45%	49%	55%	64%	75%
Wellington County	61%	64%	68%	72%	78%
Grey County	66%	65%	62%	68%	80%
Simcoe County	55%	67%	76%	84%	89%
Essex County					165%
Average	49%	55%	56%	59%	80%
Median	50%	57%	58%	66%	76%

2020 Total and Tax Reserve per Capita

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Wilmot	\$ 382	\$ 107
Markham	\$ 368	\$ 127
Newmarket	\$ 782	\$ 175
Woolwich	\$ 576	\$ 258
Kitchener	\$ 368	\$ 266
Waterloo	\$ 519	\$ 294
Tillsonburg	\$ 304	\$ 304
St. Catharines	\$ 385	\$ 371
Lincoln	\$ 719	\$ 389
Strathroy-Caradoc	\$ 1,448	\$ 394
Guelph-Eramosa	\$ 645	\$ 399
Tiny	\$ 593	\$ 402
Wellesley	\$ 415	\$ 415
Minto	\$ 1,199	\$ 424
Pelham	\$ 553	\$ 424
Centre Wellington	\$ 1,001	\$ 430
Sault Ste. Marie	\$ 477	\$ 477
Central Elgin	\$ 508	\$ 482
Ottawa	\$ 628	\$ 496
Grimsby	\$ 1,037	\$ 517
Prince Edward County	\$ 824	\$ 545
Brockville	\$ 853	\$ 548
Cambridge	\$ 749	\$ 562
Whitchurch - Stouffville	\$ 718	\$ 571
Sarnia	\$ 1,071	\$ 584
Barrie	\$ 1,121	\$ 590
Springwater	\$ 1,030	\$ 598
St. Thomas	\$ 1,026	\$ 600
Caledon	\$ 609	\$ 609
Scugog	\$ 616	\$ 616
Oshawa	\$ 622	\$ 622
Vaughan	\$ 1,067	\$ 639
West Grey	\$ 658	\$ 643
Brampton	\$ 654	\$ 654
Greater Sudbury	\$ 923	\$ 656
Halton Hills	\$ 657	\$ 657
Wellington North	\$ 1,223	\$ 659
Brantford	\$ 1,738	\$ 690
Ajax	\$ 691	\$ 691

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
North Bay	\$ 911	\$ 695
Clarington	\$ 705	\$ 705
Burlington	\$ 723	\$ 722
Quinte West	\$ 983	\$ 724
Huntsville	\$ 726	\$ 726
Grey Highlands	\$ 1,028	\$ 739
Puslinch	\$ 740	\$ 740
Milton	\$ 741	\$ 741
Mississauga	\$ 745	\$ 745
West Lincoln	\$ 909	\$ 752
Southgate	\$ 1,177	\$ 755
Dryden	\$ 784	\$ 762
New Tecumseth	\$ 1,067	\$ 763
Aylmer	\$ 1,114	\$ 768
Tay	\$ 1,351	\$ 770
Innisfil	\$ 772	\$ 772
Belleville	\$ 1,611	\$ 786
North Dumfries	\$ 829	\$ 829
Bracebridge	\$ 837	\$ 837
Georgina	\$ 1,040	\$ 846
Whitby	\$ 873	\$ 873
Meaford	\$ 1,168	\$ 880
Timmins	\$ 904	\$ 904
Welland	\$ 975	\$ 917
Guelph	\$ 1,877	\$ 919
Hamilton	\$ 1,184	\$ 926
Brock	\$ 962	\$ 962
Orangeville	\$ 1,657	\$ 978
Toronto	\$ 1,430	\$ 989
Fort Erie	\$ 1,243	\$ 1,018
Windsor	\$ 1,114	\$ 1,036
Cornwall	\$ 1,232	\$ 1,053
Oakville	\$ 1,101	\$ 1,101
Hanover	\$ 2,029	\$ 1,135
Norfolk	\$ 1,558	\$ 1,138
Georgian Bluffs	\$ 1,509	\$ 1,147
Ingersoll	\$ 1,157	\$ 1,157
North Perth	\$ 1,742	\$ 1,160
Mapleton	\$ 1,426	\$ 1,180

2020 Total and Tax Reserve per Capita (cont'd)

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Thunder Bay	\$ 1,442	\$ 1,231
Owen Sound	\$ 1,466	\$ 1,270
Brant County	\$ 1,729	\$ 1,299
King	\$ 1,459	\$ 1,371
Elliot Lake	\$ 1,895	\$ 1,417
Aurora	\$ 1,602	\$ 1,431
Kingston	\$ 2,253	\$ 1,490
Lambton Shores	\$ 2,722	\$ 1,515
Thorold	\$ 2,144	\$ 1,552
Middlesex Centre	\$ 1,999	\$ 1,562
East Gwillimbury	\$ 2,193	\$ 1,636
North Middlesex	\$ 2,144	\$ 1,667
Kincardine	\$ 3,553	\$ 1,690
Kenora	\$ 1,907	\$ 1,710
Espanola	\$ 2,334	\$ 1,732
South Bruce Peninsula	\$ 2,530	\$ 1,746
London	\$ 2,341	\$ 1,749
Chatham-Kent	\$ 1,917	\$ 1,860
Saugeen Shores	\$ 2,187	\$ 2,031
The Blue Mountains	\$ 5,912	\$ 2,278
Parry Sound	\$ 4,174	\$ 2,626
Essex	\$ 2,820	\$ 2,820
Average	\$ 1,264	\$ 912
Median	\$ 1,038	\$ 758

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	\$ 587	\$ 372
Region Waterloo	\$ 630	\$ 398
Region Peel	\$ 1,474	\$ 969
Region Halton	\$ 2,232	\$ 1,763
District Muskoka	\$ 2,471	\$ 1,825
Region Durham	\$ 2,405	\$ 1,846
Region York	\$ 3,132	\$ 2,618
Average	\$ 1,847	\$ 1,399
Median	\$ 2,232	\$ 1,763
Middlesex County	\$ 98	\$ 72
Elgin County	\$ 277	\$ 277
Bruce County	\$ 457	\$ 457
Essex County	\$ 521	\$ 521
Dufferin County	\$ 530	\$ 530
Simcoe County	\$ 559	\$ 559
Grey County	\$ 627	\$ 627
Wellington County	\$ 1,052	\$ 1,052
Average	\$ 515	\$ 512
Median	\$ 525	\$ 525

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

$$\frac{\text{Tax Debt Int.}}{\text{Own Source Rev.}} = \frac{\text{FIR Sch 40 col 2 lines (9910 - 0811 - 0812 - 0831 - 0832)}}{\text{FIR Sch 81 line 2610 - Sch 12 col 3 + 4 lines (0811 + 0812 + 0831 + 0832)}}$$

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

$$\frac{\text{Total Debt Principal + Interest}}{\text{Total Own Source Revenues}} = \frac{\text{FIR Schedule 74C col 1 + 2 line 3099}}{\text{FIR Schedule 81 line 2610}}$$

$$\frac{\text{Tax Debt Princ + Interest}}{\text{Tax Own Source Revenues}} = \frac{\text{FIR Schedule 74C col 1 + 2 line 3012}}{\text{FIR Sch 81 2610 - Sch 12 col 3 + 4 (0811 + 0812 + 0831 + 0832)}}$$

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 per population.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Population}} = \frac{\text{FIR Schedule 74A line 9930}}{\text{Manifold Data Mining Population}}$$

$$\frac{\text{Tax Debt Outstanding}}{\text{Population}} = \frac{\text{FIR Schedule 74A lines (9930 - 1425 - 1435)}}{\text{Manifold Data Mining Population}}$$

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

$$\frac{\text{Total Debt Outstanding}}{\text{Own Source Revenue}} = \frac{\text{FIR Schedule 74A line 9930}}{\text{FIR Schedule 81 line 2610}}$$

Financial Debt Indicator Five: Debt to Reserve Ratio

Formula

$$\frac{\text{Debt Outstanding}}{\text{Res. and Reserve Funds (excl Oblig. Reserve Funds)}} = \frac{\text{FIR Schedule 74A line 9930}}{\text{FIR Schedule 60 col 2 + 3 line 9930}}$$

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 unweighted assessment as reflected in Municipality's by-laws.

Formula

$$\frac{\text{Total Debt Outstanding}}{\text{Unweighted Assessment}} = \frac{\text{FIR Schedule 74A line 9930}}{\text{Municipality's bylaws Assessment}}$$

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	2016	2017	2018	2019	2020
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Espanola		0.0%	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	0.3%	0.2%	0.1%	0.0%	0.0%
South Bruce Peninsula	0.0%	0.0%	0.0%	0.0%	0.0%
Tiny	0.0%	0.0%	0.0%	0.0%	0.0%
West Grey	0.0%	0.0%	0.0%	0.0%	0.0%
North Middlesex	0.1%	0.1%	0.0%	0.0%	0.0%
Wellington North	2.0%	1.8%	0.9%	0.4%	0.1%
Sarnia	0.2%	0.2%	0.2%	0.3%	0.1%
Sault Ste. Marie	0.3%	0.2%	0.2%	0.1%	0.1%
Thorold	0.3%	0.3%	0.2%	0.2%	0.1%
Whitby	0.0%	0.0%	0.0%	0.1%	0.2%
Markham	0.2%	0.2%	0.2%	0.2%	0.2%
Vaughan	1.0%	0.4%	0.3%	0.2%	0.2%
Hanover				0.2%	0.2%
Fort Erie	0.6%	0.5%	0.4%	0.3%	0.3%
Wellesley	0.1%	0.2%	0.2%	0.2%	0.3%
Aylmer	1.5%	0.6%	0.4%	0.4%	0.3%
Georgina	0.3%	0.4%	0.4%	0.3%	0.3%
Central Elgin	0.6%	0.5%	0.5%	0.4%	0.3%
Georgian Bluffs	0.0%	0.0%	0.5%	0.5%	0.3%
The Blue Mountains				0.5%	0.3%
Scugog	0.1%	0.2%	0.3%	0.3%	0.3%
Kincardine	0.9%	0.6%	0.5%	0.4%	0.3%
Grimsby	0.0%	0.1%	1.2%	0.3%	0.3%
Strathroy-Caradoc	0.7%	0.7%	0.5%	0.5%	0.3%
Aurora	0.4%	0.4%	0.7%	0.4%	0.3%
Brock	0.5%	0.4%	0.4%	0.4%	0.4%
Clarington	0.9%	0.8%	0.7%	0.5%	0.4%
Ajax	0.7%	0.6%	0.5%	0.3%	0.4%
Grey Highlands	0.1%	0.4%	0.6%	0.5%	0.6%
Windsor	0.9%	0.9%	0.7%	0.6%	0.6%
Springwater	1.1%	0.9%	0.8%	0.7%	0.6%
North Dumfries	1.1%	1.0%	0.8%	0.7%	0.6%
Mississauga	0.4%	0.4%	0.5%	0.5%	0.6%
Guelph-Eramosa	1.7%	1.6%	1.7%	1.4%	0.6%
Caledon	1.2%	1.0%	0.9%	0.8%	0.6%

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

Municipality	2016	2017	2018	2019	2020
Chatham-Kent	1.3%	1.0%	0.9%	0.8%	0.6%
Meaford	1.0%	0.9%	0.8%	0.7%	0.6%
Southgate	0.0%	0.0%	0.9%	0.7%	0.7%
Timmins	0.8%	0.8%	0.7%	0.7%	0.7%
Ingersoll	1.3%	1.1%	0.9%	0.8%	0.7%
Cambridge	0.4%	0.3%	0.8%	0.7%	0.7%
Dryden	4.3%	3.6%	3.1%	2.6%	0.7%
Elliot Lake	1.0%	0.9%	0.8%	0.8%	0.7%
North Bay	1.1%	1.0%	0.9%	0.7%	0.7%
Brantford	0.3%	0.5%	0.6%	0.7%	0.7%
Hamilton	0.9%	0.9%	0.8%	0.8%	0.8%
Saugeen Shores	0.4%	0.3%	0.2%	0.2%	0.8%
London	1.1%	1.0%	0.9%	0.9%	0.8%
Prince Edward County	1.0%	1.1%	1.1%	0.9%	0.8%
Lincoln	0.8%	0.9%	0.8%	0.8%	0.8%
Tay	2.9%	0.8%	3.6%	3.1%	0.8%
Woolwich	1.0%	1.1%	1.0%	0.8%	0.8%
Thunder Bay	0.7%	0.7%	0.7%	0.8%	0.8%
Kitchener	0.0%	1.1%	1.0%	0.9%	0.8%
Owen Sound	1.5%	1.2%	1.1%	1.0%	0.8%
Cornwall	1.0%	0.9%	0.8%	0.8%	0.8%
Centre Wellington	1.0%	1.0%	0.8%	0.7%	0.9%
Orangeville	1.5%	1.1%	1.1%	1.0%	0.9%
Halton Hills	1.3%	1.2%	1.2%	0.9%	0.9%
Burlington	1.3%	1.2%	1.1%	1.1%	1.0%
Guelph	1.4%	1.2%	1.0%	1.0%	1.1%
Barrie	0.8%	0.8%	0.8%	0.8%	1.1%
Norfolk	1.0%	1.1%	1.2%	1.0%	1.1%
Milton	1.5%	1.5%	1.2%	1.1%	1.1%
Brampton	0.0%	0.0%	0.0%	1.1%	1.1%
Greater Sudbury	0.3%	0.3%	0.3%	0.2%	1.2%
Innisfil	2.1%	1.9%	1.4%	1.2%	1.3%
Huntsville	2.5%	2.0%	1.7%	1.5%	1.3%
Oakville	1.7%	1.5%	1.4%	1.3%	1.3%
King	1.4%	1.4%	1.2%	1.1%	1.4%
Lambton Shores	2.0%	1.9%	1.7%	1.5%	1.4%
Brockville	1.4%	1.4%	1.4%	1.5%	1.4%
Middlesex Centre	1.5%	1.6%	1.5%	1.7%	1.5%
Oshawa	1.9%	1.8%	0.6%	1.6%	1.6%

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

Municipality	2016	2017	2018	2019	2020
Bracebridge	1.4%	1.3%	1.9%	1.7%	1.6%
Brant County	1.7%	1.3%	1.8%	1.8%	1.9%
St. Thomas	1.0%	1.0%	1.5%	1.9%	2.0%
Essex	3.1%	2.8%	3.5%	2.6%	2.0%
Minto	2.0%	2.5%	2.7%	2.0%	2.1%
New Tecumseth	0.0%	0.0%	2.1%	2.0%	2.1%
Quinte West	1.9%	2.1%	2.6%	2.2%	2.2%
Newmarket	1.9%	1.7%	1.9%	2.2%	2.2%
Mapleton	0.0%	0.0%	2.9%	2.6%	2.2%
North Perth	2.9%	2.5%	2.5%	2.4%	2.3%
Tillsonburg	2.4%	2.0%	1.9%	2.2%	2.3%
Belleville	2.1%	2.4%	2.5%	2.4%	2.4%
Whitchurch - Stouffville	3.8%	2.9%	2.9%	2.9%	2.5%
Welland	3.0%	2.7%	2.3%	2.5%	2.8%
Parry Sound	2.0%	1.7%	1.6%	2.4%	2.9%
St. Catharines	2.4%	2.3%	2.4%	2.7%	2.9%
Waterloo	3.6%	3.3%	3.1%	3.1%	2.9%
Kingston	2.9%	2.9%	2.9%	3.0%	3.0%
Toronto	3.9%	3.8%	3.7%	3.8%	4.3%
Ottawa	3.1%	3.0%	3.0%	3.1%	4.5%
Pelham	1.9%	4.6%	5.5%	5.3%	5.0%
West Lincoln	0.0%	0.0%	4.4%	4.6%	5.7%
Average	1.2%	1.1%	1.2%	1.1%	1.1%
Median	1.0%	0.9%	0.9%	0.8%	0.8%

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

Municipality	2016	2017	2018	2019	2020
District Muskoka	0.5%	0.4%	0.3%	0.2%	0.2%
Region Durham	0.8%	0.6%	0.5%	0.4%	0.3%
Region Halton	0.8%	0.7%	0.6%	0.5%	0.5%
Region Peel	1.1%	0.9%	0.8%	0.7%	0.7%
Region York	2.0%	1.9%	2.1%	2.0%	2.2%
Region Niagara	2.7%	2.6%	2.6%	2.6%	2.5%
Region Waterloo	2.1%	2.4%	3.1%	3.0%	3.1%
Average	1.4%	1.4%	1.4%	1.4%	1.4%
Median	1.1%	0.9%	0.8%	0.7%	0.7%
Grey County	0.1%	0.0%	0.0%	0.1%	0.1%
Elgin County	0.4%	0.4%	0.2%	0.1%	0.1%
Middlesex County					0.4%
Simcoe County	0.6%	0.5%	0.5%	0.5%	0.5%
Dufferin County	1.9%	1.6%	1.3%	1.1%	1.0%
Wellington County	1.3%	1.1%	1.1%	1.0%	1.0%
Essex County					1.4%
Bruce County	2.6%	2.2%	1.9%	1.6%	1.4%
Average	1.1%	1.0%	0.8%	0.7%	0.7%
Median	0.9%	0.8%	0.8%	0.7%	0.7%

2020 Total and Tax Debt Charges as a % of Own Source Revenues

Municipality	2020 Total Debt Charges as a % of Own Source Revenues	2020 Total less W/WW Debt Charges as a % of Own Source Revenues	Municipality	2020 Total Debt Charges as a % of Own Source Revenues	2020 Total less W/WW Debt Charges as a % of Own Source Revenues
East Gwillimbury	0.0%	0.0%	Central Elgin	16.7%	2.3%
Georgian Bluffs	2.1%	0.0%	Centre Wellington	7.7%	2.3%
Kenora	0.0%	0.0%	Woolwich	1.9%	2.4%
Markham	0.3%	0.0%	Elliot Lake	1.9%	2.5%
North Perth	4.7%	0.0%	Oakville	4.4%	2.6%
Timmins	3.6%	0.0%	Prince Edward County	6.2%	2.6%
Wilmot	0.0%	0.0%	Milton	6.9%	2.7%
Puslinch	0.0%	0.0%	King	2.1%	2.7%
Espanola	3.1%	0.0%	Brantford	3.5%	2.9%
Kingston	7.6%	0.0%	North Middlesex	2.3%	2.9%
Guelph	4.6%	0.0%	North Dumfries	3.0%	3.0%
Whitby	0.3%	0.0%	Halton Hills	7.7%	3.1%
South Bruce Peninsula	1.7%	0.0%	Springwater	2.5%	3.2%
Tiny	0.0%	0.0%	Cornwall	5.5%	3.2%
Scugog	0.9%	0.0%	Thunder Bay	6.3%	3.2%
West Grey	1.4%	0.0%	Lincoln	2.9%	3.4%
Windsor	2.1%	0.5%	Middlesex Centre	6.2%	3.8%
Clarington	3.1%	0.5%	Greater Sudbury	3.2%	3.9%
Aurora	1.4%	0.6%	Kitchener	3.4%	4.1%
Georgina	3.8%	0.6%	Cambridge	3.6%	4.2%
Thorold	0.5%	0.6%	Mississauga	4.2%	4.2%
The Blue Mountains	1.6%	0.8%	Ingersoll	4.3%	4.3%
Aylmer	1.0%	1.0%	Orangeville	3.4%	4.4%
Chatham-Kent	5.0%	1.2%	Hamilton	4.3%	4.4%
Sault Ste. Marie	1.6%	1.2%	Huntsville	4.5%	4.5%
Strathroy-Caradoc	3.2%	1.2%	Owen Sound	8.2%	4.7%
Innisfil	4.2%	1.4%	Southgate	7.2%	4.7%
Brampton	1.6%	1.6%	St. Thomas	4.3%	4.9%
Kincardine	1.5%	1.6%	Brant County	6.8%	5.1%
Hanover	1.2%	1.6%	Bracebridge	5.2%	5.2%
Caledon	2.0%	1.7%	Burlington	7.1%	5.2%
Whitchurch - Stouffville	5.5%	1.8%	Waterloo	4.9%	5.4%
Wellesley	1.8%	1.8%	Grey Highlands	4.9%	5.6%
Grimsby	1.4%	1.8%	Barrie	9.6%	5.8%
Ajax	2.1%	1.8%	New Tecumseth	14.6%	6.0%
Fort Erie	1.9%	1.9%	London	6.8%	6.0%
Vaughan	1.3%	2.0%	Parry Sound	9.0%	6.1%
Meaford	3.3%	2.0%	Oshawa	6.2%	6.2%
Tay	6.9%	2.0%	Belleville	6.9%	6.2%

2020 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)

Municipality	2020 Total Debt Charges as a % of Own Source Revenues	2020 Total less W/WW Debt Charges as a % of Own Source Revenues	Municipality	2020 Total Debt Charges as a % of Own Source Revenues	2020 Total less W/WW Debt Charges as a % of Own Source Revenues
Newmarket	4.4%	6.6%	Region York	7.3%	0.4%
Norfolk	6.6%	6.9%	Region Peel	8.1%	0.5%
Essex	8.5%	6.9%	District Muskoka	4.9%	0.7%
North Bay	8.2%	6.9%	Region Halton	3.5%	1.5%
Saugeen Shores	5.4%	7.2%	Region Durham	1.9%	1.8%
Mapleton	9.0%	8.0%	Region Waterloo	10.6%	8.4%
Sarnia	5.8%	8.0%	Region Niagara	6.9%	8.5%
Brockville	6.6%	8.1%	Average	6.2%	3.1%
Ottawa	9.8%	8.6%	Median	6.9%	1.5%
West Lincoln	8.7%	8.6%	Essex County	2.3%	0.0%
Pelham	13.5%	8.7%	Elgin County	0.2%	0.2%
Tillsonburg	9.0%	9.0%	Grey County	0.9%	0.9%
Lambton Shores	6.6%	9.2%	Middlesex County	2.2%	1.0%
Brock	9.3%	9.3%	Simcoe County	2.3%	2.3%
Toronto	8.3%	9.7%	Dufferin County	3.1%	3.1%
Quinte West	8.7%	10.8%	Wellington County	4.0%	3.2%
St. Catharines	9.5%	13.2%	Bruce County	6.7%	6.7%
Welland	9.4%	14.1%	Average	2.7%	2.2%
Wellington North	9.9%	14.6%	Median	2.3%	1.6%
Minto	10.8%	15.7%			
Dryden	15.1%	18.9%			
Guelph-Eramosa	16.2%	21.4%			
Average	5.1%	4.2%			
Median	4.4%	3.1%			

2020 Total Debt Outstanding per Capita

Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita	Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita
East Gwillimbury	\$ -	\$ -	Caledon	\$ 199	\$ 199
Espanola	\$ 993	\$ -	Vaughan	\$ 203	\$ 203
Kenora	\$ -	\$ -	Ingersoll	\$ 204	\$ 204
Puslinch	\$ -	\$ -	Cambridge	\$ 329	\$ 212
Wilmot	\$ -	\$ -	Meaford	\$ 416	\$ 216
Brock	\$ -	\$ -	Mississauga	\$ 226	\$ 226
South Bruce Peninsula	\$ 32	\$ -	Tay	\$ 732	\$ 233
Tiny	\$ -	\$ 2	Kitchener	\$ 234	\$ 234
Wellington North	\$ 79	\$ 7	Chatham-Kent	\$ 561	\$ 238
Markham	\$ 29	\$ 29	Timmins	\$ 1,090	\$ 267
Georgina	\$ 273	\$ 30	Huntsville	\$ 272	\$ 272
Thorold	\$ 38	\$ 38	The Blue Mountains	\$ 394	\$ 292
Sault Ste. Marie	\$ 110	\$ 51	Milton	\$ 295	\$ 295
Sarnia	\$ 61	\$ 61	Lincoln	\$ 314	\$ 314
Aylmer	\$ 73	\$ 65	Halton Hills	\$ 322	\$ 322
Wellesley	\$ 66	\$ 66	Oshawa	\$ 327	\$ 327
Scugog	\$ 76	\$ 76	Kincardine	\$ 374	\$ 374
North Dumfries	\$ 81	\$ 79	Grey Highlands	\$ 474	\$ 399
Ajax	\$ 83	\$ 83	Waterloo	\$ 456	\$ 422
Guelph-Eramosa	\$ 296	\$ 84	Burlington	\$ 423	\$ 423
Fort Erie	\$ 168	\$ 84	Innisfil	\$ 428	\$ 428
Georgian Bluffs	\$ 110	\$ 86	Newmarket	\$ 454	\$ 446
Hanover	\$ 91	\$ 91	Orangeville	\$ 485	\$ 453
Grimsby	\$ 93	\$ 93	Saugeen Shores	\$ 891	\$ 475
Clarington	\$ 93	\$ 93	London	\$ 658	\$ 489
West Grey	\$ 121	\$ 94	Bracebridge	\$ 496	\$ 496
Woolwich	\$ 105	\$ 99	Oakville	\$ 504	\$ 504
Strathroy-Caradoc	\$ 189	\$ 117	Hamilton	\$ 757	\$ 532
Aurora	\$ 120	\$ 120	Essex	\$ 766	\$ 536
Whitby	\$ 129	\$ 129	Minto	\$ 864	\$ 538
North Middlesex	\$ 168	\$ 142	Lambton Shores	\$ 715	\$ 539
Central Elgin	\$ 2,485	\$ 147	Middlesex Centre	\$ 1,049	\$ 549
Brampton	\$ 150	\$ 150	Mapleton	\$ 677	\$ 550
Centre Wellington	\$ 676	\$ 158	New Tecumseth	\$ 1,541	\$ 560
Elliot Lake	\$ 162	\$ 162	Brantford	\$ 755	\$ 560
Springwater	\$ 163	\$ 163	Prince Edward County	\$ 1,617	\$ 573
Dryden	\$ 1,110	\$ 164	Owen Sound	\$ 1,374	\$ 578
Southgate	\$ 588	\$ 166	Whitchurch - Stouffville	\$ 603	\$ 603
Windsor	\$ 269	\$ 189	King	\$ 720	\$ 607

2020 Total Debt Outstanding per Capita (cont'd)

Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita
Norfolk	\$ 1,189	\$ 621
Cornwall	\$ 875	\$ 678
Welland	\$ 861	\$ 686
Barrie	\$ 2,080	\$ 704
Guelph	\$ 712	\$ 712
Brockville	\$ 1,057	\$ 733
North Bay	\$ 1,036	\$ 751
Tillsonburg	\$ 842	\$ 842
St. Catharines	\$ 924	\$ 873
North Perth	\$ 1,686	\$ 882
St. Thomas	\$ 999	\$ 930
Thunder Bay	\$ 1,889	\$ 1,048
Brant County	\$ 1,347	\$ 1,073
West Lincoln	\$ 1,135	\$ 1,135
Quinte West	\$ 2,634	\$ 1,278
Greater Sudbury	\$ 1,543	\$ 1,313
Parry Sound	\$ 2,474	\$ 1,609
Pelham	\$ 1,829	\$ 1,798
Belleville	\$ 2,139	\$ 1,809
Kingston	\$ 2,894	\$ 2,103
Ottawa	\$ 3,194	\$ 2,571
Toronto	\$ 2,697	\$ 2,697
Average	\$ 685	\$ 457
Median	\$ 441	\$ 282

Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita
Region Durham	\$ 76	\$ 66
District Muskoka	\$ 747	\$ 85
Region Peel	\$ 897	\$ 122
Region Halton	\$ 424	\$ 167
Region Niagara	\$ 870	\$ 699
Region Waterloo	\$ 1,193	\$ 860
Region York	\$ 2,961	\$ 929
Average	\$ 1,024	\$ 418
Median	\$ 870	\$ 167
Middlesex County	\$ 10	\$ 10
Grey County	\$ 32	\$ 32
Essex County	\$ 68	\$ 68
Simcoe County	\$ 103	\$ 103
Elgin County	\$ 149	\$ 149
Dufferin County	\$ 185	\$ 185
Bruce County	\$ 271	\$ 271
Wellington County	\$ 348	\$ 348
Average	\$ 146	\$ 146
Median	\$ 126	\$ 126

2020 Debt Outstanding as a % of 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%
Brock	0.0%
Tiny	0.2%
South Bruce Peninsula	1.7%
Thorold	2.4%
Markham	2.7%
Sarnia	3.5%
Sault Ste. Marie	4.7%
Hanover	5.2%
Aylmer	5.2%
Wellington North	6.6%
North Middlesex	7.9%
Aurora	8.2%
Grimsby	8.7%
Scugog	9.0%
Georgian Bluffs	9.3%
Elliot Lake	9.8%
Fort Erie	10.3%
North Dumfries	10.6%
Clarington	11.1%
West Grey	11.4%
The Blue Mountains	11.5%
Wellesley	11.6%
Windsor	11.8%
Strathroy-Caradoc	11.9%
Ajax	12.5%
Whitby	12.9%
Woolwich	13.7%
Vaughan	14.1%
Springwater	14.8%
Kincardine	15.8%
Kitchener	16.1%
Caledon	16.6%
Brampton	17.0%
Ingersoll	17.4%
Meaford	20.9%

Municipality	Debt Outstanding as a % of Own Source Revenues
Mississauga	22.2%
Georgina	22.2%
Chatham-Kent	23.0%
Cambridge	24.7%
Huntsville	25.5%
Innisfil	26.6%
Orangeville	26.7%
Guelph	27.8%
Lincoln	27.8%
London	28.6%
Hamilton	30.8%
Grey Highlands	31.0%
Brantford	31.9%
Halton Hills	32.5%
Lambton Shores	32.8%
Guelph-Eramosa	33.8%
Waterloo	33.8%
Oshawa	34.3%
Newmarket	34.5%
Cornwall	35.0%
Burlington	36.6%
Milton	37.5%
Espanola	38.8%
Dryden	39.0%
Oakville	39.1%
King	39.6%
Saugeen Shores	40.1%
Timmins	40.9%
Southgate	41.2%
North Bay	42.0%
Bracebridge	42.4%
Thunder Bay	43.3%
Brockville	44.0%
Whitchurch - Stouffville	44.3%
St. Thomas	47.1%
Essex	49.6%
Tay	50.6%
Welland	55.6%
Norfolk	57.6%

2020 Debt Outstanding as % of Own Source Revenues (cont'd)

Municipality	Debt Outstanding as a % of Own Source Revenues
Greater Sudbury	57.9%
Middlesex Centre	60.2%
Minto	63.1%
Owen Sound	63.2%
Centre Wellington	64.0%
Brant County	64.8%
St. Catharines	66.0%
Tillsonburg	66.5%
Mapleton	66.7%
Prince Edward County	69.3%
Parry Sound	81.1%
Belleville	81.4%
Toronto	86.0%
Barrie	90.6%
North Perth	90.8%
Kingston	97.2%
New Tecumseth	117.1%
Ottawa	117.9%
West Lincoln	122.5%
Central Elgin	138.1%
Quinte West	138.4%
Pelham	142.3%
Average	37.1%
Median	30.9%

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	5.0%
Region Halton	32.5%
District Muskoka	33.9%
Region Niagara	64.0%
Region Peel	75.5%
Region Waterloo	88.0%
Region York	196.6%
Average	70.8%
Median	64.0%
Grey County	4.1%
Middlesex County	9.2%
Elgin County	15.9%
Simcoe County	16.5%
Essex County	21.6%
Wellington County	25.9%
Dufferin County	26.1%
Bruce County	32.0%
Average	18.9%
Median	19.0%

Debt to Reserve Ratio - Trend

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2020 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2016	2017	2018	2019	2020
East Gwillimbury	-	-	-	-	-
Kenora	-	-	-	-	-
Puslinch	0.1	0.0	-	-	-
Wilmot	-	-	-	-	-
Brock	0.1	0.1	0.1	0.1	-
Tiny	0.0	0.0	0.0	0.0	0.0
South Bruce Peninsula	-	-	0.0	0.0	0.0
Thorold	0.0	0.0	0.0	0.0	0.0
Hanover				0.1	0.0
Sarnia	0.5	0.3	0.2	0.2	0.1
Wellington North	0.4	0.3	0.2	0.2	0.1
Aylmer	0.2	0.1	0.2	0.1	0.1
The Blue Mountains				0.1	0.1
Georgian Bluffs	-	-	0.1	0.1	0.1
Aurora	0.1	0.1	0.2	0.1	0.1
Markham	0.1	0.1	0.1	0.1	0.1
North Middlesex	0.3	0.2	0.1	0.1	0.1
Elliot Lake	0.2	0.2	0.1	0.1	0.1
Grimsby	0.0	0.2	0.5	0.1	0.1
North Dumfries	0.6	0.3	0.2	0.1	0.1
Kincardine	0.1	0.1	0.1	0.1	0.1
Ajax	0.1	0.1	0.1	0.1	0.1
Scugog	0.0	0.2	0.2	0.2	0.1
Strathroy-Caradoc	0.5	0.4	0.2	0.2	0.1
Clarington	0.3	0.2	0.2	0.2	0.1
Fort Erie	0.4	0.3	0.3	0.2	0.1
Whitby	-	-	0.0	0.0	0.1
Springwater	0.3	0.2	0.2	0.2	0.2
Wellesley	0.2	0.2	0.1	0.2	0.2
Ingersoll	0.8	0.5	0.4	0.3	0.2
Woolwich	0.3	0.3	0.3	0.2	0.2
West Grey	-	-	0.1	0.1	0.2
Vaughan	0.2	0.2	0.2	0.2	0.2
Brampton	0.3	0.2	0.2	0.2	0.2
Sault Ste. Marie	0.3	0.4	0.3	0.2	0.2
Windsor	0.5	0.5	0.4	0.3	0.2
Lambton Shores	0.8	0.6	0.5	0.4	0.3

Debt to Reserve Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Georgina	0.4	0.3	0.2	0.3	0.3
Essex	0.4	0.5	0.4	0.3	0.3
London	0.5	0.5	0.4	0.4	0.3
Orangeville	1.0	1.4	0.4	0.3	0.3
Chatham-Kent	0.7	0.6	0.5	0.4	0.3
Mississauga	0.3	0.4	0.4	0.4	0.3
Caledon	0.5	0.4	0.4	0.4	0.3
Meaford	0.8	0.6	0.5	0.4	0.4
Huntsville	1.7	1.3	0.7	0.5	0.4
Guelph	0.7	0.6	0.4	0.5	0.4
Milton	0.4	0.7	0.6	0.5	0.4
Saugeen Shores	0.6	0.5	0.4	0.6	0.4
Espanola		0.8	1.2	0.5	0.4
Brantford	-	0.8	0.5	0.5	0.4
Lincoln	0.3	0.2	0.2	0.3	0.4
Cambridge	0.4	0.5	0.4	0.4	0.4
Oakville	0.6	0.6	0.6	0.6	0.5
Guelph-Eramosa	1.4	1.2	1.0	0.8	0.5
Grey Highlands	0.4	0.5	0.4	0.5	0.5
Mapleton	0.6	0.9	0.7	0.6	0.5
Halton Hills	0.8	0.6	0.5	0.4	0.5
King	0.8	0.6	0.5	0.7	0.5
Southgate	-	-	0.3	0.7	0.5
Middlesex Centre	1.5	1.2	1.0	0.8	0.5
Oshawa	1.3	1.0	0.8	0.7	0.5
Tay	0.8	0.9	0.8	0.6	0.5
Innisfil	1.1	0.8	0.5	0.5	0.6
Newmarket	0.8	0.6	0.9	0.8	0.6
Burlington	0.8	0.7	0.8	0.7	0.6
Bracebridge	0.6	1.0	0.8	0.6	0.6
Parry Sound	0.8	0.8	0.7	0.8	0.6
Kitchener	1.6	1.3	1.0	0.8	0.6
Hamilton	0.7	0.6	0.7	0.7	0.6
Centre Wellington	0.9	0.9	0.8	0.7	0.7
Cornwall	0.8	0.9	0.8	0.8	0.7
Minto	1.3	1.0	1.1	0.8	0.7
Norfolk	0.5	0.7	0.6	0.8	0.8

Debt to Reserve Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Brant County	0.7	0.9	0.8	0.9	0.8
Whitchurch - Stouffville	1.4	1.6	1.8	1.3	0.8
Waterloo	1.7	1.6	0.9	0.9	0.9
Welland	1.6	1.4	1.3	0.8	0.9
Owen Sound	0.8	0.7	0.9	0.8	0.9
North Perth	1.4	1.2	1.3	0.7	1.0
St. Thomas	0.6	1.3	1.3	1.2	1.0
North Bay	1.6	1.3	1.0	1.1	1.1
Timmins	2.3	2.2	1.8	1.4	1.2
Brockville	2.6	2.4	1.9	1.3	1.2
West Lincoln	0.0	0.0	1.2	1.3	1.2
Kingston	1.2	1.4	1.3	1.3	1.3
Thunder Bay	2.0	1.8	1.7	1.6	1.3
Belleville	1.8	1.5	1.6	1.4	1.3
Dryden	2.3	2.1	1.9	1.4	1.4
New Tecumseth	-	-	2.0	1.7	1.4
Greater Sudbury	0.5	0.5	0.5	0.5	1.7
Barrie	3.0	2.7	2.3	2.3	1.9
Toronto	2.1	2.1	2.1	2.2	1.9
Prince Edward County	2.1	3.0	2.7	2.0	2.0
St. Catharines	1.8	1.9	2.1	2.2	2.4
Quinte West	3.2	3.1	2.8	2.3	2.7
Tillsonburg	3.1	2.5	3.1	2.9	2.8
Pelham	3.7	16.4	10.2	6.3	3.3
Central Elgin	1.6	3.5	4.1	4.2	4.9
Ottawa	5.0	4.3	3.8	5.4	5.1
Average	0.9	1.0	0.9	0.8	0.7
Median	0.6	0.6	0.5	0.5	0.4

Debt to Reserve Ratio - Trend (cont'd)

Municipality	2016	2017	2018	2019	2020
Region Durham	0.1	0.1	0.1	0.0	0.0
Region Halton	0.3	0.3	0.3	0.2	0.2
District Muskoka	0.7	0.6	0.5	0.4	0.3
Region Peel	0.9	0.8	0.7	0.6	0.6
Region York	1.4	1.3	1.1	1.0	0.9
Region Niagara	1.2	1.2	1.2	1.4	1.5
Region Waterloo	2.4	2.3	2.1	2.1	1.9
Average	1.0	0.9	0.8	0.8	0.8
Median	0.9	0.8	0.7	0.6	0.6
Grey County	0.0	0.0	0.1	0.1	0.1
Middlesex County					0.1
Essex County					0.1
Simcoe County	0.2	0.1	0.1	0.2	0.2
Wellington County	0.5	0.4	0.4	0.4	0.3
Dufferin County	0.9	0.7	0.6	0.4	0.4
Elgin County	0.5	0.3	0.1	0.2	0.5
Bruce County	1.0	0.8	0.8	0.7	0.6
Average	0.5	0.4	0.3	0.3	0.3
Median	0.5	0.3	0.3	0.3	0.3

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

Municipality	2016	2017	2018	2019	2020
East Gwillimbury	\$ -	\$ -	\$ -	\$ -	\$ -
Kenora	\$ -	\$ -	\$ -	\$ -	\$ -
Puslinch	\$ 12	\$ 6	\$ -	\$ -	\$ -
Wilmot	\$ -	\$ -	\$ -	\$ -	\$ -
Brock	\$ 68	\$ 60	\$ 52	\$ 46	\$ -
Tiny	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1
Markham	\$ 17	\$ 14	\$ 12	\$ 11	\$ 9
South Bruce Peninsula	\$ -	\$ -	\$ 42	\$ 28	\$ 15
Thorold	\$ 63	\$ 54	\$ 45	\$ 38	\$ 29
North Dumfries	\$ 88	\$ 74	\$ 60	\$ 48	\$ 37
Scugog	\$ 10	\$ 53	\$ 47	\$ 41	\$ 38
Aurora	\$ 43	\$ 35	\$ 61	\$ 50	\$ 41
Wellesley	\$ 45	\$ 36	\$ 28	\$ 39	\$ 42
Ajax	\$ 85	\$ 68	\$ 44	\$ 67	\$ 51
Sarnia	\$ 237	\$ 172	\$ 157	\$ 157	\$ 51
Grimsby	\$ 2	\$ 92	\$ 235	\$ 64	\$ 53
Woolwich	\$ 92	\$ 82	\$ 71	\$ 61	\$ 55
Wellington North	\$ 367	\$ 277	\$ 182	\$ 109	\$ 58
Clarington	\$ 149	\$ 130	\$ 99	\$ 76	\$ 59
Vaughan	\$ 66	\$ 66	\$ 63	\$ 64	\$ 59
Whitby	\$ -	\$ -	\$ 18	\$ 16	\$ 66
Georgian Bluffs	\$ -	\$ -	\$ 93	\$ 76	\$ 68
The Blue Mountains				\$ 82	\$ 71
Caledon	\$ 95	\$ 74	\$ 92	\$ 87	\$ 77
Aylmer	\$ 315	\$ 153	\$ 133	\$ 115	\$ 82
Springwater	\$ 188	\$ 135	\$ 112	\$ 93	\$ 87
Hanover				\$ 118	\$ 89
Mississauga	\$ 95	\$ 103	\$ 113	\$ 121	\$ 92
Sault Ste. Marie	\$ 122	\$ 196	\$ 157	\$ 118	\$ 92
West Grey	\$ -	\$ -	\$ 32	\$ 23	\$ 94
Brampton	\$ 108	\$ 97	\$ 88	\$ 105	\$ 95
North Middlesex	\$ 152	\$ 109	\$ 79	\$ 55	\$ 105
Fort Erie	\$ 285	\$ 233	\$ 195	\$ 161	\$ 128
Milton	\$ 192	\$ 225	\$ 179	\$ 165	\$ 129
Huntsville	\$ 234	\$ 207	\$ 182	\$ 154	\$ 135
Halton Hills	\$ 279	\$ 226	\$ 178	\$ 165	\$ 137
Oakville	\$ 238	\$ 213	\$ 193	\$ 168	\$ 150
Georgina	\$ 182	\$ 150	\$ 123	\$ 170	\$ 151
Guelph-Eramosa	\$ 324	\$ 278	\$ 237	\$ 200	\$ 153

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

Municipality	2016	2017	2018	2019	2020
Strathroy-Caradoc	\$ 357	\$ 286	\$ 220	\$ 160	\$ 155
Burlington	\$ 252	\$ 221	\$ 223	\$ 194	\$ 159
Kitchener	\$ 310	\$ 270	\$ 233	\$ 200	\$ 163
Ingersoll	\$ 464	\$ 385	\$ 317	\$ 255	\$ 171
Lincoln	\$ 170	\$ 138	\$ 117	\$ 163	\$ 185
Newmarket	\$ 238	\$ 198	\$ 303	\$ 224	\$ 196
King	\$ 233	\$ 178	\$ 146	\$ 219	\$ 197
Kincardine	\$ 201	\$ 159	\$ 122	\$ 85	\$ 201
Innisfil	\$ 405	\$ 333	\$ 275	\$ 227	\$ 202
Cambridge	\$ 166	\$ 240	\$ 202	\$ 228	\$ 204
Whitchurch - Stouffville	\$ 321	\$ 273	\$ 287	\$ 245	\$ 219
Oshawa	\$ 485	\$ 405	\$ 338	\$ 281	\$ 220
Waterloo	\$ 373	\$ 348	\$ 314	\$ 292	\$ 223
Grey Highlands	\$ 168	\$ 212	\$ 176	\$ 186	\$ 249
Bracebridge	\$ 156	\$ 345	\$ 311	\$ 277	\$ 252
Meaford	\$ 404	\$ 355	\$ 300	\$ 262	\$ 256
Windsor	\$ 584	\$ 527	\$ 457	\$ 399	\$ 277
Elliot Lake	\$ 556	\$ 492	\$ 427	\$ 363	\$ 282
Lambton Shores	\$ 509	\$ 431	\$ 359	\$ 299	\$ 296
Orangeville	\$ 511	\$ 806	\$ 316	\$ 266	\$ 327
Guelph	\$ 738	\$ 566	\$ 458	\$ 521	\$ 390
Centre Wellington	\$ 605	\$ 531	\$ 456	\$ 393	\$ 418
Mapleton	\$ 182	\$ 421	\$ 353	\$ 296	\$ 425
Hamilton	\$ 725	\$ 598	\$ 646	\$ 535	\$ 456
Southgate	\$ -	\$ -	\$ 149	\$ 376	\$ 464
Saugeen Shores	\$ 448	\$ 397	\$ 344	\$ 525	\$ 474
London	\$ 799	\$ 740	\$ 698	\$ 646	\$ 513
Chatham-Kent	\$ 845	\$ 710	\$ 586	\$ 479	\$ 524
Tay	\$ 761	\$ 789	\$ 734	\$ 641	\$ 552
Brantford	\$ -	\$ 755	\$ 780	\$ 727	\$ 554
Middlesex Centre	\$ 624	\$ 573	\$ 546	\$ 475	\$ 598
Tillsonburg	\$ 618	\$ 610	\$ 781	\$ 784	\$ 684
St. Catharines	\$ 771	\$ 759	\$ 859	\$ 845	\$ 723
Brant County	\$ 700	\$ 846	\$ 742	\$ 783	\$ 743
Toronto	\$ 917	\$ 974	\$ 967	\$ 984	\$ 768
Minto	\$ 1,018	\$ 851	\$ 873	\$ 723	\$ 769
North Bay	\$ 1,189	\$ 1,064	\$ 871	\$ 949	\$ 803
Brockville	\$ 1,195	\$ 1,202	\$ 1,067	\$ 1,123	\$ 814
West Lincoln	\$ 17	\$ 13	\$ 695	\$ 787	\$ 818

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

Municipality	2016	2017	2018	2019	2020
Essex	\$ 937	\$ 1,164	\$ 1,030	\$ 893	\$ 829
Cornwall	\$ 1,176	\$ 1,181	\$ 1,119	\$ 1,045	\$ 836
Welland	\$ 1,092	\$ 1,011	\$ 1,061	\$ 989	\$ 841
Norfolk	\$ -	\$ 642	\$ 544	\$ 718	\$ 873
New Tecumseth	\$ -	\$ -	\$ 1,001	\$ 943	\$ 893
Prince Edward County	\$ 791	\$ 966	\$ 838	\$ 796	\$ 899
Dryden	\$ 3,158	\$ 2,764	\$ 2,261	\$ 1,730	\$ 932
St. Thomas	\$ 586	\$ 1,036	\$ 1,135	\$ 1,015	\$ 979
Espanola		\$ 1,490	\$ 1,405	\$ 1,319	\$ 983
Timmins	\$ 1,648	\$ 1,542	\$ 1,430	\$ 1,333	\$ 1,055
Greater Sudbury	\$ 491	\$ 442	\$ 424	\$ 379	\$ 1,135
Pelham	\$ 887	\$ 1,246	\$ 1,114	\$ 1,127	\$ 1,145
North Perth	\$ 727	\$ 620	\$ 534	\$ 462	\$ 1,195
Owen Sound	\$ 1,214	\$ 1,066	\$ 1,248	\$ 1,110	\$ 1,215
Barrie	\$ 1,706	\$ 1,589	\$ 1,389	\$ 1,477	\$ 1,323
Thunder Bay	\$ 1,979	\$ 1,926	\$ 1,889	\$ 1,845	\$ 1,502
Belleville	\$ 2,003	\$ 1,821	\$ 1,928	\$ 1,717	\$ 1,554
Ottawa	\$ 1,307	\$ 1,473	\$ 1,349	\$ 1,669	\$ 1,590
Central Elgin	\$ 1,025	\$ 2,093	\$ 1,825	\$ 1,590	\$ 1,711
Kingston	\$ 1,791	\$ 2,226	\$ 1,989	\$ 1,895	\$ 1,734
Parry Sound	\$ 2,111	\$ 1,967	\$ 1,787	\$ 2,435	\$ 1,948
Quinte West	\$ 2,169	\$ 2,303	\$ 2,065	\$ 1,849	\$ 2,256
Average	\$ 515	\$ 543	\$ 519	\$ 488	\$ 459
Median	\$ 310	\$ 282	\$ 302	\$ 250	\$ 220

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

Municipality	2016	2017	2018	2019	2020
Region Peel	\$ 633	\$ 556	\$ 489	\$ 435	\$ -
Region Durham	\$ 193	\$ 119	\$ 89	\$ 63	\$ 44
Region Halton	\$ 292	\$ 245	\$ 216	\$ 185	\$ 155
District Muskoka	\$ 294	\$ 266	\$ 238	\$ 198	\$ 179
Region Niagara	\$ 607	\$ 619	\$ 602	\$ 614	\$ 598
Region Waterloo	\$ 948	\$ 918	\$ 860	\$ 834	\$ 726
Region York	\$ 1,261	\$ 1,167	\$ 1,055	\$ 957	\$ 959
Average	\$ 604	\$ 556	\$ 507	\$ 470	\$ 380
Median	\$ 607	\$ 556	\$ 489	\$ 435	\$ 179
Grey County	\$ 13	\$ 10	\$ 26	\$ 21	\$ 19
Middlesex County					\$ 42
Simcoe County	\$ 39	\$ 32	\$ 25	\$ 61	\$ 56
Dufferin County	\$ 201	\$ -	\$ 145	\$ 118	\$ 114
Elgin County	\$ 86	\$ -	\$ 28	\$ -	\$ 121
Essex County					\$ 128
Bruce County	\$ 190	\$ 161	\$ 141	\$ -	\$ 155
Wellington County	\$ 190	\$ 158	\$ 178	\$ 194	\$ 196
Average	\$ 120	\$ 60	\$ 90	\$ 66	\$ 104
Median	\$ 138	\$ 21	\$ 84	\$ 41	\$ 118

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

$$\frac{\text{Taxes Receivable}}{\text{Taxes Levied}} = \frac{\text{FIR Schedule 72A line 0290}}{\text{FIR Schedule 72A line 0220}}$$

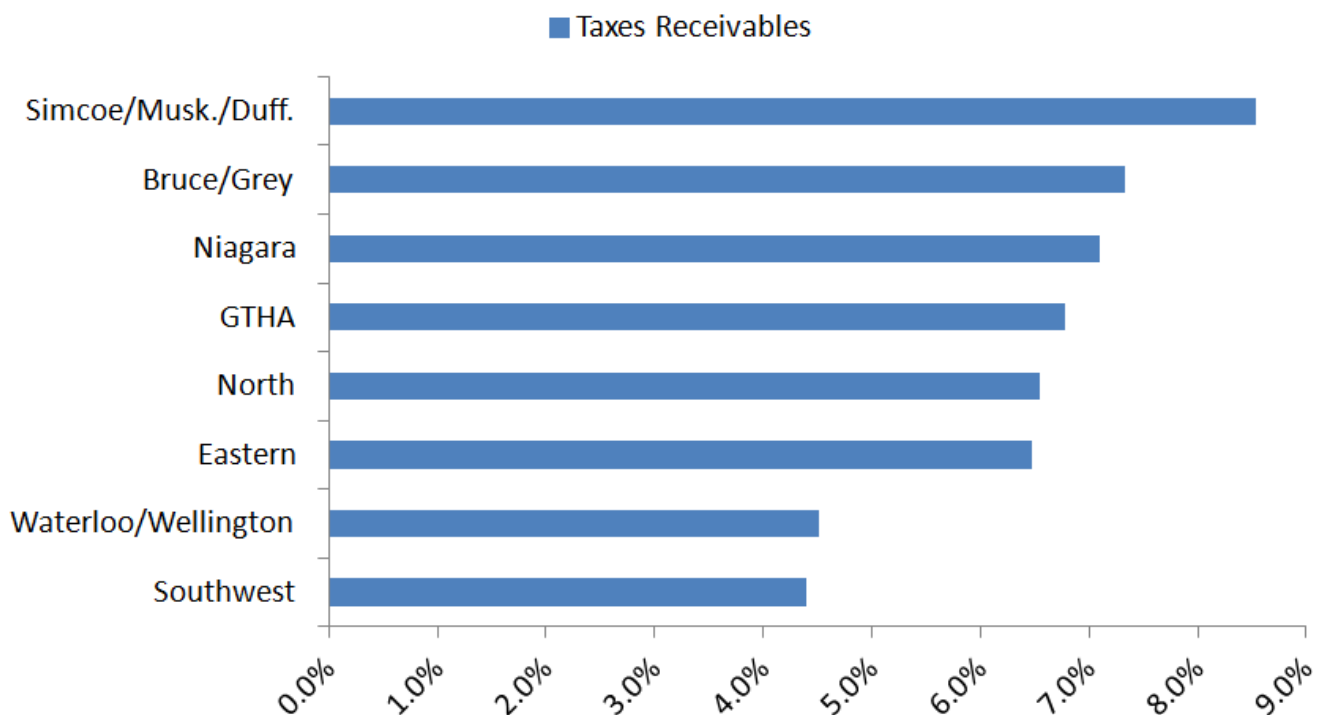
Target

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	2016	2017	2018	2019	2020
Kingston	2.3%	2.1%	1.5%	1.1%	1.3%
Belleville	2.8%	2.8%	2.6%	2.0%	3.5%
Cornwall	3.6%	4.2%	3.2%	3.0%	3.7%
Ottawa	5.0%	5.2%	5.0%	5.1%	5.0%
Quinte West	6.5%	9.0%	5.9%	5.7%	7.6%
Prince Edward County	10.5%	8.6%	6.1%	7.1%	10.9%
Brockville	8.4%	10.4%	11.8%	12.1%	13.4%
Eastern Average	5.6%	6.0%	5.2%	5.1%	6.5%
Eastern Median	5.0%	5.2%	5.0%	5.1%	5.0%
Municipality	2016	2017	2018	2019	2020
Sault Ste. Marie	15.0%	19.5%	3.5%	1.8%	1.9%
Greater Sudbury	2.4%	3.0%	2.7%	2.8%	3.2%
North Bay	4.0%	4.5%	3.8%	4.0%	4.8%
Kenora	1.3%	1.0%	1.3%	0.2%	5.1%
Thunder Bay	6.3%	5.8%	4.9%	4.7%	5.7%
Dryden	8.4%	8.3%	7.9%	7.2%	7.5%
Elliot Lake	4.2%	7.9%	9.0%	7.1%	8.5%
Parry Sound	4.6%	3.4%	4.2%	5.9%	8.9%
Espanola		7.3%	8.9%	6.6%	9.5%
Timmins	6.0%	7.9%	9.4%	10.3%	10.3%
North Average	5.8%	6.9%	5.6%	5.1%	6.6%
North Median	4.6%	6.5%	4.5%	5.3%	6.6%

Taxes Receivable as a % of Tax Levied - Trend by Location (cont'd)

Municipality	2016	2017	2018	2019	2020
Orangeville	2.0%	1.1%	4.1%	3.9%	4.2%
Barrie	5.0%	5.0%	5.6%	5.0%	5.9%
Tiny	8.1%	8.3%	7.4%	6.9%	6.3%
Bracebridge	7.9%	7.6%	6.9%	7.2%	8.3%
Springwater	9.0%	8.6%	8.9%	8.3%	8.9%
New Tecumseth			9.4%	8.0%	9.0%
Innisfil	9.1%	8.5%	8.7%	9.7%	9.2%
Tay	11.1%	9.2%	7.9%	10.0%	11.9%
Huntsville	12.9%	12.5%	13.0%	13.1%	13.2%
Simcoe/Musk./Duff. Average	8.1%	7.6%	8.0%	8.0%	8.5%
Simcoe/Musk./Duff. Median	8.5%	8.4%	7.9%	8.0%	8.9%
Municipality	2016	2017	2018	2019	2020
Sarnia	1.5%	1.6%	2.3%	1.5%	1.1%
Tillsonburg	3.0%	2.6%	2.4%	3.0%	1.5%
London	2.6%	2.0%	2.0%	1.7%	2.4%
North Perth	2.7%	1.8%	2.9%	2.2%	2.5%
Ingersoll	4.5%	3.5%	3.1%	3.5%	2.8%
Brantford	3.7%	3.7%	2.6%	1.4%	2.9%
Aylmer	5.5%	3.7%	3.5%	4.2%	3.2%
Strathroy-Caradoc	6.0%	5.3%	4.0%	3.4%	3.3%
Chatham-Kent	4.7%	4.8%	2.5%	1.6%	3.3%
Middlesex Centre	6.1%	5.1%	4.7%	3.5%	3.6%
Essex	6.5%	4.9%	3.5%	3.5%	4.0%
Brant County	4.4%	3.8%	3.1%	2.6%	4.3%
Lambton Shores	7.9%	6.1%	5.5%	5.6%	6.3%
North Middlesex	6.0%	4.9%	5.5%	6.5%	6.7%
St. Thomas	6.7%	6.0%	5.6%	4.3%	7.2%
Windsor	8.4%	8.3%	7.1%	7.0%	8.6%
Norfolk	8.3%	8.5%	8.4%	8.9%	8.8%
Central Elgin	10.9%	10.1%	109.9%	10.7%	9.6%
Southwest Average	5.5%	4.8%	9.9%	4.2%	4.6%
Southwest Median	5.7%	4.9%	3.5%	3.5%	3.4%

Taxes Receivable as a % of Tax Levied - Trend by Location (cont'd)

Municipality	2016	2017	2018	2019	2020
Hamilton	8.1%	7.4%	7.5%	7.8%	2.1%
Burlington	2.8%	2.6%	2.3%	2.6%	3.1%
Oshawa	1.8%	2.8%	2.8%	2.6%	3.1%
Clarington	4.3%	4.5%	4.5%	4.6%	4.3%
Milton	3.4%	3.5%	4.2%	3.2%	4.4%
Mississauga	2.3%	2.1%	2.7%	2.8%	4.7%
Markham	4.2%	3.8%	3.6%	3.6%	4.9%
Whitby	3.9%	4.6%	4.4%	4.8%	5.2%
Halton Hills	4.1%	4.0%	4.5%	4.2%	5.3%
Ajax	3.6%	4.0%	4.2%	4.1%	5.4%
Oakville	3.7%	3.6%	3.8%	4.0%	6.0%
Vaughan	4.7%	5.0%	5.6%	5.4%	6.4%
Toronto	4.2%	4.0%	3.6%	3.8%	6.7%
Brampton	4.5%	5.0%	5.5%	5.3%	7.0%
Caledon	5.5%	5.5%	5.4%	5.7%	7.3%
Newmarket	2.7%	2.3%	2.4%	3.0%	7.4%
Brock	7.4%	6.7%	8.9%	7.7%	8.1%
Scugog	7.8%	7.5%	7.7%	8.0%	8.1%
East Gwillimbury	5.8%	6.8%	8.0%	8.7%	8.9%
Georgina	6.2%	7.0%	7.2%	7.9%	9.5%
Aurora	4.5%	6.0%	7.7%	6.7%	10.0%
Whitchurch - Stouffville	8.2%	8.0%	7.3%	10.3%	10.7%
King	11.8%	11.9%	12.8%	12.9%	12.2%
GTHA Average	5.0%	5.2%	5.5%	5.6%	6.5%
GTHA Median	4.3%	4.6%	4.5%	4.8%	6.4%
Municipality	2016	2017	2018	2019	2020
Guelph	2.5%	2.2%	1.7%	1.6%	1.6%
Wellesley	2.6%	3.7%	2.2%	2.3%	2.4%
Wilmot	2.8%	2.6%	3.4%	3.2%	3.4%
Woolwich	4.8%	3.8%	4.5%	4.2%	4.2%
Minto	8.3%	8.7%	8.0%	5.4%	4.4%
North Dumfries	6.5%	6.3%	4.2%	3.5%	4.5%
Centre Wellington	4.5%	4.0%	3.5%	4.1%	4.6%
Wellington North	7.8%	7.9%	5.1%	4.7%	4.7%
Waterloo	3.9%	4.7%	5.1%	4.2%	5.0%
Kitchener	5.5%	4.3%	4.2%	4.9%	5.1%
Puslinch	2.3%	4.3%	4.8%	4.6%	5.2%
Cambridge	7.3%	5.8%	6.1%	6.4%	5.5%
Mapleton	6.5%	10.1%	6.8%	5.5%	6.4%
Guelph-Eramosa	6.7%	6.3%	6.0%	5.7%	6.4%
Waterloo/Wellington Average	5.1%	5.3%	4.7%	4.3%	4.5%
Waterloo/Wellington Median	5.1%	4.5%	4.7%	4.4%	4.7%

Taxes Receivable as a % of Tax Levied - Trend by Location (cont'd)

Municipality	2016	2017	2018	2019	2020
St. Catharines	5.5%	5.1%	5.3%	3.6%	2.4%
Pelham	7.1%	5.5%	5.2%	4.9%	5.0%
Fort Erie	8.3%	6.0%	5.4%	5.7%	5.9%
Grimsby	6.1%	6.4%	7.7%	7.1%	6.6%
West Lincoln	9.4%	10.2%	8.3%	7.3%	7.3%
Thorold	5.9%	9.9%	8.9%	9.1%	9.2%
Welland	10.4%	6.4%	7.4%	8.8%	13.2%
Niagara Average	7.5%	7.1%	6.9%	6.7%	7.1%
Niagara Median	7.1%	6.4%	7.4%	7.1%	6.6%
Municipality	2016	2017	2018	2019	2020
Hanover				2.1%	3.4%
Kincardine	6.3%	5.0%	4.0%	4.7%	3.8%
Georgian Bluffs			4.4%	4.6%	4.0%
Saugeen Shores	4.4%	5.4%	4.8%	4.3%	4.9%
South Bruce Peninsula			6.3%	6.1%	5.3%
Owen Sound	5.0%	5.5%	4.6%	4.5%	5.7%
Meaford	7.1%	6.1%	5.1%	6.0%	6.4%
The Blue Mountains				7.8%	8.0%
West Grey			13.4%	10.1%	10.0%
Grey Highlands	16.1%	15.8%	14.8%	13.6%	12.9%
Southgate			18.8%	17.7%	16.2%
Bruce/Grey Average	7.8%	7.6%	8.5%	7.4%	7.3%
Bruce/Grey Median	6.3%	5.5%	5.1%	6.0%	5.7%

Rates Coverage Ratio

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

Formula

$$\frac{\text{Own Source Revenues}}{\text{Total Operating Expenditures}} = \frac{\text{FIR Schedule 81 line 2610}}{\text{FIR Schedule 40 col 11 line 9910}}$$

Municipality	OSR as a % of Total Expenditures
Cornwall	62.7%
St. Thomas	63.1%
Parry Sound	65.9%
Windsor	68.2%
Wellesley	69.2%
Elliot Lake	70.5%
Norfolk	73.6%
Ottawa	74.3%
Greater Sudbury	74.7%
Toronto	75.1%
Chatham-Kent	75.3%
Brantford	78.0%
Wilmot	78.0%
Brampton	79.4%
Timmins	79.5%
Brock	79.8%
Hamilton	80.4%
Milton	80.5%
West Grey	82.5%
Tiny	82.6%
Dryden	83.6%
Guelph	84.6%
Kingston	84.8%
London	84.9%
Espanola	84.9%
Brant County	84.9%
Halton Hills	85.2%
Prince Edward County	85.2%
North Dumfries	85.2%
Grey Highlands	87.0%

Municipality	OSR as a % of Total Expenditures
Mississauga	87.5%
Vaughan	87.7%
Ajax	87.7%
Woolwich	88.0%
Brockville	88.7%
The Blue Mountains	88.9%
Markham	89.5%
Hanover	89.7%
West Lincoln	89.9%
Lincoln	90.1%
New Tecumseth	90.3%
Owen Sound	90.5%
Thunder Bay	90.6%
Clarington	90.9%
North Bay	91.1%
Huntsville	91.1%
Tay	91.6%
Centre Wellington	91.7%
Aylmer	91.8%
Tillsonburg	92.0%
Barrie	92.1%
Minto	92.9%
Whitby	93.0%
South Bruce Peninsula	93.0%
Central Elgin	93.4%
Burlington	93.5%
Georgina	94.4%
Sault Ste. Marie	94.4%
Scugog	94.6%
Bracebridge	94.8%

Rates Coverage Ratio (cont'd)

Municipality	OSR as a % of Total Expenditures
East Gwillimbury	95.0%
Springwater	95.2%
Waterloo	95.5%
St. Catharines	96.5%
Wellington North	96.6%
Pelham	97.0%
Innisfil	97.3%
Quinte West	97.4%
Puslinch	97.7%
Guelph-Eramosa	98.0%
Oakville	98.4%
North Middlesex	98.4%
Essex	98.8%
Aurora	98.9%
Orangeville	99.4%
Whitchurch - Stouffville	99.7%
Lambton Shores	99.9%
Sarnia	100.0%
Georgian Bluffs	100.2%
Newmarket	100.3%
Mapleton	101.1%
Grimsby	101.2%
Belleville	101.3%
Kenora	101.4%
Wellsand	102.4%
Ingersoll	102.6%
Caledon	104.3%
King	104.4%
Oshawa	105.3%
Kincardine	105.7%
Kitchener	106.7%
Thorold	107.3%
Southgate	107.8%
Cambridge	107.9%
Meaford	107.9%
Fort Erie	108.4%
Saugeen Shores	109.2%
North Perth	110.7%
Middlesex Centre	115.1%
Strathroy-Caradoc	130.3%
Average	91.8%
Median	92.1%

Municipality	OSR as a % of Total Expenditures
Region Niagara	66.5%
Region Waterloo	70.8%
Region Peel	73.4%
Region Durham	82.3%
Region York	86.6%
District Muskoka	88.2%
Region Halton	88.9%
Average	79.5%
Median	82.3%
Simcoe County	49.0%
Middlesex County	49.2%
Dufferin County	57.9%
Wellington County	58.9%
Grey County	59.9%
Bruce County	63.4%
Elgin County	68.4%
Essex County	82.1%
Average	61.1%
Median	59.4%

Revenue and Expenditure Analysis



Revenue and Expenditure Analysis

The net operating costs per capita 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 (2021 Levy By-law)***
 - ***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**
 - **COVID-19 Expenses reported on Schedule 42**
- **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**
 - **Building Permit and Inspection Services**
- **Agriculture and reforestation**



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 of 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 2021 municipal levy by-laws and the 2021 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 proportionally, 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 \$1,123 to \$3,982 (with an average of \$1,695 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.



2021 Net Municipal Levy per Capita

Municipality	2021 Levy per Capita	2021 Levy RankingPer Capita
Elliot Lake	\$ 1,123	low
Quinte West	\$ 1,154	low
Essex	\$ 1,172	low
Milton	\$ 1,211	low
Wilmot	\$ 1,225	low
Tay	\$ 1,239	low
Wellesley	\$ 1,246	low
Springwater	\$ 1,257	low
Hanover	\$ 1,270	low
Aylmer	\$ 1,288	low
Chatsworth	\$ 1,294	low
Brampton	\$ 1,294	low
Minto	\$ 1,295	low
West Grey	\$ 1,296	low
Strathroy-Caradoc	\$ 1,325	low
Kitchener	\$ 1,361	low
New Tecumseth	\$ 1,375	low
West Lincoln	\$ 1,387	low
Woolwich	\$ 1,395	low
North Perth	\$ 1,426	low
St. Thomas	\$ 1,432	low
Haldimand	\$ 1,439	low
Wellington North	\$ 1,453	low
Southgate	\$ 1,456	low
Tillsonburg	\$ 1,459	low
Markham	\$ 1,477	low
Newmarket	\$ 1,484	low
Halton Hills	\$ 1,489	low
Welland	\$ 1,500	low
Brant	\$ 1,520	low
Georgian Bluffs	\$ 1,521	low
Centre Wellington	\$ 1,525	low
Espanola	\$ 1,536	low
Ajax	\$ 1,541	low
Georgina	\$ 1,544	low
Lakeshore	\$ 1,549	low
Norfolk	\$ 1,553	low
Toronto	\$ 1,558	low

Municipality	2021 Levy per Capita	2021 Levy RankingPer Capita
Clarington	\$ 1,562	mid
Ingersoll	\$ 1,570	mid
London	\$ 1,573	mid
Cornwall	\$ 1,589	mid
Brantford	\$ 1,593	mid
Mississauga	\$ 1,598	mid
Whitchurch-Stouffville	\$ 1,601	mid
Chatham-Kent	\$ 1,606	mid
Windsor	\$ 1,615	mid
Niagara Falls	\$ 1,616	mid
North Dumfries	\$ 1,626	mid
Peterborough	\$ 1,634	mid
Prince Edward County	\$ 1,638	mid
Sarnia	\$ 1,638	mid
Sault Ste. Marie	\$ 1,641	mid
Thorold	\$ 1,643	mid
East Gwillimbury	\$ 1,645	mid
St. Catharines	\$ 1,646	mid
Hamilton	\$ 1,655	mid
Cambridge	\$ 1,663	mid
Burlington	\$ 1,666	mid
Barrie	\$ 1,679	mid
Brock	\$ 1,682	mid
Caledon	\$ 1,687	mid
Oshawa	\$ 1,702	mid
Brockville	\$ 1,705	mid
Guelph-Eramosa	\$ 1,707	mid
Parry Sound	\$ 1,707	mid
Huntsville	\$ 1,716	mid
Innisfil	\$ 1,734	mid
Fort Erie	\$ 1,748	mid
Mapleton	\$ 1,751	mid
Orangeville	\$ 1,752	mid
Timmins	\$ 1,753	mid
Middlesex Centre	\$ 1,773	mid
Aurora	\$ 1,774	mid
Greater Sudbury	\$ 1,781	mid
Vaughan	\$ 1,781	mid

2021 Net Municipal Levy per Capita (cont'd)

Municipality	2021 Levy per Capita	2021 Levy Ranking Per Capita
Ottawa	\$ 1,783	high
Kenora	\$ 1,788	high
Grimsby	\$ 1,793	high
Dryden	\$ 1,796	high
Guelph	\$ 1,809	high
Thunder Bay	\$ 1,816	high
Lincoln	\$ 1,821	high
Owen Sound	\$ 1,826	high
North Bay	\$ 1,826	high
Bracebridge	\$ 1,828	high
Tiny	\$ 1,841	high
Grey Highlands	\$ 1,841	high
Scugog	\$ 1,842	high
Whitby	\$ 1,866	high
Pelham	\$ 1,872	high
Kingston	\$ 1,875	high
Orillia	\$ 1,881	high
North Middlesex	\$ 1,900	high
Port Colborne	\$ 1,901	high
Oakville	\$ 1,901	high
Erin	\$ 1,910	high
Meaford	\$ 1,914	high
Waterloo	\$ 1,939	high
Saugeen Shores	\$ 1,945	high
Collingwood	\$ 1,954	high
Stratford	\$ 1,956	high
Wainfleet	\$ 1,976	high
Pickering	\$ 1,984	high
Belleville	\$ 1,990	high
Central Elgin	\$ 2,103	high
Kincardine	\$ 2,139	high
South Bruce Peninsula	\$ 2,156	high
Lambton Shores	\$ 2,211	high
King	\$ 2,436	high
Gravenhurst	\$ 2,456	high
Niagara-on-the-Lake	\$ 2,599	high
Puslinch	\$ 2,652	high
The Blue Mountains	\$ 3,982	high
Average	\$ 1,695	
Median	\$ 1,659	

2021 Net Municipal Levy per \$100,000 Unweighted Assessment

Net levy on a per \$100,000 of unweighted assessment ranged across the municipalities from \$504 to \$2,205 (with an average of \$1,098). 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.

	2021 Net Levy Per \$100,000 Unweighted Assessment	2021 Net Levy Per \$100,000 Unweighted Assessment Ranking
Markham	\$ 504	low
Vaughan	\$ 553	low
Milton	\$ 568	low
Tiny	\$ 569	low
North Middlesex	\$ 583	low
Whitchurch-Stouffville	\$ 585	low
Toronto	\$ 608	low
Oakville	\$ 613	low
Springwater	\$ 621	low
East Gwillimbury	\$ 625	low
Wellesley	\$ 627	low
Aurora	\$ 629	low
King	\$ 642	low
North Perth	\$ 653	low
Caledon	\$ 656	low
Newmarket	\$ 671	low
Halton Hills	\$ 673	low
Mapleton	\$ 687	low
Wilmot	\$ 700	low
Burlington	\$ 700	low
The Blue Mountains	\$ 723	low
Mississauga	\$ 730	low
Woolwich	\$ 739	low
Middlesex Centre	\$ 745	low
West Grey	\$ 755	low
New Tecumseth	\$ 779	low
Grey Highlands	\$ 783	low
North Dumfries	\$ 785	low
Guelph-Eramosa	\$ 785	low
Lambton Shores	\$ 789	low
Southgate	\$ 800	low
Brant	\$ 803	low
Innisfil	\$ 803	low
Puslinch	\$ 817	low
Wellington North	\$ 823	low
Chatsworth	\$ 833	low
Erin	\$ 843	low
Georgina	\$ 849	low

	2021 Net Levy Per \$100,000 Unweighted Assessment	2021 Net Levy Per \$100,000 Unweighted Assessment Ranking
Prince Edward County	\$ 854	mid
Huntsville	\$ 854	mid
Scugog	\$ 867	mid
Brampton	\$ 870	mid
Georgian Bluffs	\$ 873	mid
Niagara-on-the-Lake	\$ 885	mid
Centre Wellington	\$ 886	mid
Gravenhurst	\$ 896	mid
West Lincoln	\$ 912	mid
Tay	\$ 920	mid
Bracebridge	\$ 933	mid
South Bruce Peninsula	\$ 936	mid
Brock	\$ 939	mid
Pickering	\$ 946	mid
Minto	\$ 959	mid
Haldimand	\$ 987	mid
Norfolk	\$ 997	mid
Kincardine	\$ 1,004	mid
Strathroy-Caradoc	\$ 1,006	mid
Collingwood	\$ 1,010	mid
Ajax	\$ 1,010	mid
Saugeen Shores	\$ 1,012	mid
Clarington	\$ 1,015	mid
Whitby	\$ 1,031	mid
Ottawa	\$ 1,034	mid
Meaford	\$ 1,071	mid
Quinte West	\$ 1,072	mid
Lakeshore	\$ 1,074	mid
Lincoln	\$ 1,075	mid
Grimsby	\$ 1,086	mid
Kitchener	\$ 1,122	mid
Waterloo	\$ 1,128	mid
Wainfleet	\$ 1,129	mid
Barrie	\$ 1,146	mid
Essex	\$ 1,160	mid
Pelham	\$ 1,164	mid
Hamilton	\$ 1,170	mid
Guelph	\$ 1,170	mid

2021 Net Municipal Levy per \$100,000 Unweighted Assessment (cont'd)

	2021 Net Levy Per \$100,000 Unweighted Assessment	2021 Net Levy Per \$100,000 Unweighted Assessment Ranking
Chatham-Kent	\$ 1,172	high
Niagara Falls	\$ 1,232	high
Central Elgin	\$ 1,239	high
Orangeville	\$ 1,251	high
Cambridge	\$ 1,255	high
Oshawa	\$ 1,274	high
Hanover	\$ 1,335	high
Kingston	\$ 1,346	high
Thorold	\$ 1,379	high
Tillsonburg	\$ 1,382	high
Brantford	\$ 1,397	high
London	\$ 1,409	high
Orillia	\$ 1,418	high
Fort Erie	\$ 1,429	high
Peterborough	\$ 1,441	high
Kenora	\$ 1,442	high
St. Catharines	\$ 1,487	high
Stratford	\$ 1,502	high
Parry Sound	\$ 1,562	high
Sarnia	\$ 1,565	high
Ingersoll	\$ 1,597	high
Brockville	\$ 1,619	high
St. Thomas	\$ 1,619	high
Greater Sudbury	\$ 1,619	high
Welland	\$ 1,656	high
Aylmer	\$ 1,658	high
North Bay	\$ 1,695	high
Sault Ste. Marie	\$ 1,722	high
Thunder Bay	\$ 1,767	high
Belleville	\$ 1,802	high
Port Colborne	\$ 1,818	high
Owen Sound	\$ 1,909	high
Espanola	\$ 1,937	high
Cornwall	\$ 1,950	high
Timmins	\$ 2,037	high
Dryden	\$ 2,068	high
Windsor	\$ 2,101	high
Elliot Lake	\$ 2,205	high
Average	\$ 1,098	
Median	\$ 1,008	

2021 Net Municipal Levy per \$100,000 Weighted Assessment

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$443 to \$1,952 (with an average of \$1,051). 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.

	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 443	low
Markham	\$ 484	low
Vaughan	\$ 517	low
Milton	\$ 529	low
Oakville	\$ 567	low
Whitchurch-Stouffville	\$ 581	low
Tiny	\$ 584	low
Aurora	\$ 611	low
Burlington	\$ 625	low
East Gwillimbury	\$ 630	low
Halton Hills	\$ 635	low
Newmarket	\$ 642	low
Mississauga	\$ 647	low
Caledon	\$ 650	low
King	\$ 665	low
Springwater	\$ 668	low
The Blue Mountains	\$ 717	low
Woolwich	\$ 739	low
North Dumfries	\$ 748	low
Wilmot	\$ 755	low
Wellesley	\$ 780	low
Puslinch	\$ 786	low
New Tecumseth	\$ 796	low
Brampton	\$ 818	low
Innisfil	\$ 821	low
Brant	\$ 839	low
Niagara-on-the-Lake	\$ 839	low
Huntsville	\$ 851	low
Georgina	\$ 853	low
Guelph-Eramosa	\$ 881	low
Ottawa	\$ 887	low
Pickering	\$ 889	low
Gravenhurst	\$ 894	low
Prince Edward County	\$ 910	low
Lambton Shores	\$ 916	low
Scugog	\$ 922	low
Erin	\$ 925	low
Bracebridge	\$ 929	low

	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Tay	\$ 935	mid
Ajax	\$ 941	mid
Centre Wellington	\$ 942	mid
Georgian Bluffs	\$ 943	mid
Waterloo	\$ 948	mid
Kitchener	\$ 950	mid
Whitby	\$ 962	mid
Grey Highlands	\$ 969	mid
South Bruce Peninsula	\$ 978	mid
Collingwood	\$ 983	mid
Clarington	\$ 987	mid
Quinte West	\$ 988	mid
Guelph	\$ 989	mid
Hamilton	\$ 998	mid
West Lincoln	\$ 1,000	mid
Middlesex Centre	\$ 1,011	mid
North Perth	\$ 1,011	mid
West Grey	\$ 1,014	mid
Grimsby	\$ 1,019	mid
Niagara Falls	\$ 1,019	mid
Cambridge	\$ 1,032	mid
Saugeen Shores	\$ 1,035	mid
Haldimand	\$ 1,049	mid
Brock	\$ 1,057	mid
Barrie	\$ 1,067	mid
Chatsworth	\$ 1,068	mid
Lincoln	\$ 1,076	mid
Wellington North	\$ 1,077	mid
Strathroy-Caradoc	\$ 1,090	mid
Mapleton	\$ 1,099	mid
Lakeshore	\$ 1,112	mid
Kingston	\$ 1,123	mid
Norfolk	\$ 1,140	mid
Oshawa	\$ 1,147	mid
Southgate	\$ 1,149	mid
Kincardine	\$ 1,150	mid
Minto	\$ 1,153	mid
Brantford	\$ 1,169	mid

2021 Net Municipal Levy per \$100,000 Weighted Assessment (cont'd)

	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Pelham	\$ 1,171	high
Meaford	\$ 1,177	high
Orangeville	\$ 1,181	high
Tillsonburg	\$ 1,185	high
North Middlesex	\$ 1,190	high
Orillia	\$ 1,216	high
Kenora	\$ 1,221	high
London	\$ 1,226	high
Hanover	\$ 1,239	high
Stratford	\$ 1,244	high
Thorold	\$ 1,252	high
Wainfleet	\$ 1,265	high
Essex	\$ 1,269	high
Peterborough	\$ 1,271	high
St. Catharines	\$ 1,288	high
Greater Sudbury	\$ 1,310	high
Ingersoll	\$ 1,312	high
Brockville	\$ 1,313	high
Fort Erie	\$ 1,333	high
Parry Sound	\$ 1,344	high
Sarnia	\$ 1,373	high
Sault Ste. Marie	\$ 1,374	high
St. Thomas	\$ 1,402	high
North Bay	\$ 1,415	high
Thunder Bay	\$ 1,443	high
Belleville	\$ 1,445	high
Central Elgin	\$ 1,448	high
Aylmer	\$ 1,460	high
Welland	\$ 1,465	high
Chatham-Kent	\$ 1,501	high
Dryden	\$ 1,508	high
Cornwall	\$ 1,517	high
Espanola	\$ 1,521	high
Owen Sound	\$ 1,615	high
Port Colborne	\$ 1,617	high
Windsor	\$ 1,663	high
Timmins	\$ 1,698	high
Elliot Lake	\$ 1,952	high
Average	\$ 1,051	
Median	\$ 1,019	

2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location

	2021 Net Levy Per \$100,000		2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Bruce/Grey	2021 Levy per Capita	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
The Blue Mountains	\$ 3,982	high	low
Georgian Bluffs	\$ 1,521	low	mid
Grey Highlands	\$ 1,841	high	mid
South Bruce Peninsula	\$ 2,156	high	mid
West Grey	\$ 1,296	low	mid
Saugeen Shores	\$ 1,945	high	mid
Chatsworth	\$ 1,294	low	mid
Southgate	\$ 1,456	low	mid
Kincardine	\$ 2,139	high	mid
Meaford	\$ 1,914	high	high
Hanover	\$ 1,270	low	high
Owen Sound	\$ 1,826	high	high
Average	\$ 1,887	\$ 1,088	
Median	\$ 1,834	\$ 1,051	

	2021 Net Levy Per \$100,000		2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Eastern	2021 Levy per Capita	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Ottawa	\$ 1,783	high	low
Prince Edward County	\$ 1,638	mid	low
Quinte West	\$ 1,154	low	mid
Kingston	\$ 1,875	high	mid
Peterborough	\$ 1,634	mid	high
Brockville	\$ 1,705	mid	high
Belleville	\$ 1,990	high	high
Cornwall	\$ 1,589	mid	high
Average	\$ 1,671	\$ 1,182	
Median	\$ 1,671	\$ 1,197	

2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)

GTHA	2021 Levy per Capita	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 1,558	\$ 443	low	low
Markham	\$ 1,477	\$ 484	low	low
Vaughan	\$ 1,781	\$ 517	mid	low
Milton	\$ 1,211	\$ 529	low	low
Oakville	\$ 1,901	\$ 567	high	low
Whitchurch-Stouffville	\$ 1,601	\$ 581	mid	low
Aurora	\$ 1,774	\$ 611	mid	low
Burlington	\$ 1,666	\$ 625	mid	low
East Gwillimbury	\$ 1,645	\$ 630	mid	low
Halton Hills	\$ 1,489	\$ 635	low	low
Newmarket	\$ 1,484	\$ 642	low	low
Mississauga	\$ 1,598	\$ 647	mid	low
Caledon	\$ 1,687	\$ 650	mid	low
King	\$ 2,436	\$ 665	high	low
Brampton	\$ 1,294	\$ 818	low	low
Georgina	\$ 1,544	\$ 853	low	low
Pickering	\$ 1,984	\$ 889	high	low
Scugog	\$ 1,842	\$ 922	high	low
Ajax	\$ 1,541	\$ 941	low	mid
Whitby	\$ 1,866	\$ 962	high	mid
Clarington	\$ 1,562	\$ 987	mid	mid
Hamilton	\$ 1,655	\$ 998	mid	mid
Brock	\$ 1,682	\$ 1,057	mid	mid
Oshawa	\$ 1,702	\$ 1,147	mid	mid
Average	\$ 1,666	\$ 742		
Median	\$ 1,650	\$ 648		

2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)

	2021 Levy per Capita	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Niagara				
Niagara-on-the-Lake	\$ 2,599	\$ 839	high	low
West Lincoln	\$ 1,387	\$ 1,000	low	mid
Grimsby	\$ 1,793	\$ 1,019	high	mid
Niagara Falls	\$ 1,616	\$ 1,019	mid	mid
Lincoln	\$ 1,821	\$ 1,076	high	mid
Pelham	\$ 1,872	\$ 1,171	high	high
Thorold	\$ 1,643	\$ 1,252	mid	high
Wainfleet	\$ 1,976	\$ 1,265	high	high
St. Catharines	\$ 1,646	\$ 1,288	mid	high
Fort Erie	\$ 1,748	\$ 1,333	mid	high
Welland	\$ 1,500	\$ 1,465	low	high
Port Colborne	\$ 1,901	\$ 1,617	high	high
Average	\$ 1,792	\$ 1,195		
Median	\$ 1,771	\$ 1,212		

	2021 Levy per Capita	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
North				
Kenora	\$ 1,788	\$ 1,221	high	high
Greater Sudbury	\$ 1,781	\$ 1,310	mid	high
Parry Sound	\$ 1,707	\$ 1,344	mid	high
Sault Ste. Marie	\$ 1,641	\$ 1,374	mid	high
North Bay	\$ 1,826	\$ 1,415	high	high
Thunder Bay	\$ 1,816	\$ 1,443	high	high
Dryden	\$ 1,796	\$ 1,508	high	high
Espanola	\$ 1,536	\$ 1,521	low	high
Timmins	\$ 1,753	\$ 1,698	mid	high
Elliot Lake	\$ 1,123	\$ 1,952	low	high
Average	\$ 1,677	\$ 1,479		
Median	\$ 1,767	\$ 1,429		

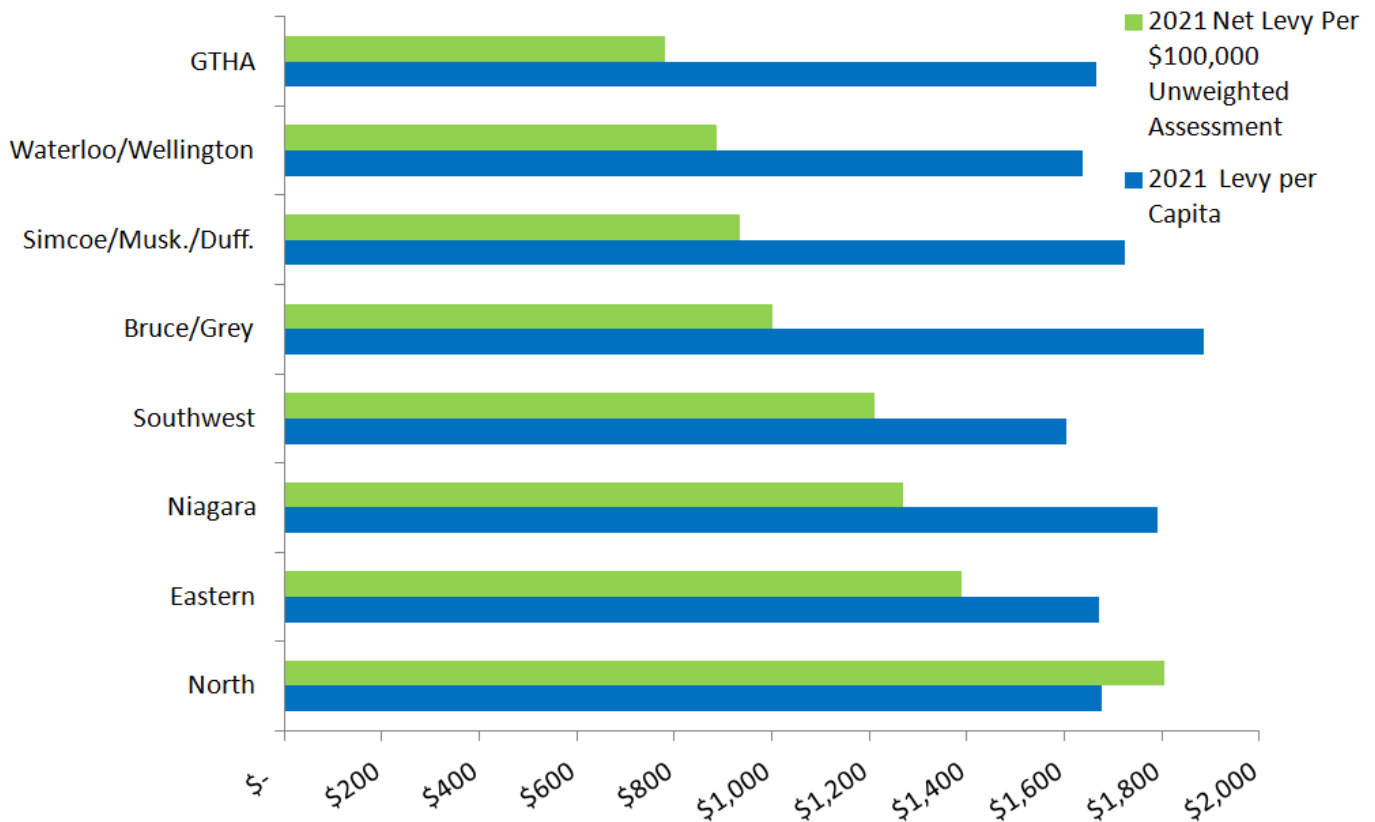
2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)

	2021 Levy per Capita	2021 Net Levy Per \$100,000 Weighted Assessment	2021 Levy per Capita Ranking	2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Simcoe/Musk./Duff.				
Tiny	\$ 1,841	\$ 584	high	low
Springwater	\$ 1,257	\$ 668	low	low
New Tecumseth	\$ 1,375	\$ 796	low	low
Innisfil	\$ 1,734	\$ 821	mid	low
Huntsville	\$ 1,716	\$ 851	mid	low
Gravenhurst	\$ 2,456	\$ 894	high	low
Bracebridge	\$ 1,828	\$ 929	high	low
Tay	\$ 1,239	\$ 935	low	mid
Collingwood	\$ 1,954	\$ 983	high	mid
Barrie	\$ 1,679	\$ 1,067	mid	mid
Orangeville	\$ 1,752	\$ 1,181	mid	high
Orillia	\$ 1,881	\$ 1,216	high	high
Average	\$ 1,726	\$ 910		
Median	\$ 1,743	\$ 912		
Waterloo/Wellington				
Woolwich	\$ 1,395	\$ 739	low	low
North Dumfries	\$ 1,626	\$ 748	mid	low
Wilmot	\$ 1,225	\$ 755	low	low
Wellesley	\$ 1,246	\$ 780	low	low
Puslinch	\$ 2,652	\$ 786	high	low
Guelph-Eramosa	\$ 1,707	\$ 881	mid	low
Erin	\$ 1,910	\$ 925	high	low
Centre Wellington	\$ 1,525	\$ 942	low	mid
Waterloo	\$ 1,939	\$ 948	high	mid
Kitchener	\$ 1,361	\$ 950	low	mid
Guelph	\$ 1,809	\$ 989	high	mid
Cambridge	\$ 1,663	\$ 1,032	mid	mid
Wellington North	\$ 1,453	\$ 1,077	low	mid
Mapleton	\$ 1,751	\$ 1,099	mid	mid
Minto	\$ 1,295	\$ 1,153	low	mid
Average	\$ 1,637	\$ 920		
Median	\$ 1,626	\$ 942		

2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)

	2021 Net Levy Per \$100,000		2021 Net Levy Per \$100,000 Weighted Assessment Ranking
Southwest	2021 Levy per Capita	2021 Levy per Capita	2021 Levy per Capita Ranking
Brant	\$ 1,520	\$ 839	low
Lambton Shores	\$ 2,211	\$ 916	high
Middlesex Centre	\$ 1,773	\$ 1,011	mid
North Perth	\$ 1,426	\$ 1,011	low
Haldimand	\$ 1,439	\$ 1,049	low
Strathroy-Caradoc	\$ 1,325	\$ 1,090	low
Lakeshore	\$ 1,549	\$ 1,112	low
Norfolk	\$ 1,553	\$ 1,140	low
Brantford	\$ 1,593	\$ 1,169	mid
Tillsonburg	\$ 1,459	\$ 1,185	low
North Middlesex	\$ 1,900	\$ 1,190	high
London	\$ 1,573	\$ 1,226	mid
Stratford	\$ 1,956	\$ 1,244	high
Essex	\$ 1,172	\$ 1,269	low
Ingersoll	\$ 1,570	\$ 1,312	mid
Sarnia	\$ 1,638	\$ 1,373	mid
St. Thomas	\$ 1,432	\$ 1,402	low
Central Elgin	\$ 2,103	\$ 1,448	high
Aylmer	\$ 1,288	\$ 1,460	low
Chatham-Kent	\$ 1,606	\$ 1,501	mid
Windsor	\$ 1,615	\$ 1,663	mid
Average	\$ 1,605	\$ 1,220	
Median	\$ 1,570	\$ 1,190	

Summary - 2021 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by 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
Timmins	\$ (32)	\$ (27)	\$ (37)	\$ (31)
New Tecumseth	\$ (16)	\$ (9)	\$ (9)	\$ (5)
Grimsby	\$ (14)	\$ (2)	\$ (9)	\$ (1)
Wilmot	\$ (4)	\$ 2	\$ (2)	\$ 1
Chatham-Kent	\$ (7)	\$ 3	\$ (5)	\$ 2
Georgina	\$ 2	\$ 8	\$ 1	\$ 4
Saugeen Shores	\$ 14	\$ 20	\$ 7	\$ 10
Minto	\$ 11	\$ 15	\$ 8	\$ 11
Oakville	\$ 38	\$ 57	\$ 12	\$ 18
Wellesley	\$ 37	\$ 42	\$ 19	\$ 21
Woolwich	\$ 32	\$ 40	\$ 17	\$ 21
Newmarket	\$ 42	\$ 53	\$ 19	\$ 24
Markham	\$ 70	\$ 79	\$ 24	\$ 27
Milton	\$ 40	\$ 61	\$ 19	\$ 29
Waterloo	\$ 34	\$ 53	\$ 20	\$ 31
Huntsville	\$ 48	\$ 62	\$ 24	\$ 31
Clarington	\$ 43	\$ 53	\$ 28	\$ 35
Whitchurch - Stouffville	\$ 79	\$ 100	\$ 29	\$ 37
Mississauga	\$ 55	\$ 84	\$ 25	\$ 38
Kenora	\$ 39	\$ 48	\$ 32	\$ 39
Tiny	\$ 115	\$ 127	\$ 36	\$ 39
St. Catharines	\$ 36	\$ 44	\$ 33	\$ 40
East Gwillimbury	\$ 94	\$ 106	\$ 36	\$ 40
Vaughan	\$ 111	\$ 130	\$ 35	\$ 40
St. Thomas	\$ 24	\$ 36	\$ 28	\$ 41
Oshawa	\$ 41	\$ 55	\$ 31	\$ 41
Ajax	\$ 57	\$ 66	\$ 37	\$ 43
Cambridge	\$ 36	\$ 59	\$ 27	\$ 44
Lambton Shores	\$ 122	\$ 128	\$ 43	\$ 46
Guelph-Eramosa	\$ 98	\$ 104	\$ 45	\$ 48
Toronto	\$ 114	\$ 128	\$ 45	\$ 50
Middlesex Centre	\$ 114	\$ 119	\$ 48	\$ 50
Wellington North	\$ 81	\$ 88	\$ 46	\$ 50
Scugog	\$ 94	\$ 108	\$ 44	\$ 51

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Burlington	\$ 113	\$ 124	\$ 48	\$ 52
Owen Sound	\$ 38	\$ 50	\$ 40	\$ 52
Puslinch	\$ 164	\$ 171	\$ 50	\$ 53
Halton Hills	\$ 106	\$ 116	\$ 48	\$ 53
Norfolk	\$ 73	\$ 82	\$ 47	\$ 53
Ottawa	\$ 90	\$ 91	\$ 52	\$ 53
Centre Wellington	\$ 79	\$ 91	\$ 46	\$ 53
Innisfil	\$ 106	\$ 118	\$ 49	\$ 54
Mapleton	\$ 130	\$ 140	\$ 51	\$ 55
North Middlesex	\$ 168	\$ 180	\$ 52	\$ 55
Aurora	\$ 74	\$ 159	\$ 26	\$ 56
Caledon	\$ 125	\$ 147	\$ 49	\$ 57
King	\$ 218	\$ 220	\$ 58	\$ 58
Fort Erie	\$ 63	\$ 72	\$ 52	\$ 59
Lincoln	\$ 83	\$ 100	\$ 49	\$ 59
West Grey	\$ 96	\$ 102	\$ 56	\$ 59
North Perth	\$ 129	\$ 137	\$ 59	\$ 63
Welland	\$ 36	\$ 57	\$ 40	\$ 63
Kitchener	\$ 57	\$ 77	\$ 47	\$ 63
North Dumfries	\$ 131	\$ 133	\$ 63	\$ 64
Sarnia	\$ 44	\$ 67	\$ 42	\$ 64
The Blue Mountains	\$ 302	\$ 362	\$ 55	\$ 66
Hamilton	\$ 77	\$ 94	\$ 54	\$ 66
Brant County	\$ 115	\$ 129	\$ 61	\$ 68
Bracebridge	\$ 122	\$ 136	\$ 62	\$ 70
Brampton	\$ 88	\$ 106	\$ 60	\$ 71
Thorold	\$ 71	\$ 85	\$ 59	\$ 71
Grey Highlands	\$ 167	\$ 172	\$ 71	\$ 73
Guelph	\$ 86	\$ 118	\$ 56	\$ 76
Pelham	\$ 119	\$ 125	\$ 74	\$ 78
Springwater	\$ 143	\$ 157	\$ 71	\$ 78
Belleville	\$ 81	\$ 87	\$ 73	\$ 79
Tay	\$ 96	\$ 106	\$ 71	\$ 79
West Lincoln	\$ 116	\$ 131	\$ 76	\$ 86
Whitby	\$ 151	\$ 157	\$ 84	\$ 87
Strathroy-Caradoc	\$ 105	\$ 114	\$ 80	\$ 87

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
Central Elgin	\$ 134	\$ 149	\$ 79	\$ 88
Sault Ste. Marie	\$ 82	\$ 86	\$ 86	\$ 90
Southgate	\$ 158	\$ 165	\$ 87	\$ 91
Cornwall	\$ 69	\$ 75	\$ 85	\$ 91
Georgian Bluffs	\$ 156	\$ 161	\$ 90	\$ 92
Quinte West	\$ 86	\$ 100	\$ 80	\$ 93
South Bruce Peninsula	\$ 200	\$ 214	\$ 87	\$ 93
Kingston	\$ 91	\$ 130	\$ 65	\$ 94
Brantford	\$ 101	\$ 107	\$ 88	\$ 94
Windsor	\$ 59	\$ 72	\$ 77	\$ 94
Thunder Bay	\$ 92	\$ 99	\$ 89	\$ 96
Brock	\$ 164	\$ 175	\$ 92	\$ 98
Kincardine	\$ 170	\$ 209	\$ 80	\$ 98
London	\$ 90	\$ 115	\$ 81	\$ 103
Prince Edward County	\$ 202	\$ 213	\$ 106	\$ 111
Barrie	\$ 133	\$ 173	\$ 91	\$ 118
North Bay	\$ 118	\$ 134	\$ 109	\$ 124
Meaford	\$ 218	\$ 227	\$ 122	\$ 127
Tillsonburg	\$ 94	\$ 134	\$ 89	\$ 127
Brockville	\$ 130	\$ 142	\$ 124	\$ 135
Hanover	\$ 121	\$ 133	\$ 127	\$ 140
Ingersoll	\$ 155	\$ 166	\$ 158	\$ 169
Greater Sudbury	\$ 182	\$ 189	\$ 165	\$ 172
Orangeville	\$ 243	\$ 255	\$ 174	\$ 182
Essex	\$ 200	\$ 207	\$ 198	\$ 205
Aylmer	\$ 183	\$ 185	\$ 236	\$ 238
Parry Sound	\$ 239	\$ 263	\$ 219	\$ 241
Elliot Lake	\$ 147	\$ 161	\$ 289	\$ 316
Dryden	\$ 266	\$ 286	\$ 306	\$ 329
Espanola	\$ 290	\$ 290	\$ 365	\$ 366
Average	\$ 102	\$ 116	\$ 68	\$ 77
Median	\$ 94	\$ 111	\$ 52	\$ 61

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Peel	\$ 26	\$ 34	\$ 14	\$ 18
Region York	\$ 44	\$ 61	\$ 15	\$ 21
Region Halton	\$ 54	\$ 64	\$ 21	\$ 25
Region Durham	\$ 39	\$ 44	\$ 24	\$ 27
District Muskoka	\$ 93	\$ 117	\$ 22	\$ 28
Region Waterloo	\$ 38	\$ 48	\$ 27	\$ 34
Region Niagara	\$ 90	\$ 104	\$ 69	\$ 79
Region Average	\$ 55	\$ 67	\$ 27	\$ 33
Region Median	\$ 44	\$ 61	\$ 22	\$ 27
Simcoe County	\$ 27	\$ 32	\$ 14	\$ 17
Bruce County	\$ 30	\$ 40	\$ 14	\$ 19
Middlesex County	\$ 5	\$ 6	\$ 15	\$ 20
Essex County	\$ 11	\$ 13	\$ 20	\$ 24
Grey County	\$ 46	\$ 50	\$ 24	\$ 27
Dufferin County	\$ 38	\$ 48	\$ 22	\$ 28
Elgin County	\$ 71	\$ 83	\$ 44	\$ 51
Wellington County	\$ 127	\$ 144	\$ 62	\$ 70
County Average	\$ 44	\$ 52	\$ 27	\$ 32
County Median	\$ 34	\$ 44	\$ 21	\$ 25

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
Southgate	\$ 47	\$ 55
Mapleton	\$ 50	\$ 61
Wellington North	\$ 51	\$ 66
Hanover	\$ 54	\$ 67
Grey Highlands	\$ 57	\$ 70
Guelph-Eramosa	\$ 60	\$ 72
Georgian Bluffs	\$ 64	\$ 72
West Grey	\$ 54	\$ 73
Aylmer	\$ 63	\$ 78
North Perth	\$ 61	\$ 78
Ingersoll	\$ 71	\$ 80
Espanola	\$ 68	\$ 85
North Middlesex	\$ 76	\$ 86
Meaford	\$ 75	\$ 88
North Dumfries	\$ 81	\$ 93
Wellesley	\$ 74	\$ 94
Lambton Shores	\$ 71	\$ 98
Brock	\$ 79	\$ 100
South Bruce Peninsula	\$ 85	\$ 100
Minto	\$ 76	\$ 103
Puslinch	\$ 97	\$ 109
Kincardine	\$ 96	\$ 113
Tiny	\$ 91	\$ 115
Parry Sound	\$ 99	\$ 123
Tay	\$ 100	\$ 125
Dryden	\$ 153	\$ 153
Central Elgin	\$ 134	\$ 187
Elliot Lake	\$ 181	\$ 190
The Blue Mountains	\$ 162	\$ 190
Population < 15,000		
Average	\$ 84	\$ 101
Median	\$ 75	\$ 93

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Strathroy-Caradoc	\$ 42	\$ 53
West Lincoln	\$ 48	\$ 60
Huntsville	\$ 49	\$ 62
Springwater	\$ 52	\$ 64
Woolwich	\$ 57	\$ 74
Saugeen Shores	\$ 63	\$ 76
Pelham	\$ 56	\$ 77
Bracebridge	\$ 58	\$ 77
Wilmot	\$ 72	\$ 87
Tillsonburg	\$ 87	\$ 92
Scugog	\$ 89	\$ 99
Middlesex Centre	\$ 79	\$ 101
King	\$ 91	\$ 109
Prince Edward County	\$ 94	\$ 119
Lincoln	\$ 95	\$ 121
Essex	\$ 110	\$ 121
Kenora	\$ 157	\$ 182
Thorold	\$ 181	\$ 199
Owen Sound	\$ 242	\$ 249
Brockville	\$ 272	\$ 282
Population 15,000 - 29,999		
Average	\$ 100	\$ 115
Median	\$ 83	\$ 95

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Centre Wellington	\$ 52	\$ 62	Milton	\$ 96	\$ 109
New Tecumseth	\$ 72	\$ 81	Brampton	\$ 118	\$ 126
Grimsby	\$ 76	\$ 92	Markham	\$ 121	\$ 127
Fort Erie	\$ 78	\$ 95	Kitchener	\$ 134	\$ 139
Norfolk	\$ 82	\$ 98	Ajax	\$ 134	\$ 141
Brant County	\$ 82	\$ 99	Clarington	\$ 144	\$ 153
Orangeville	\$ 102	\$ 108	Mississauga	\$ 164	\$ 171
Quinte West	\$ 110	\$ 126	Chatham-Kent	\$ 157	\$ 177
Whitchurch - Stouffville	\$ 128	\$ 140	Ottawa	\$ 172	\$ 178
Caledon	\$ 132	\$ 160	Hamilton	\$ 171	\$ 179
Halton Hills	\$ 147	\$ 160	Whitby	\$ 170	\$ 179
Newmarket	\$ 164	\$ 170	Greater Sudbury	\$ 170	\$ 180
Timmins	\$ 164	\$ 173	Burlington	\$ 172	\$ 182
East Gwillimbury	\$ 155	\$ 178	Waterloo	\$ 178	\$ 185
Aurora	\$ 184	\$ 189	Toronto	\$ 180	\$ 185
Welland	\$ 193	\$ 203	Vaughan	\$ 185	\$ 191
Innisfil	\$ 184	\$ 206	Oshawa	\$ 188	\$ 195
Georgina	\$ 212	\$ 222	St. Catharines	\$ 191	\$ 199
Sault Ste. Marie	\$ 218	\$ 223	London	\$ 192	\$ 199
Cornwall	\$ 214	\$ 224	Oakville	\$ 190	\$ 199
St. Thomas	\$ 240	\$ 247	Brantford	\$ 197	\$ 203
Belleville	\$ 231	\$ 249	Cambridge	\$ 199	\$ 204
North Bay	\$ 248	\$ 256	Barrie	\$ 202	\$ 213
Sarnia	\$ 272	\$ 278	Kingston	\$ 204	\$ 222
Population 30,000 - 99,999			Guelph	\$ 217	\$ 226
Average	\$ 156	\$ 168	Windsor	\$ 245	\$ 253
Median	\$ 159	\$ 172	Thunder Bay	\$ 284	\$ 295
			Population > 100,000		
			Average	\$ 177	\$ 186
			Median	\$ 178	\$ 185

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	\$ 176	\$ 176	\$ 54	\$ 54
The Blue Mountains	\$ 339	\$ 342	\$ 62	\$ 62
Tiny	\$ 220	\$ 220	\$ 68	\$ 68
North Perth	\$ 169	\$ 169	\$ 78	\$ 78
Grey Highlands	\$ 183	\$ 183	\$ 78	\$ 78
Southgate	\$ 145	\$ 145	\$ 80	\$ 80
Lambton Shores	\$ 230	\$ 230	\$ 82	\$ 82
Georgian Bluffs	\$ 145	\$ 145	\$ 83	\$ 83
Central Elgin	\$ 147	\$ 147	\$ 87	\$ 87
Kincardine	\$ 198	\$ 198	\$ 93	\$ 93
Meaford	\$ 175	\$ 175	\$ 98	\$ 98
Tay	\$ 159	\$ 159	\$ 118	\$ 118
South Bruce Peninsula	\$ 292	\$ 292	\$ 127	\$ 127
West Grey	\$ 232	\$ 239	\$ 135	\$ 139
Ingersoll	\$ 201	\$ 201	\$ 205	\$ 205
Parry Sound	\$ 303	\$ 303	\$ 277	\$ 277
Hanover	\$ 334	\$ 339	\$ 351	\$ 356
Aylmer	\$ 278	\$ 284	\$ 358	\$ 365
Espanola	\$ 455	\$ 461	\$ 574	\$ 582
Elliot Lake	\$ 315	\$ 317	\$ 619	\$ 622
Dryden	\$ 521	\$ 556	\$ 600	\$ 640
Population < 15,000				
Average	\$ 249	\$ 251	\$ 201	\$ 204
Median	\$ 220	\$ 220	\$ 98	\$ 98
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	\$ 122	\$ 122	\$ 51	\$ 51
Springwater	\$ 127	\$ 127	\$ 63	\$ 63
Prince Edward County	\$ 204	\$ 204	\$ 106	\$ 106
Essex	\$ 153	\$ 155	\$ 151	\$ 153
Saugeen Shores	\$ 293	\$ 311	\$ 152	\$ 162
Tillsonburg	\$ 192	\$ 194	\$ 182	\$ 183
Strathroy-Caradoc	\$ 264	\$ 272	\$ 201	\$ 206
Kenora	\$ 414	\$ 414	\$ 334	\$ 334
Owen Sound	\$ 381	\$ 402	\$ 398	\$ 420
Brockville	\$ 439	\$ 447	\$ 417	\$ 424
Population 15,000 - 29,999				
Average	\$ 259	\$ 265	\$ 205	\$ 210
Median	\$ 234	\$ 238	\$ 167	\$ 173

Police (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
Brant County	\$ 155	\$ 160	\$ 82	\$ 84
New Tecumseth	\$ 157	\$ 157	\$ 89	\$ 89
Norfolk	\$ 193	\$ 193	\$ 124	\$ 124
Innisfil	\$ 261	\$ 271	\$ 121	\$ 125
Quinte West	\$ 212	\$ 216	\$ 197	\$ 201
Orangeville	\$ 440	\$ 448	\$ 314	\$ 320
Sarnia	\$ 334	\$ 342	\$ 319	\$ 327
Belleville	\$ 369	\$ 395	\$ 334	\$ 358
North Bay	\$ 396	\$ 409	\$ 368	\$ 379
St. Thomas	\$ 333	\$ 342	\$ 377	\$ 387
Timmins	\$ 330	\$ 343	\$ 383	\$ 398
Sault Ste. Marie	\$ 396	\$ 408	\$ 416	\$ 428
Cornwall	\$ 414	\$ 421	\$ 508	\$ 517
Population 30,000 - 99,999				
Average	\$ 307	\$ 316	\$ 279	\$ 288
Median	\$ 333	\$ 342	\$ 319	\$ 327
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	\$ 365	\$ 379	\$ 142	\$ 148
Ottawa	\$ 305	\$ 309	\$ 177	\$ 179
Chatham-Kent	\$ 285	\$ 293	\$ 208	\$ 213
Hamilton	\$ 299	\$ 306	\$ 211	\$ 216
Guelph	\$ 323	\$ 338	\$ 209	\$ 219
Kingston	\$ 296	\$ 313	\$ 213	\$ 225
London	\$ 277	\$ 289	\$ 248	\$ 259
Barrie	\$ 398	\$ 408	\$ 272	\$ 279
Brantford	\$ 368	\$ 375	\$ 323	\$ 329
Greater Sudbury	\$ 355	\$ 369	\$ 323	\$ 335
Thunder Bay	\$ 419	\$ 430	\$ 432	\$ 443
Windsor	\$ 396	\$ 410	\$ 515	\$ 533
Population > 100,000				
Average	\$ 341	\$ 351	\$ 273	\$ 281
Median	\$ 339	\$ 353	\$ 230	\$ 242
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
District Muskoka	\$ 236	\$ 236	\$ 56	\$ 56
Region Halton	\$ 234	\$ 251	\$ 93	\$ 100
Region York	\$ 300	\$ 312	\$ 101	\$ 105
Region Peel	\$ 292	\$ 301	\$ 153	\$ 158
Region Durham	\$ 283	\$ 296	\$ 172	\$ 180
Region Waterloo	\$ 309	\$ 317	\$ 217	\$ 223
Region Niagara	\$ 333	\$ 352	\$ 253	\$ 268
Region Average	\$ 284	\$ 295	\$ 149	\$ 156
Region Median	\$ 292	\$ 301	\$ 153	\$ 158
Wellington County	\$ 169	\$ 178	\$ 83	\$ 87
County Average	\$ 169	\$ 178	\$ 83	\$ 87
County Median	\$ 169	\$ 178	\$ 83	\$ 87

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	\$ (9)	\$ (9)
Sault Ste. Marie	\$ (4)	\$ (4)
Essex	\$ (2)	\$ (1)
North Bay	\$ (1)	\$ (1)
Chatham-Kent	\$ (1)	\$ (1)
Prince Edward County	\$ (0)	\$ (0)
Greater Sudbury	\$ 2	\$ 1
Guelph	\$ 3	\$ 2
Hamilton	\$ 3	\$ 2
Ottawa	\$ 5	\$ 3
Kingston	\$ 5	\$ 3
Belleville	\$ 5	\$ 4
Thunder Bay	\$ 5	\$ 5
Toronto	\$ 15	\$ 6
London	\$ 8	\$ 7
Brantford	\$ 8	\$ 7
Cornwall	\$ 6	\$ 8
Sarnia	\$ 8	\$ 8
St. Thomas	\$ 9	\$ 10
Timmins	\$ 11	\$ 13
Brockville	\$ 15	\$ 14
Barrie	\$ 25	\$ 17
Dryden	\$ 16	\$ 18
Windsor	\$ 28	\$ 37
Average	\$ 7	\$ 6
Median	\$ 5	\$ 5
Region Waterloo	\$ (0)	\$ (0)
Region Halton	\$ 1	\$ 0
Region Peel	\$ 1	\$ 1
Region Durham	\$ 3	\$ 2
Region York	\$ 8	\$ 3
Region Average	\$ 3	\$ 1
Region Median	\$ 1	\$ 1
Dufferin County	\$ 1	\$ 0
County Average	\$ 1	\$ 0
County Median	\$ 1	\$ 0

Prisoner Transportation

(sorted by Net Costs per \$100,000
Assessment, including Amortization)

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Southgate	\$ (1)	\$ (0)
Hamilton	\$ (0)	\$ (0)
Ottawa	\$ 0	\$ 0
Guelph	\$ 0	\$ 0
London	\$ 1	\$ 0
Chatham-Kent	\$ 2	\$ 1
Brantford	\$ 3	\$ 2
Windsor	\$ 2	\$ 2
North Bay	\$ 3	\$ 3
Thunder Bay	\$ 3	\$ 3
Greater Sudbury	\$ 3	\$ 3
Kingston	\$ 7	\$ 5
Belleville	\$ 7	\$ 6
Timmins	\$ 9	\$ 11
Average	\$ 3	\$ 3
Median	\$ 2	\$ 2
Region Waterloo	\$ 0	\$ 0
Region York	\$ 0	\$ 0
Region Halton	\$ 3	\$ 1
Region Peel	\$ 6	\$ 3
Region Average	\$ 2	\$ 1
Region Median	\$ 1	\$ 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
Orangeville	\$ 5	\$ 4
Barrie	\$ 5	\$ 4
Mapleton	\$ 10	\$ 4
London	\$ 4	\$ 4
Guelph-Eramosa	\$ 12	\$ 5
Toronto	\$ 14	\$ 5
Greater Sudbury	\$ 6	\$ 5
Centre Wellington	\$ 10	\$ 6
Sarnia	\$ 6	\$ 6
Essex	\$ 6	\$ 6
New Tecumseth	\$ 10	\$ 6
Innisfil	\$ 13	\$ 6
Brant County	\$ 12	\$ 6
Springwater	\$ 13	\$ 6
Middlesex Centre	\$ 15	\$ 6
Puslinch	\$ 22	\$ 7
Strathroy-Caradoc	\$ 9	\$ 7
Guelph	\$ 11	\$ 7
The Blue Mountains	\$ 40	\$ 7
Ottawa	\$ 13	\$ 7
Southgate	\$ 14	\$ 8
Central Elgin	\$ 13	\$ 8
Grey Highlands	\$ 20	\$ 9
Kingston	\$ 12	\$ 9
Brockville	\$ 9	\$ 9
St. Thomas	\$ 8	\$ 9
Chatham-Kent	\$ 12	\$ 9
North Middlesex	\$ 30	\$ 9
Georgian Bluffs	\$ 17	\$ 10

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Meaford	\$ 17	\$ 10
Windsor	\$ 7	\$ 10
South Bruce Peninsula	\$ 23	\$ 10
Prince Edward County	\$ 19	\$ 10
Lambton Shores	\$ 29	\$ 10
West Grey	\$ 19	\$ 11
Hamilton	\$ 17	\$ 12
Kincardine	\$ 26	\$ 12
Quinte West	\$ 14	\$ 13
Thunder Bay	\$ 14	\$ 13
Minto	\$ 18	\$ 13
Saugeen Shores	\$ 26	\$ 13
Owen Sound	\$ 13	\$ 14
Cornwall	\$ 11	\$ 14
Hanover	\$ 14	\$ 15
Aylmer	\$ 11	\$ 15
Timmins	\$ 15	\$ 17
North Bay	\$ 24	\$ 23
Average	\$ 15	\$ 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	\$ 8
Region Niagara	\$ 12	\$ 9
Region Peel	\$ 30	\$ 16
Region Average	\$ 14	\$ 8
Region Median	\$ 12	\$ 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	Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Minto	\$ (30)	\$ (23)	Huntsville	\$ 13	\$ 6
Espanola	\$ (4)	\$ (5)	Innisfil	\$ 14	\$ 7
Grey Highlands	\$ (1)	\$ (1)	Mississauga	\$ 15	\$ 7
Georgian Bluffs	\$ (1)	\$ (0)	King	\$ 27	\$ 7
West Grey	\$ (1)	\$ (0)	Brockville	\$ 7	\$ 7
Mapleton	\$ 1	\$ 1	Whitby	\$ 13	\$ 7
Middlesex Centre	\$ 2	\$ 1	Orangeville	\$ 10	\$ 7
Ingersoll	\$ 1	\$ 1	North Dumfries	\$ 15	\$ 7
Puslinch	\$ 3	\$ 1	West Lincoln	\$ 11	\$ 7
Hanover	\$ 1	\$ 1	Burlington	\$ 18	\$ 7
Meaford	\$ 3	\$ 2	Aurora	\$ 22	\$ 8
Markham	\$ 8	\$ 3	Grimsby	\$ 13	\$ 8
Wellesley	\$ 6	\$ 3	Ajax	\$ 13	\$ 8
Aylmer	\$ 2	\$ 3	Norfolk	\$ 13	\$ 8
Quinte West	\$ 4	\$ 4	Pelham	\$ 14	\$ 8
North Middlesex	\$ 13	\$ 4	St. Catharines	\$ 9	\$ 8
Strathroy-Caradoc	\$ 5	\$ 4	Belleville	\$ 10	\$ 9
Wilmot	\$ 8	\$ 4	Halton Hills	\$ 20	\$ 9
South Bruce Peninsula	\$ 10	\$ 4	Chatham-Kent	\$ 12	\$ 9
Oakville	\$ 15	\$ 5	Barrie	\$ 14	\$ 9
East Gwillimbury	\$ 13	\$ 5	Bracebridge	\$ 18	\$ 9
Central Elgin	\$ 8	\$ 5	St. Thomas	\$ 8	\$ 10
Guelph-Eramosa	\$ 11	\$ 5	New Tecumseth	\$ 18	\$ 10
Woolwich	\$ 10	\$ 5	Clarington	\$ 16	\$ 10
Springwater	\$ 11	\$ 6	Toronto	\$ 26	\$ 10
Whitchurch - Stouffville	\$ 15	\$ 6	Kingston	\$ 14	\$ 10
Caledon	\$ 15	\$ 6	Cambridge	\$ 14	\$ 10
Centre Wellington	\$ 10	\$ 6	Lincoln	\$ 19	\$ 11
Scugog	\$ 13	\$ 6	Prince Edward County	\$ 23	\$ 12
Southgate	\$ 11	\$ 6	The Blue Mountains	\$ 66	\$ 12
Milton	\$ 13	\$ 6	Cornwall	\$ 10	\$ 12
Lambton Shores	\$ 17	\$ 6	Brant County	\$ 24	\$ 13
Ottawa	\$ 11	\$ 6	North Bay	\$ 14	\$ 13
Kincardine	\$ 13	\$ 6	Timmins	\$ 11	\$ 13

Protective Inspection and Control (cont'd)

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Thunder Bay	\$ 14	\$ 13
Newmarket	\$ 30	\$ 14
Waterloo	\$ 23	\$ 14
Tillsonburg	\$ 14	\$ 14
Tay	\$ 19	\$ 14
Sarnia	\$ 15	\$ 14
Greater Sudbury	\$ 16	\$ 14
Brantford	\$ 17	\$ 15
Owen Sound	\$ 15	\$ 15
Welland	\$ 15	\$ 16
Thorold	\$ 20	\$ 16
London	\$ 18	\$ 17
Brampton	\$ 25	\$ 17
Georgina	\$ 33	\$ 18
Kitchener	\$ 23	\$ 19
Saugeen Shores	\$ 38	\$ 20
Hamilton	\$ 28	\$ 20
Tiny	\$ 65	\$ 20
Brock	\$ 38	\$ 21
Vaughan	\$ 71	\$ 22
Dryden	\$ 20	\$ 23
Guelph	\$ 35	\$ 23
Sault Ste. Marie	\$ 22	\$ 23
Fort Erie	\$ 28	\$ 23
Oshawa	\$ 31	\$ 23
Wellington North	\$ 44	\$ 25
Parry Sound	\$ 28	\$ 25
Windsor	\$ 20	\$ 27
Essex	\$ 27	\$ 27
North Perth	\$ 70	\$ 32
Kenora	\$ 42	\$ 34
Elliot Lake	\$ 18	\$ 35
Average	\$ 17	\$ 11
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	\$ (6)	\$ (8)
Quinte West	\$ (4)	\$ (4)
Brockville	\$ (3)	\$ (3)
Cambridge	\$ (3)	\$ (2)
Strathroy-Caradoc	\$ (2)	\$ (2)
Oakville	\$ (5)	\$ (2)
Milton	\$ (3)	\$ (1)
Aylmer	\$ (1)	\$ (1)
North Middlesex	\$ (4)	\$ (1)
St. Thomas	\$ (1)	\$ (1)
Fort Erie	\$ (1)	\$ (1)
Brant County	\$ (1)	\$ (1)
St. Catharines	\$ (1)	\$ (1)
Tay	\$ (1)	\$ (1)
Springwater	\$ (1)	\$ (1)
Pelham	\$ (1)	\$ (1)
Grimsby	\$ (1)	\$ (1)
West Lincoln	\$ (1)	\$ (0)
Essex	\$ (0)	\$ (0)
Innisfil	\$ (1)	\$ (0)
Whitchurch - Stouffville	\$ (0)	\$ (0)
Middlesex Centre	\$ (0)	\$ (0)
Oshawa	\$ (0)	\$ (0)
Wilmot	\$ (0)	\$ (0)
Brock	\$ (0)	\$ (0)
West Grey	\$ (0)	\$ (0)
Ajax	\$ (0)	\$ (0)
Mississauga	\$ 7	\$ 3
Ottawa	\$ 6	\$ 4
Toronto	\$ 12	\$ 5
Kingston	\$ 7	\$ 5
Norfolk	\$ 8	\$ 5
East Gwillimbury	\$ 14	\$ 5
Prince Edward County	\$ 10	\$ 5
Hamilton	\$ 9	\$ 6

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Greater Sudbury	\$ 7	\$ 6
London	\$ 9	\$ 8
Brampton	\$ 12	\$ 8
Caledon	\$ 23	\$ 9
Brantford	\$ 11	\$ 10
Chatham-Kent	\$ 14	\$ 10
Sault Ste. Marie	\$ 11	\$ 11
Thunder Bay	\$ 11	\$ 11
Timmins	\$ 11	\$ 12
Burlington	\$ 30	\$ 12
Kenora	\$ 16	\$ 13
Guelph	\$ 20	\$ 13
North Bay	\$ 16	\$ 14
Barrie	\$ 30	\$ 20
Windsor	\$ 19	\$ 25
Dryden	\$ 68	\$ 78
Parry Sound	\$ 97	\$ 89
Espanola	\$ 117	\$ 147
Average	\$ 10	\$ 9
Median	\$ (0)	\$ (0)

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Halton	\$ (4)	\$ (2)
District Muskoka	\$ 10	\$ 2
Region York	\$ 11	\$ 4
Region Waterloo	\$ 6	\$ 4
Region Durham	\$ 9	\$ 6
Region Niagara	\$ 10	\$ 7
Region Average	\$ 7	\$ 4
Region Median	\$ 9	\$ 4
Bruce County	\$ (2)	\$ (1)
Dufferin County	\$ 0	\$ 0
Wellington County	\$ 0	\$ 0
Grey County	\$ 16	\$ 8
Elgin County	\$ 18	\$ 11
County Average	\$ 6	\$ 4
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, expressway 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		Net Costs per		Net Costs per		Net Costs per	
	Excl Amort	Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort	\$100,000 CVA Incl Amort	
Strathroy-Caradoc	\$ (10,456)	\$ (7,167)	\$ (111)	\$ (76)	\$ (84)	\$ (58)		
Mississauga	\$ (37)	\$ 5,321	\$ (0)	\$ 39	\$ (0)	\$ 18		
Oakville	\$ 1,408	\$ 8,379	\$ 10	\$ 59	\$ 3	\$ 19		
Oshawa	\$ (3,044)	\$ 4,250	\$ (22)	\$ 30	\$ (16)	\$ 23		
Newmarket	\$ 2,327	\$ 10,977	\$ 15	\$ 69	\$ 7	\$ 31		
Markham	\$ 775	\$ 14,749	\$ 5	\$ 94	\$ 2	\$ 32		
Aurora			\$ 53	\$ 93	\$ 19	\$ 33		
North Middlesex	\$ 404	\$ 3,440	\$ 13	\$ 110	\$ 4	\$ 34		
Vaughan	\$ 4,784	\$ 17,317	\$ 30	\$ 110	\$ 9	\$ 34		
South Bruce Peninsula	\$ 574	\$ 1,668	\$ 28	\$ 81	\$ 12	\$ 35		
Caledon	\$ 1,196	\$ 5,826	\$ 20	\$ 97	\$ 8	\$ 38		
East Gwillimbury	\$ 3,572	\$ 7,679	\$ 51	\$ 109	\$ 19	\$ 41		
Kitchener	\$ 1,977	\$ 8,444	\$ 12	\$ 50	\$ 10	\$ 41		
Mapleton	\$ (918)	\$ 3,147	\$ (32)	\$ 111	\$ (13)	\$ 44		
Brampton	\$ 4,525	\$ 13,818	\$ 21	\$ 65	\$ 14	\$ 44		
Grimsby	\$ 2,052	\$ 6,373	\$ 23	\$ 72	\$ 14	\$ 44		
North Perth	\$ 5,082	\$ 8,322	\$ 61	\$ 100	\$ 28	\$ 46		
Whitchurch - Stouffville	\$ 7,810	\$ 13,003	\$ 78	\$ 130	\$ 29	\$ 48		
Milton	\$ 3,015	\$ 10,793	\$ 30	\$ 106	\$ 14	\$ 50		
Grey Highlands	\$ 193	\$ 2,947	\$ 8	\$ 121	\$ 3	\$ 52		
Burlington	\$ 7,071	\$ 14,824	\$ 59	\$ 123	\$ 25	\$ 52		
Lincoln			\$ 59	\$ 92	\$ 35	\$ 54		
Saugeen Shores	\$ 197	\$ 3,828	\$ 5	\$ 104	\$ 3	\$ 54		
Tiny	\$ 1,631	\$ 3,311	\$ 87	\$ 177	\$ 27	\$ 55		
Southgate	\$ 672	\$ 1,956	\$ 36	\$ 106	\$ 20	\$ 58		
Guelph-Eramosa	\$ 752	\$ 4,059	\$ 24	\$ 127	\$ 11	\$ 59		
Springwater	\$ 359	\$ 4,181	\$ 11	\$ 124	\$ 5	\$ 61		
Cambridge	\$ 6,535	\$ 11,490	\$ 48	\$ 84	\$ 36	\$ 63		
Puslinch	\$ 2,327	\$ 6,119	\$ 78	\$ 205	\$ 24	\$ 63		
Ajax	\$ 6,561	\$ 16,629	\$ 38	\$ 97	\$ 25	\$ 64		
Clarington	\$ 1,598	\$ 6,169	\$ 26	\$ 99	\$ 17	\$ 65		
The Blue Mountains	\$ 6,481	\$ 11,130	\$ 209	\$ 359	\$ 38	\$ 65		
Aylmer	\$ 129	\$ 5,200	\$ 1	\$ 55	\$ 2	\$ 71		
West Grey	\$ 948	\$ 3,270	\$ 36	\$ 126	\$ 21	\$ 73		
Woolwich	\$ 2,753	\$ 8,558	\$ 45	\$ 139	\$ 24	\$ 74		
Middlesex Centre	\$ 1,385	\$ 5,644	\$ 44	\$ 178	\$ 18	\$ 75		
Waterloo	\$ 8,316	\$ 18,803	\$ 58	\$ 130	\$ 34	\$ 76		

Roadways - Paved (cont'd) (sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Per Ln Km Excl		Per Ln Km Incl		Net Costs per Capita Excl		Net Costs per Capita Incl		Net Costs per \$100,000 CVA Excl		Net Costs per \$100,000 CVA Incl	
	Amort	Amort	Amort	Amort	Amort	Amort	Amort	Amort	Amort	Amort	Amort	Amort
Centre Wellington	\$ 1,337	\$ 8,373	\$ 22	\$ 136	\$ 13	\$ 79						
Whitby	\$ 5,464	\$ 17,905	\$ 44	\$ 145	\$ 24	\$ 80						
Kincardine	\$ 1,622	\$ 3,136	\$ 89	\$ 171	\$ 42	\$ 80						
St. Catharines	\$ 5,385	\$ 10,959	\$ 45	\$ 91	\$ 40	\$ 82						
New Tecumseth	\$ 6,624	\$ 10,803	\$ 92	\$ 149	\$ 52	\$ 85						
Wellesley	\$ 4,090	\$ 9,242	\$ 76	\$ 172	\$ 38	\$ 86						
Lambton Shores	\$ 2,962	\$ 6,760	\$ 107	\$ 245	\$ 38	\$ 87						
Georgina	\$ 3,884	\$ 11,684	\$ 53	\$ 159	\$ 29	\$ 88						
Innisfil	\$ 4,598	\$ 11,623	\$ 76	\$ 192	\$ 35	\$ 89						
Halton Hills	\$ 5,564	\$ 15,263	\$ 76	\$ 207	\$ 34	\$ 94						
West Lincoln	\$ 2,619	\$ 4,413	\$ 87	\$ 147	\$ 57	\$ 97						
King	\$ 8,935	\$ 13,950	\$ 236	\$ 368	\$ 62	\$ 97						
Brock	\$ 1,598	\$ 8,476	\$ 34	\$ 180	\$ 19	\$ 100						
Bracebridge	\$ 1,703	\$ 9,676	\$ 35	\$ 201	\$ 18	\$ 102						
Owen Sound	\$ 1,314	\$ 9,636	\$ 14	\$ 106	\$ 15	\$ 111						
Hanover	\$ 2,671	\$ 9,263	\$ 31	\$ 106	\$ 32	\$ 112						
Thorold	\$ 5,676	\$ 9,979	\$ 76	\$ 134	\$ 64	\$ 112						
Fort Erie	\$ 1,307	\$ 6,160	\$ 29	\$ 138	\$ 24	\$ 113						
Sarnia	\$ 2,961	\$ 9,648	\$ 37	\$ 120	\$ 35	\$ 114						
Wilmot	\$ 3,522	\$ 9,271	\$ 77	\$ 204	\$ 44	\$ 116						
Meaford	\$ 3,396	\$ 7,195	\$ 122	\$ 257	\$ 68	\$ 144						
North Dumfries	\$ 2,897	\$ 12,553	\$ 69	\$ 299	\$ 33	\$ 144						
Scugog	\$ 7,764	\$ 15,463	\$ 155	\$ 310	\$ 73	\$ 146						
Tay	\$ 2,874	\$ 6,597	\$ 86	\$ 197	\$ 64	\$ 146						
Georgian Bluffs	\$ 2,743	\$ 6,114	\$ 115	\$ 257	\$ 66	\$ 148						
Pelham	\$ 5,047	\$ 9,936	\$ 134	\$ 263	\$ 83	\$ 164						
Ingersoll	\$ 7,133	\$ 15,852	\$ 77	\$ 172	\$ 79	\$ 175						
Orangeville	\$ 14,832	\$ 23,591	\$ 156	\$ 248	\$ 111	\$ 177						
Essex	\$ 1,876	\$ 7,717	\$ 46	\$ 191	\$ 46	\$ 189						
Huntsville	\$ 6,793	\$ 14,686	\$ 182	\$ 393	\$ 91	\$ 196						
Minto	\$ 3,929	\$ 6,763	\$ 156	\$ 269	\$ 116	\$ 199						
Welland	\$ 13,962	\$ 19,721	\$ 148	\$ 209	\$ 163	\$ 231						
Tillsonburg	\$ 14,048	\$ 20,373	\$ 190	\$ 276	\$ 180	\$ 261						
Wellington North	\$ 8,159	\$ 19,275	\$ 198	\$ 468	\$ 112	\$ 265						
Central Elgin	\$ 7,745	\$ 19,500	\$ 179	\$ 452	\$ 106	\$ 266						
Lower Tier Average	\$ 3,571	\$ 9,514	\$ 63	\$ 160	\$ 35	\$ 90						
Lower Tier Median	\$ 2,885	\$ 8,900	\$ 47	\$ 132	\$ 26	\$ 75						

Roadways - Paved (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
Toronto	\$ 17,045	\$ 22,874	\$ 85	\$ 114	\$ 33	\$ 44
Ottawa	\$ 2,856	\$ 9,527	\$ 31	\$ 103	\$ 18	\$ 60
Barrie	\$ 4,239	\$ 10,862	\$ 44	\$ 113	\$ 30	\$ 77
Sault Ste. Marie	\$ 3,484	\$ 4,804	\$ 57	\$ 78	\$ 60	\$ 82
Kingston	\$ 3,898	\$ 9,535	\$ 50	\$ 123	\$ 36	\$ 88
Guelph	\$ 9,577	\$ 18,015	\$ 74	\$ 138	\$ 48	\$ 89
Brantford	\$ 4,834	\$ 9,475	\$ 53	\$ 104	\$ 47	\$ 91
Hamilton	\$ 3,859	\$ 12,327	\$ 43	\$ 138	\$ 30	\$ 97
Cornwall	\$ 1,395	\$ 6,673	\$ 17	\$ 80	\$ 20	\$ 98
St. Thomas	\$ 1,553	\$ 7,666	\$ 19	\$ 92	\$ 21	\$ 104
Brant County	\$ 1,230	\$ 4,160	\$ 61	\$ 206	\$ 32	\$ 109
Brockville	\$ 4,591	\$ 8,636	\$ 65	\$ 122	\$ 62	\$ 116
London	\$ 6,142	\$ 16,863	\$ 54	\$ 148	\$ 48	\$ 132
Chatham-Kent	\$ 1,709	\$ 5,705	\$ 58	\$ 195	\$ 43	\$ 142
Thunder Bay	\$ 2,927	\$ 9,848	\$ 45	\$ 152	\$ 44	\$ 148
Windsor	\$ 2,945	\$ 12,687	\$ 30	\$ 128	\$ 39	\$ 167
Timmins	\$ 5,867	\$ 8,046	\$ 107	\$ 147	\$ 124	\$ 170
Kenora	\$ 4,731	\$ 10,642	\$ 101	\$ 226	\$ 81	\$ 183
North Bay	\$ 2,597	\$ 13,162	\$ 41	\$ 206	\$ 38	\$ 192
Norfolk	\$ 2,099	\$ 5,113	\$ 123	\$ 300	\$ 79	\$ 193
Prince Edward County	\$ 2,455	\$ 5,454	\$ 171	\$ 379	\$ 89	\$ 198
Espanola	\$ 2,318	\$ 7,000	\$ 60	\$ 182	\$ 76	\$ 229
Quinte West	\$ 2,382	\$ 8,185	\$ 74	\$ 253	\$ 68	\$ 235
Greater Sudbury	\$ 4,563	\$ 15,051	\$ 80	\$ 264	\$ 73	\$ 240
Belleville	\$ 6,073	\$ 15,572	\$ 104	\$ 267	\$ 94	\$ 242
Parry Sound	\$ 13,857	\$ 29,477	\$ 210	\$ 447	\$ 192	\$ 409
Dryden	\$ 9,431	\$ 15,794	\$ 265	\$ 445	\$ 306	\$ 512
Elliot Lake	\$ 17,894	\$ 21,779	\$ 301	\$ 366	\$ 591	\$ 719
Single Tier Average	\$ 5,234	\$ 11,605	\$ 86	\$ 197	\$ 86	\$ 184
Single Tier Median	\$ 3,878	\$ 9,691	\$ 61	\$ 150	\$ 48	\$ 145

Roadways - Paved (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
Region Peel	\$ 15,535	\$ 42,310	\$ 17	\$ 46	\$ 9	\$ 24
Region York	\$ 8,747	\$ 21,036	\$ 31	\$ 75	\$ 11	\$ 25
Region Halton	\$ 25,580	\$ 38,290	\$ 48	\$ 72	\$ 19	\$ 29
Region Niagara	\$ 936	\$ 11,637	\$ 3	\$ 42	\$ 3	\$ 32
Region Durham	\$ 2,131	\$ 18,586	\$ 7	\$ 63	\$ 4	\$ 38
District Muskoka	\$ 1,883	\$ 8,541	\$ 41	\$ 187	\$ 10	\$ 45
Region Waterloo	\$ 4,261	\$ 22,112	\$ 12	\$ 64	\$ 9	\$ 45
Region Average	\$ 8,439	\$ 23,216	\$ 23	\$ 78	\$ 9	\$ 34
Region Median	\$ 4,261	\$ 21,036	\$ 17	\$ 64	\$ 9	\$ 32
Bruce County	\$ 691	\$ 4,231	\$ 12	\$ 74	\$ 6	\$ 35
Middlesex County	\$ 1,105	\$ 4,791	\$ 4	\$ 15	\$ 11	\$ 49
Dufferin County	\$ 3,627	\$ 10,023	\$ 34	\$ 94	\$ 20	\$ 55
Simcoe County	\$ 12,347	\$ 21,686	\$ 63	\$ 110	\$ 33	\$ 58
Grey County	\$ 4,882	\$ 9,362	\$ 80	\$ 154	\$ 42	\$ 81
Essex County	\$ 7,161	\$ 15,603	\$ 23	\$ 50	\$ 41	\$ 90
Wellington County	\$ 4,126	\$ 15,265	\$ 59	\$ 217	\$ 29	\$ 107
Elgin County	\$ 2,925	\$ 9,129	\$ 76	\$ 236	\$ 47	\$ 146
County Average	\$ 4,608	\$ 11,261	\$ 44	\$ 119	\$ 29	\$ 78
County Median	\$ 3,877	\$ 9,693	\$ 46	\$ 102	\$ 31	\$ 70

Roadways - Unpaved (sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Per Ln Km Excl	Per Ln Km Incl	Net Costs per	Net Costs per	Net Costs per	Net Costs per
	Amort	Amort	Capita Excl	Capita Incl	\$100,000 CVA	\$100,000 CVA
			Amort	Amort	Excl Amort	Incl Amort
Vaughan	\$ 188	\$ 188	\$ 0	\$ 0	\$ 0	\$ 0
Oshawa	\$ 541	\$ 541	\$ 0	\$ 0	\$ 0	\$ 0
East Gwillimbury	\$ 1,401	\$ 1,401	\$ 0	\$ 0	\$ 0	\$ 0
Markham			\$ 0	\$ 0	\$ 0	\$ 0
Kitchener	\$ 11,332	\$ 11,332	\$ 0	\$ 0	\$ 0	\$ 0
Ajax	\$ 3,069	\$ 4,235	\$ 0	\$ 0	\$ 0	\$ 0
Whitby	\$ 5,651	\$ 60,784	\$ 0	\$ 1	\$ 0	\$ 1
King	\$ 972	\$ 972	\$ 5	\$ 5	\$ 1	\$ 1
Halton Hills	\$ 7,921	\$ 9,902	\$ 3	\$ 4	\$ 1	\$ 2
Whitchurch - Stouffville	\$ 57,968	\$ 64,829	\$ 4	\$ 5	\$ 2	\$ 2
Wilmot	\$ 1,338	\$ 2,106	\$ 3	\$ 5	\$ 2	\$ 3
Thorold	\$ 6,630	\$ 6,832	\$ 4	\$ 4	\$ 3	\$ 3
Owen Sound	\$ 24,133	\$ 24,133	\$ 3	\$ 3	\$ 3	\$ 3
Caledon	\$ 3,284	\$ 3,675	\$ 10	\$ 11	\$ 4	\$ 4
New Tecumseth	\$ 1,627	\$ 2,093	\$ 6	\$ 8	\$ 3	\$ 4
North Dumfries	\$ 2,925	\$ 2,925	\$ 10	\$ 10	\$ 5	\$ 5
Saugeen Shores	\$ 1,361	\$ 1,370	\$ 9	\$ 9	\$ 5	\$ 5
Strathroy-Caradoc	\$ 1,578	\$ 2,232	\$ 6	\$ 9	\$ 5	\$ 7
Georgina	\$ 37,573	\$ 38,490	\$ 12	\$ 13	\$ 7	\$ 7
Fort Erie	\$ 2,882	\$ 2,960	\$ 8	\$ 9	\$ 7	\$ 7
Innisfil	\$ 4,737	\$ 10,137	\$ 8	\$ 16	\$ 4	\$ 8
Central Elgin	\$ 1,761	\$ 1,761	\$ 16	\$ 16	\$ 9	\$ 9
Guelph-Eramosa	\$ 1,959	\$ 3,361	\$ 15	\$ 25	\$ 7	\$ 12
Scugog	\$ 1,482	\$ 1,482	\$ 26	\$ 26	\$ 12	\$ 12
Woolwich	\$ 2,621	\$ 2,623	\$ 23	\$ 23	\$ 12	\$ 12
Puslinch	\$ 2,424	\$ 2,618	\$ 39	\$ 42	\$ 12	\$ 13
Mapleton	\$ 1,097	\$ 1,144	\$ 33	\$ 35	\$ 13	\$ 14
Essex	\$ 3,658	\$ 4,052	\$ 14	\$ 15	\$ 14	\$ 15
West Lincoln	\$ 1,199	\$ 1,315	\$ 22	\$ 24	\$ 14	\$ 16
Meaford		\$ 1,003		\$ 31		\$ 18
The Blue Mountains	\$ 147	\$ 3,292	\$ 4	\$ 99	\$ 1	\$ 18
Bracebridge	\$ 2,232	\$ 2,384	\$ 34	\$ 37	\$ 18	\$ 19
Minto	\$ 2,210	\$ 2,210	\$ 27	\$ 27	\$ 20	\$ 20

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
Georgian Bluffs	\$ 1,514	\$ 1,514	\$ 35	\$ 35	\$ 20	\$ 20
South Bruce Peninsula	\$ 1,104	\$ 1,182	\$ 44	\$ 47	\$ 19	\$ 20
Clarington	\$ 2,114	\$ 17,464	\$ 4	\$ 35	\$ 3	\$ 23
Middlesex Centre	\$ 1,218	\$ 2,037	\$ 40	\$ 68	\$ 17	\$ 28
Kincardine	\$ 2,966	\$ 3,269	\$ 72	\$ 79	\$ 34	\$ 37
Springwater	\$ 2,581	\$ 8,042	\$ 25	\$ 78	\$ 12	\$ 39
Centre Wellington	\$ 4,768	\$ 5,656	\$ 64	\$ 76	\$ 37	\$ 44
Lambton Shores	\$ 4,591	\$ 5,261	\$ 114	\$ 131	\$ 41	\$ 47
Tay	\$ 12,100	\$ 14,095	\$ 59	\$ 69	\$ 44	\$ 51
Tiny	\$ 6,289	\$ 12,733	\$ 88	\$ 178	\$ 27	\$ 55
West Grey	\$ 817	\$ 1,372	\$ 57	\$ 96	\$ 33	\$ 56
North Middlesex	\$ 1,682	\$ 1,716	\$ 191	\$ 195	\$ 59	\$ 60
Brock	\$ 1,006	\$ 3,103	\$ 36	\$ 112	\$ 20	\$ 63
Southgate	\$ 1,249	\$ 1,553	\$ 93	\$ 116	\$ 51	\$ 64
North Perth	\$ 2,903	\$ 4,564	\$ 106	\$ 167	\$ 49	\$ 77
Grey Highlands	\$ 1,789	\$ 2,970	\$ 156	\$ 260	\$ 67	\$ 110
Wellesley	\$ 5,522	\$ 12,867	\$ 99	\$ 232	\$ 50	\$ 117
Lower Tier Average	\$ 5,252	\$ 7,710	\$ 33	\$ 50	\$ 16	\$ 23
Lower Tier Median	\$ 2,221	\$ 2,960	\$ 15	\$ 25	\$ 9	\$ 13

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Windsor	\$ 271	\$ 1,330	\$ 0	\$ 0	\$ 0	\$ 0
Quinte West	\$ 1,531	\$ 1,531	\$ 0	\$ 0	\$ 0	\$ 0
St. Thomas	\$ 10,032	\$ 10,032	\$ 0	\$ 0	\$ 1	\$ 1
Hamilton	\$ 10,647	\$ 10,892	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	\$ 3,264	\$ 3,308	\$ 1	\$ 1	\$ 1	\$ 1
London	\$ 17,636	\$ 17,636	\$ 1	\$ 1	\$ 1	\$ 1
Sault Ste. Marie	\$ 2,783	\$ 5,228	\$ 1	\$ 2	\$ 1	\$ 2
Ottawa	\$ 3,092	\$ 3,092	\$ 3	\$ 3	\$ 2	\$ 2
North Bay	\$ 2,294	\$ 6,183	\$ 1	\$ 3	\$ 1	\$ 3
Thunder Bay	\$ 2,673	\$ 2,673	\$ 4	\$ 4	\$ 4	\$ 4
Dryden		\$ 1,315		\$ 6		\$ 7
Greater Sudbury	\$ 3,256	\$ 3,632	\$ 12	\$ 13	\$ 11	\$ 12
Norfolk	\$ 2,392	\$ 10,526	\$ 5	\$ 20	\$ 3	\$ 13
Brant County	\$ 3,608	\$ 4,315	\$ 37	\$ 44	\$ 19	\$ 23
Timmins	\$ 3,073	\$ 3,341	\$ 21	\$ 23	\$ 25	\$ 27
Espanola	\$ 3,767	\$ 3,830	\$ 23	\$ 24	\$ 29	\$ 30
Kenora	\$ 2,006	\$ 2,679	\$ 36	\$ 49	\$ 29	\$ 39
Chatham-Kent	\$ 2,461	\$ 2,607	\$ 76	\$ 81	\$ 56	\$ 59
Single Tier Average	\$ 4,399	\$ 5,230	\$ 13	\$ 15	\$ 11	\$ 12
Single Tier Median	\$ 3,073	\$ 3,486	\$ 3	\$ 4	\$ 2	\$ 3

Roadways - Bridges and Culverts (sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Total m2 Surface Area	Total Net Costs		Total Net Costs		Net Costs per		Net Costs per	
		per m2 Surface Area Excl Amort	per m2 Surface Area Incl Amort	per m2 Surface Area Excl Amort	per m2 Surface Area Incl Amort	Capita Excl Amort	Capita Incl Amort	\$100,000 CVA Excl Amort	\$100,000 CVA Incl Amort
Puslinch	1,227	\$ (276)	\$ (239)	\$ (44)	\$ (38)	\$ (13)	\$ (12)		
Waterloo	8,603		\$ 1		\$ 0		\$ 0		
Sarnia	13,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		
Central Elgin	2,204	\$ 2	\$ 2	\$ 0	\$ 0	\$ 0	\$ 0		
Markham	35,151	\$ 12	\$ 12	\$ 1	\$ 1	\$ 0	\$ 0		
East Gwillimbury	5,953	\$ 1	\$ 9	\$ 0	\$ 2	\$ 0	\$ 1		
Aurora					\$ 3		\$ 1		
Oshawa	21,350	\$ 2	\$ 14	\$ 0	\$ 2	\$ 0	\$ 1		
Barrie	16,970	\$ 17	\$ 17	\$ 2	\$ 2	\$ 1	\$ 1		
St. Catharines	7,720	\$ 7	\$ 33	\$ 0	\$ 2	\$ 0	\$ 2		
Newmarket	5,815		\$ 61		\$ 4		\$ 2		
Scugog	2,174	\$ 38	\$ 38	\$ 4	\$ 4	\$ 2	\$ 2		
Whitchurch - Stouffville	1,657	\$ 23	\$ 151	\$ 1	\$ 5	\$ 0	\$ 2		
North Dumfries	2,086	\$ 21	\$ 21	\$ 4	\$ 4	\$ 2	\$ 2		
Brockville	4,640	\$ 1	\$ 10	\$ 0	\$ 2	\$ 0	\$ 2		
Whitby	16,674	\$ 0	\$ 30	\$ 0	\$ 4	\$ 0	\$ 2		
Aylmer	131		\$ 100		\$ 2		\$ 2		
Kitchener	20,261	\$ 16	\$ 34	\$ 1	\$ 3	\$ 1	\$ 2		
Springwater	2,484	\$ 16	\$ 47	\$ 2	\$ 6	\$ 1	\$ 3		
Grimsby	2,200	\$ 41	\$ 70	\$ 3	\$ 5	\$ 2	\$ 3		
Ajax	10,563	\$ 11	\$ 62	\$ 1	\$ 5	\$ 1	\$ 3		
Pelham	2,163	\$ 3	\$ 45	\$ 0	\$ 5	\$ 0	\$ 3		
Mississauga	125,867	\$ 6	\$ 46	\$ 1	\$ 7	\$ 0	\$ 3		
The Blue Mountains	3,669	\$ 2	\$ 44	\$ 1	\$ 19	\$ 0	\$ 3		
Georgina	1,428	\$ 74	\$ 239	\$ 2	\$ 7	\$ 1	\$ 4		
Fort Erie	5,805	\$ 12	\$ 27	\$ 2	\$ 5	\$ 2	\$ 4		
Brampton	91,570	\$ 6	\$ 47	\$ 1	\$ 6	\$ 1	\$ 4		
South Bruce Peninsula	2,644	\$ 8	\$ 32	\$ 2	\$ 10	\$ 1	\$ 4		
Kingston	25,596	\$ 2	\$ 31	\$ 0	\$ 6	\$ 0	\$ 4		
Middlesex Centre	14,602	\$ 3	\$ 13	\$ 2	\$ 10	\$ 1	\$ 4		
King	7,400	\$ 15	\$ 69	\$ 4	\$ 19	\$ 1	\$ 5		
Wellesley	4,141	\$ 3	\$ 29	\$ 1	\$ 10	\$ 1	\$ 5		
West Lincoln	6,440	\$ 0	\$ 19	\$ 0	\$ 8	\$ 0	\$ 5		
Toronto	863,364	\$ 28	\$ 45	\$ 8	\$ 13	\$ 3	\$ 5		

Roadways - Bridges and Culverts (cont'd)
(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Total m2 Surface Area	Total Net Costs		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
		per m2 Surface Area Excl Amort	per m2 Surface Area Incl Amort				
Oakville	44,260	\$ (5)	\$ 79	\$ (1)	\$ 16	\$ (0)	5
Milton	70,000	\$ 7	\$ 20	\$ 4	\$ 11	\$ 2	5
Burlington	42,798	\$ 38	\$ 59	\$ 8	\$ 13	\$ 4	5
Halton Hills	21,378	\$ 4	\$ 42	\$ 1	\$ 14	\$ 1	6
Woolwich	6,098	\$ 8	\$ 54	\$ 2	\$ 12	\$ 1	6
Clarington	18,186	\$ 19	\$ 56	\$ 3	\$ 10	\$ 2	6
Hamilton	192,340	\$ 11	\$ 29	\$ 4	\$ 10	\$ 3	7
Vaughan	16,069	\$ 367	\$ 458	\$ 18	\$ 22	\$ 5	7
Norfolk	43,586	\$ 6	\$ 17	\$ 4	\$ 11	\$ 2	7
St. Thomas	8,969	\$ 4	\$ 28	\$ 1	\$ 6	\$ 1	7
North Middlesex		\$ 0	\$ 0	\$ 11	\$ 23	\$ 3	7
Wilmot	6,953	\$ 14	\$ 42	\$ 4	\$ 13	\$ 2	7
Tay	1,576	\$ 37	\$ 71	\$ 5	\$ 10	\$ 4	7
Prince Edward County	125	\$ 2,919	\$ 2,919	\$ 14	\$ 14	\$ 7	7
Brantford	30,301	\$ 14	\$ 31	\$ 4	\$ 9	\$ 4	8
Guelph-Eramosa	2,851	\$ 31	\$ 87	\$ 6	\$ 17	\$ 3	8
Thorold	3,250	\$ 17	\$ 66	\$ 3	\$ 10	\$ 2	8
Cornwall	9,363	\$ 4	\$ 37	\$ 1	\$ 7	\$ 1	9
Essex	6,370	\$ 14	\$ 31	\$ 4	\$ 9	\$ 4	9
Grey Highlands	5,600	\$ 12	\$ 42	\$ 6	\$ 22	\$ 3	10
North Perth	10,274	\$ 10	\$ 30	\$ 7	\$ 21	\$ 3	10
Georgian Bluffs	1,566	\$ 125	\$ 125	\$ 17	\$ 17	\$ 10	10
Ingersoll	4,200	\$ 5	\$ 33	\$ 1	\$ 10	\$ 1	10
Ottawa	282,274	\$ 38	\$ 67	\$ 10	\$ 18	\$ 6	11
London	93,487	\$ 19	\$ 55	\$ 4	\$ 12	\$ 4	11
Lambton Shores	1,909	\$ 117	\$ 184	\$ 20	\$ 32	\$ 7	11
Espanola				\$ 4	\$ 9	\$ 6	12
Brock	6,410	\$ 18	\$ 44	\$ 9	\$ 22	\$ 5	12
Caledon	14,919	\$ 134	\$ 167	\$ 26	\$ 32	\$ 10	12
Windsor	52,886	\$ 6	\$ 43	\$ 1	\$ 10	\$ 2	13
Tiny	2,346	\$ 202	\$ 239	\$ 36	\$ 43	\$ 11	13
West Grey	11,214	\$ 10	\$ 28	\$ 8	\$ 23	\$ 5	14
Innisfil	4,037	\$ 143	\$ 313	\$ 14	\$ 30	\$ 6	14
Belleville	20,417	\$ 11	\$ 41	\$ 4	\$ 16	\$ 4	14
New Tecumseth	10,379	\$ 73	\$ 103	\$ 18	\$ 25	\$ 10	14

Roadways - Bridges and Culverts (cont'd)

(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface		Total Net Costs per m2 Surface		Net Costs per \$100,000 CVA		Net Costs per \$100,000 CVA	
		Area Excl Amort	Area Incl Amort	Area Excl Amort	Area Incl Amort	Capita Excl Amort	Capita Incl Amort	Excl Amort	Incl Amort
Owen Sound	3,509	\$ 87	\$ 87	\$ 14	\$ 14	\$ 15	\$ 15		
Bracebridge	2,430	\$ 83	\$ 223	\$ 11	\$ 31	\$ 6	\$ 16		
Minto	6,587	\$ 31	\$ 31	\$ 22	\$ 22	\$ 16	\$ 16		
Quinte West	24,776	\$ 14	\$ 37	\$ 8	\$ 19	\$ 7	\$ 18		
Parry Sound	2,206	\$ 2	\$ 64	\$ 1	\$ 20	\$ 1	\$ 19		
Brant County	42,114	\$ 8	\$ 33	\$ 8	\$ 36	\$ 4	\$ 19		
Thunder Bay	32,056	\$ 13	\$ 69	\$ 4	\$ 20	\$ 4	\$ 19		
Mapleton	8,700	\$ 21	\$ 65	\$ 16	\$ 49	\$ 6	\$ 19		
Sault Ste. Marie	10,594	\$ 100	\$ 130	\$ 14	\$ 18	\$ 15	\$ 19		
Centre Wellington	12,864	\$ 19	\$ 86	\$ 8	\$ 35	\$ 5	\$ 21		
Dryden	1,385		\$ 103		\$ 18		\$ 21		
Kincardine	5,612	\$ 54	\$ 101	\$ 24	\$ 46	\$ 11	\$ 22		
Meaford	11,986	\$ 9	\$ 41	\$ 9	\$ 42	\$ 5	\$ 23		
North Bay	10,841	\$ 61	\$ 132	\$ 12	\$ 27	\$ 12	\$ 25		
Southgate				\$ 15	\$ 47	\$ 8	\$ 26		
Greater Sudbury	41,218	\$ 50	\$ 120	\$ 12	\$ 29	\$ 11	\$ 26		
Lincoln				\$ 30	\$ 47	\$ 18	\$ 28		
Timmins	14,011	\$ 46	\$ 90	\$ 15	\$ 30	\$ 18	\$ 35		
Chatham-Kent	114,207	\$ 14	\$ 44	\$ 16	\$ 48	\$ 12	\$ 35		
Kenora	10,579	\$ 12	\$ 77	\$ 8	\$ 53	\$ 7	\$ 42		
Average	32,598	\$ 64	\$ 98	\$ 6	\$ 15	\$ 4	\$ 10		
Median	8,835	\$ 14	\$ 44	\$ 4	\$ 12	\$ 3	\$ 7		

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface		Total Net Costs per m2 Surface		Net Costs per \$100,000 CVA		Net Costs per \$100,000 CVA	
		Area Excl Amort	Area Incl Amort	Area Excl Amort	Area Incl Amort	Capita Excl Amort	Capita Incl Amort	Excl Amort	Incl Amort
Region Peel	96,036	22	59	\$ 1	\$ 4	\$ 1	\$ 2		
Region Durham	92,105	11	31	\$ 1	\$ 4	\$ 1	\$ 2		
Region York	145,975	37	81	\$ 4	\$ 10	\$ 1	\$ 3		
Region Halton	83,966	7	60	\$ 1	\$ 8	\$ 0	\$ 3		
Region Waterloo	81,221	9	56	\$ 1	\$ 8	\$ 1	\$ 5		
Region Niagara	89,082	14	63	\$ 3	\$ 12	\$ 2	\$ 9		
District Muskoka	24,294	27	116	\$ 10	\$ 42	\$ 2	\$ 10		
Region Average	87,526	\$ 18	\$ 67	\$ 3	\$ 12	\$ 1	\$ 5		
Region Median	89,082	\$ 14	\$ 60	\$ 1	\$ 8	\$ 1	\$ 3		

Simcoe County	49,355	0	0	\$ 0	\$ 0	\$ 0	\$ 0		
Wellington County	36,247	18	18	\$ 7	\$ 7	\$ 3	\$ 3		
Dufferin County				\$ 2	\$ 8	\$ 1	\$ 4		
Middlesex County	65,397	4	13	\$ 0	\$ 2	\$ 2	\$ 5		
Bruce County	37,681	13	33	\$ 6	\$ 17	\$ 3	\$ 8		
Essex County	33,696	21	80	\$ 2	\$ 6	\$ 3	\$ 11		
County Average	44,475	\$ 11	\$ 29	\$ 3	\$ 7	\$ 2	\$ 5		
County Median	37,681	\$ 13	\$ 18	\$ 2	\$ 6	\$ 2	\$ 5		

Roadways - Traffic Operations

(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
Tay	\$ 1	\$ 1	\$ 1	\$ 1
Cambridge	\$ 1	\$ 1	\$ 1	\$ 1
Pelham	\$ 2	\$ 4	\$ 1	\$ 2
The Blue Mountains	\$ 1	\$ 13	\$ 0	\$ 2
Markham	\$ 8	\$ 8	\$ 3	\$ 3
Meaford		\$ 6		\$ 3
Aurora	\$ 3	\$ 11	\$ 1	\$ 4
Newmarket	\$ 9	\$ 10	\$ 4	\$ 4
Puslinch	\$ 16	\$ 16	\$ 5	\$ 5
Waterloo	\$ 10	\$ 10	\$ 6	\$ 6
Wilmot	\$ 12	\$ 12	\$ 7	\$ 7
Whitchurch - Stouffville	\$ 11	\$ 21	\$ 4	\$ 8
Sarnia	\$ 9	\$ 9	\$ 8	\$ 8
Georgina	\$ 15	\$ 16	\$ 8	\$ 9
Wellesley	\$ 19	\$ 19	\$ 9	\$ 9
North Dumfries	\$ 21	\$ 21	\$ 10	\$ 10
Vaughan	\$ 32	\$ 33	\$ 10	\$ 10
Lambton Shores	\$ 14	\$ 29	\$ 5	\$ 10
Scugog	\$ 25	\$ 25	\$ 12	\$ 12
Central Elgin	\$ 20	\$ 20	\$ 12	\$ 12
Halton Hills	\$ 25	\$ 30	\$ 11	\$ 14
Tiny	\$ 41	\$ 45	\$ 13	\$ 14
Ajax	\$ 19	\$ 22	\$ 12	\$ 15
West Grey	\$ 25	\$ 25	\$ 15	\$ 15
Burlington	\$ 32	\$ 35	\$ 14	\$ 15
Mississauga	\$ 22	\$ 32	\$ 10	\$ 15
Oakville	\$ 41	\$ 45	\$ 13	\$ 15
Woolwich	\$ 19	\$ 29	\$ 10	\$ 15
Welland	\$ 13	\$ 15	\$ 15	\$ 17
New Tecumseth	\$ 27	\$ 36	\$ 15	\$ 20

Roadways - Traffic Operations (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
Kitchener	\$ 19	\$ 25	\$ 15	\$ 21
Hanover	\$ 20	\$ 20	\$ 21	\$ 21
Thorold	\$ 13	\$ 25	\$ 11	\$ 21
Oshawa	\$ 28	\$ 29	\$ 21	\$ 21
Centre Wellington	\$ 38	\$ 41	\$ 22	\$ 24
Bracebridge	\$ 31	\$ 48	\$ 16	\$ 24
St. Catharines	\$ 21	\$ 27	\$ 19	\$ 25
Guelph-Eramosa	\$ 48	\$ 54	\$ 22	\$ 25
West Lincoln	\$ 28	\$ 40	\$ 19	\$ 26
Milton	\$ 44	\$ 59	\$ 21	\$ 28
Brampton	\$ 34	\$ 45	\$ 23	\$ 30
Innisfil	\$ 45	\$ 68	\$ 21	\$ 32
East Gwillimbury	\$ 73	\$ 100	\$ 28	\$ 38
Grimsby	\$ 64	\$ 66	\$ 39	\$ 40
Springwater	\$ 83	\$ 85	\$ 41	\$ 42
Southgate	\$ 66	\$ 81	\$ 36	\$ 44
Caledon	\$ 92	\$ 122	\$ 36	\$ 47
Ingersoll	\$ 18	\$ 58	\$ 19	\$ 59
South Bruce Peninsula	\$ 134	\$ 137	\$ 58	\$ 60
Owen Sound	\$ 49	\$ 58	\$ 52	\$ 60
Kincardine	\$ 90	\$ 130	\$ 42	\$ 61
Strathroy-Caradoc	\$ 71	\$ 86	\$ 54	\$ 65
Middlesex Centre	\$ 134	\$ 159	\$ 56	\$ 67
Essex	\$ 62	\$ 69	\$ 62	\$ 69
Clarington	\$ 97	\$ 110	\$ 63	\$ 72
North Middlesex	\$ 193	\$ 235	\$ 59	\$ 72
Mapleton	\$ 164	\$ 200	\$ 64	\$ 78
Grey Highlands	\$ 144	\$ 191	\$ 61	\$ 81
Brock	\$ 125	\$ 152	\$ 70	\$ 85
Fort Erie	\$ 90	\$ 105	\$ 73	\$ 86
Whitby	\$ 159	\$ 170	\$ 88	\$ 94
Aylmer	\$ 76	\$ 76	\$ 97	\$ 97
Lincoln	\$ 125	\$ 196	\$ 74	\$ 116
Saugeen Shores	\$ 205	\$ 250	\$ 107	\$ 130
Lower Tier Average	\$ 50	\$ 61	\$ 28	\$ 33
Lower Tier Median	\$ 28	\$ 35	\$ 16	\$ 21

Roadways - Traffic Operations (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
Toronto	\$ 46	\$ 50	\$ 18	\$ 20
Kenora	\$ 23	\$ 27	\$ 18	\$ 22
Prince Edward County	\$ 57	\$ 57	\$ 30	\$ 30
Dryden	\$ 27	\$ 27	\$ 31	\$ 31
Barrie	\$ 35	\$ 49	\$ 24	\$ 33
North Bay	\$ 32	\$ 37	\$ 29	\$ 34
Norfolk	\$ 47	\$ 54	\$ 30	\$ 35
London	\$ 31	\$ 41	\$ 27	\$ 37
Brockville	\$ 39	\$ 39	\$ 37	\$ 37
Guelph	\$ 57	\$ 70	\$ 37	\$ 45
Greater Sudbury	\$ 43	\$ 50	\$ 39	\$ 46
Hamilton	\$ 54	\$ 66	\$ 38	\$ 47
Parry Sound	\$ 13	\$ 56	\$ 12	\$ 51
Brant County	\$ 88	\$ 98	\$ 47	\$ 52
Chatham-Kent	\$ 60	\$ 74	\$ 44	\$ 54
Brantford	\$ 54	\$ 66	\$ 47	\$ 58
Quinte West	\$ 59	\$ 63	\$ 55	\$ 58
Belleville	\$ 48	\$ 66	\$ 44	\$ 59
Thunder Bay	\$ 47	\$ 68	\$ 45	\$ 66
St. Thomas	\$ 52	\$ 60	\$ 59	\$ 68
Windsor	\$ 40	\$ 54	\$ 52	\$ 70
Kingston	\$ 79	\$ 109	\$ 57	\$ 78
Ottawa	\$ 122	\$ 137	\$ 71	\$ 80
Cornwall	\$ 67	\$ 93	\$ 83	\$ 114
Timmins	\$ 95	\$ 99	\$ 110	\$ 115
Sault Ste. Marie	\$ 108	\$ 153	\$ 113	\$ 161
Espanola	\$ 275	\$ 279	\$ 347	\$ 352
Single Tier Average	\$ 63	\$ 76	\$ 57	\$ 69
Single Tier Median	\$ 52	\$ 63	\$ 44	\$ 52

Roadways - Traffic Operations (cont'd)

(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Peel	\$ 5	\$ 6	\$ 3	\$ 3
Region Halton	\$ 11	\$ 17	\$ 4	\$ 7
Region York	\$ 19	\$ 23	\$ 6	\$ 8
District Muskoka	\$ 31	\$ 36	\$ 7	\$ 9
Region Waterloo	\$ 18	\$ 21	\$ 13	\$ 15
Region Durham	\$ 43	\$ 48	\$ 26	\$ 29
Region Niagara	\$ 49	\$ 59	\$ 37	\$ 45
Region Average	\$ 25	\$ 30	\$ 14	\$ 16
Region Median	\$ 19	\$ 23	\$ 7	\$ 9
Middlesex County	\$ 1	\$ 2	\$ 4	\$ 5
Dufferin County	\$ 9	\$ 13	\$ 6	\$ 7
Wellington County	\$ 24	\$ 24	\$ 12	\$ 12
Essex County	\$ 8	\$ 8	\$ 14	\$ 15
Bruce County	\$ 51	\$ 61	\$ 24	\$ 29
County Average	\$ 19	\$ 22	\$ 12	\$ 14
County Median	\$ 9	\$ 13	\$ 12	\$ 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	\$ 134	\$ 3	\$ 1
Newmarket	\$ 1,410	\$ 9	\$ 4
Central Elgin	\$ 220	\$ 7	\$ 4
North Middlesex	\$ 122	\$ 15	\$ 5
Lincoln		\$ 10	\$ 6
Burlington	\$ 1,890	\$ 16	\$ 7
East Gwillimbury	\$ 1,291	\$ 18	\$ 7
Oakville	\$ 3,053	\$ 23	\$ 8
Wellesley	\$ 413	\$ 15	\$ 8
Whitchurch - Stouffville	\$ 2,173	\$ 22	\$ 8
Aylmer	\$ 605	\$ 6	\$ 8
North Dumfries	\$ 675	\$ 18	\$ 9
Cambridge	\$ 1,626	\$ 12	\$ 9
Markham	\$ 4,553	\$ 29	\$ 10
Ajax	\$ 2,729	\$ 16	\$ 10
Strathroy-Caradoc	\$ 1,009	\$ 15	\$ 11
Grimsby	\$ 1,631	\$ 18	\$ 11
Whitby	\$ 2,415	\$ 20	\$ 11
Waterloo	\$ 2,812	\$ 20	\$ 11
Vaughan	\$ 5,782	\$ 37	\$ 11
St. Catharines	\$ 1,448	\$ 13	\$ 12
Sarnia	\$ 815	\$ 13	\$ 12
Kitchener	\$ 2,501	\$ 15	\$ 12
Tiny	\$ 611	\$ 41	\$ 13
Aurora		\$ 36	\$ 13
Caledon	\$ 1,633	\$ 33	\$ 13
Wellington North	\$ 377	\$ 23	\$ 13
Mapleton	\$ 631	\$ 34	\$ 13
Lambton Shores	\$ 611	\$ 37	\$ 13
Mississauga	\$ 4,094	\$ 30	\$ 14
Middlesex Centre	\$ 510	\$ 33	\$ 14
Wilmot	\$ 1,072	\$ 24	\$ 14
West Lincoln	\$ 414	\$ 21	\$ 14
Thorold	\$ 1,237	\$ 17	\$ 15
Milton	\$ 2,922	\$ 32	\$ 15

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
Pelham	\$ 964	\$ 26	\$ 16
Woolwich	\$ 1,215	\$ 30	\$ 16
Springwater	\$ 837	\$ 34	\$ 17
Saugeen Shores	\$ 1,144	\$ 35	\$ 18
Halton Hills	\$ 2,898	\$ 40	\$ 18
Georgian Bluffs	\$ 541	\$ 33	\$ 19
Scugog	\$ 1,113	\$ 41	\$ 19
Kincardine	\$ 649	\$ 43	\$ 20
Fort Erie	\$ 1,000	\$ 25	\$ 20
North Perth	\$ 771	\$ 45	\$ 21
Innisfil	\$ 2,497	\$ 45	\$ 21
Puslinch	\$ 1,371	\$ 68	\$ 21
Grey Highlands	\$ 441	\$ 52	\$ 22
Georgina	\$ 5,324	\$ 40	\$ 22
Ingersoll	\$ 1,836	\$ 23	\$ 24
Clarington	\$ 2,097	\$ 38	\$ 24
Brampton	\$ 6,644	\$ 37	\$ 25
Guelph-Eramosa	\$ 1,764	\$ 55	\$ 25
The Blue Mountains	\$ 2,603	\$ 144	\$ 26
New Tecumseth	\$ 2,708	\$ 48	\$ 27
Oshawa	\$ 5,319	\$ 37	\$ 28
Centre Wellington	\$ 1,820	\$ 53	\$ 31
Brock	\$ 973	\$ 56	\$ 31
Owen Sound	\$ 4,828	\$ 31	\$ 32
Hanover	\$ 2,721	\$ 31	\$ 33
West Grey	\$ 537	\$ 57	\$ 33
Essex	\$ 1,306	\$ 37	\$ 37
Southgate	\$ 572	\$ 71	\$ 39
Bracebridge	\$ 2,984	\$ 83	\$ 42
Minto	\$ 1,188	\$ 59	\$ 44
Meaford	\$ 1,307	\$ 81	\$ 45
South Bruce Peninsula	\$ 1,297	\$ 110	\$ 48
Huntsville	\$ 2,768	\$ 107	\$ 53
Tay	\$ 2,436	\$ 85	\$ 63
Lower Tier Average	\$ 1,819	\$ 37	\$ 19
Lower Tier Median	\$ 1,307	\$ 33	\$ 15

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
Guelph	\$ 216	\$ 2	\$ 1
Toronto	\$ 1,250	\$ 6	\$ 2
St. Thomas	\$ 1,629	\$ 19	\$ 22
Belleville	\$ 1,541	\$ 26	\$ 24
London	\$ 3,385	\$ 30	\$ 27
Hamilton	\$ 3,822	\$ 42	\$ 30
Windsor	\$ 2,310	\$ 24	\$ 31
Brantford	\$ 3,265	\$ 36	\$ 31
Norfolk	\$ 841	\$ 51	\$ 33
Kingston	\$ 3,660	\$ 49	\$ 35
Dryden	\$ 973	\$ 32	\$ 36
Barrie	\$ 5,137	\$ 54	\$ 37
Ottawa	\$ 5,183	\$ 65	\$ 38
Thunder Bay	\$ 2,411	\$ 41	\$ 39
Brant County	\$ 1,401	\$ 77	\$ 41
Parry Sound	\$ 3,094	\$ 47	\$ 43
Brockville	\$ 3,194	\$ 45	\$ 43
Chatham-Kent	\$ 1,022	\$ 67	\$ 49
Prince Edward County	\$ 1,219	\$ 94	\$ 49
Kenora	\$ 1,614	\$ 64	\$ 51
Quinte West	\$ 2,019	\$ 64	\$ 60
Cornwall	\$ 4,244	\$ 51	\$ 62
North Bay	\$ 5,456	\$ 88	\$ 82
Espanola	\$ 2,096	\$ 67	\$ 85
Greater Sudbury	\$ 5,540	\$ 117	\$ 106
Sault Ste. Marie	\$ 7,086	\$ 116	\$ 121
Timmins	\$ 5,483	\$ 123	\$ 143
Single Tier Average	\$ 2,929	\$ 55	\$ 49
Single Tier Median	\$ 2,411	\$ 51	\$ 39

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	\$ 5,610	\$ 11	\$ 4
Region Peel	\$ 8,182	\$ 9	\$ 5
Region York	\$ 6,119	\$ 22	\$ 7
Region Durham	\$ 4,479	\$ 15	\$ 9
Region Waterloo	\$ 5,271	\$ 15	\$ 11
Region Niagara	\$ 3,971	\$ 15	\$ 11
District Muskoka	\$ 3,190	\$ 70	\$ 17
Region Average	\$ 5,202	\$ 24	\$ 10
Region Median	\$ 4,875	\$ 15	\$ 10
Simcoe County	\$ 557	\$ 3	\$ 1
Essex County	\$ 2,047	\$ 7	\$ 12
Grey County	\$ 1,885	\$ 31	\$ 16
Dufferin County	\$ 3,481	\$ 34	\$ 20
Bruce County	\$ 2,500	\$ 45	\$ 21
Middlesex County	\$ 2,234	\$ 7	\$ 23
Wellington County	\$ 4,592	\$ 66	\$ 32
County Average	\$ 2,471	\$ 27	\$ 18
County Median	\$ 2,234	\$ 31	\$ 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	\$ (1)	\$ (0)
Central Elgin	\$ 0	\$ 0
Scugog	\$ 0	\$ 0
Waterloo	\$ 0	\$ 0
North Middlesex	\$ 1	\$ 0
Tiny	\$ 1	\$ 0
Essex	\$ 0	\$ 0
Strathroy-Caradoc	\$ 0	\$ 0
Whitby	\$ 1	\$ 0
Thorold	\$ 1	\$ 0
Guelph-Eramosa	\$ 1	\$ 0
Grey Highlands	\$ 2	\$ 1
Clarington	\$ 1	\$ 1
West Lincoln	\$ 1	\$ 1
Ajax	\$ 2	\$ 1
Mapleton	\$ 4	\$ 2
New Tecumseth	\$ 3	\$ 2
Burlington	\$ 4	\$ 2
Lincoln	\$ 3	\$ 2
Halton Hills	\$ 4	\$ 2
Vaughan	\$ 7	\$ 2
Markham	\$ 6	\$ 2
Mississauga	\$ 5	\$ 2
Milton	\$ 5	\$ 2
Lambton Shores	\$ 7	\$ 2
Pelham	\$ 4	\$ 3
West Grey	\$ 5	\$ 3
Woolwich	\$ 5	\$ 3
The Blue Mountains	\$ 16	\$ 3
Minto	\$ 4	\$ 3
Innisfil	\$ 6	\$ 3
Springwater	\$ 6	\$ 3
Grimsby	\$ 5	\$ 3
Whitchurch - Stouffville	\$ 9	\$ 3
East Gwillimbury	\$ 10	\$ 4
Kincardine	\$ 9	\$ 4
Ingersoll	\$ 4	\$ 4
Southgate	\$ 8	\$ 4
North Dumfries	\$ 10	\$ 5
Caledon	\$ 13	\$ 5

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Cambridge	\$ 7	\$ 5
Centre Wellington	\$ 10	\$ 6
Oakville	\$ 18	\$ 6
Newmarket	\$ 19	\$ 8
Wilmot	\$ 17	\$ 10
Hanover	\$ 9	\$ 10
Kitchener	\$ 13	\$ 11
Oshawa	\$ 14	\$ 11
Bracebridge	\$ 23	\$ 12
Welland	\$ 18	\$ 19
Owen Sound	\$ 24	\$ 26
Lower Tier Average	\$ 7	\$ 4
Lower Tier Median	\$ 5	\$ 3
Guelph	\$ 1	\$ 1
Norfolk	\$ 2	\$ 1
Toronto	\$ 4	\$ 2
Brant County	\$ 3	\$ 2
Chatham-Kent	\$ 3	\$ 3
Kingston	\$ 4	\$ 3
Brantford	\$ 4	\$ 3
Quinte West	\$ 4	\$ 4
London	\$ 5	\$ 4
Hamilton	\$ 9	\$ 7
Windsor	\$ 6	\$ 8
Thunder Bay	\$ 8	\$ 8
Belleville	\$ 9	\$ 8
St. Thomas	\$ 7	\$ 8
Sault Ste. Marie	\$ 8	\$ 9
North Bay	\$ 9	\$ 9
Greater Sudbury	\$ 10	\$ 9
Brockville	\$ 10	\$ 9
Ottawa	\$ 17	\$ 10
Espanola	\$ 8	\$ 10
Cornwall	\$ 10	\$ 13
Parry Sound	\$ 31	\$ 28
Timmins	\$ 30	\$ 34
Single Tier Average	\$ 9	\$ 8
Single Tier Median	\$ 8	\$ 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 Assessment, including Amortization)

Municipality	Net Costs per		Revenue as %		Net Costs per	
	Capita Excl Amort	Capita Incl Amort	Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort	
Grey Highlands	\$ (4)	\$ (4)		\$ (2)	\$ (2)	
Lambton Shores	\$ (0)	\$ (0)	100%	\$ (0)	\$ (0)	
Espanola	\$ 1	\$ 1		\$ 1	\$ 1	
The Blue Mountains	\$ 14	\$ 14		\$ 3	\$ 3	
Elliot Lake	\$ 21	\$ 32	46%	\$ 41	\$ 62	
Population < 15,000						
Average	\$ 6	\$ 8	82%	\$ 9	\$ 13	
Median	\$ 1	\$ 1	100%	\$ 1	\$ 1	
Prince Edward County	\$ 1	\$ 1	89%	\$ 0	\$ 0	
Lincoln	\$ 4	\$ 4	53%	\$ 2	\$ 2	
Bracebridge	\$ 4	\$ 4	70%	\$ 2	\$ 2	
Huntsville	\$ 6	\$ 6	53%	\$ 3	\$ 3	
Pelham	\$ 15	\$ 15	32%	\$ 9	\$ 9	
Brockville	\$ 18	\$ 21	50%	\$ 17	\$ 20	
Kenora	\$ 19	\$ 25	18%	\$ 16	\$ 20	
Thorold	\$ 47	\$ 49	12%	\$ 40	\$ 41	
Owen Sound	\$ 52	\$ 52	29%	\$ 54	\$ 54	
Population 15,000 - 29,999						
Average	\$ 21	\$ 22	40%	\$ 18	\$ 19	
Median	\$ 16	\$ 18	41%	\$ 12	\$ 15	

Transit Services - Conventional (cont'd)
(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Net Costs per		Revenue as %		
	Capita Excl Amort	Capita Incl Amort	Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 0	\$ 0		\$ 0	\$ 0
Norfolk	\$ 4	\$ 4	46%	\$ 2	\$ 2
Brant County	\$ 7	\$ 7	9%	\$ 4	\$ 4
Quinte West	\$ 17	\$ 17		\$ 16	\$ 16
Orangeville	\$ 26	\$ 26	8%	\$ 19	\$ 19
Fort Erie	\$ 30	\$ 31	14%	\$ 25	\$ 25
St. Thomas	\$ 24	\$ 28	20%	\$ 27	\$ 32
Welland	\$ 45	\$ 58	55%	\$ 50	\$ 64
Sarnia	\$ 58	\$ 70	22%	\$ 56	\$ 67
Belleville	\$ 81	\$ 95	17%	\$ 73	\$ 86
North Bay	\$ 80	\$ 98	30%	\$ 74	\$ 91
Cornwall	\$ 62	\$ 75	27%	\$ 76	\$ 92
Sault Ste. Marie	\$ 99	\$ 108	27%	\$ 104	\$ 113
Timmins	\$ 93	\$ 112	20%	\$ 108	\$ 130
Population 30,000 - 99,999					
Average	\$ 45	\$ 52	24%	\$ 45	\$ 53
Median	\$ 38	\$ 45	21%	\$ 39	\$ 48

Transit Services - Conventional (cont'd)
(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Revenue as %				
	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Operating Costs Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Chatham-Kent	\$ 9	\$ 9	65%	\$ 7	\$ 7
Milton	\$ 39	\$ 47	12%	\$ 18	\$ 22
Oakville	\$ 93	\$ 117	26%	\$ 30	\$ 38
Burlington	\$ 84	\$ 101	19%	\$ 36	\$ 42
Brantford	\$ 78	\$ 88	16%	\$ 68	\$ 77
Barrie	\$ 101	\$ 126	17%	\$ 69	\$ 86
St. Catharines	\$ 98	\$ 122	40%	\$ 88	\$ 110
Hamilton	\$ 129	\$ 158	27%	\$ 91	\$ 112
Greater Sudbury	\$ 110	\$ 125	21%	\$ 100	\$ 114
Thunder Bay	\$ 103	\$ 121	19%	\$ 100	\$ 117
London	\$ 105	\$ 135	32%	\$ 94	\$ 121
Kingston	\$ 149	\$ 179	20%	\$ 107	\$ 128
Guelph	\$ 167	\$ 201	18%	\$ 108	\$ 130
Windsor	\$ 122	\$ 142	18%	\$ 159	\$ 185
Toronto	\$ 552	\$ 774	24%	\$ 215	\$ 302
Ottawa	\$ 496	\$ 556	15%	\$ 288	\$ 323
Population > 100,000					
Average	\$ 152	\$ 188	24%	\$ 99	\$ 120
Median	\$ 104	\$ 125	20%	\$ 93	\$ 113
District Muskoka	\$ 1	\$ 1	78%	\$ 0	\$ 0
Region Peel	\$ 5	\$ 5		\$ 3	\$ 3
Region Niagara	\$ 35	\$ 35	16%	\$ 26	\$ 26
Region York	\$ 100	\$ 177	28%	\$ 34	\$ 60
Region Durham	\$ 87	\$ 100	19%	\$ 53	\$ 61
Region Waterloo	\$ 178	\$ 233	24%	\$ 125	\$ 164
Region Average	\$ 68	\$ 92	33%	\$ 40	\$ 52
Region Median	\$ 61	\$ 68	24%	\$ 30	\$ 43
Simcoe County	\$ 7	\$ 7	9%	\$ 4	\$ 4
Average	\$ 7	\$ 7	9%	\$ 4	\$ 4
Median	\$ 7	\$ 7	9%	\$ 4	\$ 4

Transit Services - Disabled and Special Needs

(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
West Grey	\$ 4	\$ 5	\$ 2	\$ 3
Ingersoll	\$ 4	\$ 4	\$ 4	\$ 4
Meaford	\$ 7	\$ 8	\$ 4	\$ 5
Kincardine	\$ 9	\$ 10	\$ 4	\$ 5
Espanola	\$ 5	\$ 7	\$ 6	\$ 9
Hanover	\$ 21	\$ 25	\$ 22	\$ 26
Elliot Lake	\$ 17	\$ 17	\$ 34	\$ 34
Dryden	\$ 5	\$ 61	\$ 6	\$ 70
Population < 15,000				
Average	\$ 9	\$ 17	\$ 10	\$ 19
Median	\$ 6	\$ 9	\$ 5	\$ 7
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Prince Edward County	\$ 5	\$ 5	\$ 3	\$ 3
Bracebridge	\$ 7	\$ 7	\$ 4	\$ 4
Kenora	\$ 5	\$ 5	\$ 4	\$ 4
Saugeen Shores	\$ 7	\$ 9	\$ 4	\$ 5
Owen Sound	\$ 13	\$ 13	\$ 14	\$ 14
Brockville	\$ 18	\$ 18	\$ 17	\$ 17
Population 15,000 - 29,999				
Average	\$ 8	\$ 9	\$ 7	\$ 7
Median	\$ 7	\$ 7	\$ 4	\$ 4

Transit Services - Disabled and Special Needs (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
Georgina	\$ (3)	\$ (3)	\$ (2)	\$ (2)
Halton Hills	\$ 6	\$ 7	\$ 3	\$ 3
Fort Erie	\$ 4	\$ 4	\$ 3	\$ 3
Brant County	\$ 10	\$ 10	\$ 5	\$ 5
Belleville	\$ 6	\$ 6	\$ 5	\$ 6
Welland	\$ 7	\$ 8	\$ 8	\$ 9
Sarnia	\$ 9	\$ 9	\$ 9	\$ 9
North Bay	\$ 10	\$ 12	\$ 10	\$ 11
Timmins	\$ 8	\$ 11	\$ 9	\$ 12
Sault Ste. Marie	\$ 14	\$ 15	\$ 15	\$ 16
St. Thomas	\$ 13	\$ 15	\$ 14	\$ 16
Quinte West	\$ 27	\$ 27	\$ 25	\$ 25
Cornwall	\$ 29	\$ 32	\$ 35	\$ 39
Population 30,000 - 99,999				
Average	\$ 11	\$ 12	\$ 11	\$ 12
Median	\$ 9	\$ 10	\$ 9	\$ 9

Transit Services - Disabled and Special Needs (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
Milton	\$ 4	\$ 5	\$ 2	\$ 2
Chatham-Kent	\$ 3	\$ 3	\$ 2	\$ 2
Burlington	\$ 9	\$ 10	\$ 4	\$ 4
Oakville	\$ 14	\$ 17	\$ 5	\$ 6
Barrie	\$ 8	\$ 8	\$ 5	\$ 6
Guelph	\$ 11	\$ 12	\$ 7	\$ 8
Windsor	\$ 8	\$ 8	\$ 10	\$ 10
St. Catharines	\$ 11	\$ 12	\$ 10	\$ 11
Greater Sudbury	\$ 12	\$ 12	\$ 11	\$ 11
Ottawa	\$ 22	\$ 23	\$ 13	\$ 13
Brantford	\$ 15	\$ 17	\$ 13	\$ 15
Kingston	\$ 21	\$ 21	\$ 15	\$ 15
London	\$ 20	\$ 20	\$ 18	\$ 18
Hamilton	\$ 28	\$ 28	\$ 20	\$ 20
Thunder Bay	\$ 27	\$ 30	\$ 26	\$ 29
Population > 100,000				
Average	\$ 14	\$ 15	\$ 11	\$ 11
Median	\$ 12	\$ 12	\$ 10	\$ 11
Region Durham	\$ 3	\$ 3	\$ 2	\$ 2
Region Halton	\$ 13	\$ 14	\$ 5	\$ 5
Region York	\$ 10	\$ 10	\$ 6	\$ 6
Region Peel	\$ 12	\$ 13	\$ 7	\$ 7
Region Waterloo	\$ 11	\$ 12	\$ 7	\$ 8
Region Average	\$ 10	\$ 10	\$ 5	\$ 6
Region Median	\$ 11	\$ 12	\$ 6	\$ 6
Dufferin County	\$ 1	\$ 1	\$ 1	\$ 1
Average	\$ 1	\$ 1	\$ 1	\$ 1
Median	\$ 1	\$ 1	\$ 1	\$ 1

Parking

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

Specific objectives of Parking Services are:

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

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

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



Parking

(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Revenue as % of Costs Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Lambton Shores	705%	\$ (52)	\$ (50)	\$ (19)	\$ (18)
Kenora	200%	\$ (15)	\$ (14)	\$ (12)	\$ (11)
Fort Erie	187%	\$ (1)	\$ (1)	\$ (1)	\$ (1)
Minto		\$ (1)	\$ (1)	\$ (1)	\$ (1)
Norfolk		\$ 0	\$ 0	\$ 0	\$ 0
Whitchurch - Stouffville		\$ 0	\$ 0	\$ 0	\$ 0
Middlesex Centre			\$ 0	\$ 0	\$ 0
Essex			\$ 0	\$ 0	\$ 0
Newmarket	93%	\$ 0	\$ 0	\$ 0	\$ 0
Sarnia		\$ 0	\$ 0	\$ 0	\$ 0
Brockville	102%	\$ (0)	\$ 0	\$ (0)	\$ 0
Tiny		\$ 1	\$ 1	\$ 0	\$ 0
Kincardine			\$ 1	\$ 1	\$ 1
Centre Wellington		\$ 1	\$ 1	\$ 1	\$ 1
West Lincoln		\$ 0	\$ 1	\$ 0	\$ 1
Brant County		\$ 2	\$ 2	\$ 1	\$ 1
Ajax		\$ 1	\$ 1	\$ 1	\$ 1
Woolwich		\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills		\$ 1	\$ 2	\$ 0	\$ 1
Chatham-Kent	37%	\$ 2	\$ 2	\$ 1	\$ 1
Prince Edward County	64%	\$ 2	\$ 3	\$ 1	\$ 1
New Tecumseth		\$ 2	\$ 3	\$ 1	\$ 1
Timmins	102%	\$ (0)	\$ 2	\$ (0)	\$ 2
Markham		\$ 6	\$ 6	\$ 2	\$ 2
Brampton	8%	\$ 3	\$ 3	\$ 2	\$ 2
Quinte West		\$ 2	\$ 2	\$ 2	\$ 2
Milton	3%	\$ 6	\$ 6	\$ 3	\$ 3
Whitby	15%	\$ 5	\$ 6	\$ 3	\$ 3
Greater Sudbury	75%	\$ 2	\$ 4	\$ 2	\$ 3
Aylmer		\$ 2	\$ 3	\$ 2	\$ 3

Parking (cont'd)

(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
Clarington	15%	\$ 5	\$ 5	\$ 3	\$ 3
Caledon		\$ 9	\$ 9	\$ 3	\$ 3
Ingersoll	9%	\$ 4	\$ 4	\$ 4	\$ 4
North Bay	95%	\$ 1	\$ 4	\$ 1	\$ 4
Mississauga	22%	\$ 8	\$ 9	\$ 4	\$ 4
Belleville	60%	\$ 3	\$ 4	\$ 3	\$ 4
Burlington		\$ 9	\$ 10	\$ 4	\$ 4
Sault Ste. Marie	48%	\$ 3	\$ 4	\$ 3	\$ 4
London	43%	\$ 5	\$ 5	\$ 4	\$ 5
Brock	5%	\$ 6	\$ 9	\$ 4	\$ 5
South Bruce Peninsula	78%	\$ 12	\$ 13	\$ 5	\$ 5
Parry Sound		\$ 5	\$ 6	\$ 5	\$ 6
Thorold	19%	\$ 5	\$ 7	\$ 5	\$ 6
Dryden		\$ 5	\$ 5	\$ 6	\$ 6
Oakville	17%	\$ 20	\$ 21	\$ 7	\$ 7
Tillsonburg		\$ 6	\$ 7	\$ 6	\$ 7
Thunder Bay	58%	\$ 6	\$ 8	\$ 6	\$ 8
St. Thomas		\$ 4	\$ 7	\$ 5	\$ 8
Welland	15%	\$ 8	\$ 8	\$ 8	\$ 9
Oshawa	53%	\$ 6	\$ 12	\$ 5	\$ 9
Hanover	5%	\$ 9	\$ 9	\$ 9	\$ 9
Windsor	65%	\$ 5	\$ 7	\$ 7	\$ 10
Cornwall	44%	\$ 7	\$ 8	\$ 8	\$ 10
Ottawa	40%	\$ 13	\$ 17	\$ 8	\$ 10
Toronto	0%	\$ 26	\$ 26	\$ 10	\$ 10
Kingston	76%	\$ 9	\$ 14	\$ 7	\$ 10
Hamilton	37%	\$ 12	\$ 15	\$ 9	\$ 10
Cambridge	19%	\$ 12	\$ 14	\$ 9	\$ 11
Guelph	52%	\$ 10	\$ 17	\$ 7	\$ 11
Kitchener	56%	\$ 11	\$ 17	\$ 9	\$ 14
Brantford	18%	\$ 12	\$ 16	\$ 10	\$ 14
Waterloo		\$ 25	\$ 27	\$ 15	\$ 15
Barrie	32%	\$ 22	\$ 26	\$ 15	\$ 17
Owen Sound	6%	\$ 11	\$ 18	\$ 12	\$ 19
St. Catharines	32%	\$ 20	\$ 29	\$ 18	\$ 26
Average	65%	\$ 5	\$ 6	\$ 4	\$ 5
Median	41%	\$ 5	\$ 5	\$ 3	\$ 4

Street Lighting

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Perth	\$ 0	\$ 0	Central Elgin	\$ 7	\$ 4
Barrie	\$ 1	\$ 0	Newmarket	\$ 9	\$ 4
Puslinch	\$ 3	\$ 1	Springwater	\$ 8	\$ 4
Tiny	\$ 3	\$ 1	Vaughan	\$ 14	\$ 4
Georgian Bluffs	\$ 2	\$ 1	Markham	\$ 13	\$ 4
Guelph-Eramosa	\$ 3	\$ 1	Milton	\$ 9	\$ 4
Southgate	\$ 3	\$ 2	Centre Wellington	\$ 8	\$ 5
North Middlesex	\$ 5	\$ 2	Norfolk	\$ 7	\$ 5
Mapleton	\$ 5	\$ 2	Whitchurch - Stouffville	\$ 13	\$ 5
North Dumfries	\$ 4	\$ 2	Lambton Shores	\$ 13	\$ 5
Wellesley	\$ 4	\$ 2	Lincoln	\$ 8	\$ 5
Grey Highlands	\$ 4	\$ 2	Bracebridge	\$ 10	\$ 5
Waterloo	\$ 3	\$ 2	Thorold	\$ 6	\$ 5
Toronto	\$ 5	\$ 2	Brant County	\$ 10	\$ 6
Whitby	\$ 4	\$ 2	Guelph	\$ 9	\$ 6
West Grey	\$ 4	\$ 2	Prince Edward County	\$ 11	\$ 6
Wilmot	\$ 4	\$ 2	Innisfil	\$ 13	\$ 6
Middlesex Centre	\$ 6	\$ 2	Ajax	\$ 9	\$ 6
Kitchener	\$ 3	\$ 2	Quinte West	\$ 7	\$ 6
Huntsville	\$ 5	\$ 3	Kincardine	\$ 13	\$ 6
The Blue Mountains	\$ 14	\$ 3	Grimsby	\$ 11	\$ 7
West Lincoln	\$ 4	\$ 3	Kingston	\$ 9	\$ 7
Scugog	\$ 6	\$ 3	Hamilton	\$ 9	\$ 7
Burlington	\$ 7	\$ 3	Brampton	\$ 10	\$ 7
Strathroy-Caradoc	\$ 4	\$ 3	Georgina	\$ 13	\$ 7
Woolwich	\$ 6	\$ 3	Clarington	\$ 11	\$ 7
Mississauga	\$ 8	\$ 4	Caledon	\$ 19	\$ 7
Wellington North	\$ 6	\$ 4	East Gwillimbury	\$ 19	\$ 7
Aurora	\$ 10	\$ 4	Pelham	\$ 12	\$ 7
King	\$ 14	\$ 4	Cambridge	\$ 10	\$ 8
Halton Hills	\$ 9	\$ 4	St. Catharines	\$ 9	\$ 8
South Bruce Peninsula	\$ 9	\$ 4	Tay	\$ 11	\$ 8
Meaford	\$ 7	\$ 4	Owen Sound	\$ 8	\$ 8
Oakville	\$ 12	\$ 4	Dryden	\$ 7	\$ 9

Street Lighting (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
Belleville	\$ 10	\$ 9
Oshawa	\$ 12	\$ 9
Kenora	\$ 11	\$ 9
Chatham-Kent	\$ 13	\$ 10
New Tecumseth	\$ 18	\$ 10
Timmins	\$ 9	\$ 10
Fort Erie	\$ 13	\$ 10
Brock	\$ 19	\$ 10
Brockville	\$ 11	\$ 10
Welland	\$ 10	\$ 11
Minto	\$ 15	\$ 11
Ottawa	\$ 19	\$ 11
Saugeen Shores	\$ 21	\$ 11
Essex	\$ 12	\$ 12
Aylmer	\$ 10	\$ 13
Parry Sound	\$ 14	\$ 13
Cornwall	\$ 11	\$ 14
London	\$ 16	\$ 14
Hanover	\$ 14	\$ 15
Sarnia	\$ 16	\$ 15
Brantford	\$ 17	\$ 15
Greater Sudbury	\$ 17	\$ 16
Sault Ste. Marie	\$ 17	\$ 17
Espanola	\$ 14	\$ 18
St. Thomas	\$ 18	\$ 20
Thunder Bay	\$ 22	\$ 22
North Bay	\$ 25	\$ 23
Ingersoll	\$ 23	\$ 23
Windsor	\$ 18	\$ 23
Elliot Lake	\$ 14	\$ 28
Average	\$ 10	\$ 7
Median	\$ 10	\$ 6

Air Transportation

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

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Hamilton	\$ 0	\$ 0
Barrie	\$ 1	\$ 1
Saugeen Shores	\$ 1	\$ 1
Pelham	\$ 1	\$ 1
Parry Sound	\$ 2	\$ 2
West Grey	\$ 3	\$ 2
Chatham-Kent	\$ 3	\$ 2
Cornwall	\$ 2	\$ 3
Brantford	\$ 3	\$ 3
Tiny	\$ 11	\$ 3
St. Catharines	\$ 4	\$ 4
Kingston	\$ 7	\$ 5
Oshawa	\$ 7	\$ 5
Welland	\$ 5	\$ 5
Hanover	\$ 5	\$ 5
Tillsonburg	\$ 8	\$ 8
Brockville	\$ 8	\$ 8
Kincardine	\$ 19	\$ 9
North Bay	\$ 11	\$ 10
St. Thomas	\$ 9	\$ 10
Owen Sound	\$ 13	\$ 14
Greater Sudbury	\$ 17	\$ 15
Windsor	\$ 14	\$ 18
Timmins	\$ 16	\$ 19
Georgian Bluffs	\$ 37	\$ 21
Elliot Lake	\$ 21	\$ 42
Dryden	\$ 90	\$ 104
Average	\$ 12	\$ 12
Median	\$ 7	\$ 5
District Muskoka	\$ 21	\$ 5
Region Waterloo	\$ 8	\$ 5
Region Average	\$ 15	\$ 5
Region Median	\$ 15	\$ 5
Simcoe County	\$ 3	\$ 2
Region Average	\$ 3	\$ 2
Region Median	\$ 3	\$ 2

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
Guelph	\$ (51)	\$ (32)	\$ (33)	\$ (21)
Kitchener	\$ (35)	\$ (20)	\$ (29)	\$ (16)
Mississauga	\$ (39)	\$ (28)	\$ (18)	\$ (13)
Toronto	\$ (32)	\$ (31)	\$ (12)	\$ (12)
Waterloo	\$ (36)	\$ (16)	\$ (21)	\$ (9)
Newmarket	\$ (12)	\$ (2)	\$ (5)	\$ (1)
Strathroy-Caradoc		\$ 1		\$ 1
Centre Wellington	\$ 0	\$ 1	\$ 0	\$ 1
Lincoln	\$ 1	\$ 1	\$ 1	\$ 1
Grey Highlands	\$ 1	\$ 2	\$ 0	\$ 1
Scugog	\$ 3	\$ 3	\$ 2	\$ 2
London	\$ (36)	\$ 2	\$ (32)	\$ 2
Mapleton		\$ 5		\$ 2
Prince Edward County	\$ 2	\$ 4	\$ 1	\$ 2
Wellesley	\$ 5	\$ 5	\$ 3	\$ 3
North Dumfries	\$ 7	\$ 7	\$ 3	\$ 3
South Bruce Peninsula	\$ 5	\$ 8	\$ 2	\$ 3
Markham	\$ 13	\$ 13	\$ 4	\$ 4
Aurora	\$ (20)	\$ 14	\$ (7)	\$ 5
Hanover	\$ 5	\$ 5	\$ 5	\$ 5
Meaford	\$ 4	\$ 9	\$ 2	\$ 5
Lambton Shores	\$ 3	\$ 15	\$ 1	\$ 5
Georgina	\$ 2	\$ 10	\$ 1	\$ 6
Bracebridge	\$ 4	\$ 14	\$ 2	\$ 7
North Perth	\$ 3	\$ 15	\$ 1	\$ 7
Pelham	\$ 1	\$ 11	\$ 0	\$ 7
Whitchurch - Stouffville	\$ 5	\$ 20	\$ 2	\$ 7
Wilmot		\$ 15		\$ 8
Vaughan	\$ (1)	\$ 30	\$ (0)	\$ 9
Middlesex Centre	\$ 3	\$ 23	\$ 1	\$ 10
West Lincoln	\$ 1	\$ 15	\$ 0	\$ 10
Minto	\$ 0	\$ 14	\$ 0	\$ 10

Storm Sewer - Urban (cont'd)

(sorted by Net Costs per \$100,000 Assessment, including Amortization)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Whitby	\$ 6	\$ 18	\$ 3	\$ 10
Quinte West	\$ 5	\$ 12	\$ 4	\$ 12
Kincardine	\$ 3	\$ 25	\$ 2	\$ 12
Norfolk	\$ 9	\$ 19	\$ 6	\$ 12
Brant County	\$ 17	\$ 24	\$ 9	\$ 13
Greater Sudbury	\$ 13	\$ 15	\$ 11	\$ 13
Essex	\$ 4	\$ 14	\$ 4	\$ 14
Owen Sound	\$ 13	\$ 13	\$ 14	\$ 14
Clarington	\$ 4	\$ 22	\$ 2	\$ 14
Elliot Lake	\$ 3	\$ 7	\$ 6	\$ 14
East Gwillimbury	\$ 3	\$ 39	\$ 1	\$ 15
Woolwich	\$ 6	\$ 28	\$ 3	\$ 15
Oakville	\$ 27	\$ 48	\$ 9	\$ 16
St. Catharines	\$ 8	\$ 18	\$ 7	\$ 16
Burlington	\$ 20	\$ 39	\$ 9	\$ 16
Cambridge	\$ 5	\$ 23	\$ 4	\$ 18
Sarnia	\$ (1)	\$ 19	\$ (1)	\$ 18
Barrie	\$ 8	\$ 27	\$ 6	\$ 18
Ajax	\$ 5	\$ 29	\$ 3	\$ 19
Thorold	\$ 10	\$ 22	\$ 9	\$ 19
Oshawa	\$ 15	\$ 27	\$ 11	\$ 20
Kingston	\$ 7	\$ 29	\$ 5	\$ 21
Brockville	\$ 19	\$ 22	\$ 18	\$ 21
Brampton	\$ 16	\$ 31	\$ 11	\$ 21
Grimsby	\$ 2	\$ 37	\$ 1	\$ 22
Hamilton	\$ 19	\$ 32	\$ 13	\$ 23
Innisfil	\$ 31	\$ 49	\$ 14	\$ 23
Fort Erie	\$ 7	\$ 29	\$ 6	\$ 24
Milton	\$ 26	\$ 51	\$ 12	\$ 24
Welland	\$ 14	\$ 23	\$ 15	\$ 25
Tillsonburg	\$ 27	\$ 27	\$ 26	\$ 26
Aylmer	\$ 2	\$ 20	\$ 2	\$ 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
New Tecumseth	\$ 23	\$ 46	\$ 13	\$ 26
Cornwall	\$ 7	\$ 22	\$ 9	\$ 27
Saugeen Shores	\$ 9	\$ 53	\$ 5	\$ 28
Kenora	\$ 10	\$ 37	\$ 8	\$ 30
Chatham-Kent	\$ 22	\$ 43	\$ 16	\$ 31
Belleville	\$ 5	\$ 36	\$ 4	\$ 33
Timmins	\$ 17	\$ 28	\$ 19	\$ 33
Ottawa	\$ 35	\$ 58	\$ 20	\$ 34
North Bay	\$ 17	\$ 37	\$ 15	\$ 35
Sault Ste. Marie	\$ 14	\$ 34	\$ 15	\$ 36
Brantford	\$ 15	\$ 42	\$ 13	\$ 37
Huntsville	\$ 52	\$ 74	\$ 26	\$ 37
Ingersoll	\$ 14	\$ 38	\$ 15	\$ 39
St. Thomas	\$ 3	\$ 34	\$ 4	\$ 39
Espanola	\$ 16	\$ 38	\$ 20	\$ 48
Thunder Bay	\$ 20	\$ 56	\$ 20	\$ 54
Parry Sound	\$ 53	\$ 72	\$ 49	\$ 66
Windsor	\$ 48	\$ 79	\$ 62	\$ 102
Dryden	\$ 70	\$ 89	\$ 81	\$ 103
Average	\$ 8	\$ 23	\$ 7	\$ 18
Median	\$ 6	\$ 22	\$ 4	\$ 14
Region Peel	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Region Waterloo	\$ 0	\$ 0	\$ 0	\$ 0
Region Niagara		\$ 1		\$ 1
Region Halton	\$ 1	\$ 4	\$ 0	\$ 2
Region Durham	\$ 1	\$ 3	\$ 1	\$ 2
Region Average	\$ 0	\$ 2	\$ 0	\$ 1
Region Median	\$ 0	\$ 1	\$ 0	\$ 1
Bruce County	\$ 1	\$ 1	\$ 1	\$ 1
County Average	\$ 1	\$ 1	\$ 1	\$ 1
County Median	\$ 1	\$ 1	\$ 1	\$ 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
Georgina	\$ 0	\$ 0	\$ 0	\$ 0
Kincardine	\$ 0	\$ 0	\$ 0	\$ 0
Middlesex Centre		\$ 0		\$ 0
London	\$ 0	\$ 0	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 1	\$ 0	\$ 0
Saugeen Shores	\$ 1	\$ 1	\$ 1	\$ 1
Wellesley	\$ 1	\$ 1	\$ 1	\$ 1
Prince Edward County	\$ 1	\$ 1	\$ 1	\$ 1
Brant County		\$ 2		\$ 1
Thunder Bay	\$ 2	\$ 2	\$ 2	\$ 2
Brockville	\$ 2	\$ 2	\$ 2	\$ 2
West Lincoln	\$ 3	\$ 3	\$ 2	\$ 2
Milton	\$ 4	\$ 4	\$ 2	\$ 2
Kingston	\$ 3	\$ 3	\$ 2	\$ 2
Ottawa	\$ 4	\$ 4	\$ 2	\$ 2
Oshawa	\$ 1	\$ 3	\$ 1	\$ 2
East Gwillimbury	\$ 1	\$ 6	\$ 1	\$ 2
Cornwall	\$ 2	\$ 2	\$ 2	\$ 2
Puslinch		\$ 10		\$ 3
Strathroy-Caradoc	\$ 4	\$ 4	\$ 3	\$ 3
Clarington	\$ 7	\$ 7	\$ 4	\$ 4
Essex	\$ (2)	\$ 5	\$ (2)	\$ 5
Thorold	\$ 6	\$ 6	\$ 5	\$ 5
Caledon	\$ 10	\$ 14	\$ 4	\$ 5
Brampton	\$ 1	\$ 9	\$ 1	\$ 6
Greater Sudbury	\$ 7	\$ 7	\$ 6	\$ 6
Hamilton	\$ 9	\$ 9	\$ 6	\$ 6
Halton Hills	\$ 2	\$ 24	\$ 1	\$ 11
Fort Erie	\$ 20	\$ 20	\$ 16	\$ 16
Meaford	\$ 33	\$ 33	\$ 19	\$ 19
Chatham-Kent	\$ 27	\$ 27	\$ 20	\$ 20
Average	\$ 5	\$ 7	\$ 4	\$ 4
Median	\$ 2	\$ 4	\$ 2	\$ 2
Region Halton	\$ 0	\$ 1	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District Muskoka	\$ 6	\$ 6	\$ 2	\$ 2
Region Average	\$ 3	\$ 3	\$ 1	\$ 1
Region Median	\$ 1	\$ 1	\$ 1	\$ 1
Dufferin County		\$ 0		\$ 0
Bruce County	\$ 2	\$ 3	\$ 1	\$ 1
Essex County	\$ 1	\$ 1	\$ 2	\$ 2
County Average	\$ 2	\$ 1	\$ 2	\$ 1
County Median	\$ 2	\$ 1	\$ 2	\$ 1

Waste Management

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

Each municipality's 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
Essex	515%	\$ (107)	\$ (106)
Toronto	741%	\$ (64)	\$ (25)
Cornwall	173%	\$ (15)	\$ (18)
Kenora	188%	\$ (16)	\$ (13)
Sault Ste. Marie	145%	\$ (12)	\$ (13)
Middlesex Centre	232%	\$ (29)	\$ (12)
North Perth	306%	\$ (26)	\$ (12)
Hanover	194%	\$ (11)	\$ (12)
Tillsonburg		\$ (11)	\$ (11)
Kincardine	169%	\$ (16)	\$ (8)
Ottawa	155%	\$ (12)	\$ (7)
Saugeen Shores	138%	\$ (10)	\$ (5)
Lambton Shores	126%	\$ (10)	\$ (3)
Strathroy-Caradoc	105%	\$ (3)	\$ (3)
North Dumfries		\$ (0)	\$ (0)
Milton	100%	\$ 0	\$ 0
Quinte West	99%	\$ 0	\$ 0
King	61%	\$ 5	\$ 1
Ingersoll		\$ 2	\$ 2
Kitchener	0%	\$ 3	\$ 2
Markham		\$ 6	\$ 2
Brock		\$ 5	\$ 3
North Middlesex		\$ 9	\$ 3
East Gwillimbury	32%	\$ 8	\$ 3
Vaughan	5%	\$ 10	\$ 3
Owen Sound	86%	\$ 3	\$ 4
Whitchurch - Stouffville	4%	\$ 12	\$ 4
Aurora		\$ 13	\$ 5
West Grey		\$ 11	\$ 6
Minto		\$ 9	\$ 6

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	5%	\$ 17	\$ 8
The Blue Mountains	6%	\$ 46	\$ 8
Georgina	12%	\$ 16	\$ 9
Meaford		\$ 19	\$ 11
Georgian Bluffs		\$ 22	\$ 13
Parry Sound		\$ 14	\$ 13
Southgate	11%	\$ 24	\$ 13
Barrie	13%	\$ 21	\$ 14
Whitby	2%	\$ 26	\$ 14
Brant County		\$ 30	\$ 16
Belleville	58%	\$ 18	\$ 16
Brantford		\$ 19	\$ 17
Central Elgin		\$ 28	\$ 17
Sarnia	2%	\$ 18	\$ 17
Hamilton	0%	\$ 24	\$ 17
Grey Highlands	7%	\$ 40	\$ 17
Chatham-Kent	1%	\$ 23	\$ 17
Prince Edward County		\$ 36	\$ 19
South Bruce Peninsula	13%	\$ 44	\$ 19
Kingston	1%	\$ 27	\$ 20
London	7%	\$ 22	\$ 20
North Bay	0%	\$ 22	\$ 21
Oshawa	1%	\$ 29	\$ 22
St. Thomas	11%	\$ 20	\$ 22
Dryden		\$ 20	\$ 22
Aylmer		\$ 18	\$ 24
Norfolk	0%	\$ 48	\$ 31
Thunder Bay	3%	\$ 34	\$ 33
Greater Sudbury	15%	\$ 37	\$ 34
Guelph	1%	\$ 55	\$ 36
Brockville	14%	\$ 39	\$ 37
Windsor	0%	\$ 30	\$ 38
Elliot Lake		\$ 20	\$ 39
Timmins		\$ 36	\$ 42
Espanola		\$ 45	\$ 57
Average	85%	\$ 11	\$ 9
Median	13%	\$ 17	\$ 9

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	105%	\$ (1)	\$ (1)
Region Durham		\$ 12	\$ 7
Region Peel	4%	\$ 15	\$ 8
Region Halton	3%	\$ 25	\$ 10
Region Waterloo		\$ 14	\$ 10
District Muskoka		\$ 47	\$ 11
Region Average	37%	\$ 19	\$ 8
Region Median	4%	\$ 15	\$ 9
Simcoe County	58%	\$ 8	\$ 4
Wellington County	5%	\$ 22	\$ 11
Dufferin County		\$ 20	\$ 11
County Average	31%	\$ 17	\$ 9
County Median	31%	\$ 20	\$ 11

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
Dryden	-453%	\$ (185)	\$ (213)
Essex	187%	\$ (28)	\$ (28)
Saugeen Shores	308%	\$ (37)	\$ (19)
Kenora	123%	\$ (23)	\$ (18)
Brantford	147%	\$ (15)	\$ (13)
Georgian Bluffs	292%	\$ (17)	\$ (10)
Meaford	228%	\$ (13)	\$ (7)
West Grey	139%	\$ (11)	\$ (7)
Thunder Bay	120%	\$ (5)	\$ (5)
Chatham-Kent	113%	\$ (4)	\$ (3)
North Bay	104%	\$ (2)	\$ (2)
King		\$ (6)	\$ (2)
Prince Edward County	104%	\$ (2)	\$ (1)
Vaughan		\$ 0	\$ 0
Grey Highlands	97%	\$ 1	\$ 0
Strathroy-Caradoc		\$ 1	\$ 1
Toronto	57%	\$ 2	\$ 1
East Gwillimbury		\$ 5	\$ 2
Hamilton	71%	\$ 3	\$ 2
Belleville	32%	\$ 3	\$ 3
Ottawa	64%	\$ 5	\$ 3
Owen Sound		\$ 5	\$ 5
Brockville		\$ 6	\$ 5
Middlesex Centre		\$ 16	\$ 7
Kingston	29%	\$ 9	\$ 7
Guelph	56%	\$ 11	\$ 7
Hanover	86%	\$ 7	\$ 8
Kincardine	73%	\$ 19	\$ 9
London	63%	\$ 10	\$ 9
The Blue Mountains	45%	\$ 52	\$ 9

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
North Perth	56%	\$ 21	\$ 10
Barrie	16%	\$ 14	\$ 10
South Bruce Peninsula	65%	\$ 25	\$ 11
Central Elgin		\$ 20	\$ 12
North Middlesex		\$ 41	\$ 13
Parry Sound		\$ 14	\$ 13
St. Thomas		\$ 12	\$ 14
Southgate	26%	\$ 30	\$ 17
Brant County	22%	\$ 33	\$ 18
Quinte West		\$ 24	\$ 22
Sault Ste. Marie		\$ 21	\$ 22
Greater Sudbury	56%	\$ 25	\$ 23
Aylmer	0%	\$ 18	\$ 24
Thorold		\$ 30	\$ 25
Windsor	31%	\$ 30	\$ 39
Elliot Lake		\$ 26	\$ 51
Espanola		\$ 55	\$ 69
Cornwall	3%	\$ 61	\$ 75
Norfolk		\$ 118	\$ 76
Timmins		\$ 82	\$ 95
Average	74%	\$ 10	\$ 8
Median	65%	\$ 10	\$ 7
Region Niagara	134%	\$ (7)	\$ (5)
Region Halton	0%	\$ 9	\$ 4
Region York	20%	\$ 14	\$ 5
Region Durham	48%	\$ 12	\$ 8
Region Waterloo	49%	\$ 13	\$ 9
Region Peel		\$ 20	\$ 10
District Muskoka	35%	\$ 92	\$ 22
Region Average	48%	\$ 22	\$ 7
Region Median	42%	\$ 13	\$ 8
Essex County	110%	\$ (2)	\$ (4)
Wellington County	188%	\$ (7)	\$ (3)
Bruce County	75%	\$ 0	\$ 0
Dufferin County		\$ 8	\$ 5
Simcoe County	28%	\$ 38	\$ 20
County Average	100%	\$ 7	\$ 3
County Average	93%	\$ 0	\$ 0

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	211%	\$ (28)	\$ (33)
Southgate	633%	\$ (14)	\$ (7)
Clarington	89%	\$ 0	\$ 0
Central Elgin	73%	\$ 5	\$ 3
North Perth		\$ 13	\$ 6
Vaughan	18%	\$ 21	\$ 6
Whitchurch - Stouffville	29%	\$ 19	\$ 7
Markham	19%	\$ 21	\$ 7
Hanover	54%	\$ 7	\$ 8
Chatham-Kent	42%	\$ 11	\$ 8
West Grey		\$ 14	\$ 8
King		\$ 31	\$ 8
Ingersoll	27%	\$ 9	\$ 9
Georgian Bluffs	37%	\$ 15	\$ 9
Aurora	10%	\$ 26	\$ 9
North Middlesex		\$ 32	\$ 10
East Gwillimbury		\$ 26	\$ 10
Newmarket	17%	\$ 24	\$ 11
Georgina	21%	\$ 22	\$ 12
Middlesex Centre	3%	\$ 29	\$ 12
Saugeen Shores	57%	\$ 23	\$ 12
Brockville	40%	\$ 13	\$ 12
Kincardine	35%	\$ 28	\$ 13
Grey Highlands	34%	\$ 32	\$ 14
Norfolk	30%	\$ 26	\$ 17
South Bruce Peninsula	42%	\$ 40	\$ 17
Brant County	20%	\$ 35	\$ 18
The Blue Mountains	18%	\$ 102	\$ 19
Lambton Shores		\$ 53	\$ 19
Quinte West	0%	\$ 21	\$ 19
Ottawa	29%	\$ 34	\$ 20
Meaford	35%	\$ 36	\$ 20
Barrie	27%	\$ 30	\$ 21
Prince Edward County	52%	\$ 42	\$ 22
Aylmer	43%	\$ 18	\$ 23
Owen Sound	49%	\$ 22	\$ 23
London	31%	\$ 27	\$ 24
Kingston	38%	\$ 34	\$ 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
Thunder Bay	25%	\$ 26	\$ 25
Hamilton	30%	\$ 37	\$ 26
Belleville	36%	\$ 30	\$ 27
North Bay	2%	\$ 29	\$ 27
Kenora	19%	\$ 33	\$ 27
Toronto	-12%	\$ 76	\$ 30
Parry Sound	33%	\$ 34	\$ 31
Guelph	44%	\$ 51	\$ 33
Windsor	14%	\$ 25	\$ 33
Sarnia	6%	\$ 35	\$ 34
Brantford		\$ 39	\$ 34
Sault Ste. Marie		\$ 35	\$ 37
Espanola		\$ 30	\$ 38
Cornwall	55%	\$ 32	\$ 39
Elliot Lake		\$ 22	\$ 43
Greater Sudbury	2%	\$ 59	\$ 53
Dryden	22%	\$ 50	\$ 58
St. Thomas	29%	\$ 51	\$ 58
Average	47%	\$ 29	\$ 20
Median	30%	\$ 28	\$ 19
Region Niagara	87%	\$ 8	\$ 6
Region York	18%	\$ 26	\$ 9
Region Halton	32%	\$ 28	\$ 11
District Muskoka	29%	\$ 71	\$ 17
Region Durham	31%	\$ 34	\$ 21
Region Waterloo	26%	\$ 33	\$ 23
Region Peel	21%	\$ 46	\$ 24
Region Average	35%	\$ 35	\$ 16
Region Median	29%	\$ 33	\$ 17
Bruce County	33%	\$ 2	\$ 1
Wellington County	46%	\$ 41	\$ 20
Essex County	18%	\$ 11	\$ 20
Simcoe County	14%	\$ 57	\$ 30
Dufferin County	2%	\$ 61	\$ 36
County Average	23%	\$ 34	\$ 21
County Median	18%	\$ 41	\$ 20

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	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Chatham-Kent	\$ (2)	\$ (2)	Quinte West	\$ 29	\$ 27
Brock	\$ (2)	\$ (1)	North Bay	\$ 30	\$ 28
Essex	\$ (0)	\$ (0)	Belleville	\$ 35	\$ 31
Minto	\$ (0)	\$ (0)	Sault Ste. Marie	\$ 33	\$ 35
Tiny	\$ 1	\$ 0	Kenora	\$ 45	\$ 36
Mapleton	\$ 2	\$ 1	Greater Sudbury	\$ 41	\$ 37
Sarnia	\$ 1	\$ 1	Timmins	\$ 33	\$ 39
Southgate	\$ 3	\$ 2	Espanola	\$ 43	\$ 54
Central Elgin	\$ 4	\$ 2	Dryden	\$ 48	\$ 55
St. Thomas	\$ 4	\$ 5	Elliot Lake	\$ 55	\$ 109
Norfolk	\$ 12	\$ 7	Average	\$ 21	\$ 19
Saugeen Shores	\$ 16	\$ 8	Median	\$ 23	\$ 15
Barrie	\$ 13	\$ 9	District Muskoka	\$ 26	\$ 6
Guelph	\$ 14	\$ 9	Region York	\$ 22	\$ 7
Kincardine	\$ 22	\$ 10	Region Peel	\$ 15	\$ 8
Prince Edward County	\$ 22	\$ 11	Region Halton	\$ 25	\$ 10
Brant County	\$ 24	\$ 13	Region Waterloo	\$ 17	\$ 12
Toronto	\$ 32	\$ 13	Region Durham	\$ 25	\$ 15
London	\$ 15	\$ 13	Region Niagara	\$ 22	\$ 17
Windsor	\$ 10	\$ 13	Region Average	\$ 22	\$ 11
Innisfil	\$ 37	\$ 17	Region Median	\$ 22	\$ 10
Hamilton	\$ 24	\$ 17	Dufferin County	\$ (64)	\$ (38)
Kingston	\$ 25	\$ 18	Middlesex County	\$ 2	\$ 7
Brockville	\$ 20	\$ 19	Simcoe County	\$ 14	\$ 8
Cornwall	\$ 16	\$ 20	Bruce County	\$ 16	\$ 8
Ottawa	\$ 34	\$ 20	Grey County	\$ 17	\$ 9
Brantford	\$ 25	\$ 22	Wellington County	\$ 21	\$ 10
Thunder Bay	\$ 23	\$ 22	Essex County	\$ 7	\$ 13
Parry Sound	\$ 27	\$ 24	Elgin County	\$ 22	\$ 14
Hanover	\$ 24	\$ 25	County Average	\$ 4	\$ 4
			County Median	\$ 15	\$ 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)
Welland	\$ 1	\$ 1
Ajax	\$ 1	\$ 1
Timmins	\$ 1	\$ 1
Tay	\$ 2	\$ 2
Brant County	\$ 4	\$ 2
Meaford	\$ 4	\$ 2
Milton	\$ 6	\$ 3
St. Catharines	\$ 5	\$ 4
Oakville	\$ 14	\$ 4
Espanola	\$ 4	\$ 5
Kingston	\$ 10	\$ 7
St. Thomas	\$ 9	\$ 10
Thorold	\$ 14	\$ 12
Southgate	\$ 25	\$ 14
Average	\$ 6	\$ 4
Median	\$ 4	\$ 3
Region York	\$ 49	\$ 16
Region Average	\$ 49	\$ 16
Region Median	\$ 49	\$ 16
Essex County	\$ 0	\$ 1
Elgin County	\$ 5	\$ 3
Simcoe County	\$ 8	\$ 4
County Average	\$ 5	\$ 3
County Median	\$ 5	\$ 3

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 facilities 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
Parry Sound	\$ (3)	\$ 61	\$ (3)
Milton	\$ (0)	\$ (0)	\$ (0)
Timmins	\$ 4	\$ 4	\$ 5
Sault Ste. Marie	\$ 8	\$ 8	\$ 8
Toronto	\$ 36	\$ 39	\$ 14
Ottawa	\$ 48	\$ 53	\$ 28
Hamilton	\$ 44	\$ 47	\$ 31
Prince Edward County	\$ 63	\$ 69	\$ 33
Barrie	\$ 51	\$ 51	\$ 35
Chatham-Kent	\$ 49	\$ 55	\$ 36
Brant County	\$ 71	\$ 80	\$ 37
London	\$ 44	\$ 44	\$ 40
Brantford	\$ 48	\$ 48	\$ 42
Guelph	\$ 67	\$ 74	\$ 43
Norfolk	\$ 72	\$ 79	\$ 46
Kingston	\$ 65	\$ 65	\$ 47
Cornwall	\$ 42	\$ 56	\$ 52
Quinte West	\$ 65	\$ 65	\$ 60
North Bay	\$ 66	\$ 66	\$ 61
Belleville	\$ 71	\$ 71	\$ 64
Greater Sudbury	\$ 71	\$ 79	\$ 65
Brockville	\$ 71	\$ 71	\$ 68
Windsor	\$ 52	\$ 52	\$ 68

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Including Amort.	Net Costs per \$100,000 CVA Excl Amort
St. Thomas	\$ 60	\$ 60	\$ 68
Kenora	\$ 101	\$ 101	\$ 81
Thunder Bay	\$ 94	\$ 106	\$ 91
Elliot Lake	\$ 88	\$ 88	\$ 174
Espanola	\$ 152	\$ 154	\$ 191
Average	\$ 57	\$ 62	\$ 53
Median	\$ 62	\$ 63	\$ 45
Region Halton	\$ 27	\$ 30	\$ 11
Region York	\$ 35	\$ 39	\$ 12
Region Peel	\$ 35	\$ 40	\$ 19
District Muskoka	\$ 78	\$ 84	\$ 19
Region Waterloo	\$ 30	\$ 33	\$ 21
Region Durham	\$ 36	\$ 40	\$ 22
Region Niagara	\$ 53	\$ 59	\$ 40
Region Average	\$ 42	\$ 47	\$ 20
Region Median	\$ 35	\$ 40	\$ 19
Wellington County	\$ 55	\$ 55	\$ 27
Simcoe County	\$ 53	\$ 59	\$ 28
Elgin County	\$ 51	\$ 58	\$ 32
Middlesex County	\$ 10	\$ 13	\$ 32
Dufferin County	\$ 58	\$ 63	\$ 34
Essex County	\$ 20	\$ 26	\$ 36
Bruce County	\$ 78	\$ 85	\$ 38
Grey County	\$ 76	\$ 82	\$ 40
County Average	\$ 50	\$ 55	\$ 33
County Median	\$ 54	\$ 59	\$ 33

Cemeteries

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

Municipality	Revenue as %		Net Costs per	
	of Expenditures Excl Amort	Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Sault Ste. Marie	140%	\$ (6)	\$ (7)	
Mapleton	262%	\$ (8)	\$ (3)	
Kitchener	135%	\$ (2)	\$ (2)	
Whitby	137%	\$ (1)	\$ (1)	
Centre Wellington	114%	\$ (1)	\$ (0)	
King	265%	\$ (1)	\$ (0)	
Halton Hills	111%	\$ (0)	\$ (0)	
Grey Highlands	105%	\$ (0)	\$ (0)	
Waterloo	102%	\$ (0)	\$ (0)	
Vaughan	162%	\$ (0)	\$ (0)	
Georgina	117%	\$ (0)	\$ (0)	
Wilmot	103%	\$ (0)	\$ (0)	
Springwater	104%	\$ (0)	\$ (0)	
Whitchurch - Stouffville	102%	\$ (0)	\$ (0)	
Markham	-2%	\$ 0	\$ 0	
Milton		\$ 0	\$ 0	
Wellesley	35%	\$ 0	\$ 0	
Orangeville	88%	\$ 0	\$ 0	
Mississauga	20%	\$ 1	\$ 0	
Woolwich	77%	\$ 1	\$ 0	
Middlesex Centre		\$ 1	\$ 0	
Brampton	19%	\$ 1	\$ 1	
Tay	36%	\$ 1	\$ 1	
Bracebridge	72%	\$ 1	\$ 1	
Lambton Shores	78%	\$ 2	\$ 1	
West Grey	75%	\$ 1	\$ 1	
Welland	69%	\$ 1	\$ 1	
Central Elgin		\$ 1	\$ 1	
Brock	13%	\$ 2	\$ 1	
Georgian Bluffs	78%	\$ 2	\$ 1	
Burlington	14%	\$ 2	\$ 1	
Oakville	67%	\$ 3	\$ 1	
Oshawa	47%	\$ 1	\$ 1	
Meaford	81%	\$ 2	\$ 1	
Clarington	48%	\$ 2	\$ 1	
The Blue Mountains	23%	\$ 8	\$ 1	
Quinte West		\$ 2	\$ 2	
St. Thomas		\$ 1	\$ 2	
Thunder Bay	42%	\$ 2	\$ 2	
North Middlesex	19%	\$ 6	\$ 2	

Cemeteries (cont'd)

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

Municipality	Revenue as %		Net Costs per	
	of Expenditures Excl Amort	Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	
Minto	76%	\$ 3	\$ 2	
Southgate	38%	\$ 4	\$ 2	
Prince Edward County	23%	\$ 4	\$ 2	
Norfolk	37%	\$ 3	\$ 2	
Essex	61%	\$ 2	\$ 2	
Huntsville	49%	\$ 5	\$ 2	
Hanover	85%	\$ 2	\$ 3	
Lincoln	54%	\$ 4	\$ 3	
Strathroy-Caradoc	52%	\$ 3	\$ 3	
Saugeen Shores	57%	\$ 5	\$ 3	
Hamilton	52%	\$ 4	\$ 3	
Aylmer		\$ 2	\$ 3	
Greater Sudbury	69%	\$ 3	\$ 3	
Pelham	23%	\$ 5	\$ 3	
West Lincoln	19%	\$ 5	\$ 3	
South Bruce Peninsula	17%	\$ 8	\$ 4	
Cambridge	56%	\$ 5	\$ 4	
Grimsby	35%	\$ 7	\$ 4	
North Perth	37%	\$ 10	\$ 4	
Espanola	56%	\$ 4	\$ 5	
Kincardine	44%	\$ 10	\$ 5	
Chatham-Kent	48%	\$ 7	\$ 5	
Wellington North	18%	\$ 9	\$ 5	
Brantford	37%	\$ 6	\$ 5	
St. Catharines	58%	\$ 7	\$ 6	
Elliot Lake	70%	\$ 3	\$ 7	
Fort Erie	27%	\$ 10	\$ 8	
Ingersoll	31%	\$ 8	\$ 8	
Kenora	54%	\$ 11	\$ 9	
Brant County	28%	\$ 17	\$ 9	
Dryden	46%	\$ 8	\$ 10	
Tillsonburg	36%	\$ 12	\$ 12	
Brockville	28%	\$ 14	\$ 13	
Timmins	37%	\$ 12	\$ 14	
Parry Sound	22%	\$ 22	\$ 20	
Owen Sound	31%	\$ 20	\$ 21	
Thorold	18%	\$ 31	\$ 26	
Average	63%	\$ 4	\$ 3	
Median	52%	\$ 2	\$ 2	

Emergency Measures

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Parry Sound	\$ (51)	\$ (46)
Bracebridge	\$ (13)	\$ (7)
Oakville	\$ (0)	\$ (0)
Aurora	\$ 1	\$ 0
Georgian Bluffs	\$ 1	\$ 0
Toronto	\$ 1	\$ 0
Clarington	\$ 1	\$ 0
Halton Hills	\$ 1	\$ 1
Essex	\$ 1	\$ 1
Puslinch	\$ 2	\$ 1
Greater Sudbury	\$ 1	\$ 1
Markham	\$ 4	\$ 1
Huntsville	\$ 3	\$ 1
Vaughan	\$ 5	\$ 1
Whitby	\$ 3	\$ 2
Norfolk	\$ 3	\$ 2
Scugog	\$ 4	\$ 2
Fort Erie	\$ 2	\$ 2
North Middlesex	\$ 7	\$ 2
Whitchurch - Stouffville	\$ 6	\$ 2
Guelph-Eramosa	\$ 5	\$ 2
West Grey	\$ 4	\$ 2
London	\$ 3	\$ 2
The Blue Mountains	\$ 15	\$ 3
Brockville	\$ 3	\$ 3
Burlington	\$ 7	\$ 3
Tiny	\$ 9	\$ 3
Lambton Shores	\$ 8	\$ 3
Caledon	\$ 8	\$ 3
Lincoln	\$ 5	\$ 3
Aylmer	\$ 3	\$ 3
King	\$ 13	\$ 3
Grimsby	\$ 6	\$ 3
Milton	\$ 8	\$ 4
Wellesley	\$ 7	\$ 4
Espanola	\$ 3	\$ 4
New Tecumseth	\$ 7	\$ 4
Woolwich	\$ 8	\$ 4
Sarnia	\$ 5	\$ 4
Ottawa	\$ 8	\$ 4

Emergency Measures (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
Strathroy-Caradoc	\$ 6	\$ 5
Dryden	\$ 4	\$ 5
Wellington North	\$ 10	\$ 6
Ajax	\$ 10	\$ 6
East Gwillimbury	\$ 18	\$ 7
Kincardine	\$ 15	\$ 7
Tillsonburg	\$ 8	\$ 7
Kenora	\$ 9	\$ 8
Tay	\$ 10	\$ 8
Brant County	\$ 15	\$ 8
Saugeen Shores	\$ 16	\$ 8
West Lincoln	\$ 13	\$ 9
Cambridge	\$ 12	\$ 9
St. Catharines	\$ 11	\$ 10
South Bruce Peninsula	\$ 25	\$ 11
Thorold	\$ 13	\$ 11
North Perth	\$ 24	\$ 11
Newmarket	\$ 27	\$ 12
Meaford	\$ 22	\$ 12
Kitchener	\$ 18	\$ 15
Belleville	\$ 17	\$ 15
Central Elgin	\$ 28	\$ 16
North Bay	\$ 18	\$ 17
Minto	\$ 23	\$ 17
Georgina	\$ 33	\$ 18
Timmins	\$ 18	\$ 20
Thunder Bay	\$ 23	\$ 23
Oshawa	\$ 32	\$ 24
Kingston	\$ 44	\$ 32
Brantford	\$ 45	\$ 40
St. Thomas	\$ 50	\$ 56
Cornwall	\$ 58	\$ 71
Chatham-Kent	\$ 115	\$ 84
Average	\$ 12	\$ 9
Median	\$ 8	\$ 4

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Waterloo	\$ 1	\$ 1
District Muskoka	\$ 4	\$ 1
Region Peel	\$ 2	\$ 1
Region Niagara	\$ 4	\$ 3
Region Durham	\$ 7	\$ 4
Region Halton	\$ 12	\$ 5
Region Average	\$ 5	\$ 2
Region Median	\$ 4	\$ 2
Bruce County	\$ 1	\$ 0
Middlesex County	\$ 0	\$ 1
Essex County	\$ 0	\$ 1
Simcoe County	\$ 2	\$ 1
Grey County	\$ 2	\$ 1
Dufferin County	\$ 4	\$ 2
Elgin County	\$ 5	\$ 3
Wellington County	\$ 12	\$ 6
County Average	\$ 3	\$ 2
County Median	\$ 2	\$ 1

COVID-19 Expenses reported on Schedule 42
(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
Belleville	\$ -	\$ -
Clarington	\$ -	\$ -
Elliot Lake	\$ -	\$ -
Grimsby	\$ -	\$ -
Ingersoll	\$ -	\$ -
Lambton Shores	\$ -	\$ -
Parry Sound	\$ -	\$ -
Prince Edward County	\$ -	\$ -
Dryden	\$ -	\$ -
St. Thomas	\$ -	\$ -
Aurora	\$ 0	\$ 0
Puslinch	\$ 2	\$ 1
Southgate	\$ 2	\$ 1
New Tecumseth	\$ 2	\$ 1
Markham	\$ 4	\$ 1
North Dumfries	\$ 3	\$ 1
Vaughan	\$ 5	\$ 1
Whitby	\$ 3	\$ 2
West Grey	\$ 3	\$ 2
North Middlesex	\$ 7	\$ 2
Whitchurch - Stouffville	\$ 6	\$ 2
Guelph-Eramosa	\$ 5	\$ 2
Georgian Bluffs	\$ 4	\$ 2
Wellington North	\$ 4	\$ 3
Brockville	\$ 3	\$ 3
Burlington	\$ 7	\$ 3
Springwater	\$ 6	\$ 3
Mapleton	\$ 7	\$ 3
Huntsville	\$ 6	\$ 3
Wellesley	\$ 6	\$ 3
Caledon	\$ 8	\$ 3
King	\$ 12	\$ 3
Wilmot	\$ 6	\$ 3
Milton	\$ 7	\$ 3

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Mississauga	\$ 7	\$ 3
Oakville	\$ 12	\$ 4
Scugog	\$ 8	\$ 4
Woolwich	\$ 8	\$ 4
Bracebridge	\$ 8	\$ 4
Strathroy-Caradoc	\$ 6	\$ 5
Middlesex Centre	\$ 11	\$ 5
Grey Highlands	\$ 11	\$ 5
Halton Hills	\$ 13	\$ 6
Kenora	\$ 7	\$ 6
Tay	\$ 8	\$ 6
Centre Wellington	\$ 11	\$ 6
Waterloo	\$ 11	\$ 6
Ajax	\$ 10	\$ 7
Orangeville	\$ 9	\$ 7
Kincardine	\$ 15	\$ 7
East Gwillimbury	\$ 18	\$ 7
Welland	\$ 6	\$ 7
Brant County	\$ 14	\$ 7
Tillsonburg	\$ 8	\$ 8
Saugeen Shores	\$ 16	\$ 8
West Lincoln	\$ 13	\$ 9
Barrie	\$ 13	\$ 9
St. Catharines	\$ 10	\$ 9
The Blue Mountains	\$ 52	\$ 10
South Bruce Peninsula	\$ 23	\$ 10
Cambridge	\$ 13	\$ 10
Thorold	\$ 12	\$ 10
Meaford	\$ 21	\$ 12
Sault Ste. Marie	\$ 12	\$ 12
Newmarket	\$ 27	\$ 12
Brampton	\$ 19	\$ 13
Owen Sound	\$ 12	\$ 13
North Perth	\$ 30	\$ 14
Kitchener	\$ 18	\$ 15
Brock	\$ 28	\$ 15

COVID-19 Expenses reported on Schedule 42 (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
Lincoln	\$ 27	\$ 16
North Bay	\$ 17	\$ 16
Georgina	\$ 29	\$ 16
Central Elgin	\$ 27	\$ 16
Minto	\$ 22	\$ 16
Guelph	\$ 27	\$ 18
Fort Erie	\$ 24	\$ 19
Innisfil	\$ 46	\$ 21
Quinte West	\$ 24	\$ 22
Aylmer	\$ 17	\$ 23
Pelham	\$ 38	\$ 23
Tiny	\$ 76	\$ 24
Oshawa	\$ 32	\$ 24
Sarnia	\$ 25	\$ 24
Hanover	\$ 25	\$ 26
Essex	\$ 26	\$ 26
Espanola	\$ 22	\$ 28
Kingston	\$ 46	\$ 33
Brantford	\$ 41	\$ 36
London	\$ 50	\$ 45
Thunder Bay	\$ 54	\$ 53
Ottawa	\$ 106	\$ 62
Hamilton	\$ 90	\$ 64
Timmins	\$ 56	\$ 65
Chatham-Kent	\$ 96	\$ 70
Cornwall	\$ 58	\$ 71
Norfolk	\$ 172	\$ 111
Greater Sudbury	\$ 130	\$ 118
Toronto	\$ 347	\$ 135
Windsor	\$ 122	\$ 158
Average	\$ 25	\$ 17
Median	\$ 12	\$ 7

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Halton	\$ 49	\$ 20
District Muskoka	\$ 86	\$ 20
Region Waterloo	\$ 43	\$ 30
Region York	\$ 90	\$ 30
Region Peel	\$ 87	\$ 46
Region Durham	\$ 89	\$ 54
Region Niagara	\$ 71	\$ 54
Region Average	\$ 74	\$ 36
Region Median	\$ 86	\$ 30
Grey County	\$ -	\$ -
Elgin County	\$ 41	\$ 25
Dufferin County	\$ 45	\$ 26
Essex County	\$ 16	\$ 28
Middlesex County	\$ 9	\$ 29
Bruce County	\$ 75	\$ 36
Wellington County	\$ 85	\$ 42
Simcoe County	\$ 90	\$ 47
County Average	\$ 45	\$ 29
County Median	\$ 43	\$ 29

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
Oakville	\$ (2)	\$ (1)
Milton	\$ 1	\$ 0
Woolwich	\$ 2	\$ 1
Tiny	\$ 4	\$ 1
Centre Wellington	\$ 6	\$ 4
Brant County	\$ 10	\$ 5
Norfolk	\$ 16	\$ 10
Barrie	\$ 16	\$ 11
Guelph	\$ 19	\$ 12
Kenora	\$ 20	\$ 16
Dryden	\$ 14	\$ 16
Prince Edward County	\$ 31	\$ 16
Chatham-Kent	\$ 24	\$ 17
Parry Sound	\$ 25	\$ 23
Brockville	\$ 31	\$ 29
Kingston	\$ 41	\$ 30
Cornwall	\$ 25	\$ 31
Greater Sudbury	\$ 36	\$ 33
Quinte West	\$ 39	\$ 37
Ottawa	\$ 64	\$ 37
Timmins	\$ 33	\$ 38
Belleville	\$ 43	\$ 39
North Bay	\$ 43	\$ 40
Brantford	\$ 48	\$ 42
Hamilton	\$ 68	\$ 48
St. Thomas	\$ 49	\$ 56
London	\$ 63	\$ 57
Elliot Lake	\$ 29	\$ 57

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Windsor	\$ 66	\$ 86
Toronto	\$ 308	\$ 120
Thunder Bay	\$ 147	\$ 143
Sault Ste. Marie	\$ 246	\$ 258
Average	\$ 49	\$ 41
Median	\$ 31	\$ 30
Region York	\$ 20	\$ 7
Region Halton	\$ 21	\$ 8
District Muskoka	\$ 51	\$ 12
Region Durham	\$ 30	\$ 18
Region Waterloo	\$ 28	\$ 20
Region Peel	\$ 39	\$ 21
Region Niagara	\$ 36	\$ 27
Region Average	\$ 32	\$ 16
Region Median	\$ 30	\$ 18
Elgin County	\$ 6	\$ 4
Middlesex County	\$ 1	\$ 4
Wellington County	\$ 11	\$ 5
Bruce County	\$ 12	\$ 6
Dufferin County	\$ 14	\$ 8
Simcoe County	\$ 21	\$ 11
Grey County	\$ 22	\$ 12
Essex County	\$ 10	\$ 18
County Average	\$ 12	\$ 8
County Median	\$ 11	\$ 7

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 participating in the long-term care business



Assistance to the Aged

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Ajax	\$ (0)	\$ (0)
Markham	\$ 0	\$ 0
Vaughan	\$ 0	\$ 0
Mississauga	\$ 0	\$ 0
Caledon	\$ 1	\$ 0
Huntsville	\$ 1	\$ 1
Lincoln	\$ 1	\$ 1
Tay	\$ 1	\$ 1
Mapleton	\$ 3	\$ 1
St. Catharines	\$ 1	\$ 1
Fort Erie	\$ 2	\$ 1
Espanola	\$ 1	\$ 1
Cambridge	\$ 2	\$ 2
Brampton	\$ 3	\$ 2
Georgina	\$ 4	\$ 2
Thorold	\$ 2	\$ 2
Sarnia	\$ 3	\$ 3
Grimsby	\$ 4	\$ 3
Whitby	\$ 5	\$ 3
Waterloo	\$ 7	\$ 4
Halton Hills	\$ 9	\$ 4
Guelph	\$ 7	\$ 4
Elliot Lake	\$ 2	\$ 5
Kitchener	\$ 6	\$ 5
Centre Wellington	\$ 10	\$ 6
Sault Ste. Marie	\$ 7	\$ 7
Welland	\$ 7	\$ 8
Oshawa	\$ 11	\$ 8
Brant County	\$ 17	\$ 9
Barrie	\$ 14	\$ 10
Chatham-Kent	\$ 17	\$ 12
Toronto	\$ 32	\$ 13
London	\$ 15	\$ 14
Brantford	\$ 21	\$ 18
Parry Sound	\$ 20	\$ 19
Ottawa	\$ 35	\$ 20
Cornwall	\$ 17	\$ 21

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Hamilton	\$ 34	\$ 24
Greater Sudbury	\$ 35	\$ 31
Prince Edward County	\$ 66	\$ 34
Norfolk	\$ 56	\$ 36
Quinte West	\$ 39	\$ 36
Thunder Bay	\$ 41	\$ 40
North Bay	\$ 50	\$ 47
Belleville	\$ 54	\$ 49
Kingston	\$ 76	\$ 54
Windsor	\$ 54	\$ 71
Brockville	\$ 82	\$ 78
Timmins	\$ 75	\$ 87
St. Thomas	\$ 78	\$ 88
Kenora	\$ 112	\$ 91
Dryden	\$ 91	\$ 104
Average	\$ 24	\$ 21
Median	\$ 10	\$ 8
District Muskoka	\$ 21	\$ 5
Region York	\$ 18	\$ 6
Region Halton	\$ 28	\$ 11
Region Waterloo	\$ 19	\$ 13
Region Peel	\$ 27	\$ 14
Region Niagara	\$ 29	\$ 22
Region Durham	\$ 66	\$ 40
Region Average	\$ 30	\$ 16
Region Median	\$ 27	\$ 13
Middlesex County	\$ 4	\$ 12
Simcoe County	\$ 38	\$ 20
Grey County	\$ 52	\$ 27
Dufferin County	\$ 54	\$ 32
Wellington County	\$ 78	\$ 38
Essex County	\$ 23	\$ 42
Bruce County	\$ 97	\$ 47
Elgin County	\$ 142	\$ 88
County Average	\$ 61	\$ 38
County Median	\$ 53	\$ 35

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	\$ 3	\$ 1
Norfolk	\$ 2	\$ 1
Brant County	\$ 5	\$ 3
Parry Sound	\$ 3	\$ 3
Thunder Bay	\$ 4	\$ 4
Greater Sudbury	\$ 5	\$ 5
Cornwall	\$ 4	\$ 5
Minto	\$ 8	\$ 6
Brockville	\$ 7	\$ 7
Hamilton	\$ 11	\$ 8
Barrie	\$ 12	\$ 8
Kingston	\$ 12	\$ 9
Chatham-Kent	\$ 12	\$ 9
Kenora	\$ 12	\$ 9
Brantford	\$ 11	\$ 10
Ottawa	\$ 20	\$ 12
London	\$ 15	\$ 13
Dryden	\$ 12	\$ 14
Timmins	\$ 12	\$ 14
Guelph	\$ 23	\$ 15
North Bay	\$ 17	\$ 15
Toronto	\$ 43	\$ 17
Espanola	\$ 15	\$ 19
Elliot Lake	\$ 15	\$ 30

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
St. Thomas	\$ 26	\$ 30
Windsor	\$ 37	\$ 47
Average	\$ 13	\$ 12
Median	\$ 12	\$ 9
District Muskoka	\$ 5	\$ 1
Region Halton	\$ 12	\$ 5
Region Durham	\$ 13	\$ 8
Region Waterloo	\$ 13	\$ 9
Region York	\$ 30	\$ 10
Region Niagara	\$ 15	\$ 11
Region Peel	\$ 27	\$ 14
Region Average	\$ 16	\$ 8
Region Median	\$ 13	\$ 9
Elgin County	\$ 2	\$ 1
Simcoe County	\$ 5	\$ 3
Bruce County	\$ 8	\$ 4
Middlesex County	\$ 1	\$ 5
Dufferin County	\$ 11	\$ 7
Essex County	\$ 4	\$ 8
Wellington County	\$ 16	\$ 8
Grey County	\$ 36	\$ 19
County Average	\$ 11	\$ 7
County Median	\$ 7	\$ 6

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-gear-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-gear-to-income (RGI) housing
- Portfolio mix: Older federal units are generally less costly than units built under subsequent provincial programs (fewer assisted units, lower land costs)
- Geographic conditions: Construction and land costs, higher snow removal costs in northern areas of the province, rental market availability, utility costs and usage profiles
- Tenant mix: Seniors' communities are usually less costly to operate than families and singles

Social Housing

(sorted by Net Costs per Capita, Excluding Amortization)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co- op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Central Elgin		\$ (1)			\$ (1)
Strathroy-Caradoc		\$ 4			\$ 4
Parry Sound	\$ 18				\$ 18
Toronto	\$ 29				\$ 29
Brockville	\$ 34				\$ 34
Norfolk	\$ (88)	\$ 125			\$ 36
Brant County	\$ 0	\$ 45			\$ 45
Prince Edward County	\$ 53			\$ (3)	\$ 50
Barrie	\$ 52				\$ 52
Kingston	\$ (5)	\$ 30	\$ 30		\$ 55
Elliot Lake	\$ 61				\$ 61
St. Thomas	\$ (45)		\$ 108		\$ 63
Dryden	\$ 66				\$ 66
Espanola	\$ 71				\$ 71
Chatham-Kent	\$ (0)	\$ 49	\$ 2	\$ 20	\$ 71
London	\$ 50	\$ 17	\$ (12)	\$ 21	\$ 76
Cornwall	\$ 18	\$ (16)	\$ 2	\$ 72	\$ 77
Quinte West	\$ 86				\$ 86
Kenora				\$ 93	\$ 93
Belleville	\$ 94				\$ 94
Greater Sudbury	\$ 49	\$ 50	\$ (0)	\$ 7	\$ 106
North Bay	\$ 110				\$ 110
Guelph	\$ 114			\$ 0	\$ 114
Ottawa	\$ 87	\$ 46	\$ 45	\$ (60)	\$ 118
Timmins		\$ 125			\$ 125
Hamilton	\$ 49	\$ (5)	\$ 7	\$ 84	\$ 136
Brantford	\$ 71	\$ 48	\$ 9	\$ 13	\$ 141
Windsor	\$ 135	\$ 41	\$ 15	\$ (12)	\$ 180
Average	\$ 46	\$ 40	\$ 21	\$ 21	\$ 75
Median	\$ 51	\$ 43	\$ 8	\$ 13	\$ 71

Social Housing (cont'd)
(sorted by Net Costs per Capita, Excluding Amortization)

Municipality	Public Housing Net Costs per Capita Excl Amort	Non-Profit Co- op Housing Costs per Capita Excl Amort	Rent Supplement Net Costs per Capital Excl Amort	Other Housing Net Costs per Capita Excl Amort	Total Housing Net Costs per Capita Excl Amort
Region York	\$ (17)	\$ 24	\$ 4	\$ 8	\$ 18
District Muskoka	\$ 30	\$ 10	\$ 0		\$ 40
Region Durham	\$ 12	\$ 39	\$ 7	\$ 4	\$ 63
Region Halton	\$ 13	\$ 26	\$ 10	\$ 15	\$ 63
Region Niagara				\$ 89	\$ 89
Region Waterloo	\$ 19	\$ 47	\$ 7	\$ 18	\$ 90
Region Peel	\$ 25	\$ 57	\$ 16	\$ (1)	\$ 97
Region Average	\$ 14	\$ 34	\$ 7	\$ 22	\$ 66
Region Median	\$ 16	\$ 33	\$ 7	\$ 11	\$ 63
Middlesex County	\$ 9				\$ 9
Essex County	\$ 16	\$ 7			\$ 23
Elgin County	\$ 24				\$ 24
Bruce County	\$ 35	\$ 0	\$ 1		\$ 36
Simcoe County	\$ 74				\$ 74
Dufferin County	\$ 63	\$ 17	\$ 6	\$ 8	\$ 94
Grey County	\$ 94				\$ 94
Wellington County	\$ 86	\$ 9	\$ 1	\$ 2	\$ 98
County Average	\$ 50	\$ 8	\$ 3	\$ 5	\$ 57
County Median	\$ 49	\$ 8	\$ 1	\$ 5	\$ 55

Parks

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

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



Parks

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Meaford	\$ (4)	\$ (2)	Orangeville	\$ 26	\$ 19
Puslinch	\$ 3	\$ 1	Springwater	\$ 39	\$ 19
West Grey	\$ 2	\$ 1	Thorold	\$ 23	\$ 19
Grey Highlands	\$ 5	\$ 2	Innisfil	\$ 42	\$ 19
Southgate	\$ 6	\$ 3	Chatham-Kent	\$ 27	\$ 20
Wellington North	\$ 9	\$ 5	Bracebridge	\$ 39	\$ 20
Mapleton	\$ 19	\$ 7	Huntsville	\$ 41	\$ 20
Middlesex Centre	\$ 20	\$ 8	Toronto	\$ 55	\$ 22
Caledon	\$ 27	\$ 10	Timmins	\$ 19	\$ 22
Halton Hills	\$ 25	\$ 11	The Blue Mountains	\$ 121	\$ 22
Scugog	\$ 24	\$ 12	Mississauga	\$ 49	\$ 23
Whitby	\$ 21	\$ 12	Guelph-Eramosa	\$ 52	\$ 24
West Lincoln	\$ 18	\$ 12	London	\$ 27	\$ 24
Woolwich	\$ 24	\$ 13	Saugeen Shores	\$ 47	\$ 24
Whitchurch - Stouffville	\$ 35	\$ 13	Tiny	\$ 81	\$ 25
Markham	\$ 38	\$ 13	Kitchener	\$ 31	\$ 25
Strathroy-Caradoc	\$ 17	\$ 13	Clarington	\$ 40	\$ 26
Prince Edward County	\$ 26	\$ 13	Aurora	\$ 73	\$ 26
Georgian Bluffs	\$ 24	\$ 14	East Gwillimbury	\$ 68	\$ 26
Burlington	\$ 34	\$ 14	Lambton Shores	\$ 76	\$ 27
Norfolk	\$ 23	\$ 15	North Dumfries	\$ 57	\$ 27
Centre Wellington	\$ 27	\$ 16	Newmarket	\$ 61	\$ 28
Brock	\$ 29	\$ 16	Ajax	\$ 44	\$ 29
Espanola	\$ 13	\$ 16	Grimsby	\$ 49	\$ 30
New Tecumseth	\$ 30	\$ 17	Wilmot	\$ 53	\$ 30
Brant County	\$ 32	\$ 17	Oakville	\$ 96	\$ 31
Vaughan	\$ 57	\$ 18	Minto	\$ 42	\$ 31
King	\$ 69	\$ 18	Kingston	\$ 44	\$ 32
Milton	\$ 39	\$ 18	Hamilton	\$ 45	\$ 32
South Bruce Peninsula	\$ 43	\$ 19	Ottawa	\$ 55	\$ 32

Parks (cont'd)

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort	Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
North Perth	\$ 71	\$ 32	Guelph	\$ 78	\$ 51
Barrie	\$ 48	\$ 33	Dryden	\$ 46	\$ 53
Pelham	\$ 54	\$ 34	Welland	\$ 50	\$ 55
Brampton	\$ 51	\$ 35	Sarnia	\$ 61	\$ 58
Hanover	\$ 34	\$ 35	Aylmer	\$ 46	\$ 59
Tillsonburg	\$ 38	\$ 36	North Bay	\$ 66	\$ 61
Waterloo	\$ 62	\$ 36	Brockville	\$ 66	\$ 63
Cambridge	\$ 48	\$ 36	Brantford	\$ 73	\$ 64
Kincardine	\$ 78	\$ 36	Cornwall	\$ 54	\$ 67
Fort Erie	\$ 45	\$ 37	Owen Sound	\$ 68	\$ 71
Essex	\$ 40	\$ 39	St. Thomas	\$ 64	\$ 72
Quinte West	\$ 43	\$ 40	Sault Ste. Marie	\$ 69	\$ 72
Oshawa	\$ 54	\$ 40	Belleville	\$ 82	\$ 75
Georgina	\$ 76	\$ 42	Elliot Lake	\$ 42	\$ 82
Parry Sound	\$ 47	\$ 43	Thunder Bay	\$ 100	\$ 98
Ingersoll	\$ 46	\$ 47	Windsor	\$ 78	\$ 102
Central Elgin	\$ 80	\$ 47	Average	\$ 46	\$ 32
Tay	\$ 65	\$ 48	Median	\$ 45	\$ 27
Greater Sudbury	\$ 53	\$ 49			
Kenora	\$ 61	\$ 49			
Lincoln	\$ 84	\$ 50			
St. Catharines	\$ 55	\$ 50			

Sports and Recreation Services

The three main types of programming are:

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

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

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



Recreation Programming

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

Municipality	Revenue as %		
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Essex	278%	\$ (33)	\$ (32)
New Tecumseth	2143%	\$ (7)	\$ (4)
Timmins	323%	\$ (0)	\$ (0)
Woolwich	83%	\$ 0	\$ 0
Brock	32%	\$ 1	\$ 0
Fort Erie		\$ 1	\$ 1
Brockville		\$ 1	\$ 1
West Grey		\$ 2	\$ 1
North Perth	50%	\$ 2	\$ 1
Georgian Bluffs		\$ 2	\$ 1
Owen Sound	73%	\$ 1	\$ 1
Centre Wellington	19%	\$ 3	\$ 2
Southgate		\$ 3	\$ 2
Caledon	59%	\$ 6	\$ 2
Norfolk	29%	\$ 4	\$ 3
Sault Ste. Marie	50%	\$ 2	\$ 3
Thorold		\$ 5	\$ 4
Tay	8%	\$ 6	\$ 4
Guelph-Eramosa		\$ 10	\$ 5
Quinte West		\$ 5	\$ 5
Springwater	3%	\$ 10	\$ 5
Whitby	5%	\$ 9	\$ 5
Milton	58%	\$ 12	\$ 5
Innisfil	14%	\$ 12	\$ 6
Scugog	28%	\$ 12	\$ 6
Kingston	12%	\$ 8	\$ 6
St. Catharines	1%	\$ 7	\$ 6
Sarnia	4%	\$ 8	\$ 7
Meaford	6%	\$ 13	\$ 7
King	49%	\$ 28	\$ 7
East Gwillimbury	10%	\$ 20	\$ 8
Brampton	4%	\$ 11	\$ 8

Recreation Programming (cont'd)

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Kincardine	35%	\$	17	\$ 8
Greater Sudbury	1%	\$	9	\$ 8
Huntsville	30%	\$	16	\$ 8
Grimsby	21%	\$	13	\$ 8
Oakville	33%	\$	25	\$ 8
Whitchurch - Stouffville	31%	\$	25	\$ 9
Halton Hills	22%	\$	21	\$ 9
Vaughan	24%	\$	31	\$ 10
West Lincoln	12%	\$	15	\$ 10
Kenora	13%	\$	13	\$ 10
Chatham-Kent	7%	\$	14	\$ 11
North Bay	7%	\$	11	\$ 11
Tiny	22%	\$	35	\$ 11
Welland	48%	\$	10	\$ 11
Strathroy-Caradoc	12%	\$	14	\$ 11
Guelph	25%	\$	17	\$ 11
Grey Highlands		\$	27	\$ 11
Belleville	16%	\$	13	\$ 12
Bracebridge	43%	\$	24	\$ 12
South Bruce Peninsula	1%	\$	31	\$ 13
Brant County	7%	\$	26	\$ 14
Markham	14%	\$	41	\$ 14
Waterloo	39%	\$	25	\$ 15
Aurora	24%	\$	42	\$ 15
Mississauga	14%	\$	34	\$ 15
Ajax	6%	\$	23	\$ 15
Pelham	27%	\$	25	\$ 16
Prince Edward County		\$	31	\$ 16
St. Thomas		\$	14	\$ 16
Burlington	16%	\$	40	\$ 17
Clarington	16%	\$	27	\$ 17
Georgina	2%	\$	32	\$ 18

Recreation Programming (cont'd)

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

Municipality	Revenue as %		
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Newmarket	35%	\$ 40	\$ 18
Toronto	7%	\$ 47	\$ 18
Cambridge	5%	\$ 25	\$ 19
Lincoln	16%	\$ 35	\$ 20
Oshawa	21%	\$ 29	\$ 22
Saugeen Shores	9%	\$ 42	\$ 22
Barrie	23%	\$ 32	\$ 22
London	16%	\$ 25	\$ 22
Wilmot	1%	\$ 39	\$ 22
Thunder Bay	32%	\$ 25	\$ 25
Brantford	36%	\$ 28	\$ 25
Hamilton	7%	\$ 38	\$ 27
Kitchener	5%	\$ 35	\$ 29
Espanola	40%	\$ 24	\$ 30
Minto	20%	\$ 47	\$ 35
Windsor	15%	\$ 28	\$ 36
Dryden	2%	\$ 35	\$ 41
Parry Sound	1%	\$ 45	\$ 41
Hanover	11%	\$ 40	\$ 42
Cornwall	16%	\$ 36	\$ 44
Ingersoll	15%	\$ 55	\$ 56
Ottawa	6%	\$ 102	\$ 59
Tillsonburg	32%	\$ 64	\$ 61
Elliot Lake	12%	\$ 36	\$ 70
Average	56%	\$ 21	\$ 14
Median	16%	\$ 20	\$ 11

Recreation Facilities - Golf, Marina, Ski Hill

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Meaford	128%	\$	(4)	\$ (3)
Sarnia	814%	\$	(2)	\$ (2)
Cornwall	130%	\$	(1)	\$ (1)
Hamilton	103%	\$	(0)	\$ (0)
Vaughan	119%	\$	(0)	\$ (0)
Burlington	99%	\$	0	\$ 0
Waterloo	57%	\$	0	\$ 0
Chatham-Kent		\$	1	\$ 0
The Blue Mountains	97%	\$	2	\$ 0
Brampton	30%	\$	1	\$ 1
Brock	48%	\$	2	\$ 1
Mississauga	60%	\$	3	\$ 1
Kitchener	83%	\$	2	\$ 1
Barrie	61%	\$	2	\$ 1
Sault Ste. Marie	43%	\$	2	\$ 2
London	74%	\$	2	\$ 2
Toronto	36%	\$	5	\$ 2
Thunder Bay	90%	\$	2	\$ 2
Belleville	65%	\$	3	\$ 2
St. Catharines	31%	\$	3	\$ 2
Oakville	40%	\$	8	\$ 3
Greater Sudbury	45%	\$	3	\$ 3
Kingston	60%	\$	4	\$ 3
North Bay	15%	\$	4	\$ 4
Windsor	72%	\$	3	\$ 4
Brockville	64%	\$	5	\$ 5
Norfolk	34%	\$	9	\$ 6
Prince Edward County	27%	\$	12	\$ 6
Kincardine	34%	\$	14	\$ 7
Essex	48%	\$	7	\$ 7
Brantford	53%	\$	8	\$ 7
Lambton Shores	63%	\$	23	\$ 8
Parry Sound	19%	\$	10	\$ 9
Georgina	31%	\$	16	\$ 9
Quinte West	39%	\$	16	\$ 14
Elliot Lake		\$	8	\$ 15
Saugeen Shores	30%	\$	81	\$ 42
Average	81%	\$	7	\$ 4
Median	57%	\$	3	\$ 2

Recreation Facilities - Other
(sorted by Net Costs per Capita, Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Tiny			\$ 4	\$ 4	\$ 1	\$ 1
Springwater	38.8%		\$ 16	\$ 21	\$ 8	\$ 10
Puslinch	0.5%		\$ 36	\$ 48	\$ 11	\$ 15
The Blue Mountains	11.6%		\$ 73	\$ 85	\$ 13	\$ 15
Vaughan	2.6%		\$ 49	\$ 62	\$ 15	\$ 19
North Perth	65.6%		\$ 22	\$ 43	\$ 10	\$ 20
Scugog	34.4%		\$ 42	\$ 42	\$ 20	\$ 20
Mapleton	28.0%		\$ 41	\$ 51	\$ 16	\$ 20
Georgian Bluffs	29.7%		\$ 27	\$ 35	\$ 16	\$ 20
Toronto	8.2%		\$ 56	\$ 56	\$ 22	\$ 22
Guelph-Eramosa	20.3%		\$ 41	\$ 50	\$ 19	\$ 23
Southgate	28.7%		\$ 35	\$ 45	\$ 19	\$ 25
Markham			\$ 25	\$ 79	\$ 9	\$ 27
Grey Highlands	24.1%		\$ 50	\$ 64	\$ 21	\$ 27
Aurora	19.6%		\$ 77	\$ 77	\$ 27	\$ 27
Ottawa	7.6%		\$ 37	\$ 47	\$ 22	\$ 27
Grimsby	34.1%		\$ 32	\$ 46	\$ 20	\$ 28
Sarnia	39.5%		\$ 30	\$ 30	\$ 28	\$ 28
Oakville	1.4%		\$ 73	\$ 94	\$ 24	\$ 30
King			\$ 96	\$ 116	\$ 25	\$ 31
Saugeen Shores	38.5%		\$ 43	\$ 59	\$ 22	\$ 31
Mississauga	9.7%		\$ 51	\$ 68	\$ 23	\$ 31
Hamilton	27.1%		\$ 25	\$ 45	\$ 18	\$ 31
South Bruce Peninsula	8.6%		\$ 63	\$ 76	\$ 27	\$ 33
Tay			\$ 32	\$ 44	\$ 24	\$ 33
North Middlesex	40.0%		\$ 84	\$ 111	\$ 26	\$ 34
Guelph	17.0%		\$ 40	\$ 54	\$ 26	\$ 35
Kitchener	29.4%		\$ 31	\$ 43	\$ 26	\$ 35
Brock	25.2%		\$ 50	\$ 63	\$ 28	\$ 35
East Gwillimbury	3.4%		\$ 75	\$ 95	\$ 29	\$ 36
Meaford	19.1%		\$ 48	\$ 70	\$ 27	\$ 39
Cambridge	26.2%		\$ 37	\$ 52	\$ 28	\$ 39
West Grey	30.1%		\$ 52	\$ 69	\$ 31	\$ 40

Recreation Facilities - Other (cont'd)
(sorted by Net Costs per Capita, Including Amortization)

Municipality	Revenue as %				
	Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Brockville	40.3%	\$ 28	\$ 44	\$ 27	\$ 42
Barrie	24.9%	\$ 43	\$ 62	\$ 29	\$ 43
Burlington	16.3%	\$ 73	\$ 104	\$ 31	\$ 44
Norfolk	3.1%	\$ 50	\$ 68	\$ 32	\$ 44
Milton	32.1%	\$ 51	\$ 96	\$ 24	\$ 45
Whitchurch - Stouffville	20.0%	\$ 76	\$ 124	\$ 28	\$ 45
Prince Edward County	15.8%	\$ 67	\$ 88	\$ 35	\$ 46
Middlesex Centre	49.7%	\$ 75	\$ 110	\$ 32	\$ 46
St. Thomas	33.1%	\$ 31	\$ 42	\$ 35	\$ 48
Chatham-Kent	24.9%	\$ 54	\$ 66	\$ 39	\$ 48
Quinte West	15.0%	\$ 38	\$ 52	\$ 35	\$ 48
London	1.6%	\$ 39	\$ 55	\$ 35	\$ 49
Central Elgin	34.0%	\$ 56	\$ 86	\$ 33	\$ 50
Lincoln	25.6%	\$ 46	\$ 86	\$ 27	\$ 51
Strathroy-Caradoc	52.3%	\$ 39	\$ 68	\$ 30	\$ 52
Whitby	23.6%	\$ 79	\$ 95	\$ 44	\$ 52
North Dumfries	33.9%	\$ 56	\$ 111	\$ 27	\$ 54
Innisfil	16.0%	\$ 96	\$ 116	\$ 44	\$ 54
Thorold	18.7%	\$ 49	\$ 67	\$ 41	\$ 56
Caledon	7.6%	\$ 102	\$ 149	\$ 40	\$ 58
Greater Sudbury	31.9%	\$ 54	\$ 65	\$ 49	\$ 59
Woolwich	30.6%	\$ 81	\$ 113	\$ 43	\$ 60
Halton Hills	14.7%	\$ 103	\$ 134	\$ 47	\$ 60
Newmarket		\$ 106	\$ 135	\$ 48	\$ 61
Wellesley	17.2%	\$ 97	\$ 124	\$ 49	\$ 62
West Lincoln	16.8%	\$ 64	\$ 96	\$ 42	\$ 63
Clarington	18.2%	\$ 77	\$ 97	\$ 50	\$ 63
Brantford	11.1%	\$ 43	\$ 72	\$ 38	\$ 63
Lambton Shores	1.8%	\$ 119	\$ 179	\$ 42	\$ 64
Georgina	18.3%	\$ 95	\$ 116	\$ 52	\$ 64
Ajax	15.4%	\$ 70	\$ 100	\$ 46	\$ 65
Wellington North	24.1%	\$ 83	\$ 116	\$ 47	\$ 66
Brant County	21.0%	\$ 95	\$ 125	\$ 50	\$ 66

Recreation Facilities - Other (cont'd)
(sorted by Net Costs per Capita, Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort			
	Gross Expenditures Excl Amort								
Fort Erie	15.6%	\$	67	\$	81	\$	55	\$	67
Huntsville	11.9%	\$	99	\$	136	\$	49	\$	68
North Bay	23.0%	\$	54	\$	75	\$	50	\$	70
Minto	38.8%	\$	62	\$	94	\$	46	\$	70
Wilmot	26.0%	\$	93	\$	122	\$	53	\$	70
Sault Ste. Marie	22.4%	\$	50	\$	68	\$	53	\$	72
Centre Wellington	6.2%	\$	111	\$	126	\$	65	\$	73
Brampton	4.1%	\$	86	\$	109	\$	58	\$	73
Waterloo	10.8%	\$	102	\$	126	\$	59	\$	73
Aylmer	27.9%	\$	41	\$	57	\$	53	\$	74
Orangeville	19.3%	\$	59	\$	104	\$	42	\$	74
Thunder Bay	21.2%	\$	69	\$	79	\$	67	\$	77
New Tecumseth	16.9%	\$	112	\$	140	\$	64	\$	79
Kingston	19.0%	\$	84	\$	114	\$	60	\$	82
Kincardine	5.8%	\$	141	\$	176	\$	66	\$	83
Bracebridge	8.0%	\$	120	\$	170	\$	61	\$	87
Windsor	9.4%	\$	41	\$	70	\$	54	\$	91
Oshawa	5.1%	\$	100	\$	127	\$	75	\$	95
St. Catharines	5.0%	\$	83	\$	108	\$	75	\$	98
Welland	0.5%	\$	61	\$	90	\$	67	\$	100
Ingersoll	15.3%	\$	78	\$	101	\$	79	\$	103
Parry Sound	2.2%	\$	92	\$	126	\$	85	\$	115
Timmins	18.6%	\$	90	\$	102	\$	105	\$	118
Cornwall	30.2%	\$	73	\$	105	\$	90	\$	129
Pelham	1.5%	\$	144	\$	211	\$	90	\$	131
Belleville	11.6%	\$	106	\$	147	\$	96	\$	134
Tillsonburg	0.8%	\$	120	\$	144	\$	114	\$	136
Kenora	24.1%	\$	148	\$	173	\$	119	\$	139
Owen Sound	4.0%	\$	86	\$	135	\$	90	\$	141
Essex		\$	140	\$	172	\$	139	\$	170
Hanover	16.2%	\$	127	\$	184	\$	134	\$	194
Espanola	7.4%	\$	166	\$	168	\$	210	\$	211
Elliot Lake	9.8%	\$	98	\$	114	\$	193	\$	225
Dryden	16.7%	\$	171	\$	212	\$	197	\$	244
Average	19.5%	\$	70	\$	94	\$	49	\$	64
Median	18.5%	\$	65	\$	92	\$	39	\$	54

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 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
Aylmer	\$ (0)	\$ (0)	\$ (1)	\$ (1)
Puslinch	\$ 1	\$ 1	\$ 0	\$ 0
Wellesley	\$ (0)	\$ 1	\$ (0)	\$ 1
Kincardine	\$ (0)	\$ 1	\$ (0)	\$ 1
Lambton Shores	\$ 1	\$ 3	\$ 0	\$ 1
Central Elgin	\$ 2	\$ 2	\$ 1	\$ 1
Tiny	\$ 7	\$ 7	\$ 2	\$ 2
The Blue Mountains	\$ 75	\$ 84	\$ 14	\$ 15
West Grey	\$ 25	\$ 28	\$ 14	\$ 16
Grey Highlands	\$ 34	\$ 40	\$ 14	\$ 17
Southgate	\$ 28	\$ 31	\$ 15	\$ 17
Georgian Bluffs	\$ 30	\$ 30	\$ 17	\$ 17
North Perth	\$ 45	\$ 46	\$ 20	\$ 21
Tay	\$ 31	\$ 36	\$ 23	\$ 27
Brock	\$ 47	\$ 52	\$ 26	\$ 29
Parry Sound	\$ 31	\$ 38	\$ 29	\$ 35
Meaford	\$ 64	\$ 67	\$ 36	\$ 37
Dryden	\$ 46	\$ 48	\$ 53	\$ 56
Espanola	\$ 56	\$ 56	\$ 70	\$ 71
Hanover	\$ 67	\$ 72	\$ 70	\$ 76
Elliot Lake	\$ 27	\$ 39	\$ 53	\$ 77
Population < 15,000				
Average	\$ 29	\$ 32	\$ 22	\$ 25
Median	\$ 30	\$ 36	\$ 15	\$ 17

Library

(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
Strathroy-Caradoc	\$ (3)	\$ (1)	\$ (2)	\$ (1)
Middlesex Centre	\$ (0)	\$ 0	\$ (0)	\$ 0
Wilmot		\$ 0		\$ 0
Woolwich	\$ 0	\$ 1	\$ 0	\$ 0
Essex	\$ 1	\$ 1	\$ 1	\$ 1
Saugeen Shores	\$ 4	\$ 7	\$ 2	\$ 4
Scugog	\$ 12	\$ 14	\$ 5	\$ 7
Springwater	\$ 33	\$ 35	\$ 16	\$ 17
King	\$ 64	\$ 71	\$ 17	\$ 19
Prince Edward County	\$ 42	\$ 47	\$ 22	\$ 24
West Lincoln	\$ 33	\$ 38	\$ 22	\$ 25
Huntsville	\$ 41	\$ 50	\$ 21	\$ 25
Bracebridge	\$ 44	\$ 50	\$ 22	\$ 25
Thorold	\$ 30	\$ 34	\$ 25	\$ 28
Lincoln	\$ 48	\$ 48	\$ 28	\$ 28
Pelham	\$ 45	\$ 52	\$ 28	\$ 32
Brockville	\$ 34	\$ 36	\$ 32	\$ 34
Kenora	\$ 40	\$ 44	\$ 32	\$ 36
Owen Sound	\$ 40	\$ 54	\$ 42	\$ 57
Population 15,000 - 29,999				
Average	\$ 28	\$ 31	\$ 17	\$ 19
Median	\$ 34	\$ 36	\$ 21	\$ 24

Library (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
Sarnia	\$ 3	\$ 4	\$ 2	\$ 3
Whitchurch - Stouffville	\$ 38	\$ 45	\$ 14	\$ 16
Newmarket	\$ 36	\$ 40	\$ 16	\$ 18
Aurora	\$ 50	\$ 58	\$ 18	\$ 21
Grimsby	\$ 31	\$ 36	\$ 19	\$ 22
East Gwillimbury	\$ 51	\$ 57	\$ 19	\$ 22
Caledon	\$ 51	\$ 57	\$ 20	\$ 22
Norfolk	\$ 32	\$ 37	\$ 20	\$ 24
Georgina	\$ 41	\$ 47	\$ 23	\$ 26
Quinte West	\$ 26	\$ 31	\$ 24	\$ 29
Brant County	\$ 49	\$ 57	\$ 26	\$ 30
New Tecumseth	\$ 49	\$ 54	\$ 28	\$ 31
Halton Hills	\$ 59	\$ 75	\$ 26	\$ 34
Orangeville	\$ 40	\$ 48	\$ 29	\$ 34
Sault Ste. Marie	\$ 31	\$ 37	\$ 33	\$ 39
Fort Erie	\$ 42	\$ 48	\$ 34	\$ 39
Welland	\$ 33	\$ 38	\$ 37	\$ 42
North Bay	\$ 42	\$ 46	\$ 39	\$ 43
Belleville	\$ 39	\$ 48	\$ 35	\$ 44
Innisfil	\$ 83	\$ 99	\$ 38	\$ 46
Cornwall	\$ 31	\$ 39	\$ 38	\$ 47
Timmins	\$ 42	\$ 45	\$ 48	\$ 52
St. Thomas	\$ 59	\$ 60	\$ 66	\$ 68
Population 30,000 - 99,999				
Average	\$ 42	\$ 48	\$ 28	\$ 33
Median	\$ 41	\$ 47	\$ 26	\$ 31

Library (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
Markham	\$ 35	\$ 35	\$ 12	\$ 12
Oakville	\$ 42	\$ 47	\$ 14	\$ 15
Brampton	\$ 20	\$ 27	\$ 14	\$ 18
Vaughan	\$ 52	\$ 61	\$ 16	\$ 19
Milton	\$ 35	\$ 47	\$ 17	\$ 22
Clarington	\$ 27	\$ 34	\$ 18	\$ 22
Whitby	\$ 31	\$ 42	\$ 17	\$ 23
Burlington	\$ 51	\$ 61	\$ 22	\$ 25
Mississauga	\$ 49	\$ 57	\$ 23	\$ 26
Ottawa	\$ 47	\$ 48	\$ 27	\$ 28
Ajax	\$ 36	\$ 44	\$ 23	\$ 29
Toronto	\$ 63	\$ 75	\$ 24	\$ 29
Waterloo	\$ 42	\$ 53	\$ 24	\$ 31
Chatham-Kent	\$ 39	\$ 43	\$ 28	\$ 31
Kitchener	\$ 35	\$ 43	\$ 29	\$ 36
St. Catharines	\$ 34	\$ 41	\$ 31	\$ 37
Barrie	\$ 46	\$ 56	\$ 31	\$ 38
Kingston	\$ 42	\$ 53	\$ 30	\$ 38
Hamilton	\$ 47	\$ 56	\$ 33	\$ 39
Brantford	\$ 39	\$ 48	\$ 34	\$ 42
Oshawa	\$ 51	\$ 57	\$ 38	\$ 43
Greater Sudbury	\$ 41	\$ 50	\$ 37	\$ 45
Guelph	\$ 63	\$ 71	\$ 41	\$ 46
London	\$ 44	\$ 53	\$ 40	\$ 47
Windsor	\$ 32	\$ 39	\$ 42	\$ 50
Thunder Bay	\$ 50	\$ 56	\$ 49	\$ 54
Cambridge	\$ 59	\$ 73	\$ 45	\$ 55
Population > 100,000				
Average	\$ 43	\$ 51	\$ 28	\$ 33
Median	\$ 42	\$ 50	\$ 28	\$ 31
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 Waterloo	\$ 4	\$ 5	\$ 3	\$ 3
Region Average	\$ 4	\$ 5	\$ 3	\$ 3
Region Median	\$ 4	\$ 5	\$ 3	\$ 3
Simcoe County	\$ 2	\$ 2	\$ 1	\$ 1
Bruce County	\$ 40	\$ 44	\$ 19	\$ 21
Essex County	\$ 12	\$ 14	\$ 22	\$ 25
Middlesex County	\$ 8	\$ 9	\$ 26	\$ 29
Elgin County	\$ 45	\$ 51	\$ 28	\$ 32
Wellington County	\$ 62	\$ 82	\$ 30	\$ 40
County Average	\$ 28	\$ 34	\$ 21	\$ 25
County Median	\$ 26	\$ 29	\$ 24	\$ 27

Museums

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Burlington			\$ (0)	\$ (0)	\$ (0)	\$ (0)
Wellesley	84%		\$ 0	\$ 0	\$ 0	\$ 0
Kingston	38%		\$ 0	\$ 0	\$ 0	\$ 0
Barrie			\$ 1	\$ 1	\$ 1	\$ 1
London	15%		\$ 1	\$ 1	\$ 1	\$ 1
Mississauga	17%		\$ 1	\$ 1	\$ 1	\$ 1
Cambridge			\$ 0	\$ 1	\$ 0	\$ 1
Oakville	20%		\$ 2	\$ 2	\$ 1	\$ 1
Oshawa			\$	\$ 1	\$	\$ 1
Markham	13%		\$ 3	\$ 3	\$ 1	\$ 1
Toronto	12%		\$ 2	\$ 2	\$ 1	\$ 1
Newmarket	10%		\$ 3	\$ 3	\$ 1	\$ 1
Welland			\$ 1	\$ 1	\$ 1	\$ 1
Clarington	21%		\$ 2	\$ 2	\$ 1	\$ 1
Greater Sudbury	6%		\$ 2	\$ 2	\$ 2	\$ 2
Ottawa	7%		\$ 3	\$ 3	\$ 2	\$ 2
Scugog	25%		\$ 4	\$ 4	\$ 2	\$ 2
New Tecumseth	14%		\$ 3	\$ 3	\$ 2	\$ 2
Brantford	22%		\$ 2	\$ 2	\$ 2	\$ 2
King	18%		\$ 8	\$ 9	\$ 2	\$ 2
Aurora			\$ 7	\$ 7	\$ 3	\$ 3
Cornwall			\$ 2	\$ 2	\$ 3	\$ 3
Waterloo	2%		\$ 4	\$ 5	\$ 2	\$ 3
Chatham-Kent	13%		\$ 4	\$ 4	\$ 3	\$ 3
Strathroy-Caradoc	27%		\$ 4	\$ 4	\$ 3	\$ 3
Aylmer			\$ 2	\$ 2	\$ 3	\$ 3
Windsor			\$ 3	\$ 3	\$ 4	\$ 4
Minto	25%		\$ 3	\$ 6	\$ 2	\$ 4
Whitchurch - Stouffville	15%		\$ 7	\$ 11	\$ 3	\$ 4
Owen Sound			\$ 4	\$ 4	\$ 4	\$ 4

Museums (cont'd)

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Parry Sound			\$ 5	\$ 5	\$ 4	\$ 4
Hamilton	11%		\$ 5	\$ 6	\$ 3	\$ 4
The Blue Mountains	24%		\$ 26	\$ 26	\$ 5	\$ 5
Grimsby	21%		\$ 8	\$ 8	\$ 5	\$ 5
Meaford	31%		\$ 8	\$ 9	\$ 5	\$ 5
Belleville	18%		\$ 8	\$ 8	\$ 7	\$ 8
Lincoln	36%		\$ 13	\$ 13	\$ 8	\$ 8
Huntsville	23%		\$ 15	\$ 17	\$ 8	\$ 8
Prince Edward County	28%		\$ 14	\$ 17	\$ 7	\$ 9
Norfolk	17%		\$ 12	\$ 15	\$ 7	\$ 9
Guelph	4%		\$ 14	\$ 17	\$ 9	\$ 11
St. Catharines	8%		\$ 11	\$ 12	\$ 10	\$ 11
Brockville	17%		\$ 13	\$ 13	\$ 13	\$ 13
Espanola			\$ 10	\$ 10	\$ 13	\$ 13
Ingersoll	18%		\$ 12	\$ 13	\$ 12	\$ 13
Dryden	22%		\$ 11	\$ 12	\$ 13	\$ 13
Tillsonburg	21%		\$ 17	\$ 18	\$ 16	\$ 17
Timmins	14%		\$ 14	\$ 16	\$ 16	\$ 18
Elliot Lake			\$ 10	\$ 10	\$ 19	\$ 19
Kenora	29%		\$ 33	\$ 45	\$ 26	\$ 36
Average	20%		\$ 7	\$ 8	\$ 5	\$ 6
Median	18%		\$ 4	\$ 5	\$ 3	\$ 3
Region Halton	0%		\$ 1	\$ 1	\$ 0	\$ 0
Region Waterloo	5%		\$ 10	\$ 12	\$ 7	\$ 9
Region Average	2%		\$ 5	\$ 7	\$ 4	\$ 5
Region Median	2%		\$ 5	\$ 7	\$ 4	\$ 5
Simcoe County	21%		\$ 4	\$ 4	\$ 2	\$ 2
Elgin County	6%		\$ 8	\$ 8	\$ 5	\$ 5
Dufferin County	6%		\$ 13	\$ 15	\$ 8	\$ 9
Wellington County	5%		\$ 22	\$ 25	\$ 11	\$ 12
Bruce County	7%		\$ 30	\$ 37	\$ 15	\$ 18
County Average	9%		\$ 16	\$ 18	\$ 8	\$ 9
County Median	6%		\$ 13	\$ 15	\$ 8	\$ 9

Cultural Services

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

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
North Dumfries	194%	\$	(0)	\$ (0)	\$ (0)	\$ (0)
Saugeen Shores	69%	\$	0	\$ 0	\$ 0	\$ 0
Springwater	1%	\$	0	\$ 0	\$ 0	\$ 0
Whitby		\$	0	\$ 1	\$ 0	\$ 0
Lincoln		\$	1	\$ 1	\$ 0	\$ 0
Quinte West		\$	1	\$ 1	\$ 1	\$ 1
Minto	82%	\$	1	\$ 1	\$ 1	\$ 1
East Gwillimbury	8%	\$	3	\$ 3	\$ 1	\$ 1
New Tecumseth		\$	1	\$ 2	\$ 0	\$ 1
Ajax	19%	\$	1	\$ 2	\$ 1	\$ 1
Bracebridge		\$	4	\$ 4	\$ 2	\$ 2
Pelham	3%	\$	3	\$ 3	\$ 2	\$ 2
St. Thomas	13%	\$	2	\$ 2	\$ 2	\$ 2
Clarington	33%	\$	3	\$ 3	\$ 2	\$ 2
Vaughan	12%	\$	6	\$ 7	\$ 2	\$ 2
Tiny		\$	7	\$ 7	\$ 2	\$ 2
Cambridge	11%	\$	2	\$ 3	\$ 2	\$ 2
Grey Highlands	18%	\$	6	\$ 6	\$ 3	\$ 3
Belleville		\$	3	\$ 3	\$ 3	\$ 3
Aurora		\$	9	\$ 9	\$ 3	\$ 3
Markham	14%	\$	10	\$ 10	\$ 3	\$ 3
Thorold	17%	\$	2	\$ 4	\$ 2	\$ 4
Newmarket	6%	\$	8	\$ 9	\$ 4	\$ 4
Cornwall		\$	2	\$ 3	\$ 3	\$ 4
Hanover	10%	\$	3	\$ 4	\$ 3	\$ 4
Oakville	10%	\$	13	\$ 13	\$ 4	\$ 4
Aylmer		\$	3	\$ 4	\$ 4	\$ 5
Ingersoll		\$	5	\$ 5	\$ 5	\$ 5
Grimsby	25%	\$	8	\$ 8	\$ 5	\$ 5
Brant County	1%	\$	10	\$ 10	\$ 5	\$ 5
Georgina	14%	\$	10	\$ 11	\$ 5	\$ 6
Waterloo	6%	\$	10	\$ 10	\$ 6	\$ 6
Whitchurch - Stouffville	5%	\$	15	\$ 18	\$ 6	\$ 6
Wilmot	12%	\$	12	\$ 12	\$ 7	\$ 7
Centre Wellington	2%	\$	11	\$ 12	\$ 7	\$ 7
Milton	16%	\$	10	\$ 16	\$ 5	\$ 7

Cultural Services (cont'd)
(sorted by Net Costs per \$100,000 Assessment, Including Amortization)

Municipality	Revenue as %		Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
	Gross Expenditures Excl Amort					
Oshawa			\$ 10	\$ 10	\$ 8	\$ 8
Kincardine	3%		\$ 11	\$ 16	\$ 5	\$ 8
Huntsville	5%		\$ 16	\$ 17	\$ 8	\$ 9
Mississauga	12%		\$ 16	\$ 19	\$ 7	\$ 9
Brampton	6%		\$ 10	\$ 13	\$ 7	\$ 9
Greater Sudbury	2%		\$ 10	\$ 10	\$ 9	\$ 9
Halton Hills	4%		\$ 19	\$ 20	\$ 9	\$ 9
Burlington	35%		\$ 14	\$ 23	\$ 6	\$ 10
North Bay			\$ 11	\$ 11	\$ 10	\$ 10
Barrie	11%		\$ 12	\$ 15	\$ 8	\$ 10
Kitchener	53%		\$ 9	\$ 13	\$ 7	\$ 11
Chatham-Kent	19%		\$ 11	\$ 15	\$ 8	\$ 11
Fort Erie	14%		\$ 14	\$ 16	\$ 12	\$ 13
Hamilton	3%		\$ 18	\$ 19	\$ 13	\$ 13
Windsor	0%		\$ 10	\$ 11	\$ 13	\$ 14
London	20%		\$ 12	\$ 16	\$ 11	\$ 15
Brantford	13%		\$ 16	\$ 18	\$ 14	\$ 16
Toronto	18%		\$ 47	\$ 48	\$ 18	\$ 19
Owen Sound	32%		\$ 18	\$ 21	\$ 19	\$ 22
Ottawa	9%		\$ 38	\$ 40	\$ 22	\$ 23
Elliot Lake	13%		\$ 11	\$ 12	\$ 21	\$ 23
Sault Ste. Marie	13%		\$ 25	\$ 26	\$ 26	\$ 27
Kingston	12%		\$ 37	\$ 41	\$ 26	\$ 29
Meaford	19%		\$ 46	\$ 52	\$ 26	\$ 29
Guelph	9%		\$ 52	\$ 56	\$ 34	\$ 36
St. Catharines	21%		\$ 29	\$ 40	\$ 26	\$ 36
Thunder Bay	0%		\$ 45	\$ 49	\$ 44	\$ 48
Parry Sound	32%		\$ 80	\$ 127	\$ 74	\$ 117
Brockville	2%		\$ 233	\$ 245	\$ 221	\$ 233
Average	19%		\$ 16	\$ 19	\$ 12	\$ 14
Median	12%		\$ 10	\$ 11	\$ 5	\$ 6

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 Assessment, Excluding Amortization)

Municipality	Revenue as		Net Costs	
	% Gross Excl Amort	Net Costs per Capita Excl Amort	per \$100,000 CVA Excl Amort	
Woolwich	148%	\$ (12)	\$ (6)	
Wellington North	166%	\$ (6)	\$ (3)	
Markham	123%	\$ (9)	\$ (3)	
Lambton Shores	395%	\$ (6)	\$ (2)	
Whitchurch - Stouffville	112%	\$ (5)	\$ (2)	
Puslinch	92%	\$ 2	\$ 1	
Guelph-Eramosa	79%	\$ 2	\$ 1	
Strathroy-Caradoc	77%	\$ 2	\$ 1	
Tillsonburg	33%	\$ 2	\$ 1	
North Perth	72%	\$ 3	\$ 2	
Caledon	93%	\$ 5	\$ 2	
Whitby	86%	\$ 4	\$ 2	
Mapleton	68%	\$ 6	\$ 2	
Middlesex Centre	64%	\$ 8	\$ 3	
Southgate	85%	\$ 6	\$ 3	
Saugeen Shores	50%	\$ 7	\$ 4	
South Bruce Peninsula	23%	\$ 10	\$ 4	
Newmarket	1%	\$ 10	\$ 4	
The Blue Mountains	79%	\$ 25	\$ 5	
Vaughan	78%	\$ 15	\$ 5	
North Dumfries	58%	\$ 10	\$ 5	
Mississauga	38%	\$ 11	\$ 5	
Aurora	52%	\$ 14	\$ 5	
Wilmot	35%	\$ 9	\$ 5	
Kitchener	56%	\$ 6	\$ 5	
West Grey	26%	\$ 9	\$ 6	
Wellesley	20%	\$ 13	\$ 6	
Kincardine	33%	\$ 14	\$ 6	
Orangeville	35%	\$ 9	\$ 7	
Ajax	58%	\$ 11	\$ 7	
Brock	23%	\$ 13	\$ 7	
Grey Highlands	40%	\$ 17	\$ 7	
Huntsville	43%	\$ 15	\$ 7	
Hanover	50%	\$ 7	\$ 8	
Georgian Bluffs	34%	\$ 14	\$ 8	
Scugog	40%	\$ 17	\$ 8	
Centre Wellington	34%	\$ 14	\$ 8	
Pelham	54%	\$ 14	\$ 9	
Cambridge	33%	\$ 12	\$ 9	
Milton	57%	\$ 20	\$ 9	
Burlington	29%	\$ 23	\$ 10	
Grimsby	33%	\$ 17	\$ 10	
Innisfil	71%	\$ 22	\$ 10	
Georgina	30%	\$ 19	\$ 10	
Tiny	10%	\$ 34	\$ 11	
Meaford	37%	\$ 19	\$ 11	
Sarnia	55%	\$ 12	\$ 12	
St. Catharines	34%	\$ 13	\$ 12	
Brampton	20%	\$ 18	\$ 12	
Oshawa	20%	\$ 17	\$ 12	
Springwater	16%	\$ 26	\$ 13	
Clarington	46%	\$ 20	\$ 13	
King	22%	\$ 51	\$ 13	
Oakville	41%	\$ 43	\$ 14	
Bracebridge	22%	\$ 28	\$ 14	
Lincoln	40%	\$ 25	\$ 15	
Halton Hills	19%	\$ 39	\$ 18	
West Lincoln	35%	\$ 27	\$ 18	
Waterloo	16%	\$ 33	\$ 19	
Thorold	33%	\$ 24	\$ 20	
Owen Sound	33%	\$ 19	\$ 20	
East Gwillimbury	6%	\$ 56	\$ 21	
Tay	9%	\$ 36	\$ 27	
New Tecumseth	11%	\$ 48	\$ 27	
Central Elgin		\$ 50	\$ 29	
Fort Erie	31%	\$ 36	\$ 29	
Essex	8%	\$ 33	\$ 32	
Minto		\$ 51	\$ 38	
Welland	17%	\$ 35	\$ 39	
Aylmer	5%	\$ 33	\$ 43	
Lower Tier				
Average	51%	\$ 18	\$ 10	
Median	36%	\$ 14	\$ 8	

Planning (cont'd)

(sorted by Net Costs per \$100,000 Assessment, 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	112%	\$ (3)	\$ (1)
Dryden	32%	\$ 5	\$ 6
Chatham-Kent	39%	\$ 8	\$ 6
Toronto	44%	\$ 17	\$ 6
Prince Edward County	69%	\$ 12	\$ 6
St. Thomas	70%	\$ 7	\$ 8
Elliot Lake		\$ 4	\$ 9
Ottawa	52%	\$ 16	\$ 9
Norfolk	19%	\$ 16	\$ 10
Hamilton	54%	\$ 16	\$ 11
Kingston	29%	\$ 18	\$ 13
Parry Sound	29%	\$ 15	\$ 13
Thunder Bay	8%	\$ 15	\$ 14
Barrie	10%	\$ 22	\$ 15
Quinte West	20%	\$ 16	\$ 15
Belleville	27%	\$ 17	\$ 15
Guelph	15%	\$ 24	\$ 15
Timmins	22%	\$ 16	\$ 18
North Bay	7%	\$ 20	\$ 18
Brantford	22%	\$ 21	\$ 19
Cornwall	15%	\$ 16	\$ 19
London	15%	\$ 22	\$ 20
Brockville	9%	\$ 24	\$ 23
Greater Sudbury	11%	\$ 26	\$ 24
Windsor	19%	\$ 20	\$ 26
Sault Ste. Marie	8%	\$ 27	\$ 28
Espanola	12%	\$ 26	\$ 33
Kenora	8%	\$ 42	\$ 34
Single Tier Average	29%	\$ 17	\$ 15
Single Tier Median	20%	\$ 16	\$ 15

Municipality	Revenue as % Gross Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	37%	\$ 5	\$ 2
Region Peel	27%	\$ 5	\$ 3
Region Waterloo	13%	\$ 8	\$ 5
Region Durham	7%	\$ 9	\$ 5
District Muskoka	10%	\$ 23	\$ 6
Region Halton	9%	\$ 18	\$ 7
Region Niagara	18%	\$ 10	\$ 8
Region Average	17%	\$ 11	\$ 5
Region Median	13%	\$ 9	\$ 5
Essex County		\$ 1	\$ 1
Elgin County		\$ 5	\$ 3
Grey County	15%	\$ 7	\$ 4
Dufferin County	1%	\$ 7	\$ 4
Simcoe County	2%	\$ 8	\$ 4
Wellington County	57%	\$ 11	\$ 5
Middlesex County	6%	\$ 2	\$ 7
Bruce County	12%	\$ 25	\$ 12
County Average	16%	\$ 8	\$ 5
County Median	9%	\$ 7	\$ 4

Commercial and Industrial

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Toronto	264%	\$ (10)	\$ (4)
Grey Highlands	1696%	\$ (2)	\$ (1)
Oshawa		\$ (0)	\$ (0)
Springwater		\$ 1	\$ 0
Markham	7%	\$ 1	\$ 0
Sarnia	15%	\$ 1	\$ 1
Wellesley		\$ 2	\$ 1
West Grey	54%	\$ 2	\$ 1
Middlesex Centre		\$ 3	\$ 1
Vaughan	8%	\$ 8	\$ 2
Mississauga	11%	\$ 6	\$ 3
Whitchurch - Stouffville	1%	\$ 7	\$ 3
Grimsby	6%	\$ 4	\$ 3
Halton Hills	4%	\$ 6	\$ 3
Caledon	12%	\$ 8	\$ 3
Newmarket		\$ 7	\$ 3
Scugog	21%	\$ 6	\$ 3
East Gwillimbury		\$ 8	\$ 3
Ajax	1%	\$ 5	\$ 4
Southgate		\$ 7	\$ 4
Lambton Shores	11%	\$ 10	\$ 4
Oakville	2%	\$ 11	\$ 4
Mapleton		\$ 11	\$ 4
Tay		\$ 7	\$ 5
Milton	4%	\$ 11	\$ 5
Whitby	0%	\$ 9	\$ 5
Burlington	0%	\$ 12	\$ 5
Essex	53%	\$ 6	\$ 6

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
New Tecumseth	6%	\$ 10	\$ 6
Norfolk	24%	\$ 10	\$ 6
The Blue Mountains	0%	\$ 35	\$ 6
Thorold		\$ 8	\$ 7
Quinte West	8%	\$ 9	\$ 9
Strathroy-Caradoc	27%	\$ 12	\$ 9
Parry Sound	62%	\$ 10	\$ 9
Guelph	3%	\$ 14	\$ 9
Welland	10%	\$ 9	\$ 9
Espanola	2%	\$ 8	\$ 10
Clarington		\$ 15	\$ 10
Brampton	3%	\$ 14	\$ 10
Centre Wellington	8%	\$ 17	\$ 10
Waterloo	36%	\$ 17	\$ 10
Meaford		\$ 18	\$ 10
South Bruce Peninsula	28%	\$ 23	\$ 10
Georgina		\$ 19	\$ 10
Orangeville	38%	\$ 15	\$ 10
Kenora		\$ 14	\$ 11
Woolwich	0%	\$ 24	\$ 13
Windsor		\$ 10	\$ 13
St. Catharines	20%	\$ 15	\$ 14
Fort Erie	4%	\$ 17	\$ 14
Ottawa	1%	\$ 25	\$ 15
Owen Sound		\$ 15	\$ 15
Hamilton	8%	\$ 23	\$ 16
Cambridge	2%	\$ 22	\$ 16
Brant County	18%	\$ 32	\$ 17

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Barrie	22%	\$ 26	\$ 18
Innisfil		\$ 39	\$ 18
Greater Sudbury	16%	\$ 22	\$ 20
Kincardine	0%	\$ 45	\$ 21
Wellington North	10%	\$ 39	\$ 22
Saugeen Shores	30%	\$ 44	\$ 23
Ingersoll	4%	\$ 23	\$ 23
North Bay	1%	\$ 26	\$ 24
Prince Edward County	24%	\$ 47	\$ 24
Brantford	7%	\$ 30	\$ 26
Huntsville	7%	\$ 55	\$ 27
Thunder Bay	41%	\$ 31	\$ 31
Belleville	10%	\$ 34	\$ 31
Kitchener	2%	\$ 38	\$ 31
Lincoln		\$ 53	\$ 32
Minto	29%	\$ 43	\$ 32
Aylmer		\$ 27	\$ 35
Bracebridge	15%	\$ 71	\$ 36
Kingston		\$ 51	\$ 36
Sault Ste. Marie	27%	\$ 36	\$ 37
Brockville	33%	\$ 45	\$ 43
Hanover	34%	\$ 46	\$ 48
Timmins	30%	\$ 43	\$ 50
Dryden	19%	\$ 44	\$ 50
Cornwall	23%	\$ 41	\$ 51
London	8%	\$ 65	\$ 58
Chatham-Kent	7%	\$ 86	\$ 63
North Middlesex		\$ 234	\$ 72
Tillsonburg	10%	\$ 90	\$ 85
Elliot Lake		\$ 48	\$ 95
Average	45%	\$ 25	\$ 18
Median	10%	\$ 15	\$ 10

Commercial and Industrial (cont'd)

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	10%	\$ 3	\$ 1
Region Halton	10%	\$ 4	\$ 1
District Muskoka		\$ 6	\$ 1
Region Durham	5%	\$ 5	\$ 3
Region Niagara		\$ 9	\$ 7
Region Average	8%	\$ 5	\$ 3
Region Median	10%	\$ 5	\$ 1
Simcoe County	2%	\$ 5	\$ 3
Middlesex County	23%	\$ 1	\$ 3
Dufferin County	4%	\$ 7	\$ 4
Grey County	32%	\$ 13	\$ 7
Elgin County	17%	\$ 13	\$ 8
Essex County		\$ 5	\$ 9
Bruce County	25%	\$ 34	\$ 16
County Average	17%	\$ 11	\$ 7
County Median	20%	\$ 7	\$ 7

Building Permit and Inspection Services
(sorted by Net Costs per Capita, Including Amortization)

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Middlesex Centre	\$ (17)	\$ (42)
Thorold	\$ (24)	\$ (29)
Hanover	\$ (22)	\$ (21)
Whitby	\$ (11)	\$ (20)
Strathroy-Caradoc	\$ (7)	\$ (9)
Newmarket	\$ (2)	\$ (5)
West Grey	\$ (2)	\$ (3)
Brock	\$ (1)	\$ (1)
Essex	\$ (0)	\$ (0)
Wellington North	\$ 0	\$ 0
Saugeen Shores	\$ 1	\$ 2
Lincoln	\$ 2	\$ 3
Sault Ste. Marie	\$ 3	\$ 3
Markham	\$ 2	\$ 5
Wilmot	\$ 3	\$ 6
Sarnia	\$ 7	\$ 7
North Dumfries	\$ 4	\$ 8
New Tecumseth	\$ 5	\$ 9
Aylmer	\$ 12	\$ 9
Ajax	\$ 8	\$ 12
Thunder Bay	\$ 13	\$ 14
London	\$ 12	\$ 14
Timmins	\$ 16	\$ 14
Welland	\$ 16	\$ 14
Cambridge	\$ 11	\$ 15
Ingersoll	\$ 15	\$ 15
Clarington	\$ 10	\$ 16
Burlington	\$ 7	\$ 16
North Bay	\$ 15	\$ 16
Owen Sound	\$ 17	\$ 16

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Orangeville	\$ 12	\$ 17
Mississauga	\$ 8	\$ 17
Kenora	\$ 14	\$ 17
Chatham-Kent	\$ 13	\$ 17
Oshawa	\$ 13	\$ 17
Brantford	\$ 16	\$ 18
Toronto	\$ 7	\$ 18
Kitchener	\$ 15	\$ 19
Brampton	\$ 13	\$ 20
King	\$ 6	\$ 21
Ottawa	\$ 12	\$ 21
Windsor	\$ 28	\$ 21
Greater Sudbury	\$ 20	\$ 22
Elliot Lake	\$ 43	\$ 22
St. Thomas	\$ 25	\$ 22
Guelph	\$ 14	\$ 22
Norfolk	\$ 14	\$ 22
St. Catharines	\$ 20	\$ 22
Guelph-Eramosa	\$ 11	\$ 23
North Middlesex	\$ 7	\$ 23
Belleville	\$ 22	\$ 24
Kingston	\$ 17	\$ 24
Hamilton	\$ 17	\$ 24
Lambton Shores	\$ 9	\$ 24
Fort Erie	\$ 20	\$ 25
Grimsby	\$ 15	\$ 25
Prince Edward County	\$ 14	\$ 27
Waterloo	\$ 16	\$ 27
Pelham	\$ 17	\$ 27
Georgian Bluffs	\$ 15	\$ 27

Building Permit and Inspection Services (cont'd)
(sorted by Net Costs per Capita, Including Amortization)

Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Cornwall	\$ 33	\$ 27
West Lincoln	\$ 18	\$ 28
Parry Sound	\$ 25	\$ 28
Quinte West	\$ 27	\$ 29
Southgate	\$ 16	\$ 30
Tay	\$ 22	\$ 30
Whitchurch - Stouffville	\$ 11	\$ 30
Barrie	\$ 21	\$ 30
Central Elgin	\$ 18	\$ 31
Centre Wellington	\$ 18	\$ 31
Bracebridge	\$ 16	\$ 32
Kincardine	\$ 15	\$ 33
Mapleton	\$ 13	\$ 33
Aurora	\$ 12	\$ 34
Springwater	\$ 17	\$ 35
Woolwich	\$ 19	\$ 36
Milton	\$ 17	\$ 37
Caledon	\$ 15	\$ 38
Wellesley	\$ 20	\$ 41
Georgina	\$ 23	\$ 41
Halton Hills	\$ 19	\$ 42
South Bruce Peninsula	\$ 19	\$ 44
Huntsville	\$ 23	\$ 46
Oakville	\$ 15	\$ 46
Brant County	\$ 25	\$ 46
Meaford	\$ 27	\$ 49
Innisfil	\$ 23	\$ 49
Tillsonburg	\$ 49	\$ 52
Minto	\$ 43	\$ 58
Grey Highlands	\$ 25	\$ 58
Espanola	\$ 78	\$ 62
Tiny	\$ 21	\$ 67
East Gwillimbury	\$ 26	\$ 67
Puslinch	\$ 22	\$ 72
The Blue Mountains	\$ 24	\$ 133
Average	\$ 15	\$ 24
Median	\$ 15	\$ 22

Agriculture and reforestation

(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
North Middlesex	\$ (16)	\$ (5)
Georgian Bluffs	\$ (1)	\$ (0)
Central Elgin	\$ (0)	\$ (0)
Grey Highlands	\$ (0)	\$ (0)
Pelham	\$ (0)	\$ (0)
West Grey	\$ (0)	\$ (0)
Scugog	\$ 0	\$ 0
Minto	\$ 0	\$ 0
Southgate	\$ 1	\$ 1
Lambton Shores	\$ 3	\$ 1
Ottawa	\$ 2	\$ 1
North Perth	\$ 3	\$ 1
London	\$ 2	\$ 2
West Lincoln	\$ 3	\$ 2
St. Thomas	\$ 2	\$ 2
Middlesex Centre	\$ 5	\$ 2
Wilmot	\$ 4	\$ 2
Innisfil	\$ 5	\$ 2
Springwater	\$ 5	\$ 2
Sarnia	\$ 3	\$ 3
Norfolk	\$ 5	\$ 3
Kincardine	\$ 7	\$ 3
Brant County	\$ 7	\$ 4
Mississauga	\$ 11	\$ 5
Chatham-Kent	\$ 7	\$ 5
Oakville	\$ 27	\$ 9
St. Catharines	\$ 10	\$ 9
King	\$ 36	\$ 9
Greater Sudbury	\$ 11	\$ 10
Fort Erie	\$ 15	\$ 12
Hamilton	\$ 30	\$ 21
Average	\$ 6	\$ 3
Median	\$ 3	\$ 2

Agricultural and reforestation (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
Region Halton	\$ 0	\$ 0
Region Average	\$ 0	\$ 0
Region Average	\$ 0	\$ 0
Simcoe County	\$ (3)	\$ (1)
Elgin County	\$ 1	\$ 1
Middlesex County	\$ 0	\$ 1
Grey County	\$ 2	\$ 1
Bruce County	\$ 2	\$ 1
Dufferin County	\$ 4	\$ 2
Wellington County	\$ 16	\$ 8
County Average	\$ 3	\$ 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 *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.

2021 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.
Ajax	\$ 67,866	\$ 55,097	\$ 55,097	\$ 38,542	\$ 26,347	\$ 27.58	\$ 18.08
Aurora	\$ 100,939	\$ 81,095	\$ 81,095	\$ 62,793	\$ 47,209	\$ 64.54	\$ 30.35
Aylmer	\$ 12,620	\$ 9,897	\$ 9,897	\$ 7,635	\$ 5,127		
Barrie	\$ 72,602	\$ 58,299	\$ 58,299	\$ 42,413	\$ 30,963	\$ 33.45	\$ 21.07
Belleville	\$ 14,320	\$ 10,958	\$ 10,958	\$ 10,029	\$ 5,532	\$ 5.69	\$ 5.69
Bracebridge	\$ 17,075	\$ 14,008	\$ 14,008	\$ 11,429	\$ 8,089	\$ 1.66	\$ 1.66
Brampton	\$ 107,501	\$ 84,190	\$ 84,190	\$ 74,261	\$ 42,562	\$ 34.33	\$ 23.66
Brant	\$ 33,193	\$ 21,384	\$ 21,384	\$ 22,024	\$ 12,881	\$ 8.02	\$ 8.02
Brantford	\$ 27,420	\$ 19,776	\$ 19,776	\$ 14,943	\$ 11,984	\$ 9.33	\$ 9.33
Brock	\$ 60,803	\$ 50,036	\$ 50,036	\$ 37,497	\$ 30,358	\$ 24.69	\$ 15.19
Brockville	\$ 3,847	\$ 2,889	\$ 2,889	\$ 2,433	\$ 1,527	\$ 1.11	\$ 1.11
Burlington	\$ 52,722	\$ 42,797	\$ 34,188	\$ 30,732	\$ 25,436	\$ 49.97	\$ 19.35
Caledon	\$ 108,826	\$ 85,977	\$ 85,977	\$ 74,125	\$ 42,766	\$ 29.15	\$ 24.19
Cambridge	\$ 55,023	\$ 40,929	\$ 40,929	\$ 30,423	\$ 30,423	\$ 24.15	\$ 14.13
Central Elgin	\$ 11,878	\$ 9,013	\$ 9,013	\$ 7,040	\$ 4,509	\$ 0.75	\$ 0.75
Centre Wellington	\$ 33,715	\$ 26,962	\$ 26,962	\$ 20,149	\$ 17,122	\$ 9.85	\$ 9.85
Chatham-Kent	\$ 5,343	\$ 4,313	\$ 4,313	\$ 4,238	\$ 2,191	\$ 3.73	\$ 1.87
Chatsworth	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Clarington	\$ 59,514	\$ 48,703	\$ 48,703	\$ 34,519	\$ 22,831	\$ 31.49	\$ 15.30
Collingwood	\$ 45,675	\$ 36,180	\$ 36,180	\$ 28,664	\$ 20,656	\$ 13.54	\$ 13.54
Cornwall	\$ 4,761	\$ 4,521	\$ 4,521	\$ 3,399	\$ 1,837	\$ 3.06	\$ 3.06
Dryden							
East Gwillimbury	\$ 109,719	\$ 89,900	\$ 89,900	\$ 67,688	\$ 51,589	\$ 70.95	\$ 30.76
Elliot Lake							
Erin	\$ 46,837	\$ 35,086	\$ 35,086	\$ 25,920	\$ 22,022	\$ 16.38	\$ 16.38
Espanola							
Essex	\$ 12,340	\$ 7,743	\$ 7,743	\$ 6,564	\$ 5,585	\$ 3.67	\$ 3.67
Fort Erie	\$ 38,175	\$ 27,321	\$ 27,321	\$ 25,889	\$ 16,071	\$ 19.09	\$ 5.27
Georgian Bluffs	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Georgina	\$ 91,626	\$ 75,201	\$ 75,201	\$ 58,797	\$ 44,532	\$ 60.92	\$ 26.73
Gravenhurst	\$ 15,810	\$ 13,316	\$ 13,316	\$ 10,949	\$ 7,443	\$ 1.66	\$ 1.66
Greater Sudbury	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.74	\$ 3.16
Grey Highlands	\$ 24,375	\$ 15,633	\$ 15,633	\$ 14,205	\$ 14,205	\$ 7.72	\$ 7.72
Grimsby	\$ 38,016	\$ 26,883	\$ 26,883	\$ 25,378	\$ 15,342	\$ 18.87	\$ 8.16
Guelph	\$ 40,149	\$ 30,330	\$ 30,330	\$ 23,545	\$ 17,641	\$ 13.15	\$ 13.15
Guelph-Eramosa	\$ 42,238	\$ 32,201	\$ 32,201	\$ 24,530	\$ 20,849	\$ 10.73	\$ 10.73
Haldimand	\$ 21,076	\$ 17,683	\$ 17,683	\$ 15,719	\$ 10,117	\$ 5.30	\$ 5.30
Halton Hills	\$ 57,422	\$ 47,741	\$ 37,157	\$ 32,764	\$ 27,022	\$ 42.39	\$ 13.81

2021 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.
Hamilton	\$ 52,502	\$ 38,335	\$ 38,335	\$ 31,864	\$ 22,638	\$ 22.16	\$ 13.58
Hanover	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Huntsville	\$ 17,723	\$ 14,402	\$ 14,402	\$ 11,766	\$ 8,062	\$ 2.69	\$ 2.69
Ingersoll	\$ 14,397	\$ 9,045	\$ 9,045	\$ 7,675	\$ 5,191	\$ 3.42	\$ 3.42
Innisfil	\$ 77,241	\$ 67,086	\$ 67,086	\$ 46,956	\$ 38,114	\$ 28.25	\$ 28.25
Kenora							
Kincardine	\$ 18,077	\$ 12,628	\$ 12,628	\$ 9,470	\$ 9,470	\$ 8.43	\$ 8.43
King	\$ 113,359	\$ 94,426	\$ 94,426	\$ 71,245	\$ 52,988	\$ 73.83	\$ 39.64
Kingston	\$ 23,184	\$ 18,151	\$ 9,422	\$ 15,401	\$ 9,422	\$ 18.37	\$ 8.72
Kitchener	\$ 51,781	\$ 38,629	\$ 38,629	\$ 28,895	\$ 28,895	\$ 24.19	\$ 14.17
Lakeshore	\$ 26,871	\$ 15,991	\$ 15,991	\$ 14,071	\$ 11,029	\$ 9.90	\$ 9.90
Lambton Shores	\$ 13,471	\$ 11,917	\$ 11,917	\$ 9,557	\$ 7,254	\$ 2.90	\$ 2.90
Lincoln	\$ 45,466	\$ 35,171	\$ 35,171	\$ 31,094	\$ 18,809	\$ 28.21	\$ 11.72
London	\$ 34,158	\$ 23,100	\$ 23,100	\$ 20,473	\$ 15,108	\$ 26.88	\$ 19.16
Mapleton	\$ 21,776	\$ 15,937	\$ 15,937	\$ 12,529	\$ 10,641	\$ 5.76	\$ 5.76
Markham	\$ 112,961	\$ 90,866	\$ 90,866	\$ 69,855	\$ 53,218	\$ 74.82	\$ 37.07
Meaford	\$ 21,460	\$ 14,609	\$ 14,609	\$ 13,817	\$ 13,817	\$ 8.46	\$ 4.59
Middlesex Centre	\$ 23,024	\$ 15,114	\$ 15,114	\$ 14,742	\$ 9,292	\$ 6.44	\$ 2.58
Milton	\$ 75,808	\$ 61,268	\$ 51,452	\$ 41,417	\$ 33,534	\$ 47.93	\$ 20.19
Minto	\$ 17,467	\$ 14,289	\$ 14,289	\$ 11,716	\$ 9,486	\$ 5.49	\$ 5.49
Mississauga	\$ 106,725	\$ 85,052	\$ 85,052	\$ 76,947	\$ 43,271	\$ 32.78	\$ 25.90
New Tecumseth	\$ 59,185	\$ 49,793	\$ 49,793	\$ 42,125	\$ 30,303	\$ 25.66	\$ 17.03
Newmarket	\$ 104,464	\$ 84,972	\$ 84,972	\$ 64,604	\$ 48,977	\$ 66.63	\$ 32.44
Niagara Falls	\$ 34,526	\$ 23,757	\$ 23,757	\$ 20,906	\$ 15,237	\$ 17.18	\$ 5.27
Niagara-on-the-Lake	\$ 31,959	\$ 23,874	\$ 23,874	\$ 22,071	\$ 15,214	\$ 17.72	\$ 10.27
Norfolk	\$ 17,321	\$ 12,102	\$ 12,102	\$ 11,091	\$ 7,316	\$ 10.65	
North Bay						\$ 4.28	
North Dumfries	\$ 41,284	\$ 31,792	\$ 31,792	\$ 25,299	\$ 22,397	\$ 18.62	\$ 9.79
North Middlesex	\$ 6,225	\$ 4,201	\$ 4,201	\$ 3,322	\$ 3,322	\$ 0.86	\$ 0.86
North Perth	\$ 19,278	\$ 11,388	\$ 11,388	\$ 10,254	\$ 7,163	\$ 1.52	\$ 1.04
Oakville	\$ 94,545	\$ 74,431	\$ 64,616	\$ 53,072	\$ 39,258	\$ 51.92	\$ 27.62
Orangeville	\$ 29,546	\$ 23,750	\$ 23,750	\$ 15,713	\$ 11,945	\$ 9.35	\$ 0.79
Orillia	\$ 23,669	\$ 21,940	\$ 21,940	\$ 17,798	\$ 14,344	\$ 8.00	\$ 0.58
Oshawa	\$ 65,573	\$ 53,703	\$ 53,703	\$ 41,292	\$ 27,839	\$ 33.21	\$ 11.11
Ottawa	\$ 36,808	\$ 29,939	\$ 29,939	\$ 21,510	\$ 16,082	\$ 30.42	\$ 13.13
Owen Sound	\$ 15,524	\$ 11,462	\$ 11,462	\$ 9,366	\$ 9,366	\$ 2.88	
Parry Sound							
Pelham	\$ 39,683	\$ 28,645	\$ 28,645	\$ 27,416	\$ 16,588	\$ 22.25	\$ 14.80

2021 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.
Peterborough	\$ 31,178	\$ 19,702	\$ 19,702	\$ 17,660	\$ 17,660	\$ 12.17	
Pickering	\$ 61,272	\$ 50,277	\$ 50,277	\$ 38,638	\$ 27,504	\$ 25.04	\$ 15.54
Port Colborne	\$ 27,135	\$ 14,825	\$ 14,825	\$ 14,135	\$ 8,466	\$ 12.72	\$ 5.27
Prince Edward County	\$ 7,455	\$ 4,171	\$ 3,291	\$ 4,995	\$ 3,448	\$ 3.74	\$ 3.74
Puslinch	\$ 13,874	\$ 11,327	\$ 11,327	\$ 9,421	\$ 8,000	\$ 3.29	\$ 3.29
Quinte West	\$ 10,944	\$ 7,721	\$ 7,721	\$ 8,034	\$ 4,634	\$ 4.94	
Sarnia	\$ 14,374	\$ 10,485	\$ 10,485	\$ 9,870	\$ 6,512	\$ 6.27	\$ 6.27
Saugeen Shores	\$ 17,162	\$ 13,015	\$ 13,015	\$ 11,526	\$ 7,996	\$ 7.06	
Sault Ste. Marie							
Scugog	\$ 57,503	\$ 47,244	\$ 47,244	\$ 34,890	\$ 27,751	\$ 30.47	\$ 16.29
South Bruce Peninsula	\$ 10,708	\$ 7,131	\$ 7,131	\$ 6,072	\$ 6,072	\$ 9.14	\$ 4.57
Southgate	\$ 29,184	\$ 20,350	\$ 20,350	\$ 18,340	\$ 13,383	\$ 11.99	\$ 11.99
Springwater	\$ 30,402	\$ 25,683	\$ 25,683	\$ 20,340	\$ 18,094	\$ 7.87	\$ 7.87
St. Catharines	\$ 20,284	\$ 14,825	\$ 14,825	\$ 14,135	\$ 8,466	\$ 12.72	\$ 5.27
St. Thomas	\$ 12,323	\$ 9,891	\$ 9,891	\$ 7,726	\$ 4,950	\$ 7.47	\$ 3.79
Stratford	\$ 14,678	\$ 10,658	\$ 10,658	\$ 9,353	\$ 6,007	\$ 2.66	
Strathroy-Caradoc	\$ 23,039	\$ 18,925	\$ 18,925	\$ 11,979	\$ 11,979	\$ 10.17	\$ 10.16
Tay	\$ 32,898	\$ 28,036	\$ 28,036	\$ 24,601	\$ 21,447	\$ 13.54	\$ 13.54
The Blue Mountains	\$ 38,909	\$ 30,347	\$ 30,347	\$ 23,278	\$ 23,278	\$ 12.70	\$ 12.70
Thorold	\$ 38,580	\$ 26,924	\$ 26,924	\$ 25,949	\$ 15,692	\$ 20.94	\$ 7.99
Thunder Bay							
Tillsonburg	\$ 17,199	\$ 10,805	\$ 10,805	\$ 9,168	\$ 6,202	\$ 4.07	\$ 4.07
Timmins							
Tiny	\$ 21,046	\$ 18,712	\$ 18,712	\$ 14,293	\$ 12,843	\$ 9.14	\$ 9.14
Toronto	\$ 96,371	\$ 80,072	\$ 41,361	\$ 57,405	\$ 38,303	\$ 45.55	\$ 1.24
Vaughan	\$ 129,637	\$ 106,975	\$ 106,975	\$ 80,454	\$ 60,518	\$ 74.89	\$ 40.71
Wainfleet	\$ 28,426	\$ 20,507	\$ 20,507	\$ 19,495	\$ 11,742	\$ 15.90	\$ 8.45
Waterloo	\$ 48,473	\$ 35,589	\$ 35,589	\$ 27,950	\$ 27,950	\$ 25.43	\$ 8.61
Welland	\$ 28,183	\$ 21,943	\$ 21,943	\$ 20,853	\$ 12,375	\$ 15.85	\$ 8.40
Wellesley	\$ 39,646	\$ 30,290	\$ 30,290	\$ 23,987	\$ 21,586	\$ 19.58	\$ 7.82
Wellington North	\$ 27,380	\$ 21,730	\$ 21,730	\$ 18,764	\$ 14,454	\$ 9.10	\$ 5.34
West Grey	\$ 10,774	\$ 8,489	\$ 8,489	\$ 7,697	\$ 7,224		
West Lincoln	\$ 32,728	\$ 23,121	\$ 23,121	\$ 22,056	\$ 13,371	\$ 16.06	\$ 8.61
Whitby	\$ 75,400	\$ 60,061	\$ 60,061	\$ 39,972	\$ 29,287	\$ 41.34	\$ 16.74
Whitchurch-Stouffville	\$ 97,883	\$ 80,088	\$ 80,088	\$ 62,078	\$ 46,717	\$ 66.63	\$ 32.44
Wilmot	\$ 41,931	\$ 32,319	\$ 32,319	\$ 25,942	\$ 22,796	\$ 21.15	\$ 10.43
Windsor	\$ 31,693	\$ 18,363	\$ 18,363	\$ 15,315	\$ 15,315	\$ 13.62	
Woolwich	\$ 42,130	\$ 31,801	\$ 31,801	\$ 25,407	\$ 22,466	\$ 20.88	\$ 12.05
Average	\$ 40,217	\$ 31,303	\$ 30,473	\$ 24,958	\$ 18,639	\$ 19.98	\$ 11.76
Median	\$ 31,693	\$ 23,100	\$ 23,100	\$ 20,340	\$ 15,108	\$ 13.54	\$ 9.33
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 129,637	\$ 106,975	\$ 106,975	\$ 80,454	\$ 60,518	\$ 74.89	\$ 40.71

2021 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.
Ajax	\$ 28,281	\$ 22,332	\$ 22,332	\$ 13,606	\$ 8,550	\$ 6.97	\$ 6.97
Aurora	\$ 27,155	\$ 20,190	\$ 20,190	\$ 16,402	\$ 11,242	\$ 4.79	\$ 4.79
Aylmer	\$ 12,620	\$ 9,897	\$ 9,897	\$ 7,635	\$ 5,127		
Barrie	\$ 68,619	\$ 54,316	\$ 54,316	\$ 38,430	\$ 26,980	\$ 32.87	\$ 20.49
Belleville	\$ 14,320	\$ 10,958	\$ 10,958	\$ 10,029	\$ 5,532	\$ 5.69	\$ 5.69
Bracebridge	\$ 4,458	\$ 3,566	\$ 3,566	\$ 3,162	\$ 2,433		
Brampton	\$ 39,993	\$ 29,648	\$ 29,648	\$ 24,044	\$ 13,854	\$ 11.51	\$ 5.81
Brant	\$ 33,193	\$ 21,384	\$ 21,384	\$ 22,024	\$ 12,881	\$ 8.02	\$ 8.02
Brantford	\$ 26,508	\$ 18,864	\$ 18,864	\$ 14,031	\$ 11,072	\$ 9.33	\$ 9.33
Brock	\$ 21,218	\$ 17,271	\$ 17,271	\$ 12,561	\$ 12,561	\$ 4.08	\$ 4.08
Brockville	\$ 3,847	\$ 2,889	\$ 2,889	\$ 2,433	\$ 1,527	\$ 1.11	\$ 1.11
Burlington	\$ 13,112	\$ 9,439	\$ 7,473	\$ 6,670	\$ 4,914	\$ 13.92	\$ 7.59
Caledon	\$ 41,992	\$ 31,969	\$ 31,969	\$ 24,397	\$ 14,317	\$ 6.61	\$ 6.61
Cambridge	\$ 22,690	\$ 15,956	\$ 15,956	\$ 11,359	\$ 11,359	\$ 5.52	\$ 5.52
Central Elgin	\$ 11,878	\$ 9,013	\$ 9,013	\$ 7,040	\$ 4,509	\$ 0.75	\$ 0.75
Centre Wellington	\$ 25,345	\$ 19,752	\$ 19,752	\$ 13,721	\$ 11,666	\$ 8.25	\$ 8.25
Chatham-Kent	\$ 5,343	\$ 4,313	\$ 4,313	\$ 4,238	\$ 2,191	\$ 3.73	\$ 1.87
Chatsworth							
Clarington	\$ 22,126	\$ 18,135	\$ 18,135	\$ 11,780	\$ 7,231	\$ 10.28	\$ 3.59
Collingwood	\$ 31,708	\$ 23,919	\$ 23,919	\$ 19,047	\$ 11,039	\$ 9.45	\$ 9.45
Cornwall	\$ 4,761	\$ 4,521	\$ 4,521	\$ 3,399	\$ 1,837	\$ 3.06	\$ 3.06
Dryden							
East Gwillimbury	\$ 35,935	\$ 28,995	\$ 28,995	\$ 21,297	\$ 15,622	\$ 11.20	\$ 5.20
Elliot Lake							
Erin	\$ 38,467	\$ 27,876	\$ 27,876	\$ 19,492	\$ 16,566	\$ 14.78	\$ 14.78
Espanola							
Essex	\$ 11,658	\$ 7,061	\$ 7,061	\$ 5,882	\$ 4,903	\$ 3.67	\$ 3.67
Fort Erie	\$ 17,891	\$ 12,496	\$ 12,496	\$ 11,754	\$ 7,605	\$ 6.37	
Georgian Bluffs							
Georgina	\$ 17,842	\$ 14,296	\$ 14,296	\$ 12,406	\$ 8,565	\$ 1.17	\$ 1.17
Gravenhurst	\$ 3,193	\$ 2,874	\$ 2,874	\$ 2,682	\$ 1,787		
Greater Sudbury	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.74	\$ 3.16
Grey Highlands	\$ 16,851	\$ 10,394	\$ 10,394	\$ 9,758	\$ 9,758	\$ 7.72	\$ 7.72
Grimsby	\$ 17,732	\$ 12,058	\$ 12,058	\$ 11,243	\$ 6,876	\$ 6.15	\$ 2.89
Guelph	\$ 37,308	\$ 27,489	\$ 27,489	\$ 20,704	\$ 14,800	\$ 13.15	\$ 13.15
Guelph-Eramosa	\$ 33,868	\$ 24,991	\$ 24,991	\$ 18,102	\$ 15,393	\$ 9.13	\$ 9.13
Haldimand	\$ 21,076	\$ 17,683	\$ 17,683	\$ 15,719	\$ 10,117	\$ 5.30	\$ 5.30
Halton Hills	\$ 17,812	\$ 14,383	\$ 10,442	\$ 8,702	\$ 6,500	\$ 6.34	\$ 2.05

2021 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.
Hamilton	\$ 49,828	\$ 35,661	\$ 35,661	\$ 29,190	\$ 19,964	\$ 21.36	\$ 12.78
Hanover							
Huntsville	\$ 5,106	\$ 3,960	\$ 3,960	\$ 3,499	\$ 2,406	\$ 1.03	\$ 1.03
Ingersoll	\$ 3,517	\$ 2,209	\$ 2,209	\$ 1,875	\$ 1,267		
Innisfil	\$ 63,274	\$ 54,825	\$ 54,825	\$ 37,339	\$ 28,497	\$ 24.16	\$ 24.16
Kenora							
Kincardine	\$ 18,077	\$ 12,628	\$ 12,628	\$ 9,470	\$ 9,470	\$ 8.43	\$ 8.43
King	\$ 39,575	\$ 33,521	\$ 33,521	\$ 24,854	\$ 17,021	\$ 14.08	\$ 14.08
Kingston	\$ 23,184	\$ 18,151	\$ 9,422	\$ 15,401	\$ 9,422	\$ 18.37	\$ 8.72
Kitchener	\$ 19,448	\$ 13,656	\$ 13,656	\$ 9,831	\$ 9,831	\$ 5.56	\$ 5.56
Lakeshore	\$ 26,189	\$ 15,309	\$ 15,309	\$ 13,389	\$ 10,347	\$ 9.90	\$ 9.90
Lambton Shores	\$ 13,471	\$ 11,917	\$ 11,917	\$ 9,557	\$ 7,254	\$ 2.90	\$ 2.90
Lincoln	\$ 25,182	\$ 20,346	\$ 20,346	\$ 16,959	\$ 10,343	\$ 15.49	\$ 6.45
London	\$ 34,158	\$ 23,100	\$ 23,100	\$ 20,473	\$ 15,108	\$ 26.88	\$ 19.16
Mapleton	\$ 13,406	\$ 8,727	\$ 8,727	\$ 6,101	\$ 5,185	\$ 4.16	\$ 4.16
Markham	\$ 39,177	\$ 29,961	\$ 29,961	\$ 23,464	\$ 17,251	\$ 15.07	\$ 11.51
Meaford	\$ 13,936	\$ 9,370	\$ 9,370	\$ 9,370	\$ 9,370	\$ 8.46	\$ 4.59
Middlesex Centre	\$ 23,024	\$ 15,114	\$ 15,114	\$ 14,742	\$ 9,292	\$ 6.44	\$ 2.58
Milton	\$ 21,233	\$ 15,956	\$ 15,956	\$ 9,826	\$ 7,231	\$ 7.88	\$ 4.44
Minto	\$ 9,097	\$ 7,079	\$ 7,079	\$ 5,288	\$ 4,030	\$ 3.89	\$ 3.89
Mississauga	\$ 39,217	\$ 30,510	\$ 30,510	\$ 26,730	\$ 14,563	\$ 9.97	\$ 8.05
New Tecumseth	\$ 45,218	\$ 37,532	\$ 37,532	\$ 32,508	\$ 20,686	\$ 21.56	\$ 12.94
Newmarket	\$ 30,680	\$ 24,067	\$ 24,067	\$ 18,213	\$ 13,010	\$ 6.88	\$ 6.88
Niagara Falls	\$ 14,242	\$ 8,932	\$ 8,932	\$ 6,771	\$ 6,771	\$ 4.46	
Niagara-on-the-Lake	\$ 11,675	\$ 9,049	\$ 9,049	\$ 7,936	\$ 6,748	\$ 5.00	\$ 5.00
Norfolk	\$ 17,321	\$ 12,102	\$ 12,102	\$ 11,091	\$ 7,316	\$ 10.65	
North Bay						\$ 4.28	
North Dumfries	\$ 11,470	\$ 8,702	\$ 8,702	\$ 7,606	\$ 4,704	\$ 1.97	\$ 1.97
North Middlesex	\$ 6,225	\$ 4,201	\$ 4,201	\$ 3,322	\$ 3,322	\$ 0.86	\$ 0.86
North Perth	\$ 19,278	\$ 11,388	\$ 11,388	\$ 10,254	\$ 7,163	\$ 1.52	\$ 1.04
Oakville	\$ 39,970	\$ 29,120	\$ 29,120	\$ 21,480	\$ 12,955	\$ 11.87	\$ 11.87
Orangeville	\$ 24,235	\$ 19,156	\$ 19,156	\$ 12,359	\$ 8,591	\$ 8.56	
Orillia	\$ 19,686	\$ 17,957	\$ 17,957	\$ 13,815	\$ 10,361	\$ 7.42	
Oshawa	\$ 25,988	\$ 20,938	\$ 20,938	\$ 16,356	\$ 10,042	\$ 12.60	
Ottawa	\$ 34,070	\$ 27,201	\$ 27,201	\$ 18,772	\$ 13,344	\$ 28.74	\$ 11.45
Owen Sound	\$ 8,000	\$ 6,223	\$ 6,223	\$ 4,919	\$ 4,919	\$ 2.88	
Parry Sound							
Pelham	\$ 19,399	\$ 13,820	\$ 13,820	\$ 13,281	\$ 8,122	\$ 9.53	\$ 9.53

2021 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.
Peterborough	\$ 31,178	\$ 19,702	\$ 19,702	\$ 17,660	\$ 17,660	\$ 12.17	
Pickering	\$ 21,687	\$ 17,512	\$ 17,512	\$ 13,702	\$ 9,707	\$ 4.43	\$ 4.43
Port Colborne	\$ 6,851						
Prince Edward County	\$ 7,455	\$ 4,171	\$ 3,291	\$ 4,995	\$ 3,448	\$ 3.74	\$ 3.74
Puslinch	\$ 5,504	\$ 4,117	\$ 4,117	\$ 2,993	\$ 2,544	\$ 1.69	\$ 1.69
Quinte West	\$ 10,944	\$ 7,721	\$ 7,721	\$ 8,034	\$ 4,634	\$ 4.94	
Sarnia	\$ 14,374	\$ 10,485	\$ 10,485	\$ 9,870	\$ 6,512	\$ 6.27	\$ 6.27
Saugeen Shores	\$ 17,162	\$ 13,015	\$ 13,015	\$ 11,526	\$ 7,996	\$ 7.06	
Sault Ste. Marie							
Scugog	\$ 17,918	\$ 14,479	\$ 14,479	\$ 9,954	\$ 9,954	\$ 9.86	\$ 5.18
South Bruce Peninsula	\$ 10,708	\$ 7,131	\$ 7,131	\$ 6,072	\$ 6,072	\$ 9.14	\$ 4.57
Southgate	\$ 21,660	\$ 15,111	\$ 15,111	\$ 13,893	\$ 8,936	\$ 11.99	\$ 11.99
Springwater	\$ 16,435	\$ 13,422	\$ 13,422	\$ 10,723	\$ 8,477	\$ 3.78	\$ 3.78
St. Catharines							
St. Thomas	\$ 12,323	\$ 9,891	\$ 9,891	\$ 7,726	\$ 4,950	\$ 7.47	\$ 3.79
Stratford	\$ 14,678	\$ 10,658	\$ 10,658	\$ 9,353	\$ 6,007	\$ 2.66	
Strathroy-Caradoc	\$ 23,039	\$ 18,925	\$ 18,925	\$ 11,979	\$ 11,979	\$ 10.17	\$ 10.16
Tay	\$ 18,931	\$ 15,775	\$ 15,775	\$ 14,984	\$ 11,830	\$ 9.44	\$ 9.44
The Blue Mountains	\$ 31,385	\$ 25,108	\$ 25,108	\$ 18,831	\$ 18,831	\$ 12.70	\$ 12.70
Thorold	\$ 18,296	\$ 12,099	\$ 12,099	\$ 11,814	\$ 7,226	\$ 8.22	\$ 2.72
Thunder Bay							
Tillsonburg	\$ 6,881	\$ 4,323	\$ 4,323	\$ 3,669	\$ 2,483		
Timmins							
Tiny	\$ 7,079	\$ 6,451	\$ 6,451	\$ 4,676	\$ 3,226	\$ 5.05	\$ 5.05
Toronto	\$ 93,978	\$ 77,679	\$ 38,968	\$ 55,012	\$ 35,910	\$ 44.31	
Vaughan	\$ 55,853	\$ 46,070	\$ 46,070	\$ 34,063	\$ 24,551	\$ 15.15	\$ 15.15
Wainfleet	\$ 8,142	\$ 5,682	\$ 5,682	\$ 5,360	\$ 3,276	\$ 3.18	\$ 3.18
Waterloo	\$ 16,140	\$ 10,616	\$ 10,616	\$ 8,886	\$ 8,886	\$ 6.80	
Welland	\$ 7,899	\$ 7,118	\$ 7,118	\$ 6,718	\$ 3,909	\$ 3.13	\$ 3.13
Wellesley	\$ 9,832	\$ 7,200	\$ 7,200	\$ 6,294	\$ 3,893	\$ 2.93	
Wellington North	\$ 19,010	\$ 14,520	\$ 14,520	\$ 12,336	\$ 8,998	\$ 7.50	\$ 3.74
West Grey	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 2,777		
West Lincoln	\$ 12,444	\$ 8,296	\$ 8,296	\$ 7,921	\$ 4,905	\$ 3.34	\$ 3.34
Whitby	\$ 35,815	\$ 27,296	\$ 27,296	\$ 15,036	\$ 11,490	\$ 20.73	\$ 5.63
Whitchurch-Stouffville	\$ 24,099	\$ 19,183	\$ 19,183	\$ 15,687	\$ 10,750	\$ 6.88	\$ 6.88
Wilmot	\$ 12,117	\$ 9,229	\$ 9,229	\$ 8,249	\$ 5,103	\$ 4.50	\$ 2.61
Windsor	\$ 30,488	\$ 17,158	\$ 17,158	\$ 14,110	\$ 14,110	\$ 13.62	
Woolwich	\$ 12,316	\$ 8,711	\$ 8,711	\$ 7,714	\$ 4,773	\$ 4.23	\$ 4.23
Average	\$ 21,829	\$ 16,586	\$ 16,038	\$ 13,133	\$ 9,529	\$ 8.92	\$ 6.69
Median	\$ 18,603	\$ 13,820	\$ 13,422	\$ 11,359	\$ 8,886	\$ 7.24	\$ 5.25
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 93,978	\$ 77,679	\$ 54,825	\$ 55,012	\$ 35,910	\$ 44.31	\$ 24.16

2021 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.
Ajax	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Aurora	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Aylmer							
Barrie							
Belleville							
Bracebridge	\$ 12,617	\$ 10,442	\$ 10,442	\$ 8,267	\$ 5,656	\$ 1.66	\$ 1.66
Brampton	\$ 62,936	\$ 49,970	\$ 49,970	\$ 45,645	\$ 24,136	\$ 21.91	\$ 16.95
Brant							
Brantford							
Brock	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Brockville							
Burlington	\$ 30,649	\$ 24,397	\$ 17,754	\$ 15,101	\$ 11,561	\$ 33.90	\$ 9.60
Caledon	\$ 62,261	\$ 49,436	\$ 49,436	\$ 45,156	\$ 23,877	\$ 21.64	\$ 16.68
Cambridge	\$ 29,132	\$ 21,772	\$ 21,772	\$ 15,863	\$ 15,863	\$ 16.70	\$ 6.68
Central Elgin							
Centre Wellington	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Chatham-Kent							
Chatsworth	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Clarington	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Collingwood	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
Cornwall							
Dryden							
East Gwillimbury	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Elliot Lake							
Erin	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Espanola							
Essex							
Fort Erie	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Georgian Bluffs	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Georgina	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Gravenhurst	\$ 12,617	\$ 10,442	\$ 10,442	\$ 8,267	\$ 5,656	\$ 1.66	\$ 1.66
Greater Sudbury							
Grey Highlands	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Grimsby	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Guelph							
Guelph-Eramosa	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Haldimand							
Halton Hills	\$ 30,649	\$ 24,397	\$ 17,754	\$ 15,101	\$ 11,561	\$ 33.91	\$ 9.60

2021 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.
Hamilton							
Hanover	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Huntsville	\$ 12,617	\$ 10,442	\$ 10,442	\$ 8,267	\$ 5,656	\$ 1.66	\$ 1.66
Ingersoll	\$ 10,880	\$ 6,836	\$ 6,836	\$ 5,800	\$ 3,924	\$ 3.42	\$ 3.42
Innisfil	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
Kenora							
Kincardine							
King	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Kingston							
Kitchener	\$ 29,132	\$ 21,772	\$ 21,772	\$ 15,863	\$ 15,863	\$ 16.70	\$ 6.68
Lakeshore							
Lambton Shores							
Lincoln	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
London							
Mapleton	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Markham	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Meaford	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Middlesex Centre							
Milton	\$ 45,614	\$ 36,351	\$ 26,535	\$ 22,630	\$ 17,342	\$ 37.90	\$ 13.60
Minto	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Mississauga	\$ 62,936	\$ 49,970	\$ 49,970	\$ 45,645	\$ 24,136	\$ 21.91	\$ 16.95
New Tecumseth	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
Newmarket	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Niagara Falls	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Niagara-on-the-Lake	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Norfolk							
North Bay							
North Dumfries	\$ 26,613	\$ 19,889	\$ 19,889	\$ 14,492	\$ 14,492	\$ 14.72	\$ 5.89
North Middlesex							
North Perth							
Oakville	\$ 45,614	\$ 36,351	\$ 26,535	\$ 22,630	\$ 17,342	\$ 37.90	\$ 13.60
Orangeville	\$ 3,579	\$ 2,862	\$ 2,862	\$ 1,622	\$ 1,622	\$ 0.79	\$ 0.79
Orillia							
Oshawa	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Ottawa							
Owen Sound	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Parry Sound							
Pelham	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27

2021 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.
Peterborough							
Pickering	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Port Colborne	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Prince Edward County							
Puslinch	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
Quinte West							
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
South Bruce Peninsula							
Southgate	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Springwater	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
St. Catharines	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tay	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
The Blue Mountains	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Thorold	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Thunder Bay							
Tillsonburg	\$ 10,318	\$ 6,482	\$ 6,482	\$ 5,499	\$ 3,719	\$ 4.07	\$ 4.07
Timmins							
Tiny	\$ 9,984	\$ 8,278	\$ 8,278	\$ 5,634	\$ 5,634	\$ 3.51	\$ 3.51
Toronto							
Vaughan	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Wainfleet	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Waterloo	\$ 29,132	\$ 21,772	\$ 21,772	\$ 15,863	\$ 15,863	\$ 16.70	\$ 6.68
Welland	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Wellesley	\$ 26,613	\$ 19,889	\$ 19,889	\$ 14,492	\$ 14,492	\$ 14.72	\$ 5.89
Wellington North	\$ 5,529	\$ 4,369	\$ 4,369	\$ 3,587	\$ 2,615	\$ 1.60	\$ 1.60
West Grey	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
West Lincoln	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Whitby	\$ 35,050	\$ 28,230	\$ 28,230	\$ 20,401	\$ 13,262	\$ 20.61	\$ 11.11
Whitchurch-Stouffville	\$ 66,004	\$ 53,125	\$ 53,125	\$ 38,611	\$ 28,187	\$ 58.50	\$ 24.31
Wilmot	\$ 26,613	\$ 19,889	\$ 19,889	\$ 14,492	\$ 14,492	\$ 14.72	\$ 5.89
Windsor							
Woolwich	\$ 26,613	\$ 19,889	\$ 19,889	\$ 14,492	\$ 14,492	\$ 14.72	\$ 5.89
Average	\$ 25,771	\$ 20,132	\$ 19,655	\$ 15,556	\$ 11,185	\$ 18.81	\$ 8.69
Median	\$ 20,112	\$ 14,653	\$ 14,653	\$ 13,963	\$ 8,294	\$ 12.72	\$ 5.27
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 66,004	\$ 53,125	\$ 53,125	\$ 45,645	\$ 28,187	\$ 58.50	\$ 24.31

2021 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.
Ajax	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
Aurora	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Aylmer							
Barrie	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
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	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
Brockville							
Burlington	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 2.15	\$ 2.15
Caledon	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Cambridge	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Central Elgin							
Centre Wellington	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Chatham-Kent							
Chatsworth							
Clarington	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 2,338	\$ 0.60	\$ 0.60
Collingwood	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
Cornwall							
Dryden							
East Gwillimbury	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Elliot Lake							
Erin	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Espanola							
Essex	\$ 682	\$ 682	\$ 682	\$ 682	\$ 682		
Fort Erie	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Georgian Bluffs							
Georgina	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Gravenhurst							
Greater Sudbury							
Grey Highlands							
Grimsby	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Guelph	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Guelph-Eramosa	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Haldimand							
Halton Hills	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 2.15	\$ 2.15

2021 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.
Hamilton	\$ 2,674	\$ 2,674	\$ 2,674	\$ 2,674	\$ 2,674	\$ 0.80	\$ 0.80
Hanover							
Huntsville							
Ingersoll							
Innisfil	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
Kenora							
Kincardine							
King	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Kingston							
Kitchener	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Lakeshore	\$ 682	\$ 682	\$ 682	\$ 682	\$ 682		
Lambton Shores							
Lincoln	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
London							
Mapleton	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Markham	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Meaford							
Middlesex Centre							
Milton	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 2.15	\$ 2.15
Minto	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Mississauga	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
New Tecumseth	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
Newmarket	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Niagara Falls	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Niagara-on-the-Lake	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Norfolk							
North Bay							
North Dumfries	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
North Middlesex							
North Perth							
Oakville	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 2.15	\$ 2.15
Orangeville	\$ 1,732	\$ 1,732	\$ 1,732	\$ 1,732	\$ 1,732		
Orillia	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
Oshawa	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
Ottawa	\$ 2,738	\$ 2,738	\$ 2,738	\$ 2,738	\$ 2,738	\$ 1.68	\$ 1.68
Owen Sound							
Parry Sound							
Pelham	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		

2021 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.
Peterborough							
Pickering	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
Port Colborne	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Prince Edward County							
Puslinch	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Quinte West							
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
South Bruce Peninsula							
Southgate							
Springwater	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
St. Catharines	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tay	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
The Blue Mountains							
Thorold	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Thunder Bay							
Tillsonburg							
Timmins							
Tiny	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 3,983	\$ 0.58	\$ 0.58
Toronto	\$ 2,393	\$ 2,393	\$ 2,393	\$ 2,393	\$ 2,393	\$ 1.24	\$ 1.24
Vaughan	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Wainfleet	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Waterloo	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Welland	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Wellesley	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Wellington North	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
West Grey							
West Lincoln	\$ 172	\$ 172	\$ 172	\$ 172	\$ 172		
Whitby	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535	\$ 4,535		
Whitchurch-Stouffville	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 7,780	\$ 1.25	\$ 1.25
Wilmot	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Windsor	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205	\$ 1,205		
Woolwich	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.93	\$ 1.93
Average	\$ 3,591	\$ 3,591	\$ 3,591	\$ 3,591	\$ 3,591	\$ 1.29	\$ 1.29
Median	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 3,201	\$ 1.25	\$ 1.25
Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maximum	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 8,961	\$ 2.15	\$ 2.15

2021 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.
Chatsworth	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Georgian Bluffs	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Grey Highlands	\$ 24,375	\$ 15,633	\$ 15,633	\$ 14,205	\$ 14,205	\$ 7.72	\$ 7.72
Hanover	\$ 7,524	\$ 5,239	\$ 5,239	\$ 4,447	\$ 4,447		
Kincardine	\$ 18,077	\$ 12,628	\$ 12,628	\$ 9,470	\$ 9,470	\$ 8.43	\$ 8.43
Meaford	\$ 21,460	\$ 14,609	\$ 14,609	\$ 13,817	\$ 13,817	\$ 8.46	\$ 4.59
Owen Sound	\$ 15,524	\$ 11,462	\$ 11,462	\$ 9,366	\$ 9,366	\$ 2.88	
Saugeen Shores	\$ 17,162	\$ 13,015	\$ 13,015	\$ 11,526	\$ 7,996	\$ 7.06	
Southgate	\$ 29,184	\$ 20,350	\$ 20,350	\$ 18,340	\$ 13,383	\$ 11.99	\$ 11.99
South Bruce Peninsula	\$ 10,708	\$ 7,131	\$ 7,131	\$ 6,072	\$ 6,072	\$ 9.14	\$ 4.57
The Blue Mountains	\$ 38,909	\$ 30,347	\$ 30,347	\$ 23,278	\$ 23,278	\$ 12.70	\$ 12.70
West Grey	\$ 10,774	\$ 8,489	\$ 8,489	\$ 7,697	\$ 7,224		
Bruce/Grey Average	\$ 17,395	\$ 12,448	\$ 12,448	\$ 10,593	\$ 9,846	\$ 8.55	\$ 8.33
Bruce/Grey Median	\$ 16,343	\$ 12,045	\$ 12,045	\$ 9,418	\$ 8,681	\$ 8.44	\$ 8.07
Belleville	\$ 14,320	\$ 10,958	\$ 10,958	\$ 10,029	\$ 5,532	\$ 5.69	\$ 5.69
Brockville	\$ 3,847	\$ 2,889	\$ 2,889	\$ 2,433	\$ 1,527	\$ 1.11	\$ 1.11
Cornwall	\$ 4,761	\$ 4,521	\$ 4,521	\$ 3,399	\$ 1,837	\$ 3.06	\$ 3.06
Kingston	\$ 23,184	\$ 18,151	\$ 9,422	\$ 15,401	\$ 9,422	\$ 18.37	\$ 8.72
Ottawa	\$ 36,808	\$ 29,939	\$ 29,939	\$ 21,510	\$ 16,082	\$ 30.42	\$ 13.13
Peterborough	\$ 31,178	\$ 19,702	\$ 19,702	\$ 17,660	\$ 17,660	\$ 12.17	
Prince Edward County	\$ 7,455	\$ 4,171	\$ 3,291	\$ 4,995	\$ 3,448	\$ 3.74	\$ 3.74
Quinte West	\$ 10,944	\$ 7,721	\$ 7,721	\$ 8,034	\$ 4,634	\$ 4.94	
Eastern Average	\$ 16,562	\$ 12,257	\$ 11,055	\$ 10,433	\$ 7,518	\$ 9.94	\$ 5.91
Eastern Median	\$ 12,632	\$ 9,340	\$ 8,572	\$ 9,032	\$ 5,083	\$ 5.31	\$ 4.72
Fort Erie	\$ 38,175	\$ 27,321	\$ 27,321	\$ 25,889	\$ 16,071	\$ 19.09	\$ 5.27
Grimsby	\$ 38,016	\$ 26,883	\$ 26,883	\$ 25,378	\$ 15,342	\$ 18.87	\$ 8.16
Lincoln	\$ 45,466	\$ 35,171	\$ 35,171	\$ 31,094	\$ 18,809	\$ 28.21	\$ 11.72
Niagara Falls	\$ 34,526	\$ 23,757	\$ 23,757	\$ 20,906	\$ 15,237	\$ 17.18	\$ 5.27
Niagara-on-the-Lake	\$ 31,959	\$ 23,874	\$ 23,874	\$ 22,071	\$ 15,214	\$ 17.72	\$ 10.27
Pelham	\$ 39,683	\$ 28,645	\$ 28,645	\$ 27,416	\$ 16,588	\$ 22.25	\$ 14.80
Port Colborne	\$ 27,135	\$ 14,825	\$ 14,825	\$ 14,135	\$ 8,466	\$ 12.72	\$ 5.27
St. Catharines	\$ 20,284	\$ 14,825	\$ 14,825	\$ 14,135	\$ 8,466	\$ 12.72	\$ 5.27
Thorold	\$ 38,580	\$ 26,924	\$ 26,924	\$ 25,949	\$ 15,692	\$ 20.94	\$ 7.99
Wainfleet	\$ 28,426	\$ 20,507	\$ 20,507	\$ 19,495	\$ 11,742	\$ 15.90	\$ 8.45
Welland	\$ 28,183	\$ 21,943	\$ 21,943	\$ 20,853	\$ 12,375	\$ 15.85	\$ 8.40
West Lincoln	\$ 32,728	\$ 23,121	\$ 23,121	\$ 22,056	\$ 13,371	\$ 16.06	\$ 8.61
Niagara Average	\$ 33,597	\$ 23,983	\$ 23,983	\$ 22,448	\$ 13,948	\$ 18.13	\$ 8.29
Niagara Median	\$ 33,627	\$ 23,816	\$ 23,816	\$ 22,064	\$ 15,226	\$ 17.45	\$ 8.28

2021 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.
Ajax	\$ 67,866	\$ 55,097	\$ 55,097	\$ 38,542	\$ 26,347	\$ 27.58	\$ 18.08
Aurora	\$ 100,939	\$ 81,095	\$ 81,095	\$ 62,793	\$ 47,209	\$ 64.54	\$ 30.35
Brampton	\$ 107,501	\$ 84,190	\$ 84,190	\$ 74,261	\$ 42,562	\$ 34.33	\$ 23.66
Brock	\$ 60,803	\$ 50,036	\$ 50,036	\$ 37,497	\$ 30,358	\$ 24.69	\$ 15.19
Burlington	\$ 52,722	\$ 42,797	\$ 34,188	\$ 30,732	\$ 25,436	\$ 49.97	\$ 19.35
Caledon	\$ 108,826	\$ 85,977	\$ 85,977	\$ 74,125	\$ 42,766	\$ 29.15	\$ 24.19
Clarington	\$ 59,514	\$ 48,703	\$ 48,703	\$ 34,519	\$ 22,831	\$ 31.49	\$ 15.30
East Gwillimbury	\$ 109,719	\$ 89,900	\$ 89,900	\$ 67,688	\$ 51,589	\$ 70.95	\$ 30.76
Georgina	\$ 91,626	\$ 75,201	\$ 75,201	\$ 58,797	\$ 44,532	\$ 60.92	\$ 26.73
Halton Hills	\$ 57,422	\$ 47,741	\$ 37,157	\$ 32,764	\$ 27,022	\$ 42.39	\$ 13.81
Hamilton	\$ 52,502	\$ 38,335	\$ 38,335	\$ 31,864	\$ 22,638	\$ 22.16	\$ 13.58
King	\$ 113,359	\$ 94,426	\$ 94,426	\$ 71,245	\$ 52,988	\$ 73.83	\$ 39.64
Markham	\$ 112,961	\$ 90,866	\$ 90,866	\$ 69,855	\$ 53,218	\$ 74.82	\$ 37.07
Milton	\$ 75,808	\$ 61,268	\$ 51,452	\$ 41,417	\$ 33,534	\$ 47.93	\$ 20.19
Mississauga	\$ 106,725	\$ 85,052	\$ 85,052	\$ 76,947	\$ 43,271	\$ 32.78	\$ 25.90
Newmarket	\$ 104,464	\$ 84,972	\$ 84,972	\$ 64,604	\$ 48,977	\$ 66.63	\$ 32.44
Oakville	\$ 94,545	\$ 74,431	\$ 64,616	\$ 53,072	\$ 39,258	\$ 51.92	\$ 27.62
Oshawa	\$ 65,573	\$ 53,703	\$ 53,703	\$ 41,292	\$ 27,839	\$ 33.21	\$ 11.11
Pickering	\$ 61,272	\$ 50,277	\$ 50,277	\$ 38,638	\$ 27,504	\$ 25.04	\$ 15.54
Scugog	\$ 57,503	\$ 47,244	\$ 47,244	\$ 34,890	\$ 27,751	\$ 30.47	\$ 16.29
Toronto	\$ 96,371	\$ 80,072	\$ 41,361	\$ 57,405	\$ 38,303	\$ 45.55	\$ 1.24
Vaughan	\$ 129,637	\$ 106,975	\$ 106,975	\$ 80,454	\$ 60,518	\$ 74.89	\$ 40.71
Whitby	\$ 75,400	\$ 60,061	\$ 60,061	\$ 39,972	\$ 29,287	\$ 41.34	\$ 16.74
Whitchurch-Stouffville	\$ 97,883	\$ 80,088	\$ 80,088	\$ 62,078	\$ 46,717	\$ 66.63	\$ 32.44
GTHA Average	\$ 85,873	\$ 69,521	\$ 66,291	\$ 53,144	\$ 38,019	\$ 46.80	\$ 22.83
GTHA Median	\$ 93,085	\$ 74,816	\$ 62,338	\$ 55,238	\$ 38,780	\$ 43.97	\$ 21.92
Dryden							
Elliot Lake							
Espanola							
Greater Sudbury	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.74	\$ 3.16
Kenora							
North Bay						\$ 4.28	
Parry Sound							
Sault Ste. Marie							
Thunder Bay							
Timmins							
North Average	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.51	\$ 3.16
North Median	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.51	\$ 3.16

2021 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.
Barrie	\$ 72,602	\$ 58,299	\$ 58,299	\$ 42,413	\$ 30,963	\$ 33.45	\$ 21.07
Bracebridge	\$ 17,075	\$ 14,008	\$ 14,008	\$ 11,429	\$ 8,089	\$ 1.66	\$ 1.66
Collingwood	\$ 45,675	\$ 36,180	\$ 36,180	\$ 28,664	\$ 20,656	\$ 13.54	\$ 13.54
Gravenhurst	\$ 15,810	\$ 13,316	\$ 13,316	\$ 10,949	\$ 7,443	\$ 1.66	\$ 1.66
Huntsville	\$ 17,723	\$ 14,402	\$ 14,402	\$ 11,766	\$ 8,062	\$ 2.69	\$ 2.69
Innisfil	\$ 77,241	\$ 67,086	\$ 67,086	\$ 46,956	\$ 38,114	\$ 28.25	\$ 28.25
New Tecumseth	\$ 59,185	\$ 49,793	\$ 49,793	\$ 42,125	\$ 30,303	\$ 25.66	\$ 17.03
Orangeville	\$ 29,546	\$ 23,750	\$ 23,750	\$ 15,713	\$ 11,945	\$ 9.35	\$ 0.79
Orillia	\$ 23,669	\$ 21,940	\$ 21,940	\$ 17,798	\$ 14,344	\$ 8.00	\$ 0.58
Springwater	\$ 30,402	\$ 25,683	\$ 25,683	\$ 20,340	\$ 18,094	\$ 7.87	\$ 7.87
Tay	\$ 32,898	\$ 28,036	\$ 28,036	\$ 24,601	\$ 21,447	\$ 13.54	\$ 13.54
Tiny	\$ 21,046	\$ 18,712	\$ 18,712	\$ 14,293	\$ 12,843	\$ 9.14	\$ 9.14
Sim./Musk./Duff. Avg.	\$ 36,906	\$ 30,934	\$ 30,934	\$ 23,921	\$ 18,525	\$ 12.90	\$ 9.82
Sim./Musk./Duff. Median	\$ 29,974	\$ 24,717	\$ 24,717	\$ 19,069	\$ 16,219	\$ 9.25	\$ 8.51
Aylmer	\$ 12,620	\$ 9,897	\$ 9,897	\$ 7,635	\$ 5,127		
Brant	\$ 33,193	\$ 21,384	\$ 21,384	\$ 22,024	\$ 12,881	\$ 8.02	\$ 8.02
Brantford	\$ 27,420	\$ 19,776	\$ 19,776	\$ 14,943	\$ 11,984	\$ 9.33	\$ 9.33
Central Elgin	\$ 11,878	\$ 9,013	\$ 9,013	\$ 7,040	\$ 4,509	\$ 0.75	\$ 0.75
Chatham-Kent	\$ 5,343	\$ 4,313	\$ 4,313	\$ 4,238	\$ 2,191	\$ 3.73	\$ 1.87
Essex	\$ 12,340	\$ 7,743	\$ 7,743	\$ 6,564	\$ 5,585	\$ 3.67	\$ 3.67
Haldimand	\$ 21,076	\$ 17,683	\$ 17,683	\$ 15,719	\$ 10,117	\$ 5.30	\$ 5.30
Ingersoll	\$ 14,397	\$ 9,045	\$ 9,045	\$ 7,675	\$ 5,191	\$ 3.42	\$ 3.42
Lakeshore	\$ 26,871	\$ 15,991	\$ 15,991	\$ 14,071	\$ 11,029	\$ 9.90	\$ 9.90
Lambton Shores	\$ 13,471	\$ 11,917	\$ 11,917	\$ 9,557	\$ 7,254	\$ 2.90	\$ 2.90
London	\$ 34,158	\$ 23,100	\$ 23,100	\$ 20,473	\$ 15,108	\$ 26.88	\$ 19.16
Middlesex Centre	\$ 23,024	\$ 15,114	\$ 15,114	\$ 14,742	\$ 9,292	\$ 6.44	\$ 2.58
Norfolk	\$ 17,321	\$ 12,102	\$ 12,102	\$ 11,091	\$ 7,316	\$ 10.65	
North Middlesex	\$ 6,225	\$ 4,201	\$ 4,201	\$ 3,322	\$ 3,322	\$ 0.86	\$ 0.86
North Perth	\$ 19,278	\$ 11,388	\$ 11,388	\$ 10,254	\$ 7,163	\$ 1.52	\$ 1.04
Sarnia	\$ 14,374	\$ 10,485	\$ 10,485	\$ 9,870	\$ 6,512	\$ 6.27	\$ 6.27
St. Thomas	\$ 12,323	\$ 9,891	\$ 9,891	\$ 7,726	\$ 4,950	\$ 7.47	\$ 3.79
Stratford	\$ 14,678	\$ 10,658	\$ 10,658	\$ 9,353	\$ 6,007	\$ 2.66	
Strathroy-Caradoc	\$ 23,039	\$ 18,925	\$ 18,925	\$ 11,979	\$ 11,979	\$ 10.17	\$ 10.16
Tillsonburg	\$ 17,199	\$ 10,805	\$ 10,805	\$ 9,168	\$ 6,202	\$ 4.07	\$ 4.07
Windsor	\$ 31,693	\$ 18,363	\$ 18,363	\$ 15,315	\$ 15,315	\$ 13.62	
Southwest Average	\$ 18,663	\$ 12,943	\$ 12,943	\$ 11,084	\$ 8,049	\$ 6.88	\$ 5.48
Southwest Median	\$ 17,199	\$ 11,388	\$ 11,388	\$ 9,870	\$ 7,163	\$ 5.79	\$ 3.79

2021 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.
Cambridge	\$ 55,023	\$ 40,929	\$ 40,929	\$ 30,423	\$ 30,423	\$ 24.15	\$ 14.13
Centre Wellington	\$ 33,715	\$ 26,962	\$ 26,962	\$ 20,149	\$ 17,122	\$ 9.85	\$ 9.85
Erin	\$ 46,837	\$ 35,086	\$ 35,086	\$ 25,920	\$ 22,022	\$ 16.38	\$ 16.38
Guelph	\$ 40,149	\$ 30,330	\$ 30,330	\$ 23,545	\$ 17,641	\$ 13.15	\$ 13.15
Guelph-Eramosa	\$ 42,238	\$ 32,201	\$ 32,201	\$ 24,530	\$ 20,849	\$ 10.73	\$ 10.73
Kitchener	\$ 51,781	\$ 38,629	\$ 38,629	\$ 28,895	\$ 28,895	\$ 24.19	\$ 14.17
Mapleton	\$ 21,776	\$ 15,937	\$ 15,937	\$ 12,529	\$ 10,641	\$ 5.76	\$ 5.76
Minto	\$ 17,467	\$ 14,289	\$ 14,289	\$ 11,716	\$ 9,486	\$ 5.49	\$ 5.49
North Dumfries	\$ 41,284	\$ 31,792	\$ 31,792	\$ 25,299	\$ 22,397	\$ 18.62	\$ 9.79
Puslinch	\$ 13,874	\$ 11,327	\$ 11,327	\$ 9,421	\$ 8,000	\$ 3.29	\$ 3.29
Waterloo	\$ 48,473	\$ 35,589	\$ 35,589	\$ 27,950	\$ 27,950	\$ 25.43	\$ 8.61
Wellesley	\$ 39,646	\$ 30,290	\$ 30,290	\$ 23,987	\$ 21,586	\$ 19.58	\$ 7.82
Wellington North	\$ 27,380	\$ 21,730	\$ 21,730	\$ 18,764	\$ 14,454	\$ 9.10	\$ 5.34
Wilmot	\$ 41,931	\$ 32,319	\$ 32,319	\$ 25,942	\$ 22,796	\$ 21.15	\$ 10.43
Woolwich	\$ 42,130	\$ 31,801	\$ 31,801	\$ 25,407	\$ 22,466	\$ 20.88	\$ 12.05
Waterloo/Wellington Average	\$ 37,580	\$ 28,614	\$ 28,614	\$ 22,298	\$ 19,782	\$ 15.18	\$ 9.80
Waterloo/Wellington Median	\$ 41,284	\$ 31,792	\$ 31,792	\$ 24,530	\$ 21,586	\$ 16.38	\$ 9.85

Summary - 2021 Development Charges Average by Location

2021 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.
Eastern	\$ 16,562	\$ 12,257	\$ 10,433	\$ 7,518	\$ 9.94	\$ 5.91
Bruce/Grey	\$ 17,395	\$ 12,448	\$ 10,593	\$ 9,846	\$ 8.55	\$ 8.33
Southwest	\$ 18,663	\$ 12,943	\$ 11,084	\$ 8,049	\$ 6.88	\$ 5.48
North	\$ 18,910	\$ 10,913	\$ 10,913	\$ 10,913	\$ 4.51	\$ 3.16
Niagara	\$ 33,597	\$ 23,983	\$ 22,448	\$ 13,948	\$ 18.13	\$ 8.29
Simcoe/Musk./Duff.	\$ 36,906	\$ 30,934	\$ 23,921	\$ 18,525	\$ 12.90	\$ 9.82
Waterloo/Wellington	\$ 37,580	\$ 28,614	\$ 22,298	\$ 19,782	\$ 15.18	\$ 9.80
GTHA	\$ 85,873	\$ 69,521	\$ 53,144	\$ 38,019	\$ 46.80	\$ 22.83

As shown above, there is a significant range in the development charges by geographic location, with the average in the GTHA over double that of the other geographic locations.

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 respects 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 \$297,000 with 167 m² living space.

2021 Residential Building Permit Fees (sorted lowest to highest)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$297,000 Value
Chatsworth	\$5.38		\$ 899
Kenora	\$5.38		\$ 899
West Grey	\$5.38		\$ 899
Dryden	\$6.46		\$ 1,079
Southgate	\$6.46		\$ 1,079
Grey Highlands	\$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
Ottawa	\$11.18		\$ 1,860
Brock	\$11.30		\$ 1,887
Collingwood	\$11.30		\$ 1,887
New Tecumseth	\$11.30		\$ 1,887
Wellington North	\$260 + \$9.80/m2		\$ 1,896
Quinte West	\$11.37		\$ 1,899
Kitchener	\$11.52		\$ 1,923
Lakeshore	\$11.52		\$ 1,923
North Middlesex	\$75 + \$11.30/m2		\$ 1,962
London	\$11.82		\$ 1,974
St. Thomas	\$11.84		\$ 1,977
Chatham-Kent	\$12.06		\$ 2,013
Niagara Falls	\$12.09		\$ 2,019
Tay	\$12.27		\$ 2,049
Brantford	\$12.27		\$ 2,049
Georgian Bluffs	\$12.38		\$ 2,067
Springwater	\$12.38		\$ 2,067
Strathroy-Caradoc	\$1,736 1st 139 m2 + \$12.38/m2 > 139 m2		\$ 2,078
Wellesley	\$12.49		\$ 2,085
Ingersoll	\$2,100 + \$7.21/m2 for > 186 m2		\$ 2,100
Orillia	\$12.70		\$ 2,121
Kingston	\$12.90		\$ 2,154
Thunder Bay	\$13.00		\$ 2,171
Orangeville	\$13.03		\$ 2,176
Aylmer	\$ 1,500 up to 139 m2 + 25% Stabilization Reserve Charge; \$10.76 /m2 over 139 m2		\$ 2,176

2021 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$297,000 Value
Centre Wellington	\$13.13		\$ 2,193
Essex	\$2,200 up to 236 m2; \$9.47/m2 > 236 m2		\$ 2,200
Meaford	\$13.24		\$ 2,211
Scugog	\$13.43		\$ 2,243
Woolwich	\$13.45		\$ 2,247
Caledon	\$13.46		\$ 2,248
Ajax	\$13.50		\$ 2,255
West Lincoln	\$13.71		\$ 2,290
Guelph-Eramosa	\$13.78		\$ 2,301
Oshawa	\$13.91		\$ 2,323
Stratford	\$13.99		\$ 2,337
Lincoln	\$14.00		\$ 2,338
Pickering	\$14.00		\$ 2,338
Port Colborne	\$14.10		\$ 2,355
Grimsby	\$14.21		\$ 2,373
Hanover		\$8.00	\$ 2,376
Brockville	\$2,379 plus \$8.07/m2 for over 186 m2		\$ 2,379
Fort Erie	\$14.32		\$ 2,391
Elliot Lake	\$2,000 up to 139 m2; \$14.32/m2 > 139 m2		\$ 2,396
Clarington	\$14.45		\$ 2,413
South Bruce Peninsula	\$14.53		\$ 2,427
Wainfleet	\$1,702.07 + \$14.51/m2 > 117 m2		\$ 2,428
North Bay	\$14.64		\$ 2,445
Central Elgin	\$2,493.60 plus \$11.19/m2		\$ 2,494
Newmarket	\$15.02		\$ 2,508
Niagara-on-the-Lake	\$15.18		\$ 2,535
Thorold	\$15.18		\$ 2,535
Wilmot	\$15.39		\$ 2,571
East Gwillimbury	\$15.61		\$ 2,606
Gravenhurst	\$15.61		\$ 2,606
Guelph	\$15.61		\$ 2,606
Welland	\$15.61		\$ 2,606
Brampton	\$15.61		\$ 2,607
Barrie	\$15.68		\$ 2,619
Cambridge	\$15.72		\$ 2,624
North Dumfries	\$15.72		\$ 2,624
The Blue Mountains	\$16.00		\$ 2,672
Pelham	\$16.04		\$ 2,678

2021 Residential Building Permit Fees (sorted lowest to highest) (cont'd)

Municipality	Residential (m2)	Residential (\$/\$1000)	Residential 167 m2 property - \$297,000 Value
St. Catharines	\$16.15		\$ 2,696
Haldimand	\$16.22		\$ 2,709
Hamilton	\$16.28		\$ 2,719
Cornwall	\$2,202 plus \$14.10/m2 for over 130 m2		\$ 2,723
Parry Sound		\$50 + \$9/\$1,000	\$ 2,723
Milton	\$16.34		\$ 2,729
Aurora	\$17.10		\$ 2,856
Brant	\$17.22		\$ 2,876
Whitchurch-Stouffville	\$17.22		\$ 2,876
Georgina	\$17.33		\$ 2,894
Vaughan	\$17.39		\$ 2,904
Oakville	\$17.45		\$ 2,914
Toronto	\$52.08 + \$17.16/m2		\$ 2,918
Burlington	\$17.66/m2 up to 300 m2; \$22.78/m2 over 300 m2		\$ 2,949
Halton Hills	\$17.78 /m2, < 325 m2; \$20.80 /m2, 325 - 475 m2; \$22.72 /m2, > 475 m2;		\$ 2,969
Belleville		\$10.00	\$ 2,970
Huntsville		\$10.00	\$ 2,970
Mississauga	\$17.90		\$ 2,989
King	\$16.9/m2, minimum \$3,000		\$ 3,000
Middlesex Centre	\$3,050 up to 186 m2; \$10.76/m2 > 186 m2		\$ 3,050
Markham	\$18.34		\$ 3,063
Tiny	\$3,072 + \$8.61 for buildings over 186/m2		\$ 3,072
Greater Sudbury		\$10.70	\$ 3,178
Whitby	\$19.44		\$ 3,246
Windsor	\$465 + \$16.68/m2		\$ 3,251
Tillsonburg		\$133 + \$10.63/\$1,000	\$ 3,290
Timmins		\$80 + \$11/\$1,000	\$ 3,347
Bracebridge		\$11.30	\$ 3,356
Innisfil	\$20.24		\$ 3,380
Peterborough	\$20.29		\$ 3,388
Puslinch	\$21.53		\$ 3,595
Norfolk		\$75 up to \$3,000 + \$13/\$1,000 after \$3,000	\$ 3,897
Sault Ste. Marie	\$26.23		\$ 4,380
Espanola		\$18.00	\$ 5,346
Average			\$ 2,394
Median			\$ 2,374

2021 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
Ajax	\$13.00	\$9.00
Aurora	\$16.10	\$10.70
Aylmer	\$ 1,800 up to 232 m2 + 25% Stabilization Reserve Charge; \$7.75 /m2 over 232 m2	\$ 1,800 up to 232 m2 + 25% Stabilization Reserve Charge; \$7.75 /m2 over 232 m2
Barrie	\$19.31	\$12.04
Belleville	\$10/\$1,000	\$10/\$1,000
Bracebridge	Greater of \$11.30/\$1000 or \$16.15 /m2	Greater of \$11.30/\$1000 or \$16.15 /m2
Brampton	\$16.98	\$11.14
Brant	\$14.00/\$1,000	\$14.00/\$1,000
Brantford	\$11.84	\$8.93
Brock	\$12.37	\$10.22
Brockville	Greater of \$895 or \$8.07 /m2	Greater of \$895 or \$8.07 /m2 for first 4,645 m2; \$5.38 /m2 above 4,645 m2
Burlington	\$24.57	\$13.67/m2 up to 4,650 m2; \$9.33/m2 over 4,650 m2
Caledon	\$16.32	\$10.20 /m2 if < 600 m2; \$7.24 /m2 if > 600 m2
Cambridge	\$17.33	\$10.87
Central Elgin	\$3,861.12 plus \$11.84/m2 for buildings > 232 m2	\$3,861.12 plus \$11.84/m2 for buildings > 232 m2
Centre Wellington	\$12.81	\$9.90
Chatham-Kent	\$16.90/\$1,000	\$14.05/\$1,000
Chatsworth	\$10.00/\$1,000	\$10.00/\$1,000
Clarington	\$18.77	\$15.41
Collingwood	\$11.30	\$8.50
Cornwall	\$14.41/\$1,000	\$14.41/\$1,000 for first \$3,000,000; \$10.81/\$1,000 thereafter
Dryden	\$6.46	\$6.46
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
Essex	\$2,500 up to 232 m2; \$10.76/m2 > 232 m2	\$2,500 up to 232 m2; \$10.76/m2 > 232 m2
Fort Erie	\$16.04	\$11.95
Georgian Bluffs	\$12.38	\$12.38
Georgina	\$16.36	\$13.45
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
Grey Highlands	\$10.00/\$1,000	\$10.00/\$1,000
Grimsby	\$17.11	\$12.81
Guelph	\$20.24	\$10.87
Guelph-Eramosa	\$17.87	\$10.76
Haldimand	\$19.26	\$11.56

2021 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
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;
Hamilton	\$17.84	\$12.52
Hanover	\$12.00/\$1,000	\$12.00/\$1,000
Huntsville	\$10.00/\$1,000	\$10.00/\$1,000
Ingersoll	\$4,200 + \$8.61/m2 for > 232 m2	\$3,045 + \$8.61/m2 for > 232 m2
Innisfil	\$13.85	\$9.22
Kenora	\$5.92	\$4.84
Kincardine	\$8.61	\$8.61
King	\$17.00	\$12.00
Kingston	\$17.15	\$13.40
Kitchener	\$13.24	\$7.53
Lakeshore	\$12.24/\$1,000	\$12.24/\$1,000
Lambton Shores	\$9.00	\$9.00
Lincoln	\$11.84	\$13.45
London	\$12.34	\$8.74
Mapleton	\$325 + \$7.53/m2	\$325 + \$7.53/m2
Markham	\$17.22	\$14.08
Meaford	\$11.41	\$7.32
Middlesex Centre	\$4,870 up to 325 m2; \$11.63 /m2 if 325 - 1858 m2; \$5.81 /m2 if over 1858 m2	\$4,870 up to 325 m2; \$11.63 /m2 if 325 - 1858 m2; \$5.81 /m2 if over 1858 m2
Milton	\$18.25	\$13.27
Minto	\$300 + \$8.61/m2	\$300 + \$4.84/m2
Mississauga	\$18.76	\$14.02 /m2, < 10,000 m2; \$13.42 /m2 > 10,000 m2
Newmarket	\$12.70	\$10.31
New Tecumseth	\$10.98	\$9.69
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	\$18.84	\$9.90
North Middlesex	\$75 + \$7.00/\$1,000	\$75 + \$7.00/\$1,000
North Perth	\$100 + \$6.46/m2	\$100 + \$6.46/m2
Oakville	\$26.40	\$12.85/m2 + \$6.00/m2 if < 1,000 m2; \$12.85/m2 + \$6.00/m2 if 1,000-5,000 m2; \$8.95/m2 + \$6.00/m2 if > 5,000 m2
Orangeville	\$13.03	\$8.50
Orillia	\$13.02	\$6.89
Oshawa	\$16.47	\$13.81/m2 if < 11,600 m2; \$6.91/m2 if > 11,600 m2
Ottawa	\$11.79	\$9.29
Owen Sound	\$10.25/\$1,000	\$10.25/\$1,000

2021 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	\$19.48	\$18.19
Peterborough	\$20.91	\$20.91
Pickering	\$14.00/m2 of floor area for single storey; \$17.25/m2 of floor area for multi storey	\$10.50
Port Colborne	\$14.10	\$10.98
Prince Edward County	\$100 + \$8.00/m2 for single storey; \$100 + \$7.00/m2 for multi-storey	\$100 + \$4.50/m2
Puslinch	\$24.11	\$10.55
Quinte West	\$11.37	\$5.51
Sarnia	\$17.00	\$10.00
Saugeen Shores	\$10.71	\$8.09
Sault Ste. Marie	\$18.16	\$14.08 /m2 if < 7,500 m2; \$11.44 m2 if > 7,500 m2
Scugog	\$13.43	\$8.20
Southgate	\$10/\$1,000	\$10/\$1,000
Springwater	\$12.06	\$5.60
St. Catharines	\$17.76/m2 building < 930 m2; \$17.22/m2 building < 4,645 m2; \$16.15/m2 building over 4,645 m2	\$12.38/m2 building < 930 m2; \$11.84/m2 building < 4,645 m2; \$10.23/m2 building over 4,645 m2
St. Thomas	\$9.75/\$1,000	\$7.75/\$1,000
Stratford	\$18.30	\$10.76
Strathroy-Caradoc	\$5,500 1st 232 m2 + \$10.87/m2 > 232 m2	\$5,500 1st 232 m2 + \$10.87/m2 > 232 m2
South Bruce Peninsula	\$15.07	\$15.07
Tay	\$7.20	\$7.20
Thorold	\$19.48	\$12.59
The Blue Mountains		
Thunder Bay	\$14.00	\$12.00
Tillsonburg	\$133 + \$10.63/\$1,000	\$133 + \$10.63/\$1,000
Timmins	\$80 + \$11/\$1,000	\$80 + \$11/\$1,000
Tiny	\$3,959 + \$8.61 for buildings over 232/m2	\$3,704 + \$8.61 for buildings over 232/m2
Toronto	\$19.20	\$15.73
Vaughan	\$17.08	\$12.07
Wainfleet	\$14.31	\$10.66
Waterloo	\$10.23	\$5.92
Welland	\$20.45	\$17.76
Wellesley	\$13.99	\$7.75
Wellington North	\$260 + \$9.80/m2	\$260 + \$5.60/m2
West Grey	\$10.00/\$1,000	\$10.00/\$1,000
West Lincoln	\$13.35	\$9.95
Whitby	\$24.17	\$15.13
Whitchurch-Stouffville	\$13.78	\$12.49
Wilmot	\$16.47	\$9.90
Windsor	\$26.91	\$26.91
Woolwich	\$18.08	\$9.58

2021 Commercial Solid Waste Tipping Fees

Municipality or Region	2017 Per Tonne	2018 Per Tonne	2019 Per Tonne	2020 Per Tonne	2021 Per Tonne
Elliot Lake	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
Essex County	\$ 64	\$ 59	\$ 59	\$ 65	\$ 61
Windsor	\$ 64	\$ 64	\$ 64	\$ 65	\$ 65
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Brantford					\$ 77
Sault Ste. Marie	\$ 70	\$ 70	\$ 70	\$ 77	\$ 77
Timmins	\$ 75	\$ 78	\$ 78	\$ 78	\$ 78
Oxford County	\$ 69	\$ 70	\$ 72	\$ 80	\$ 80
Cornwall	\$ 75	\$ 75	\$ 75	\$ 77	\$ 81
Greater Sudbury	\$ 73	\$ 75	\$ 77	\$ 79	\$ 81
Thunder Bay	\$ 73	\$ 75	\$ 77	\$ 79	\$ 82
Stratford	\$ 77	\$ 78	\$ 80	\$ 81	\$ 83
Waterloo Region	\$ 77	\$ 80	\$ 82	\$ 82	\$ 85
Guelph	\$ 75	\$ 80	\$ 80	\$ 86	\$ 89
Kenora	\$ 90	\$ 90	\$ 90	\$ 90	\$ 90
Chatham-Kent	\$ 51	\$ 51	\$ 51	\$ 95	\$ 95
Brant	\$ 90	\$ 93	\$ 95	\$ 97	\$ 99
North Perth					\$ 100
North Bay	\$ 93	\$ 96	\$ 96	\$ 99	\$ 102
Dryden					\$ 110
Kincardine	\$ 105	\$ 105	\$ 105	\$ 110	\$ 110
Saugeen Shores					\$ 111
Peel Region	\$ 100	\$ 100	\$ 100	\$ 102	\$ 114
Wellington County	\$ 75	\$ 75	\$ 80	\$ 98	\$ 115
Ottawa	\$ 108	\$ 110	\$ 112	\$ 114	\$ 117
Niagara Region	\$ 100	\$ 100	\$ 115	\$ 115	\$ 117
St. Thomas	N/A	N/A	\$ 120	\$ 120	\$ 120
Hamilton	\$ 118	\$ 118	\$ 118	\$ 120	\$ 123
Durham Region	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
Peterborough	\$ 95	\$ 95	\$ 95	\$ 95	\$ 125
South Bruce Peninsula					\$ 125
York Region	\$ 100	\$ 125	\$ 125	\$ 125	\$ 125
Norfolk	N/A	\$ 122	\$ 122	\$ 124	\$ 126
Haldimand	\$ 121	\$ 123	\$ 126	\$ 129	\$ 132
Barrie	\$ 145	\$ 150	\$ 150	\$ 150	\$ 153
Simcoe County	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155
Toronto	\$ 115	\$ 121	\$ 127	\$ 159	\$ 161
Halton Region	\$ 165	\$ 165	\$ 165	\$ 170	\$ 170
Orillia	\$ 155	\$ 160	\$ 165	\$ 170	\$ 175
Grey Highlands	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
Muskoka	\$ 133	\$ 135	\$ 190	\$ 197	\$ 201
Quinte West	\$ 140	\$ 114	\$ 228	\$ 238	\$ 238
Average	\$ 99	\$ 101	\$ 107	\$ 112	\$ 114
Median	\$ 92	\$ 96	\$ 96	\$ 99	\$ 110

2021 Transit Fares

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	\$3.25	\$ 3.25	\$3.25	\$ 88.00	\$ 67.50	\$ 52.00
Belleville	\$3.00	\$ 3.00	\$2.25	\$ 65.00	\$ 65.00	\$ 65.00
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	\$ 60.00	\$ 60.00	\$ 60.00
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
Dryden	\$2.50	\$ 2.50	\$2.50			
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
Grey County	\$5.00	\$ 4.50	\$4.50			
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	\$ 59.50	\$ 59.50
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
Niagara Region	\$6.00	\$ 5.00	\$5.00	\$160.00	\$130.00	\$130.00
North Bay	\$3.00	\$ 3.00	\$3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$4.00	\$ 4.00	\$4.00	\$133.85	\$ 85.50	\$ 64.15
Orangeville	\$2.00	\$ 1.50	\$1.50	\$ 55.00	\$ 45.00	\$ 45.00
Orillia	\$2.70	\$ 2.70	\$2.70	\$ 62.00	\$ 62.00	\$ 62.00
Ottawa	\$3.65	\$ 2.75	\$2.75	\$122.50	\$ 94.50	\$ 46.75
Owen Sound	\$3.00	\$ 2.50	\$3.00	\$ 70.00	\$ 35.00	\$ 55.00
Peterborough	\$2.75	\$ 2.75	\$2.75	\$ 66.00	\$ 60.00	\$ 45.00

2021 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	\$ 76.50	\$ 76.50	\$ 60.00
Sault Ste. Marie	\$3.00	\$ 3.00	\$3.00	\$ 69.00	\$ 30.00	\$ 59.00
St. Catharines	\$3.00	\$ 3.00	\$3.00	\$ 92.00	\$ 62.00	\$ 57.00
St. Thomas	\$2.75	\$ 2.75	\$2.75	\$ 70.00	\$ 60.00	\$ 60.00
Stratford	\$3.00	\$ 2.50	\$2.75	\$ 67.00	\$ 55.00	\$ 57.00
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	\$3.25	\$ 3.00	\$3.00	\$ 80.00	\$ 65.00	\$ 57.00
Toronto	\$3.25	\$ 2.30	\$2.30	\$156.00	\$128.15	\$128.15
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	\$3.12	\$ 2.91	\$2.82	\$ 84.97	\$ 67.97	\$ 58.02
Median	\$3.00	\$ 3.00	\$3.00	\$ 80.00	\$ 64.00	\$ 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 equivalent. 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)
North Middlesex	Flat yearly rate for all residents
Ottawa	Annual stormwater service fees for urban single/semi
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
Whitchurch-Stouffville	Annual rate for each residential property serviced by municipal water and sanitary sewer services

Stormwater Utility - Residential Comparison

The following reflects the annual residential cost of stormwater for a residential medium density home in 2021.

	2021 Annual Storm Residential Medium
Whitchurch-Stouffville	\$ 33
Vaughan	\$ 35
Newmarket	\$ 46
Markham	\$ 51
North Middlesex	\$ 68
Guelph	\$ 77
Aurora	\$ 110
Mississauga	\$ 110
St. Thomas	\$ 136
Ottawa	\$ 155
Waterloo	\$ 164
Middlesex Centre	\$ 184
Kitchener	\$ 197
London	\$ 206
Average	\$ 112

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 2021 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 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
- Office Buildings
- Shopping Centres
- 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 "Range 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

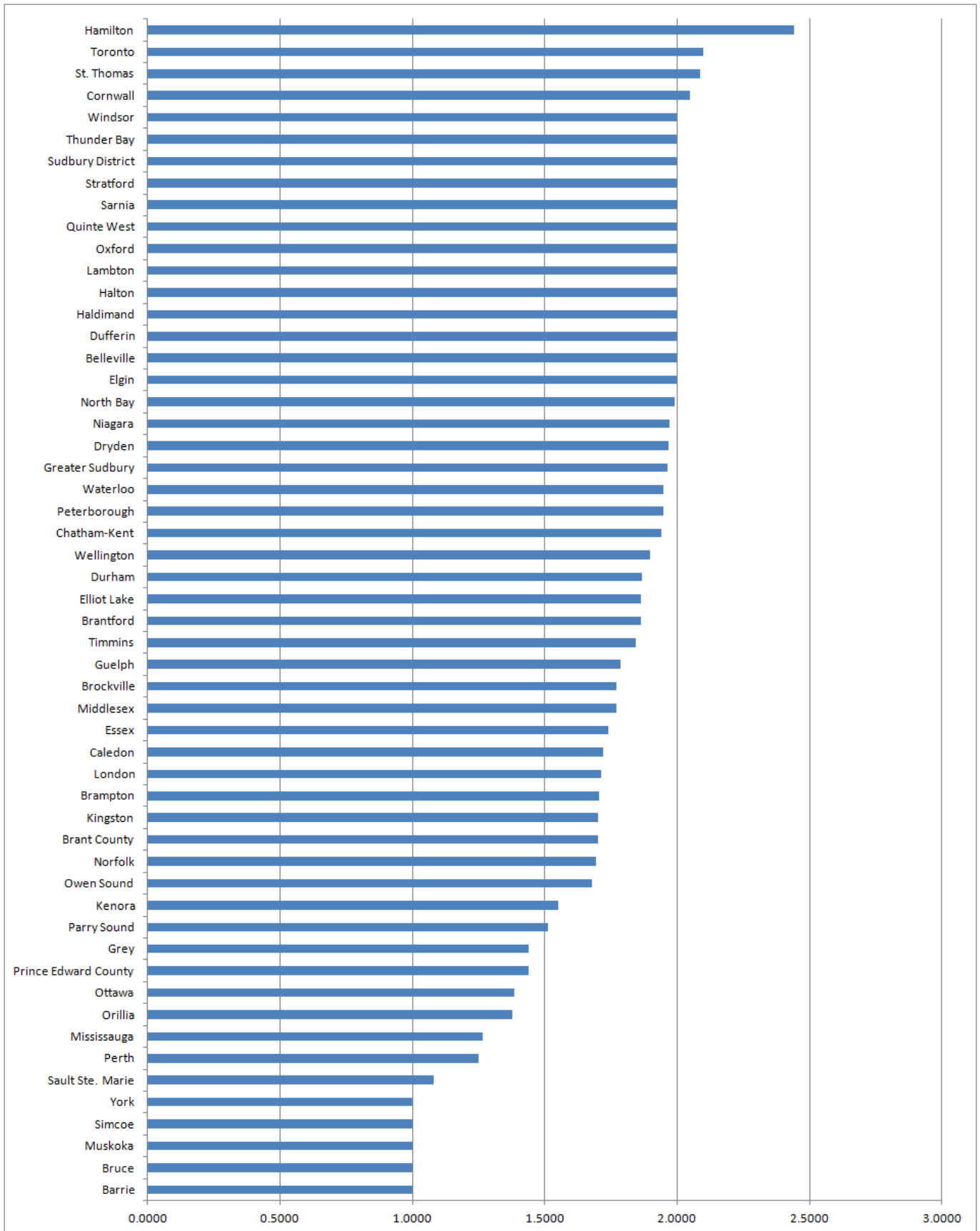
2021 Tax Ratios

Municipality	Multi-Residential	Commercial Residual	Industrial Residual
Barrie	1.0000	1.4331	1.5163
Belleville	2.0000	1.9191	2.4000
Brampton	1.7050	1.2971	1.4700
Brant County	1.7000	1.9000	2.5500
Brantford	1.8628	1.7457	2.2482
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	2.0505	1.9407	2.6300
Dryden	1.9659	1.8587	1.4849
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	1.4750	1.4750
Essex	1.7416	1.0820	1.9425
Greater Sudbury	1.9650	1.9120	3.7263
Grey	1.4412	1.2969	1.8310
Guelph	1.7863	1.8400	2.2048
Haldimand	2.0000	1.6929	2.3274
Halton	2.0000	1.4565	2.0907
Hamilton	2.4407	1.9800	3.2493
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
Norfolk	1.6929	1.6929	1.6929

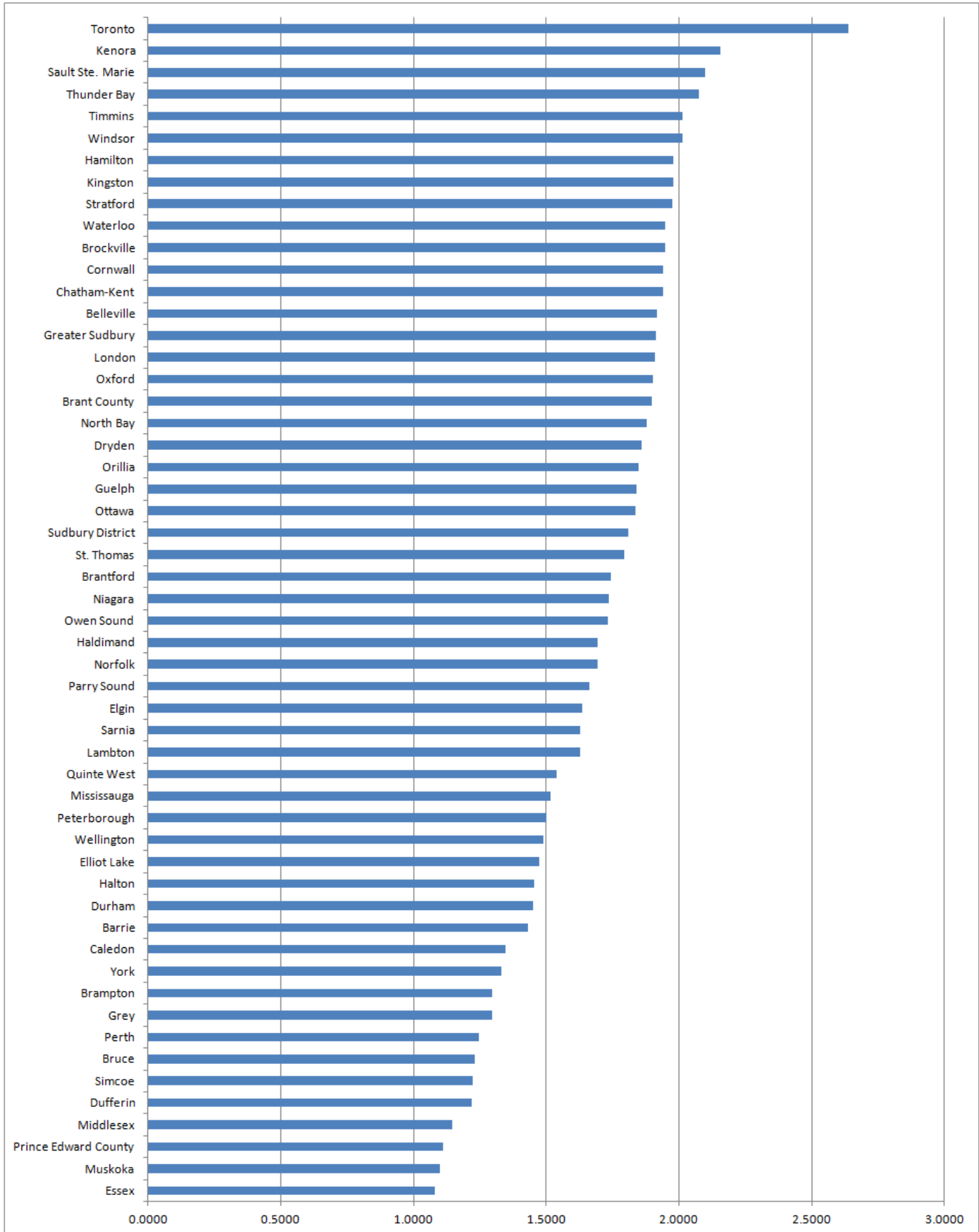
2021 Tax Ratios (cont'd)

Municipality	Multi-Residential	Commercial - Residential	Industrial - Residential
North Bay	1.9900	1.8800	1.4000
Orillia	1.3780	1.8495	1.8420
Ottawa	1.3867	1.8353	2.5203
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	1.5000
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	2.1005	4.5177
Simcoe	1.0000	1.2223	1.1925
St. Thomas	2.0870	1.7926	2.2546
Stratford	2.0000	1.9759	2.6561
Sudbury District	2.0000	1.8087	2.3250
Thunder Bay	2.0000	2.0764	2.3708
Timmins	1.8452	2.0147	2.5000
Toronto	2.0984	2.6400	2.6233
Waterloo	1.9500	1.9500	1.9500
Wellington	1.9000	1.4910	2.4000
Windsor	2.0000	2.0140	2.3158
York	1.0000	1.3321	1.6432
Average	1.7413	1.6811	2.1278
Median	1.8629	1.7344	2.0671
Minimum	1.0000	1.0820	1.1000
Maximum	2.4407	2.6400	4.5177
Provincial Threshold	2.7400	1.9800	2.6300

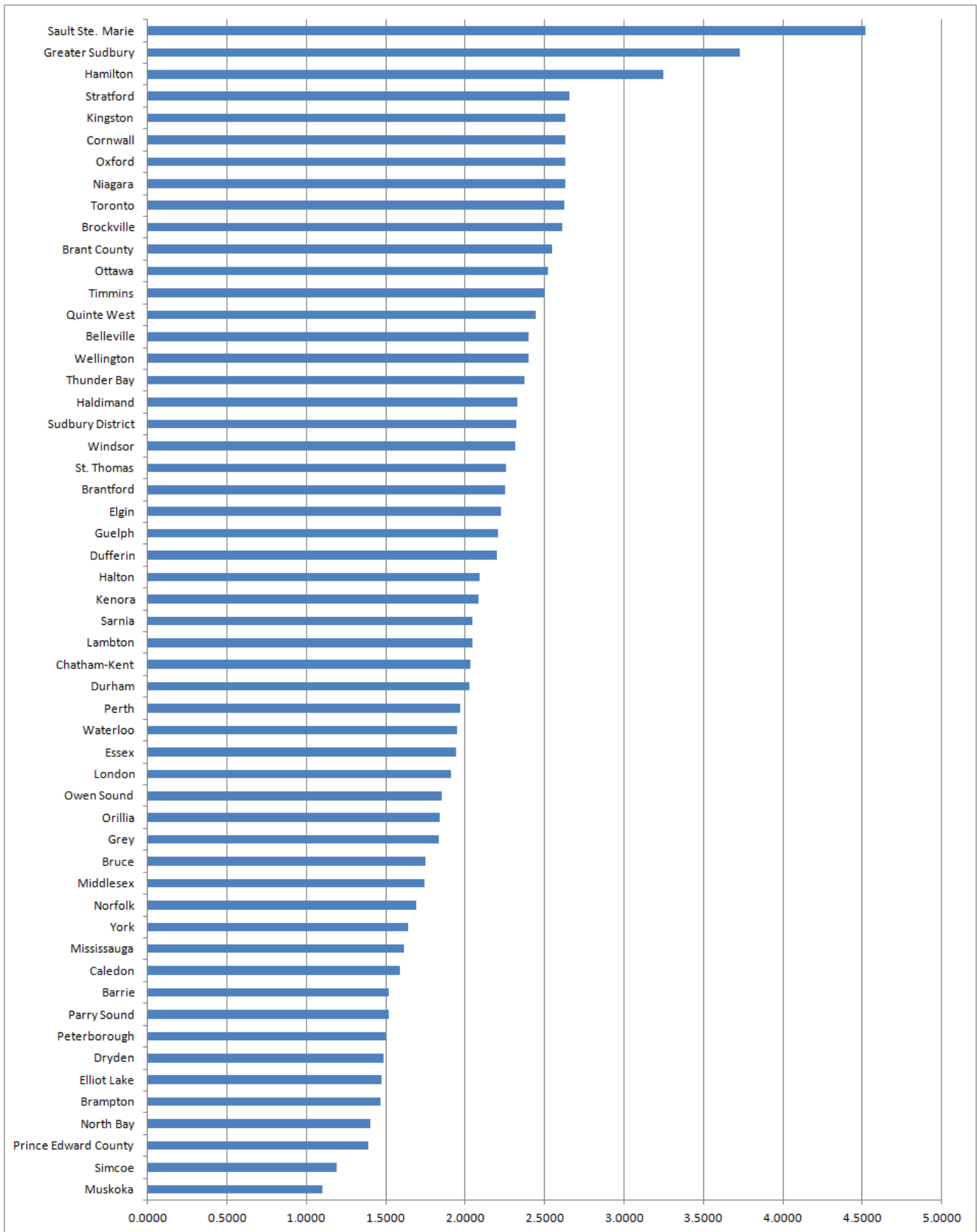
Multi-Residential Tax Ratios



Commercial (residual) Tax Ratios



Industrial (residual) Tax Ratios



New Multi-Residential Property Class

Municipality	Multi-Residential	New Multi-Residential
Belleville	2.0000	1.0000
Brampton	1.7050	1.0000
Brantford	1.8628	1.1000
Brockville	1.7700	1.0000
Caledon	1.7223	1.0000
Chatham-Kent	1.9404	1.1000
Cornwall	2.0505	1.0000
Dryden	1.9659	1.1000
Dufferin	2.0000	1.1000
Durham	1.8665	1.1000
Elgin	1.9999	1.0000
Essex	1.7416	1.1000
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	2.4407	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
Prince Edward County	1.4402	1.0000
Quinte West	2.0000	1.1000
Sarnia	2.0000	1.0000
St. Thomas	2.0870	1.1000
Stratford	2.0000	1.0000
Sudbury District	2.0000	1.0000
Thunder Bay	2.0000	1.0000
Timmins	1.8452	1.0000
Toronto	2.0984	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	Farmlands
Brant County	0.2400
Caledon	0.1708
Chatham-Kent	0.2200
Dufferin	0.2200
Durham	0.2000
Elgin	0.2300
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
Sarnia	0.2260

Large Industrial Class

Municipality	Industrial - Residual	Industrial - Large
Dryden	1.4849	7.8843
Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.7263	4.3254
Hamilton	3.2493	3.8102
Kenora	2.0866	2.7141
Lambton	2.0476	3.0035
Ottawa	2.5203	2.1643
Quinte West	2.4460	2.6147
Sarnia	2.0476	3.0035
Sault Ste. Marie	4.5177	8.0235
St. Thomas	2.2546	2.7093
Sudbury District	2.3250	8.2199
Thunder Bay	2.3708	2.8820
Windsor	2.3158	2.9328

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	1.8353	2.2774	1.2388	1.4770
Sarnia	1.6271	1.5358	1.0912	2.0835
Sault Ste. Marie	2.1005	2.9201	1.5530	2.2298
Sudbury District	1.8087	1.8087	1.8087	2.6092

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 2021 taxation years in this report.

As part of the Ontario Government's Budget on March 24, 2020, the Minister of Finance announced the Province's decision to once again postpone a province-wide property assessment update due to the COVID pandemic.

Property assessments for the 2022 property tax year will continue to be based on January 1, 2016 current values. This means properties' assessments remain the same as it was for the 2021 tax year, unless there have been changes to properties, for example:

- A change to a property including an addition, new construction, or renovation
- A structure on a property that was assessed for the first time
- A change to a property's classification
- A property no longer qualifies as farmland, conservation land or managed forests
- All or part of a property no longer qualifies to be tax exempt

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 of 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 sq.ft. 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.

2021 Total Property Tax Rates (Lower Tier, Upper Tier and Education)

2021 Total Property Tax Rates (Lower Tier, Upper Tier & Education - sorted alphabetically)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Parking	Comm. Shopping	Ind. Residual	Ind. Large
Ajax	1.0913%	1.9043%	2.2405%	2.2405%	2.2405%	2.2405%	2.7786%	2.7786%
Aurora	0.7621%	0.7621%	1.6914%	1.6914%	1.6914%	1.6914%	1.8809%	1.8809%
Aylmer	1.6171%	3.0811%	3.2777%	3.2777%	3.2777%	3.2777%	4.1378%	5.0261%
Barrie	1.2190%	1.2190%	2.4077%	2.4077%	2.4077%	2.4077%	2.4963%	2.4963%
Belleville	1.6658%	3.1787%	3.7833%	3.7833%	3.7833%	3.7833%	4.5108%	4.5108%
Bracebridge	1.2824%	1.2824%	1.9234%	1.9234%	1.9234%	1.9234%	2.0420%	2.0420%
Brampton	0.9627%	1.5335%	1.9302%	1.9302%	1.9302%	1.9302%	2.0702%	2.0702%
Brant	0.9933%	1.5815%	2.4766%	2.4766%	2.4766%	2.4766%	3.0228%	3.0228%
Brantford	1.3344%	2.3537%	2.9423%	2.9423%	2.9423%	2.9423%	3.5360%	3.5360%
Brock	1.2097%	2.1253%	2.4122%	2.4122%	2.4122%	2.4122%	3.0181%	3.0181%
Brockville	1.4658%	2.4766%	3.4376%	3.4376%	3.4376%	3.4376%	4.3105%	4.3105%
Burlington	0.7796%	1.4062%	1.6832%	1.6832%	1.6832%	1.6832%	2.1900%	2.1900%
Caledon	0.8052%	1.2764%	1.7589%	1.7589%	1.7589%	1.7589%	1.9177%	1.9177%
Cambridge	1.1863%	2.1680%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%	2.8950%
Central Elgin	1.5998%	3.0464%	3.2493%	3.2493%	3.2493%	3.2493%	4.0992%	4.9770%
Centre Wellington	1.1097%	1.9706%	2.3064%	2.3064%	2.3064%	2.3064%	3.1760%	3.1760%
Chatham-Kent	1.8784%	3.5009%	4.2279%	3.5781%	3.1204%	4.7443%	4.3911%	4.3911%
Chatsworth	1.2255%	1.6987%	2.2710%	2.2710%	2.2710%	2.2710%	2.8438%	2.8438%
Clarington	1.1509%	2.0157%	2.3270%	2.3270%	2.3270%	2.3270%	2.8993%	2.8993%
Collingwood	1.1360%	1.1360%	2.0815%	2.0815%	2.0815%	2.0815%	2.0522%	2.0522%
Cornwall	1.6742%	3.1827%	3.8321%	3.8321%	3.8321%	3.8321%	4.8806%	4.8806%
Dryden	1.6989%	3.1921%	3.7534%	3.7534%	3.7534%	3.7534%	3.1755%	13.0687%
East Gwillimbury	0.7821%	0.7821%	1.7180%	1.7180%	1.7180%	1.7180%	1.9137%	1.9137%
Elliot Lake	2.1455%	3.8651%	3.8190%	3.8190%	3.8190%	3.8190%	3.8190%	3.8190%
Erin	1.1065%	1.9647%	2.3017%	2.3017%	2.3017%	2.3017%	3.1685%	3.1685%
Espanola	1.6745%	3.1960%	3.6319%	3.6319%	3.6319%	4.8498%	4.4054%	13.3438%
Essex	1.5856%	2.6481%	2.6012%	2.6012%	1.7595%	2.6012%	3.6844%	4.5217%
Fort Erie	1.4927%	2.7922%	3.2042%	3.2042%	3.2042%	3.2042%	4.4034%	4.4034%
Georgian Bluffs	1.0953%	1.5111%	2.1021%	2.1021%	2.1021%	2.1021%	2.6054%	2.6054%
Georgina	1.0050%	1.0050%	2.0150%	2.0150%	2.0150%	2.0150%	2.2801%	2.2801%
Gravenhurst	1.2503%	1.2503%	1.8880%	1.8880%	1.8880%	1.8880%	2.0067%	2.0067%
Greater Sudbury	1.5468%	2.8918%	3.5449%	3.5449%	3.5449%	3.5449%	5.9036%	6.7113%
Grey Highlands	1.1212%	1.5483%	2.1356%	2.1356%	2.1356%	2.1356%	2.6527%	2.6527%
Grimsby	1.1918%	2.1996%	2.6823%	2.6823%	2.6823%	2.6823%	3.6122%	3.6122%
Guelph	1.1426%	1.9207%	2.7009%	2.7009%	2.7009%	2.7009%	3.0619%	3.0619%
Guelph-Eramosa	1.0395%	1.8373%	2.2017%	2.2017%	2.2017%	2.2017%	3.0075%	3.0075%
Haldimand	1.2021%	2.2511%	2.6560%	2.6560%	2.6560%	2.6560%	3.3216%	3.3216%
Halton Hills	0.7964%	1.4399%	1.7077%	1.7077%	1.7077%	1.7077%	2.2252%	2.2252%
Hamilton	1.2086%	2.7293%	2.9700%	2.9700%	2.9700%	2.9700%	4.3099%	4.9019%

2021 Total Property Tax Rates (Lower Tier, Upper Tier & Education) (cont'd)

	Resid.	Multi Resid.	Comm. Residual	Comm. Office	Comm. Parking	Comm. Shopping	Ind. Residual	Ind. Large
Hanover	1.3909%	1.9371%	2.4855%	2.4855%	2.4855%	2.4855%	3.1467%	3.1467%
Huntsville	1.1817%	1.1817%	1.8126%	1.8126%	1.8126%	1.8126%	1.9313%	1.9313%
Ingersoll	1.4664%	2.7798%	3.3778%	3.3778%	3.3778%	3.3778%	4.3342%	4.3342%
Innisfil	0.9960%	0.9960%	1.9104%	1.9104%	1.9104%	1.9104%	1.8853%	1.8853%
Kenora	1.3746%	2.0480%	3.4505%	3.9863%	2.9930%	4.5320%	3.4291%	4.1956%
Kincardine	1.3035%	1.3035%	2.2986%	2.2986%	2.2986%	2.2986%	2.8907%	2.8907%
King	0.7908%	0.7908%	1.7295%	1.7295%	1.7295%	1.7295%	1.9280%	1.9280%
Kingston	1.3655%	2.1904%	3.2529%	3.2529%	3.2529%	3.2529%	4.0319%	4.0319%
Kitchener	1.1061%	2.0116%	2.7386%	2.7386%	2.7386%	2.7386%	2.7386%	2.7386%
Lakeshore	1.2695%	2.0974%	2.0881%	2.0881%	1.5304%	2.0881%	3.0488%	3.8790%
Lambton Shores	1.1006%	2.0483%	2.4219%	2.3354%	1.7133%	2.8544%	2.8204%	3.7262%
Lincoln	1.2395%	2.2935%	2.7650%	2.7650%	2.7650%	2.7650%	3.7376%	3.7376%
London	1.3883%	2.2677%	3.2394%	3.2394%	3.2394%	3.2394%	3.2394%	3.2394%
Mapleton	1.2411%	2.2203%	2.5023%	2.5023%	2.5023%	2.5023%	3.4913%	3.4913%
Markham	0.6329%	0.6329%	1.5193%	1.5193%	1.5193%	1.5193%	1.6686%	1.6686%
Meaford	1.3373%	1.8598%	2.4159%	2.4159%	2.4159%	2.4159%	3.0484%	3.0484%
Middlesex Centre	1.1641%	1.9423%	2.0376%	2.0376%	2.0376%	2.0376%	2.6445%	2.6445%
Milton	0.6833%	1.2137%	1.5430%	1.5430%	1.5430%	1.5430%	1.9888%	1.9888%
Minto	1.3406%	2.4095%	2.6507%	2.6507%	2.6507%	2.6507%	3.7303%	3.7303%
Mississauga	0.8031%	0.9757%	1.8661%	1.8661%	1.8661%	1.8661%	1.9299%	1.9299%
Newmarket	0.7948%	0.7948%	1.7350%	1.7350%	1.7350%	1.7350%	1.9346%	1.9346%
New Tecumseth	0.9495%	0.9495%	1.8535%	1.8535%	1.8535%	1.8535%	1.8298%	1.8298%
Niagara Falls	1.3091%	2.4306%	2.8858%	2.8858%	2.8858%	2.8858%	3.9206%	3.9206%
Niagara-on-the-Lake	0.9604%	1.7435%	2.2807%	2.2807%	2.2807%	2.2807%	3.0034%	3.0034%
Norfolk	1.3119%	2.1149%	2.8419%	2.8419%	2.8419%	2.8419%	2.8419%	2.8419%
North Bay	1.5682%	2.9692%	3.5405%	3.5405%	3.5405%	3.5405%	2.8613%	2.8613%
North Dumfries	0.9016%	1.6127%	2.3397%	2.3397%	2.3397%	2.3397%	2.3397%	2.3397%
North Middlesex	1.3434%	2.2596%	2.2429%	2.2429%	2.2429%	2.2429%	2.9574%	2.9574%
North Perth	1.1882%	1.1882%	2.1708%	2.1708%	2.1708%	2.1708%	2.9185%	2.9185%
Oakville	0.7215%	1.2900%	1.5986%	1.5986%	1.5986%	1.5986%	2.0686%	2.0686%
Orangeville	1.3338%	2.5147%	2.3206%	2.3206%	2.3206%	2.3206%	3.4760%	3.4760%
Orillia	1.3855%	1.8513%	3.1594%	3.1594%	3.1594%	3.1594%	3.1502%	3.1502%
Oshawa	1.3047%	2.3027%	2.5500%	2.5500%	2.5500%	2.5500%	3.2105%	3.2105%
Ottawa	1.1162%	1.4887%	2.6478%	3.0736%	1.7428%	2.1986%	3.3076%	2.9647%
Owen Sound	1.7674%	2.8619%	3.6494%	3.6494%	3.6494%	3.6494%	3.8360%	3.8360%
Parry Sound	1.5742%	2.3055%	3.2181%	3.2181%	3.2181%	3.2181%	2.8052%	2.8052%
Pelham	1.3260%	2.4638%	2.9150%	2.9150%	2.9150%	2.9150%	3.9650%	3.9650%
Peterborough	1.4482%	2.6751%	2.8229%	2.8229%	2.8229%	2.8229%	2.8229%	2.8229%
Pickering	1.0800%	1.8833%	2.2242%	2.2242%	2.2242%	2.2242%	2.7559%	2.7559%

2021 Total Property Tax Rates (Lower Tier, Upper Tier & Education) (cont'd)

		Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Port Colborne	1.7622%	3.3232%	3.6718%	3.6718%	3.6718%	3.6718%	5.1123%	5.1123%
Prince Edward County	1.0630%	1.4636%	1.7184%	1.7184%	1.7184%	1.7184%	2.1444%	2.1444%
Puslinch	0.9457%	1.6592%	2.0619%	2.0619%	2.0619%	2.0619%	2.7825%	2.7825%
Quinte West	1.4002%	2.6474%	2.7988%	2.7988%	2.7988%	2.7988%	3.9307%	4.1411%
Sarnia	1.5333%	2.9136%	3.1259%	2.9999%	2.3861%	3.7559%	3.7062%	5.0257%
Saugeen Shores	1.1936%	1.1936%	2.1632%	2.1632%	2.1632%	2.1632%	2.6987%	2.6987%
Sault Ste. Marie	1.5881%	1.7057%	3.8362%	4.9896%	3.0656%	4.0182%	7.2380%	12.1720%
Scugog	1.0803%	1.8839%	2.2246%	2.2246%	2.2246%	2.2246%	2.7565%	2.7565%
Southgate	1.3011%	1.8076%	2.3689%	2.3689%	2.3689%	2.3689%	2.9821%	2.9821%
Springwater	0.8243%	0.8243%	1.7005%	1.7005%	1.7005%	1.7005%	1.6805%	1.6805%
St. Catharines	1.4557%	2.7194%	3.1401%	3.1401%	3.1401%	3.1401%	4.3062%	4.3062%
St. Thomas	1.5532%	3.0752%	3.3900%	3.3900%	3.3900%	3.3900%	4.0369%	4.6735%
Stratford	1.3674%	2.5817%	3.2795%	3.2795%	3.2795%	3.2795%	4.0835%	4.0835%
Strathroy-Caradoc	1.2427%	2.0815%	2.1276%	2.1276%	2.1276%	2.1276%	2.7817%	2.7817%
South Bruce Peninsula	1.1308%	1.1308%	2.0857%	2.0857%	2.0857%	2.0857%	2.5888%	2.5888%
Tay	1.0850%	1.0850%	2.0192%	2.0192%	2.0192%	2.0192%	1.9914%	1.9914%
Thorold	1.4187%	2.6464%	3.0758%	3.0758%	3.0758%	3.0758%	4.2088%	4.2088%
The Blue Mountains	0.8854%	1.2085%	1.8298%	1.8298%	1.8298%	1.8298%	2.2210%	2.2210%
Thunder Bay	1.5911%	3.0292%	3.8221%	3.8221%	3.8221%	3.8221%	4.2895%	4.9539%
Tillsonburg	1.3458%	2.5386%	3.1485%	3.1485%	3.1485%	3.1485%	4.0171%	4.0171%
Timmins	1.8531%	3.2900%	4.2852%	4.2852%	4.2852%	4.2852%	5.1301%	5.1301%
Tiny	0.7394%	0.7394%	1.5968%	1.5968%	1.5968%	1.5968%	1.5793%	1.5793%
Toronto	0.6110%	1.0934%	2.0802%	2.0802%	2.0802%	2.0802%	2.0653%	2.0653%
Vaughan	0.6700%	0.6700%	1.5687%	1.5687%	1.5687%	1.5687%	1.7295%	1.7295%
Wainfleet	1.4764%	2.7601%	3.1759%	3.1759%	3.1759%	3.1759%	4.3605%	4.3605%
Waterloo	1.0934%	1.9868%	2.7138%	2.7138%	2.7138%	2.7138%	2.7138%	2.7138%
Welland	1.6261%	3.0549%	3.4356%	3.4356%	3.4356%	3.4356%	4.7541%	4.7541%
Wellesley	0.9336%	1.6752%	2.4022%	2.4022%	2.4022%	2.4022%	2.4022%	2.4022%
Wellington North	1.2545%	2.2458%	2.5223%	2.5223%	2.5223%	2.5223%	3.5236%	3.5236%
West Grey	1.1644%	1.6107%	2.1917%	2.1917%	2.1917%	2.1917%	2.7319%	2.7319%
West Lincoln	1.1801%	2.1764%	2.6619%	2.6619%	2.6619%	2.6619%	3.5813%	3.5813%
Whitby	1.1229%	1.9633%	2.2863%	2.2863%	2.2863%	2.2863%	2.8426%	2.8426%
Whitchurch-Stouffville	0.7338%	0.7338%	1.6537%	1.6537%	1.6537%	1.6537%	1.8343%	1.8343%
Wilmot	0.9080%	1.6253%	2.3523%	2.3523%	2.3523%	2.3523%	2.3523%	2.3523%
Windsor	1.8187%	3.4843%	4.2346%	4.2346%	2.5157%	4.2346%	4.7373%	5.7650%
Woolwich	0.8921%	1.5942%	2.3212%	2.3212%	2.3212%	2.3212%	2.3212%	2.3212%
Average	1.2249%	1.9916%	2.5874%	2.5984%	2.5189%	2.6191%	3.1280%	3.4244%
Median	1.2091%	1.9677%	2.4140%	2.4099%	2.3775%	2.4099%	2.9697%	2.9734%
Minimum	0.6110%	0.6329%	1.5193%	1.5193%	1.5193%	1.5193%	1.5793%	1.5793%
Maximum	2.1455%	3.8651%	4.2852%	4.9896%	4.2852%	4.8498%	7.2380%	13.3438%

2021 Education Tax Rates



2021 Education Rates (sorted alphabetically)

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Ajax	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Aurora	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Aylmer	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Barrie	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Belleville	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Bracebridge	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Brampton	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Brant	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Brantford	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Brock	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Brockville	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Burlington	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%	0.8800%
Caledon	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Cambridge	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Central Elgin	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Centre Wellington	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Chatham-Kent	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Chatsworth	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Clarington	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Collingwood	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Cornwall	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Dryden	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
East Gwillimbury	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Elliot Lake	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Erin	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Espanola	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Essex	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Fort Erie	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Georgian Bluffs	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Georgina	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Gravenhurst	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Greater Sudbury	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Grey Highlands	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Grimsby	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Guelph	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Guelph-Eramosa	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Haldimand	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Halton Hills	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%	0.8800%
Hamilton	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%

2021 Education Rates (sorted alphabetically) (cont'd)

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Hanover	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Huntsville	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%	0.7997%
Ingersoll	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Innisfil	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Kenora	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Kincardine	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
King	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Kingston	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Kitchener	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Lakeshore	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Lambton Shores	0.1530%	0.1530%	0.8800%	0.8800%	0.6793%	0.8800%	0.8800%	0.8800%
Lincoln	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
London	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Mapleton	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Markham	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Meaford	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Middlesex Centre	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Milton	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%	0.8800%
Minto	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Mississauga	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Newmarket	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
New Tecumseth	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Niagara Falls	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Niagara-on-the-Lake	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Norfolk	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
North Bay	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
North Dumfries	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
North Middlesex	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
North Perth	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Oakville	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%	0.8800%
Orangeville	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Orillia	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Oshawa	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Ottawa	0.1530%	0.1530%	0.8800%	0.8800%	0.5496%	0.7759%	0.8800%	0.8800%
Owen Sound	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Parry Sound	0.1530%	0.1530%	0.8523%	0.8523%	0.8523%	0.8523%	0.6503%	0.6503%
Pelham	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Peterborough	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Pickering	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%

2021 Education Rates (sorted alphabetically) (cont'd)

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Port Colborne	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Prince Edward County	0.1530%	0.1530%	0.7060%	0.7060%	0.7060%	0.7060%	0.8800%	0.8800%
Puslinch	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Quinte West	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Sarnia	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Saugeen Shores	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Sault Ste. Marie	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Scugog	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Southgate	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Springwater	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
St. Catharines	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
St. Thomas	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Stratford	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Strathroy-Caradoc	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
South Bruce Peninsula	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Tay	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Thorold	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
The Blue Mountains	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Thunder Bay	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8670%
Tillsonburg	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Timmins	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Tiny	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Toronto	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Vaughan	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Wainfleet	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Waterloo	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Welland	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Wellesley	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Wellington North	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
West Grey	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
West Lincoln	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Whitby	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Whitchurch-Stouffville	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Wilmot	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Windsor	0.1530%	0.1530%	0.8800%	0.8800%	0.8221%	0.8800%	0.8800%	0.8800%
Woolwich	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Average	0.1530%	0.1530%	0.8692%	0.8692%	0.8640%	0.8682%	0.8759%	0.8758%
Median	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Minimum	0.1530%	0.1530%	0.6810%	0.6810%	0.5496%	0.6810%	0.6503%	0.6503%
Maximum	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%

2021 Upper and Lower Tier Tax Rates

2021 Upper and Lower Tier Rates (sorted alphabetically)

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Ajax	0.9383%	1.7513%	1.3605%	1.3605%	1.3605%	1.3605%	1.8986%	1.8986%
Aurora	0.6091%	0.6091%	0.8114%	0.8114%	0.8114%	0.8114%	1.0009%	1.0009%
Aylmer	1.4641%	2.9281%	2.3977%	2.3977%	2.3977%	2.3977%	3.2578%	4.1461%
Barrie	1.0660%	1.0660%	1.5277%	1.5277%	1.5277%	1.5277%	1.6163%	1.6163%
Belleville	1.5128%	3.0257%	2.9033%	2.9033%	2.9033%	2.9033%	3.6308%	3.6308%
Bracebridge	1.1294%	1.1294%	1.2423%	1.2423%	1.2423%	1.2423%	1.2423%	1.2423%
Brampton	0.8097%	1.3805%	1.0502%	1.0502%	1.0502%	1.0502%	1.1902%	1.1902%
Brant	0.8403%	1.4285%	1.5966%	1.5966%	1.5966%	1.5966%	2.1428%	2.1428%
Brantford	1.1814%	2.2007%	2.0623%	2.0623%	2.0623%	2.0623%	2.6560%	2.6560%
Brock	1.0567%	1.9723%	1.5322%	1.5322%	1.5322%	1.5322%	2.1381%	2.1381%
Brockville	1.3128%	2.3236%	2.5576%	2.5576%	2.5576%	2.5576%	3.4305%	3.4305%
Burlington	0.6266%	1.2532%	0.9126%	0.9126%	0.9126%	0.9126%	1.3100%	1.3100%
Caledon	0.6522%	1.1234%	0.8789%	0.8789%	0.8789%	0.8789%	1.0377%	1.0377%
Cambridge	1.0333%	2.0150%	2.0150%	2.0150%	2.0150%	2.0150%	2.0150%	2.0150%
Central Elgin	1.4468%	2.8934%	2.3693%	2.3693%	2.3693%	2.3693%	3.2192%	4.0970%
Centre Wellington	0.9567%	1.8176%	1.4264%	1.4264%	1.4264%	1.4264%	2.2960%	2.2960%
Chatham-Kent	1.7254%	3.3479%	3.3479%	2.6981%	2.2404%	3.8643%	3.5111%	3.5111%
Chatsworth	1.0725%	1.5457%	1.3910%	1.3910%	1.3910%	1.3910%	1.9638%	1.9638%
Clarington	0.9979%	1.8627%	1.4470%	1.4470%	1.4470%	1.4470%	2.0193%	2.0193%
Collingwood	0.9830%	0.9830%	1.2015%	1.2015%	1.2015%	1.2015%	1.1722%	1.1722%
Cornwall	1.5212%	3.0297%	2.9521%	2.9521%	2.9521%	2.9521%	4.0006%	4.0006%
Dryden	1.5459%	3.0391%	2.8734%	2.8734%	2.8734%	2.8734%	2.2955%	12.1887%
East Gwillimbury	0.6291%	0.6291%	0.8380%	0.8380%	0.8380%	0.8380%	1.0337%	1.0337%
Elliot Lake	1.9925%	3.7121%	2.9390%	2.9390%	2.9390%	2.9390%	2.9390%	2.9390%
Erin	0.9535%	1.8117%	1.4217%	1.4217%	1.4217%	1.4217%	2.2885%	2.2885%
Espanola	1.5215%	3.0430%	2.7519%	2.7519%	2.7519%	3.9698%	3.5254%	12.4638%
Essex	1.4326%	2.4951%	1.7212%	1.7212%	0.8795%	1.7212%	2.8044%	3.6417%
Fort Erie	1.3397%	2.6392%	2.3242%	2.3242%	2.3242%	2.3242%	3.5234%	3.5234%
Georgian Bluffs	0.9423%	1.3581%	1.2221%	1.2221%	1.2221%	1.2221%	1.7254%	1.7254%
Georgina	0.8520%	0.8520%	1.1350%	1.1350%	1.1350%	1.1350%	1.4001%	1.4001%
Gravenhurst	1.0973%	1.0973%	1.2070%	1.2070%	1.2070%	1.2070%	1.2070%	1.2070%
Greater Sudbury	1.3938%	2.7388%	2.6649%	2.6649%	2.6649%	2.6649%	5.0236%	5.8313%
Grey Highlands	0.9682%	1.3953%	1.2556%	1.2556%	1.2556%	1.2556%	1.7727%	1.7727%
Grimsby	1.0388%	2.0466%	1.8023%	1.8023%	1.8023%	1.8023%	2.7322%	2.7322%
Guelph	0.9896%	1.7677%	1.8209%	1.8209%	1.8209%	1.8209%	2.1819%	2.1819%
Guelph-Eramosa	0.8865%	1.6843%	1.3217%	1.3217%	1.3217%	1.3217%	2.1275%	2.1275%
Haldimand	1.0491%	2.0981%	1.7760%	1.7760%	1.7760%	1.7760%	2.4416%	2.4416%
Halton Hills	0.6434%	1.2869%	0.9372%	0.9372%	0.9372%	0.9372%	1.3452%	1.3452%
Hamilton	1.0556%	2.5763%	2.0900%	2.0900%	2.0900%	2.0900%	3.4299%	4.0219%

2021 Upper and Lower Tier Rates (sorted alphabetically) (cont'd)

		Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Hanover	1.2379%	1.7841%	1.6055%	1.6055%	1.6055%	1.6055%	2.2667%	2.2667%
Huntsville	1.0287%	1.0287%	1.1316%	1.1316%	1.1316%	1.1316%	1.1316%	1.1316%
Ingersoll	1.3134%	2.6268%	2.4978%	2.4978%	2.4978%	2.4978%	3.4542%	3.4542%
Innisfil	0.8430%	0.8430%	1.0304%	1.0304%	1.0304%	1.0304%	1.0053%	1.0053%
Kenora	1.2216%	1.8950%	2.5705%	3.1063%	2.1130%	3.6520%	2.5491%	3.3156%
Kincardine	1.1505%	1.1505%	1.4186%	1.4186%	1.4186%	1.4186%	2.0107%	2.0107%
King	0.6378%	0.6378%	0.8495%	0.8495%	0.8495%	0.8495%	1.0480%	1.0480%
Kingston	1.2125%	2.0374%	2.3729%	2.3729%	2.3729%	2.3729%	3.1519%	3.1519%
Kitchener	0.9531%	1.8586%	1.8586%	1.8586%	1.8586%	1.8586%	1.8586%	1.8586%
Lakeshore	1.1165%	1.9444%	1.2081%	1.2081%	0.6504%	1.2081%	2.1688%	2.9990%
Lambton Shores	0.9476%	1.8953%	1.5419%	1.4554%	1.0340%	1.9744%	1.9404%	2.8462%
Lincoln	1.0865%	2.1405%	1.8850%	1.8850%	1.8850%	1.8850%	2.8576%	2.8576%
London	1.2353%	2.1147%	2.3594%	2.3594%	2.3594%	2.3594%	2.3594%	2.3594%
Mapleton	1.0881%	2.0673%	1.6223%	1.6223%	1.6223%	1.6223%	2.6113%	2.6113%
Markham	0.4799%	0.4799%	0.6393%	0.6393%	0.6393%	0.6393%	0.7886%	0.7886%
Meaford	1.1843%	1.7068%	1.5359%	1.5359%	1.5359%	1.5359%	2.1684%	2.1684%
Middlesex Centre	1.0111%	1.7893%	1.1576%	1.1576%	1.1576%	1.1576%	1.7645%	1.7645%
Milton	0.5303%	1.0607%	0.7724%	0.7724%	0.7724%	0.7724%	1.1088%	1.1088%
Minto	1.1876%	2.2565%	1.7707%	1.7707%	1.7707%	1.7707%	2.8503%	2.8503%
Mississauga	0.6501%	0.8227%	0.9861%	0.9861%	0.9861%	0.9861%	1.0499%	1.0499%
Newmarket	0.6418%	0.6418%	0.8550%	0.8550%	0.8550%	0.8550%	1.0546%	1.0546%
New Tecumseth	0.7965%	0.7965%	0.9735%	0.9735%	0.9735%	0.9735%	0.9498%	0.9498%
Niagara Falls	1.1561%	2.2776%	2.0058%	2.0058%	2.0058%	2.0058%	3.0406%	3.0406%
Niagara-on-the-Lake	0.8074%	1.5905%	1.4007%	1.4007%	1.4007%	1.4007%	2.1234%	2.1234%
Norfolk	1.1589%	1.9619%	1.9619%	1.9619%	1.9619%	1.9619%	1.9619%	1.9619%
North Bay	1.4152%	2.8162%	2.6605%	2.6605%	2.6605%	2.6605%	1.9813%	1.9813%
North Dumfries	0.7486%	1.4597%	1.4597%	1.4597%	1.4597%	1.4597%	1.4597%	1.4597%
North Middlesex	1.1904%	2.1066%	1.3629%	1.3629%	1.3629%	1.3629%	2.0774%	2.0774%
North Perth	1.0352%	1.0352%	1.2908%	1.2908%	1.2908%	1.2908%	2.0385%	2.0385%
Oakville	0.5685%	1.1370%	0.8280%	0.8280%	0.8280%	0.8280%	1.1886%	1.1886%
Orangeville	1.1808%	2.3617%	1.4406%	1.4406%	1.4406%	1.4406%	2.5960%	2.5960%
Orillia	1.2325%	1.6983%	2.2794%	2.2794%	2.2794%	2.2794%	2.2702%	2.2702%
Oshawa	1.1517%	2.1497%	1.6700%	1.6700%	1.6700%	1.6700%	2.3305%	2.3305%
Ottawa	0.9632%	1.3357%	1.7678%	2.1936%	1.1932%	1.4227%	2.4276%	2.0847%
Owen Sound	1.6144%	2.7089%	2.7694%	2.7694%	2.7694%	2.7694%	2.9560%	2.9560%
Parry Sound	1.4212%	2.1525%	2.3658%	2.3658%	2.3658%	2.3658%	2.1549%	2.1549%
Pelham	1.1730%	2.3108%	2.0350%	2.0350%	2.0350%	2.0350%	3.0850%	3.0850%
Peterborough	1.2952%	2.5221%	1.9429%	1.9429%	1.9429%	1.9429%	1.9429%	1.9429%
Pickering	0.9270%	1.7303%	1.3442%	1.3442%	1.3442%	1.3442%	1.8759%	1.8759%

2021 Upper and Lower Tier Rates (sorted alphabetically) (cont'd)

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Port Colborne	1.6092%	3.1702%	2.7918%	2.7918%	2.7918%	2.7918%	4.2323%	4.2323%
Prince Edward County	0.9100%	1.3106%	1.0124%	1.0124%	1.0124%	1.0124%	1.2644%	1.2644%
Puslinch	0.7927%	1.5062%	1.1819%	1.1819%	1.1819%	1.1819%	1.9025%	1.9025%
Quinte West	1.2472%	2.4944%	1.9188%	1.9188%	1.9188%	1.9188%	3.0507%	3.2611%
Sarnia	1.3803%	2.7606%	2.2459%	2.1199%	1.5061%	2.8759%	2.8262%	4.1457%
Saugeen Shores	1.0406%	1.0406%	1.2832%	1.2832%	1.2832%	1.2832%	1.8187%	1.8187%
Sault Ste. Marie	1.4351%	1.5527%	2.9562%	4.1096%	2.1856%	3.1382%	6.3580%	11.2920%
Scugog	0.9273%	1.7309%	1.3446%	1.3446%	1.3446%	1.3446%	1.8765%	1.8765%
Southgate	1.1481%	1.6546%	1.4889%	1.4889%	1.4889%	1.4889%	2.1021%	2.1021%
Springwater	0.6713%	0.6713%	0.8205%	0.8205%	0.8205%	0.8205%	0.8005%	0.8005%
St. Catharines	1.3027%	2.5664%	2.2601%	2.2601%	2.2601%	2.2601%	3.4262%	3.4262%
St. Thomas	1.4002%	2.9222%	2.5100%	2.5100%	2.5100%	2.5100%	3.1569%	3.7935%
Stratford	1.2144%	2.4287%	2.3995%	2.3995%	2.3995%	2.3995%	3.2035%	3.2035%
Strathroy-Caradoc	1.0897%	1.9285%	1.2476%	1.2476%	1.2476%	1.2476%	1.9017%	1.9017%
South Bruce Peninsula	0.9778%	0.9778%	1.2057%	1.2057%	1.2057%	1.2057%	1.7088%	1.7088%
Tay	0.9320%	0.9320%	1.1392%	1.1392%	1.1392%	1.1392%	1.1114%	1.1114%
Thorold	1.2657%	2.4934%	2.1958%	2.1958%	2.1958%	2.1958%	3.3288%	3.3288%
The Blue Mountains	0.7324%	1.0555%	0.9498%	0.9498%	0.9498%	0.9498%	1.3410%	1.3410%
Thunder Bay	1.4381%	2.8762%	2.9421%	2.9421%	2.9421%	2.9421%	3.4095%	4.0869%
Tillsonburg	1.1928%	2.3856%	2.2685%	2.2685%	2.2685%	2.2685%	3.1371%	3.1371%
Timmins	1.7001%	3.1370%	3.4052%	3.4052%	3.4052%	3.4052%	4.2501%	4.2501%
Tiny	0.5864%	0.5864%	0.7168%	0.7168%	0.7168%	0.7168%	0.6993%	0.6993%
Toronto	0.4580%	0.9404%	1.2002%	1.2002%	1.2002%	1.2002%	1.1853%	1.1853%
Vaughan	0.5170%	0.5170%	0.6887%	0.6887%	0.6887%	0.6887%	0.8495%	0.8495%
Wainfleet	1.3234%	2.6071%	2.2959%	2.2959%	2.2959%	2.2959%	3.4805%	3.4805%
Waterloo	0.9404%	1.8338%	1.8338%	1.8338%	1.8338%	1.8338%	1.8338%	1.8338%
Welland	1.4731%	2.9019%	2.5556%	2.5556%	2.5556%	2.5556%	3.8741%	3.8741%
Wellesley	0.7806%	1.5222%	1.5222%	1.5222%	1.5222%	1.5222%	1.5222%	1.5222%
Wellington North	1.1015%	2.0928%	1.6423%	1.6423%	1.6423%	1.6423%	2.6436%	2.6436%
West Grey	1.0114%	1.4577%	1.3117%	1.3117%	1.3117%	1.3117%	1.8519%	1.8519%
West Lincoln	1.0271%	2.0234%	1.7819%	1.7819%	1.7819%	1.7819%	2.7013%	2.7013%
Whitby	0.9699%	1.8103%	1.4063%	1.4063%	1.4063%	1.4063%	1.9626%	1.9626%
Whitchurch-Stouffville	0.5808%	0.5808%	0.7737%	0.7737%	0.7737%	0.7737%	0.9543%	0.9543%
Wilmot	0.7550%	1.4723%	1.4723%	1.4723%	1.4723%	1.4723%	1.4723%	1.4723%
Windsor	1.6657%	3.3313%	3.3546%	3.3546%	1.6935%	3.3546%	3.8573%	4.8850%
Woolwich	0.7391%	1.4412%	1.4412%	1.4412%	1.4412%	1.4412%	1.4412%	1.4412%
Average	1.0719%	1.8386%	1.7182%	1.7292%	1.6549%	1.7508%	2.2521%	2.5486%
Median	1.0561%	1.8147%	1.5340%	1.5299%	1.4975%	1.5299%	2.1127%	2.1127%
Minimum	0.4580%	0.4799%	0.6393%	0.6393%	0.6393%	0.6393%	0.6993%	0.6993%
Maximum	1.9925%	3.7121%	3.4052%	4.1096%	3.4052%	3.9698%	6.3580%	12.4638%

Residential Comparisons



Residential Comparisons - Detached Bungalow (sorted lowest to highest)

2021 Property Taxes		Ranking	2021 Property Taxes		Ranking
Georgian Bluffs	\$ 1,759	Low	St. Thomas	\$ 3,206	Mid
Tiny	\$ 1,776	Low	Chatsworth	\$ 3,257	Mid
Lambton Shores	\$ 2,207	Low	Chatham-Kent	\$ 3,262	Mid
Grey Highlands	\$ 2,227	Low	Kincardine	\$ 3,280	Mid
Springwater	\$ 2,236	Low	Mapleton	\$ 3,338	Mid
Prince Edward County	\$ 2,292	Low	Thorold	\$ 3,374	Mid
West Grey	\$ 2,303	Low	Parry Sound	\$ 3,379	Mid
Tay	\$ 2,475	Low	Cornwall	\$ 3,383	Mid
The Blue Mountains	\$ 2,550	Low	Fort Erie	\$ 3,391	Mid
Lakeshore	\$ 2,555	Low	Middlesex Centre	\$ 3,436	Mid
Dryden	\$ 2,585	Low	Windsor	\$ 3,444	Mid
North Perth	\$ 2,647	Low	Greater Sudbury	\$ 3,453	Mid
Meaford	\$ 2,655	Low	Collingwood	\$ 3,485	Mid
Southgate	\$ 2,705	Low	Aylmer	\$ 3,518	Mid
Elliot Lake	\$ 2,721	Low	Toronto (East)	\$ 3,525	Mid
Huntsville	\$ 2,759	Low	Haldimand	\$ 3,540	Mid
South Bruce Peninsula	\$ 2,790	Low	Waterloo	\$ 3,543	Mid
Saugeen Shores	\$ 2,807	Low	Centre Wellington	\$ 3,567	Mid
Quinte West	\$ 2,825	Low	Niagara Falls	\$ 3,570	Mid
Wellington North	\$ 2,827	Low	Orillia	\$ 3,575	Mid
North Middlesex	\$ 2,833	Low	Kitchener	\$ 3,600	Mid
Gravenhurst	\$ 2,855	Low	New Tecumseth	\$ 3,605	Mid
Hanover	\$ 2,922	Low	Pelham	\$ 3,612	Mid
Wilmot	\$ 2,943	Low	Innisfil	\$ 3,615	Mid
Kenora	\$ 2,961	Low	Port Colborne	\$ 3,645	Mid
Minto	\$ 2,990	Low	West Lincoln	\$ 3,694	Mid
Strathroy-Caradoc	\$ 2,990	Low	Belleville	\$ 3,709	Mid
Bracebridge	\$ 2,999	Low	Cambridge	\$ 3,717	Mid
Woolwich	\$ 3,005	Low	Stratford	\$ 3,721	Mid
Tillsonburg	\$ 3,039	Low	East Gwillimbury	\$ 3,723	Mid
Brock	\$ 3,058	Low	Clarington	\$ 3,737	Mid
North Dumfries	\$ 3,063	Low	Central Elgin	\$ 3,764	Mid
Brant	\$ 3,065	Low	Kingston	\$ 3,782	Mid
Sarnia	\$ 3,101	Low	North Bay	\$ 3,797	Mid
Norfolk	\$ 3,132	Low	Milton	\$ 3,810	Mid
Brockville	\$ 3,175	Low	Brantford	\$ 3,813	Mid
Wellesley	\$ 3,181	Low	London	\$ 3,880	Mid
Sault Ste. Marie	\$ 3,183	Low	Espanola	\$ 3,885	Mid
Ingersoll	\$ 3,184	Low	Welland	\$ 3,903	Mid

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

2021 Property Taxes		Ranking
Halton Hills	\$ 3,920	High
Guelph	\$ 3,933	High
Niagara-on-the-Lake	\$ 3,940	High
Wainfleet	\$ 3,947	High
Thunder Bay	\$ 3,955	High
Essex	\$ 3,961	High
Barrie	\$ 3,962	High
Georgina	\$ 4,013	High
Guelph-Eramosa	\$ 4,044	High
Toronto (West)	\$ 4,053	High
Owen Sound	\$ 4,103	High
Scugog	\$ 4,119	High
St. Catharines	\$ 4,135	High
Peterborough	\$ 4,158	High
Newmarket	\$ 4,209	High
Burlington	\$ 4,210	High
Erin	\$ 4,227	High
Lincoln	\$ 4,253	High
Whitchurch-Stouffville	\$ 4,346	High
Ottawa	\$ 4,359	High
Brampton	\$ 4,363	High
Grimsby	\$ 4,388	High
Caledon	\$ 4,392	High
Puslinch	\$ 4,435	High
Hamilton	\$ 4,444	High
Timmins	\$ 4,450	High
Aurora	\$ 4,515	High
Orangeville	\$ 4,684	High
Oshawa	\$ 4,739	High
Ajax	\$ 4,765	High
Whitby	\$ 4,875	High
Vaughan	\$ 4,883	High
Oakville	\$ 4,911	High
Toronto (North)	\$ 5,040	High
Mississauga	\$ 5,142	High
Pickering	\$ 5,368	High
King	\$ 5,816	High
Toronto (South)	\$ 6,093	High
Markham	\$ 6,643	High
Average	\$ 3,613	
Median	\$ 3,575	

Residential Comparisons - Detached Bungalow - by Population Group

Municipalities with populations less than 15,000

2021 Property Taxes		Ranking
Georgian Bluffs	\$ 1,759	Low
Tiny	\$ 1,776	Low
Lambton Shores	\$ 2,207	Low
Grey Highlands	\$ 2,227	Low
West Grey	\$ 2,303	Low
Tay	\$ 2,475	Low
The Blue Mountains	\$ 2,550	Low
Dryden	\$ 2,585	Low
North Perth	\$ 2,647	Low
Meaford	\$ 2,655	Low
Southgate	\$ 2,705	Low
Elliot Lake	\$ 2,721	Low
South Bruce Peninsula	\$ 2,790	Low
Wellington North	\$ 2,827	Low
North Middlesex	\$ 2,833	Low
Gravenhurst	\$ 2,855	Low
Hanover	\$ 2,922	Low
Minto	\$ 2,990	Low
Brock	\$ 3,058	Low
North Dumfries	\$ 3,063	Low
Wellesley	\$ 3,181	Low
Ingersoll	\$ 3,184	Low
Chatsworth	\$ 3,257	Mid
Kincardine	\$ 3,280	Mid
Mapleton	\$ 3,338	Mid
Parry Sound	\$ 3,379	Mid
Aylmer	\$ 3,518	Mid
Central Elgin	\$ 3,764	Mid
Espanola	\$ 3,885	Mid
Wainfleet	\$ 3,947	High
Guelph-Eramosa	\$ 4,044	High
Erin	\$ 4,227	High
Puslinch	\$ 4,435	High
Average	\$ 3,012	
Median	\$ 2,922	

Municipalities with populations between 15,000 - 29,999

2021 Property Taxes		Ranking
Springwater	\$ 2,236	Low
Prince Edward County	\$ 2,292	Low
Huntsville	\$ 2,759	Low
Saugeen Shores	\$ 2,807	Low
Wilmot	\$ 2,943	Low
Kenora	\$ 2,961	Low
Strathroy-Caradoc	\$ 2,990	Low
Bracebridge	\$ 2,999	Low
Woolwich	\$ 3,005	Low
Tillsonburg	\$ 3,039	Low
Brockville	\$ 3,175	Low
Thorold	\$ 3,374	Mid
Middlesex Centre	\$ 3,436	Mid
Collingwood	\$ 3,485	Mid
Pelham	\$ 3,612	Mid
Port Colborne	\$ 3,645	Mid
West Lincoln	\$ 3,694	Mid
Niagara-on-the-Lake	\$ 3,940	High
Essex	\$ 3,961	High
Owen Sound	\$ 4,103	High
Scugog	\$ 4,119	High
Lincoln	\$ 4,253	High
King	\$ 5,816	High
Average	\$ 3,419	
Median	\$ 3,374	

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

Municipalities with populations between 30,000 - 99,999

2021 Property Taxes		Ranking
Lakeshore	\$ 2,555	Low
Quinte West	\$ 2,825	Low
Brant	\$ 3,065	Low
Sarnia	\$ 3,101	Low
Norfolk	\$ 3,132	Low
Sault Ste. Marie	\$ 3,183	Low
St. Thomas	\$ 3,206	Mid
Cornwall	\$ 3,383	Mid
Fort Erie	\$ 3,391	Mid
Haldimand	\$ 3,540	Mid
Centre Wellington	\$ 3,567	Mid
Niagara Falls	\$ 3,570	Mid
Orillia	\$ 3,575	Mid
New Tecumseth	\$ 3,605	Mid
Innisfil	\$ 3,615	Mid
Belleville	\$ 3,709	Mid
Stratford	\$ 3,721	Mid
East Gwillimbury	\$ 3,723	Mid
North Bay	\$ 3,797	Mid
Welland	\$ 3,903	Mid
Halton Hills	\$ 3,920	High
Georgina	\$ 4,013	High
Peterborough	\$ 4,158	High
Newmarket	\$ 4,209	High
Whitchurch-Stouffville	\$ 4,346	High
Grimsby	\$ 4,388	High
Caledon	\$ 4,392	High
Timmins	\$ 4,450	High
Aurora	\$ 4,515	High
Orangeville	\$ 4,684	High
Pickering	\$ 5,368	High
Average	\$ 3,762	
Median	\$ 3,709	

Municipalities with populations greater than 100,000

2021 Property Taxes		Ranking
Chatham-Kent	\$ 3,262	Mid
Windsor	\$ 3,444	Mid
Greater Sudbury	\$ 3,453	Mid
Toronto (East)	\$ 3,525	Mid
Waterloo	\$ 3,543	Mid
Kitchener	\$ 3,600	Mid
Cambridge	\$ 3,717	Mid
Clarington	\$ 3,737	Mid
Kingston	\$ 3,782	Mid
Milton	\$ 3,810	Mid
Brantford	\$ 3,813	Mid
London	\$ 3,880	Mid
Guelph	\$ 3,933	High
Thunder Bay	\$ 3,955	High
Barrie	\$ 3,962	High
Toronto (West)	\$ 4,053	High
St. Catharines	\$ 4,135	High
Burlington	\$ 4,210	High
Ottawa	\$ 4,359	High
Brampton	\$ 4,363	High
Hamilton	\$ 4,444	High
Oshawa	\$ 4,739	High
Ajax	\$ 4,765	High
Whitby	\$ 4,875	High
Vaughan	\$ 4,883	High
Oakville	\$ 4,911	High
Toronto (North)	\$ 5,040	High
Mississauga	\$ 5,142	High
Toronto (South)	\$ 6,093	High
Markham	\$ 6,643	High
Average	\$ 4,269	
Median	\$ 4,008	

Residential Comparisons - Detached Bungalow - by Location

2021 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 1,759	Low
Grey Highlands	\$ 2,227	Low
West Grey	\$ 2,303	Low
The Blue Mountains	\$ 2,550	Low
Meaford	\$ 2,655	Low
Southgate	\$ 2,705	Low
South Bruce Peninsula	\$ 2,790	Low
Saugeen Shores	\$ 2,807	Low
Hanover	\$ 2,922	Low
Chatsworth	\$ 3,257	Mid
Kincardine	\$ 3,280	Mid
Owen Sound	\$ 4,103	High
Average	\$ 2,780	
Median	\$ 2,747	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2,292	Low
Quinte West	\$ 2,825	Low
Brockville	\$ 3,175	Low
Cornwall	\$ 3,383	Mid
Belleville	\$ 3,709	Mid
Kingston	\$ 3,782	Mid
Peterborough	\$ 4,158	High
Ottawa	\$ 4,359	High
Average	\$ 3,460	
Median	\$ 3,546	

2021 Property Taxes - North		Ranking
Dryden	\$ 2,585	Low
Elliot Lake	\$ 2,721	Low
Kenora	\$ 2,961	Low
Sault Ste. Marie	\$ 3,183	Low
Parry Sound	\$ 3,379	Mid
Greater Sudbury	\$ 3,453	Mid
North Bay	\$ 3,797	Mid
Espanola	\$ 3,885	Mid
Thunder Bay	\$ 3,955	High
Timmins	\$ 4,450	High
Average	\$ 3,437	
Median	\$ 3,416	

2021 Property Taxes - GTHA		Ranking
Brock	\$ 3,058	Low
Toronto (East)	\$ 3,525	Mid
East Gwillimbury	\$ 3,723	Mid
Clarington	\$ 3,737	Mid
Milton	\$ 3,810	Mid
Halton Hills	\$ 3,920	High
Georgina	\$ 4,013	High
Toronto (West)	\$ 4,053	High
Scugog	\$ 4,119	High
Newmarket	\$ 4,209	High
Burlington	\$ 4,210	High
Whitchurch-Stouffville	\$ 4,346	High
Brampton	\$ 4,363	High
Caledon	\$ 4,392	High
Hamilton	\$ 4,444	High
Aurora	\$ 4,515	High
Oshawa	\$ 4,739	High
Ajax	\$ 4,765	High
Whitby	\$ 4,875	High
Vaughan	\$ 4,883	High
Oakville	\$ 4,911	High
Toronto (North)	\$ 5,040	High
Mississauga	\$ 5,142	High
Pickering	\$ 5,368	High
King	\$ 5,816	High
Toronto (South)	\$ 6,093	High
Markham	\$ 6,643	High
Average	\$ 4,545	
Median	\$ 4,392	

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

2021 Property Taxes - Niagara		Ranking
Thorold	\$ 3,374	Mid
Fort Erie	\$ 3,391	Mid
Niagara Falls	\$ 3,570	Mid
Pelham	\$ 3,612	Mid
Port Colborne	\$ 3,645	Mid
West Lincoln	\$ 3,694	Mid
Welland	\$ 3,903	Mid
Niagara-on-the-Lake	\$ 3,940	High
Wainfleet	\$ 3,947	High
St. Catharines	\$ 4,135	High
Lincoln	\$ 4,253	High
Grimsby	\$ 4,388	High
Average	\$ 3,821	
Median	\$ 3,798	

2021 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 2,207	Low
Lakeshore	\$ 2,555	Low
North Perth	\$ 2,647	Low
North Middlesex	\$ 2,833	Low
Strathroy-Caradoc	\$ 2,990	Low
Tillsonburg	\$ 3,039	Low
Brant	\$ 3,065	Low
Sarnia	\$ 3,101	Low
Norfolk	\$ 3,132	Low
Ingersoll	\$ 3,184	Low
St. Thomas	\$ 3,206	Mid
Chatham-Kent	\$ 3,262	Mid
Middlesex Centre	\$ 3,436	Mid
Windsor	\$ 3,444	Mid
Aylmer	\$ 3,518	Mid
Haldimand	\$ 3,540	Mid
Stratford	\$ 3,721	Mid
Central Elgin	\$ 3,764	Mid
Brantford	\$ 3,813	Mid
London	\$ 3,880	Mid
Essex	\$ 3,961	High
Average	\$ 3,252	
Median	\$ 3,206	

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 1,776	Low
Springwater	\$ 2,236	Low
Tay	\$ 2,475	Low
Huntsville	\$ 2,759	Low
Gravenhurst	\$ 2,855	Low
Bracebridge	\$ 2,999	Low
Collingwood	\$ 3,485	Mid
Orillia	\$ 3,575	Mid
New Tecumseth	\$ 3,605	Mid
Innisfil	\$ 3,615	Mid
Barrie	\$ 3,962	High
Orangeville	\$ 4,684	High
Average	\$ 3,169	
Median	\$ 3,242	

2021 Property Taxes - Waterloo/Wellington		Ranking
Wellington North	\$ 2,827	Low
Wilmot	\$ 2,943	Low
Minto	\$ 2,990	Low
Woolwich	\$ 3,005	Low
North Dumfries	\$ 3,063	Low
Wellesley	\$ 3,181	Low
Mapleton	\$ 3,338	Mid
Waterloo	\$ 3,543	Mid
Centre Wellington	\$ 3,567	Mid
Kitchener	\$ 3,600	Mid
Cambridge	\$ 3,717	Mid
Guelph	\$ 3,933	High
Guelph-Eramosa	\$ 4,044	High
Erin	\$ 4,227	High
Puslinch	\$ 4,435	High
Average	\$ 3,494	
Median	\$ 3,543	

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

2021 Property Taxes		Ranking
Tiny	\$ 2,869	Low
Grey Highlands	\$ 2,896	Low
Springwater	\$ 2,975	Low
Lambton Shores	\$ 3,099	Low
Georgian Bluffs	\$ 3,314	Low
West Grey	\$ 3,420	Low
Prince Edward County	\$ 3,433	Low
Tay	\$ 3,453	Low
Niagara-on-the-Lake	\$ 3,730	Low
North Middlesex	\$ 3,748	Low
Wellesley	\$ 3,748	Low
The Blue Mountains	\$ 3,755	Low
North Dumfries	\$ 3,774	Low
Essex	\$ 3,782	Low
Lakeshore	\$ 3,796	Low
Woolwich	\$ 3,808	Low
Minto	\$ 3,829	Low
Espanola	\$ 3,839	Low
Wilmot	\$ 3,861	Low
Huntsville	\$ 3,912	Low
Strathroy-Caradoc	\$ 3,937	Low
Tillsonburg	\$ 4,011	Low
Southgate	\$ 4,046	Low
East Gwillimbury	\$ 4,078	Low
Innisfil	\$ 4,121	Low
Middlesex Centre	\$ 4,146	Low
North Perth	\$ 4,198	Low
Ingersoll	\$ 4,236	Low
Brant	\$ 4,321	Low
Milton	\$ 4,332	Low
South Bruce Peninsula	\$ 4,349	Low
Wellington North	\$ 4,356	Low
New Tecumseth	\$ 4,357	Low
Collingwood	\$ 4,368	Low
Norfolk	\$ 4,375	Low
Toronto (East)	\$ 4,392	Low
Quinte West	\$ 4,392	Low
Mapleton	\$ 4,491	Low

2021 Property Taxes		Ranking
Chatsworth	\$ 4,520	Mid
Brock	\$ 4,541	Mid
Haldimand	\$ 4,553	Mid
Puslinch	\$ 4,625	Mid
Bracebridge	\$ 4,626	Mid
Kincardine	\$ 4,640	Mid
Orillia	\$ 4,654	Mid
Georgina	\$ 4,691	Mid
Kenora	\$ 4,742	Mid
Saugeen Shores	\$ 4,755	Mid
Brantford	\$ 4,769	Mid
London	\$ 4,770	Mid
Brockville	\$ 4,774	Mid
Gravenhurst	\$ 4,784	Mid
West Lincoln	\$ 4,787	Mid
Dryden	\$ 4,788	Mid
Meaford	\$ 4,801	Mid
Clarington	\$ 4,813	Mid
Cambridge	\$ 4,817	Mid
Aylmer	\$ 4,819	Mid
Kitchener	\$ 4,839	Mid
Fort Erie	\$ 4,846	Mid
Scugog	\$ 4,854	Mid
Waterloo	\$ 4,863	Mid
St. Thomas	\$ 4,916	Mid
Caledon	\$ 4,918	Mid
Central Elgin	\$ 4,919	Mid
Barrie	\$ 4,926	Mid
King	\$ 4,949	Mid
Chatham-Kent	\$ 4,963	Mid
Hanover	\$ 4,966	Mid
Ottawa	\$ 4,974	Mid
Thorold	\$ 4,980	Mid
Centre Wellington	\$ 4,991	Mid
Sarnia	\$ 5,002	Mid
Niagara Falls	\$ 5,015	Mid
Pelham	\$ 5,025	Mid
Halton Hills	\$ 5,030	Mid
Guelph-Eramosa	\$ 5,077	Mid

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

2021 Property Taxes		Ranking
Kingston	\$ 5,112	High
North Bay	\$ 5,128	High
Peterborough	\$ 5,141	High
Sault Ste. Marie	\$ 5,168	High
Whitchurch-Stouffville	\$ 5,177	High
Lincoln	\$ 5,182	High
Burlington	\$ 5,186	High
Cornwall	\$ 5,199	High
St. Catharines	\$ 5,240	High
Belleville	\$ 5,256	High
Newmarket	\$ 5,314	High
Toronto (West)	\$ 5,321	High
Vaughan	\$ 5,378	High
Brampton	\$ 5,388	High
Aurora	\$ 5,460	High
Greater Sudbury	\$ 5,473	High
Hamilton	\$ 5,491	High
Welland	\$ 5,498	High
Guelph	\$ 5,501	High
Erin	\$ 5,539	High
Oakville	\$ 5,543	High
Markham	\$ 5,565	High
Ajax	\$ 5,595	High
Grimsby	\$ 5,680	High
Oshawa	\$ 5,705	High
Mississauga	\$ 5,753	High
Port Colborne	\$ 5,754	High
Parry Sound	\$ 5,804	High
Whitby	\$ 5,819	High
Orangeville	\$ 5,850	High
Stratford	\$ 5,855	High
Windsor	\$ 5,934	High
Thunder Bay	\$ 6,043	High
Owen Sound	\$ 6,058	High
Toronto (North)	\$ 6,104	High
Pickering	\$ 6,140	High
Timmins	\$ 6,308	High
Toronto (South)	\$ 8,262	High
Average	\$ 4,781	
Median	\$ 4,819	

Residential Comparisons - 2 Storey Home - by Population Group

Municipalities with populations less than 15,000

2021 Property Taxes		Ranking
Tiny	\$ 2,869	Low
Grey Highlands	\$ 2,896	Low
Lambton Shores	\$ 3,099	Low
Georgian Bluffs	\$ 3,314	Low
West Grey	\$ 3,420	Low
Tay	\$ 3,453	Low
North Middlesex	\$ 3,748	Low
Wellesley	\$ 3,748	Low
The Blue Mountains	\$ 3,755	Low
North Dumfries	\$ 3,774	Low
Minto	\$ 3,829	Low
Espanola	\$ 3,839	Low
Southgate	\$ 4,046	Low
North Perth	\$ 4,198	Low
Ingersoll	\$ 4,236	Low
South Bruce Peninsula	\$ 4,349	Low
Wellington North	\$ 4,356	Low
Mapleton	\$ 4,491	Low
Chatsworth	\$ 4,520	Mid
Brock	\$ 4,541	Mid
Puslinch	\$ 4,625	Mid
Kincardine	\$ 4,640	Mid
Gravenhurst	\$ 4,784	Mid
Dryden	\$ 4,788	Mid
Meaford	\$ 4,801	Mid
Aylmer	\$ 4,819	Mid
Central Elgin	\$ 4,919	Mid
Hanover	\$ 4,966	Mid
Guelph-Eramosa	\$ 5,077	Mid
Erin	\$ 5,539	High
Parry Sound	\$ 5,804	High
Average	\$ 4,234	
Median	\$ 4,349	

Municipalities with populations between 15,000 - 29,999

2021 Property Taxes		Ranking
Springwater	\$ 2,975	Low
Prince Edward County	\$ 3,433	Low
Niagara-on-the-Lake	\$ 3,730	Low
Essex	\$ 3,782	Low
Woolwich	\$ 3,808	Low
Wilmot	\$ 3,861	Low
Huntsville	\$ 3,912	Low
Strathroy-Caradoc	\$ 3,937	Low
Tillsonburg	\$ 4,011	Low
Middlesex Centre	\$ 4,146	Low
Collingwood	\$ 4,368	Low
Bracebridge	\$ 4,626	Mid
Kenora	\$ 4,742	Mid
Saugeen Shores	\$ 4,755	Mid
Brockville	\$ 4,774	Mid
West Lincoln	\$ 4,787	Mid
Scugog	\$ 4,854	Mid
King	\$ 4,949	Mid
Thorold	\$ 4,980	Mid
Pelham	\$ 5,025	Mid
Lincoln	\$ 5,182	High
Port Colborne	\$ 5,754	High
Owen Sound	\$ 6,058	High
Average	\$ 4,454	
Median	\$ 4,626	

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

Municipalities with populations between 30,000 - 99,999

2021 Property Taxes		Ranking
Lakeshore	\$ 3,796	Low
East Gwillimbury	\$ 4,078	Low
Innisfil	\$ 4,121	Low
Brant	\$ 4,321	Low
New Tecumseth	\$ 4,357	Low
Norfolk	\$ 4,375	Low
Quinte West	\$ 4,392	Low
Haldimand	\$ 4,553	Mid
Orillia	\$ 4,654	Mid
Georgina	\$ 4,691	Mid
Fort Erie	\$ 4,846	Mid
St. Thomas	\$ 4,916	Mid
Caledon	\$ 4,918	Mid
Centre Wellington	\$ 4,991	Mid
Sarnia	\$ 5,002	Mid
Niagara Falls	\$ 5,015	Mid
Halton Hills	\$ 5,030	Mid
North Bay	\$ 5,128	High
Peterborough	\$ 5,141	High
Sault Ste. Marie	\$ 5,168	High
Whitchurch-Stouffville	\$ 5,177	High
Cornwall	\$ 5,199	High
Belleville	\$ 5,256	High
Newmarket	\$ 5,314	High
Aurora	\$ 5,460	High
Welland	\$ 5,498	High
Grimsby	\$ 5,680	High
Orangeville	\$ 5,850	High
Stratford	\$ 5,855	High
Pickering	\$ 6,140	High
Timmins	\$ 6,308	High
Average	\$ 5,007	
Median	\$ 5,015	

Municipalities with populations greater than 100,000

2021 Property Taxes		Ranking
Milton	\$ 4,332	Low
Toronto (East)	\$ 4,392	Low
Brantford	\$ 4,769	Mid
London	\$ 4,770	Mid
Clarington	\$ 4,813	Mid
Cambridge	\$ 4,817	Mid
Kitchener	\$ 4,839	Mid
Waterloo	\$ 4,863	Mid
Barrie	\$ 4,926	Mid
Chatham-Kent	\$ 4,963	Mid
Ottawa	\$ 4,974	Mid
Kingston	\$ 5,112	High
Burlington	\$ 5,186	High
St. Catharines	\$ 5,240	High
Toronto (West)	\$ 5,321	High
Vaughan	\$ 5,378	High
Brampton	\$ 5,388	High
Greater Sudbury	\$ 5,473	High
Hamilton	\$ 5,491	High
Guelph	\$ 5,501	High
Oakville	\$ 5,543	High
Markham	\$ 5,565	High
Ajax	\$ 5,595	High
Oshawa	\$ 5,705	High
Mississauga	\$ 5,753	High
Whitby	\$ 5,819	High
Windsor	\$ 5,934	High
Thunder Bay	\$ 6,043	High
Toronto (North)	\$ 6,104	High
Toronto (South)	\$ 8,262	High
Average	\$ 5,362	
Median	\$ 5,349	

Residential Comparisons - 2 Storey Home - by Location

2021 Property Taxes - Bruce/Grey		Ranking
Grey Highlands	\$ 2,896	Low
Georgian Bluffs	\$ 3,314	Low
West Grey	\$ 3,420	Low
The Blue Mountains	\$ 3,755	Low
Southgate	\$ 4,046	Low
South Bruce Peninsula	\$ 4,349	Low
Chatsworth	\$ 4,520	Mid
Kincardine	\$ 4,640	Mid
Saugeen Shores	\$ 4,755	Mid
Meaford	\$ 4,801	Mid
Hanover	\$ 4,966	Mid
Owen Sound	\$ 6,058	High
Average	\$ 4,293	
Median	\$ 4,434	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 3,433	Low
Quinte West	\$ 4,392	Low
Brockville	\$ 4,774	Mid
Ottawa	\$ 4,974	Mid
Kingston	\$ 5,112	High
Peterborough	\$ 5,141	High
Cornwall	\$ 5,199	High
Belleville	\$ 5,256	High
Average	\$ 4,785	
Median	\$ 5,043	

2021 Property Taxes - North		Ranking
Espanola	\$ 3,839	Low
Kenora	\$ 4,742	Mid
Dryden	\$ 4,788	Mid
North Bay	\$ 5,128	High
Sault Ste. Marie	\$ 5,168	High
Greater Sudbury	\$ 5,473	High
Parry Sound	\$ 5,804	High
Thunder Bay	\$ 6,043	High
Timmins	\$ 6,308	High
Average	\$ 5,255	
Median	\$ 5,168	

2021 Property Taxes - GTHA		Ranking
East Gwillimbury	\$ 4,078	Low
Milton	\$ 4,332	Low
Toronto (East)	\$ 4,392	Low
Brock	\$ 4,541	Mid
Georgina	\$ 4,691	Mid
Clarington	\$ 4,813	Mid
Scugog	\$ 4,854	Mid
Caledon	\$ 4,918	Mid
King	\$ 4,949	Mid
Halton Hills	\$ 5,030	Mid
Whitchurch-Stouffville	\$ 5,177	High
Burlington	\$ 5,186	High
Newmarket	\$ 5,314	High
Toronto (West)	\$ 5,321	High
Vaughan	\$ 5,378	High
Brampton	\$ 5,388	High
Aurora	\$ 5,460	High
Hamilton	\$ 5,491	High
Oakville	\$ 5,543	High
Markham	\$ 5,565	High
Ajax	\$ 5,595	High
Oshawa	\$ 5,705	High
Mississauga	\$ 5,753	High
Whitby	\$ 5,819	High
Toronto (North)	\$ 6,104	High
Pickering	\$ 6,140	High
Toronto (South)	\$ 8,262	High
Average	\$ 5,326	
Median	\$ 5,321	

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

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 2,869	Low
Springwater	\$ 2,975	Low
Tay	\$ 3,453	Low
Huntsville	\$ 3,912	Low
Innisfil	\$ 4,121	Low
New Tecumseth	\$ 4,357	Low
Collingwood	\$ 4,368	Low
Bracebridge	\$ 4,626	Mid
Orillia	\$ 4,654	Mid
Gravenhurst	\$ 4,784	Mid
Barrie	\$ 4,926	Mid
Orangeville	\$ 5,850	High
Average	\$ 4,241	
Median	\$ 4,362	

2021 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 3,099	Low
North Middlesex	\$ 3,748	Low
Essex	\$ 3,782	Low
Lakeshore	\$ 3,796	Low
Strathroy-Caradoc	\$ 3,937	Low
Tillsonburg	\$ 4,011	Low
Middlesex Centre	\$ 4,146	Low
North Perth	\$ 4,198	Low
Ingersoll	\$ 4,236	Low
Brant	\$ 4,321	Low
Norfolk	\$ 4,375	Low
Haldimand	\$ 4,553	Mid
Brantford	\$ 4,769	Mid
London	\$ 4,770	Mid
Aylmer	\$ 4,819	Mid
St. Thomas	\$ 4,916	Mid
Central Elgin	\$ 4,919	Mid
Chatham-Kent	\$ 4,963	Mid
Sarnia	\$ 5,002	Mid
Stratford	\$ 5,855	High
Windsor	\$ 5,934	High
Average	\$ 4,483	
Median	\$ 4,375	

2021 Property Taxes - Waterloo/Wellington		Ranking
Wellesley	\$ 3,748	Low
North Dumfries	\$ 3,774	Low
Woolwich	\$ 3,808	Low
Minto	\$ 3,829	Low
Wilmot	\$ 3,861	Low
Wellington North	\$ 4,356	Low
Mapleton	\$ 4,491	Low
Puslinch	\$ 4,625	Mid
Cambridge	\$ 4,817	Mid
Kitchener	\$ 4,839	Mid
Waterloo	\$ 4,863	Mid
Centre Wellington	\$ 4,991	Mid
Guelph-Eramosa	\$ 5,077	Mid
Guelph	\$ 5,501	High
Erin	\$ 5,539	High
Average	\$ 4,541	
Median	\$ 4,625	

2021 Property Taxes - Niagara		Ranking
Niagara-on-the-Lake	\$ 3,730	Low
West Lincoln	\$ 4,787	Mid
Fort Erie	\$ 4,846	Mid
Thorold	\$ 4,980	Mid
Niagara Falls	\$ 5,015	Mid
Pelham	\$ 5,025	Mid
Lincoln	\$ 5,182	High
St. Catharines	\$ 5,240	High
Welland	\$ 5,498	High
Grimsby	\$ 5,680	High
Port Colborne	\$ 5,754	High
Average	\$ 5,067	
Median	\$ 5,025	

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

2021 Property Taxes		Ranking
Tiny	\$ 3,915	Low
Milton	\$ 5,058	Low
Strathroy-Caradoc	\$ 5,124	Low
Woolwich	\$ 5,272	Low
Springwater	\$ 5,290	Low
Brant	\$ 5,433	Low
Lakeshore	\$ 5,526	Low
Sarnia	\$ 5,530	Low
Saugeen Shores	\$ 5,538	Low
Huntsville	\$ 5,590	Low
Norfolk	\$ 5,602	Low
New Tecumseth	\$ 5,631	Low
North Bay	\$ 5,635	Low
North Perth	\$ 5,644	Low
Sault Ste. Marie	\$ 5,737	Low
Orillia	\$ 5,752	Low
Ingersoll	\$ 5,774	Low
Clarington	\$ 5,781	Low
Innisfil	\$ 5,807	Low
Wellesley	\$ 5,832	Low
Brantford	\$ 5,838	Low
Prince Edward County	\$ 5,877	Low
Toronto (East)	\$ 5,884	Low
Brock	\$ 5,891	Low
Collingwood	\$ 5,893	Low
Tay	\$ 5,935	Low
Caledon	\$ 5,961	Low
Brockville	\$ 5,966	Low
West Grey	\$ 5,973	Low
Chatham-Kent	\$ 6,005	Low
Gravenhurst	\$ 6,014	Low
South Bruce Peninsula	\$ 6,106	Low
Wilmot	\$ 6,122	Low

2021 Property Taxes		Ranking
Kitchener	\$ 6,125	Mid
Dryden	\$ 6,133	Mid
Tillsonburg	\$ 6,135	Mid
Centre Wellington	\$ 6,156	Mid
Bracebridge	\$ 6,163	Mid
Georgina	\$ 6,183	Mid
Cambridge	\$ 6,330	Mid
Puslinch	\$ 6,336	Mid
North Dumfries	\$ 6,338	Mid
Kincardine	\$ 6,348	Mid
Welland	\$ 6,496	Mid
Central Elgin	\$ 6,511	Mid
Niagara Falls	\$ 6,530	Mid
Stratford	\$ 6,534	Mid
Thorold	\$ 6,563	Mid
Newmarket	\$ 6,593	Mid
Middlesex Centre	\$ 6,618	Mid
Haldimand	\$ 6,626	Mid
Barrie	\$ 6,643	Mid
Scugog	\$ 6,660	Mid
Guelph-Eramosa	\$ 6,691	Mid
East Gwillimbury	\$ 6,694	Mid
Kingston	\$ 6,742	Mid
Hanover	\$ 6,755	Mid
Cornwall	\$ 6,769	Mid
Grimsby	\$ 6,769	Mid
Peterborough	\$ 6,786	Mid
Pelham	\$ 6,799	Mid
Halton Hills	\$ 6,805	Mid
Port Colborne	\$ 6,882	Mid
Oshawa	\$ 6,922	Mid
Brampton	\$ 6,926	Mid

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

2021 Property Taxes		Ranking
Greater Sudbury	\$ 6,930	High
Parry Sound	\$ 6,958	High
Chatsworth	\$ 7,030	High
Niagara-on-the-Lake	\$ 7,043	High
Hamilton	\$ 7,055	High
Burlington	\$ 7,076	High
Aurora	\$ 7,079	High
Lincoln	\$ 7,129	High
Vaughan	\$ 7,136	High
Whitby	\$ 7,181	High
Belleville	\$ 7,201	High
Waterloo	\$ 7,213	High
Guelph	\$ 7,223	High
St. Catharines	\$ 7,300	High
Oakville	\$ 7,347	High
Ajax	\$ 7,348	High
The Blue Mountains	\$ 7,366	High
St. Thomas	\$ 7,372	High
London	\$ 7,397	High
Orangeville	\$ 7,458	High
Mississauga	\$ 7,506	High
Windsor	\$ 7,535	High
Thunder Bay	\$ 7,733	High
Pickering	\$ 7,768	High
Toronto (West)	\$ 7,922	High
Whitchurch-Stouffville	\$ 8,001	High
Owen Sound	\$ 8,020	High
Markham	\$ 8,365	High
Timmins	\$ 8,585	High
Ottawa	\$ 8,701	High
Toronto (North)	\$ 8,898	High
King	\$ 9,074	High
Toronto (South)	\$ 13,903	High
Average	\$ 6,657	
Median	\$ 6,606	

Residential Comparisons - Senior Executive - by Population Group

Municipalities with populations less than 15,000

2021 Property Taxes		Ranking
Tiny	\$ 3,915	Low
North Perth	\$ 5,644	Low
Ingersoll	\$ 5,774	Low
Wellesley	\$ 5,832	Low
Brock	\$ 5,891	Low
Tay	\$ 5,935	Low
West Grey	\$ 5,973	Low
Gravenhurst	\$ 6,014	Low
South Bruce Peninsula	\$ 6,106	Low
Dryden	\$ 6,133	Mid
Puslinch	\$ 6,336	Mid
North Dumfries	\$ 6,338	Mid
Kincardine	\$ 6,348	Mid
Central Elgin	\$ 6,511	Mid
Guelph-Eramosa	\$ 6,691	Mid
Hanover	\$ 6,755	Mid
Parry Sound	\$ 6,958	High
Chatsworth	\$ 7,030	High
The Blue Mountains	\$ 7,366	High
Average	\$ 6,187	
Median	\$ 6,133	

Municipalities with populations between 15,000 - 29,999

2021 Property Taxes		Ranking
Strathroy-Caradoc	\$ 5,124	Low
Woolwich	\$ 5,272	Low
Springwater	\$ 5,290	Low
Saugeen Shores	\$ 5,538	Low
Huntsville	\$ 5,590	Low
Prince Edward County	\$ 5,877	Low
Collingwood	\$ 5,893	Low
Brockville	\$ 5,966	Low
Wilmot	\$ 6,122	Low
Tillsonburg	\$ 6,135	Mid
Bracebridge	\$ 6,163	Mid
Thorold	\$ 6,563	Mid
Middlesex Centre	\$ 6,618	Mid
Scugog	\$ 6,660	Mid
Pelham	\$ 6,799	Mid
Port Colborne	\$ 6,882	Mid
Niagara-on-the-Lake	\$ 7,043	High
Lincoln	\$ 7,129	High
Owen Sound	\$ 8,020	High
King	\$ 9,074	High
Average	\$ 6,388	
Median	\$ 6,149	

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

Municipalities with populations between 30,000 - 99,999

2021 Property Taxes		Ranking
Brant	\$ 5,433	Low
Lakeshore	\$ 5,526	Low
Sarnia	\$ 5,530	Low
Norfolk	\$ 5,602	Low
New Tecumseth	\$ 5,631	Low
North Bay	\$ 5,635	Low
Sault Ste. Marie	\$ 5,737	Low
Orillia	\$ 5,752	Low
Innisfil	\$ 5,807	Low
Caledon	\$ 5,961	Low
Centre Wellington	\$ 6,156	Mid
Georgina	\$ 6,183	Mid
Welland	\$ 6,496	Mid
Niagara Falls	\$ 6,530	Mid
Stratford	\$ 6,534	Mid
Newmarket	\$ 6,593	Mid
Haldimand	\$ 6,626	Mid
East Gwillimbury	\$ 6,694	Mid
Cornwall	\$ 6,769	Mid
Grimsby	\$ 6,769	Mid
Peterborough	\$ 6,786	Mid
Halton Hills	\$ 6,805	Mid
Aurora	\$ 7,079	High
Belleville	\$ 7,201	High
St. Thomas	\$ 7,372	High
Orangeville	\$ 7,458	High
Pickering	\$ 7,768	High
Whitchurch-Stouffville	\$ 8,001	High
Timmins	\$ 8,585	High
Average	\$ 6,518	
Median	\$ 6,534	

Municipalities with populations greater than 100,000

2021 Property Taxes		Ranking
Milton	\$ 5,058	Low
Clarington	\$ 5,781	Low
Brantford	\$ 5,838	Low
Toronto (East)	\$ 5,884	Low
Chatham-Kent	\$ 6,005	Low
Kitchener	\$ 6,125	Mid
Cambridge	\$ 6,330	Mid
Barrie	\$ 6,643	Mid
Kingston	\$ 6,742	Mid
Oshawa	\$ 6,922	Mid
Brampton	\$ 6,926	Mid
Greater Sudbury	\$ 6,930	High
Hamilton	\$ 7,055	High
Burlington	\$ 7,076	High
Vaughan	\$ 7,136	High
Whitby	\$ 7,181	High
Waterloo	\$ 7,213	High
Guelph	\$ 7,223	High
St. Catharines	\$ 7,300	High
Oakville	\$ 7,347	High
Ajax	\$ 7,348	High
London	\$ 7,397	High
Mississauga	\$ 7,506	High
Windsor	\$ 7,535	High
Thunder Bay	\$ 7,733	High
Toronto (West)	\$ 7,922	High
Markham	\$ 8,365	High
Ottawa	\$ 8,701	High
Toronto (North)	\$ 8,898	High
Toronto (South)	\$ 13,903	High
Average	\$ 7,267	
Median	\$ 7,159	

Residential Comparisons - Senior Executive - by Location

2021 Property Taxes - Bruce/Grey		Ranking
Saugeen Shores	\$ 5,538	Low
West Grey	\$ 5,973	Low
South Bruce Peninsula	\$ 6,106	Low
Kincardine	\$ 6,348	Mid
Hanover	\$ 6,755	Mid
Chatsworth	\$ 7,030	High
The Blue Mountains	\$ 7,366	High
Owen Sound	\$ 8,020	High
Average	\$ 6,642	
Median	\$ 6,552	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 5,877	Low
Brockville	\$ 5,966	Low
Kingston	\$ 6,742	Mid
Cornwall	\$ 6,769	Mid
Peterborough	\$ 6,786	Mid
Belleville	\$ 7,201	High
Ottawa	\$ 8,701	High
Average	\$ 6,863	
Median	\$ 6,769	

2021 Property Taxes - Niagara		Ranking
Welland	\$ 6,496	Mid
Niagara Falls	\$ 6,530	Mid
Thorold	\$ 6,563	Mid
Grimsby	\$ 6,769	Mid
Pelham	\$ 6,799	Mid
Port Colborne	\$ 6,882	Mid
Niagara-on-the-Lake	\$ 7,043	High
Lincoln	\$ 7,129	High
St. Catharines	\$ 7,300	High
Average	\$ 6,834	
Median	\$ 6,799	

2021 Property Taxes - GTHA		Ranking
Milton	\$ 5,058	Low
Clarington	\$ 5,781	Low
Toronto (East)	\$ 5,884	Low
Brock	\$ 5,891	Low
Caledon	\$ 5,961	Low
Georgina	\$ 6,183	Mid
Newmarket	\$ 6,593	Mid
Scugog	\$ 6,660	Mid
East Gwillimbury	\$ 6,694	Mid
Halton Hills	\$ 6,805	Mid
Oshawa	\$ 6,922	Mid
Brampton	\$ 6,926	Mid
Hamilton	\$ 7,055	High
Burlington	\$ 7,076	High
Aurora	\$ 7,079	High
Vaughan	\$ 7,136	High
Whitby	\$ 7,181	High
Oakville	\$ 7,347	High
Ajax	\$ 7,348	High
Mississauga	\$ 7,506	High
Pickering	\$ 7,768	High
Toronto (West)	\$ 7,922	High
Whitchurch-Stouffville	\$ 8,001	High
Markham	\$ 8,365	High
Toronto (North)	\$ 8,898	High
King	\$ 9,074	High
Toronto (South)	\$ 13,903	High
Average	\$ 7,297	
Median	\$ 7,076	

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

2021 Property Taxes - North		Ranking
North Bay	\$ 5,635	Low
Sault Ste. Marie	\$ 5,737	Low
Dryden	\$ 6,133	Mid
Greater Sudbury	\$ 6,930	High
Parry Sound	\$ 6,958	High
Thunder Bay	\$ 7,733	High
Timmins	\$ 8,585	High
Average	\$ 6,816	
Median	\$ 6,930	

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 3,915	Low
Springwater	\$ 5,290	Low
Huntsville	\$ 5,590	Low
New Tecumseth	\$ 5,631	Low
Orillia	\$ 5,752	Low
Innisfil	\$ 5,807	Low
Collingwood	\$ 5,893	Low
Tay	\$ 5,935	Low
Gravenhurst	\$ 6,014	Low
Bracebridge	\$ 6,163	Mid
Barrie	\$ 6,643	Mid
Orangeville	\$ 7,458	High
Average	\$ 5,841	
Median	\$ 5,850	

2021 Property Taxes - Southwest		Ranking
Strathroy-Caradoc	\$ 5,124	Low
Brant	\$ 5,433	Low
Lakeshore	\$ 5,526	Low
Sarnia	\$ 5,530	Low
Norfolk	\$ 5,602	Low
North Perth	\$ 5,644	Low
Ingersoll	\$ 5,774	Low
Brantford	\$ 5,838	Low
Chatham-Kent	\$ 6,005	Low
Tillsonburg	\$ 6,135	Mid
Central Elgin	\$ 6,511	Mid
Stratford	\$ 6,534	Mid
Middlesex Centre	\$ 6,618	Mid
Haldimand	\$ 6,626	Mid
St. Thomas	\$ 7,372	High
London	\$ 7,397	High
Windsor	\$ 7,535	High
Average	\$ 6,189	
Median	\$ 6,005	

2021 Property Taxes - Waterloo/Wellington		Ranking
Woolwich	\$ 5,272	Low
Wellesley	\$ 5,832	Low
Wilmot	\$ 6,122	Low
Kitchener	\$ 6,125	Mid
Centre Wellington	\$ 6,156	Mid
Cambridge	\$ 6,330	Mid
Puslinch	\$ 6,336	Mid
North Dumfries	\$ 6,338	Mid
Guelph-Eramosa	\$ 6,691	Mid
Waterloo	\$ 7,213	High
Guelph	\$ 7,223	High
Average	\$ 6,331	
Median	\$ 6,330	

Residential Comparisons - Summary

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

Multi-Residential Comparisons



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

	2021 Property Taxes	Ranking
Tiny	\$ 435	Low
South Bruce Peninsula	\$ 577	Low
The Blue Mountains	\$ 597	Low
Kincardine	\$ 681	Low
Springwater	\$ 703	Low
Georgian Bluffs	\$ 730	Low
Saugeen Shores	\$ 734	Low
West Grey	\$ 760	Low
North Perth	\$ 763	Low
Markham	\$ 787	Low
Southgate	\$ 793	Low
King	\$ 804	Low
Vaughan	\$ 810	Low
Chatsworth	\$ 837	Low
Innisfil	\$ 857	Low
New Tecumseth	\$ 857	Low
Lambton Shores	\$ 866	Low
Collingwood	\$ 882	Low
Prince Edward County	\$ 916	Low
Dryden	\$ 943	Low
Gravenhurst	\$ 947	Low
Espanola	\$ 948	Low
Newmarket	\$ 953	Low
Kenora	\$ 964	Low
Norfolk	\$ 999	Low
Whitchurch-Stouffville	\$ 1,010	Low
Puslinch	\$ 1,021	Low
Aurora	\$ 1,055	Low
Huntsville	\$ 1,069	Low
Lakeshore	\$ 1,100	Low
Haldimand	\$ 1,121	Low
North Dumfries	\$ 1,136	Low
Brant	\$ 1,145	Low
Hanover	\$ 1,175	Low
Meaford	\$ 1,187	Low
Halton Hills	\$ 1,240	Low

	2021 Property Taxes	Ranking
North Middlesex	\$ 1,253	Mid
Georgina	\$ 1,260	Mid
Wellesley	\$ 1,263	Mid
Sault Ste. Marie	\$ 1,285	Mid
Elliot Lake	\$ 1,287	Mid
Orillia	\$ 1,289	Mid
Guelph-Eramosa	\$ 1,297	Mid
Caledon	\$ 1,301	Mid
Wilmot	\$ 1,309	Mid
Wellington North	\$ 1,340	Mid
Timmins	\$ 1,345	Mid
Essex	\$ 1,356	Mid
Bracebridge	\$ 1,364	Mid
Milton	\$ 1,384	Mid
West Lincoln	\$ 1,401	Mid
Mapleton	\$ 1,426	Mid
Woolwich	\$ 1,431	Mid
Fort Erie	\$ 1,440	Mid
Brantford	\$ 1,448	Mid
Pelham	\$ 1,450	Mid
Erin	\$ 1,451	Mid
Minto	\$ 1,466	Mid
Sarnia	\$ 1,481	Mid
Centre Wellington	\$ 1,482	Mid
Aylmer	\$ 1,489	Mid
Windsor	\$ 1,512	Mid
Strathroy-Caradoc	\$ 1,512	Mid
Brampton	\$ 1,520	Mid
Brock	\$ 1,553	Mid
Tillsonburg	\$ 1,572	Mid
Wainfleet	\$ 1,577	Mid
Grimsby	\$ 1,581	Mid
St. Thomas	\$ 1,583	Mid
Scugog	\$ 1,629	Mid
Mississauga	\$ 1,643	Mid
Barrie	\$ 1,647	Mid

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

	2021 Property Taxes	Ranking
Welland	\$ 1,661	High
Port Colborne	\$ 1,675	High
Lincoln	\$ 1,694	High
Chatham-Kent	\$ 1,712	High
Brockville	\$ 1,743	High
Ingersoll	\$ 1,775	High
Quinte West	\$ 1,786	High
Owen Sound	\$ 1,809	High
London	\$ 1,817	High
Orangeville	\$ 1,832	High
Thorold	\$ 1,833	High
Greater Sudbury	\$ 1,889	High
Kitchener	\$ 1,913	High
North Bay	\$ 1,921	High
Kingston	\$ 1,958	High
Guelph	\$ 1,963	High
Ottawa	\$ 1,966	High
Cambridge	\$ 1,971	High
Belleville	\$ 1,987	High
Niagara Falls	\$ 1,994	High
Thunder Bay	\$ 2,007	High
Parry Sound	\$ 2,007	High
Cornwall	\$ 2,011	High
Oakville	\$ 2,022	High
Stratford	\$ 2,077	High
Ajax	\$ 2,083	High
St. Catharines	\$ 2,095	High
Burlington	\$ 2,102	High
Pickering	\$ 2,160	High
Hamilton	\$ 2,165	High
Waterloo	\$ 2,235	High
Whitby	\$ 2,242	High
Clarington	\$ 2,254	High
Oshawa	\$ 2,273	High
Peterborough	\$ 2,309	High
Middlesex Centre	\$ 2,528	High
Average	\$ 1,440	
Median	\$ 1,444	

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

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

2021 Property Taxes		Ranking
Tiny	\$ 435	Low
South Bruce Peninsula	\$ 577	Low
The Blue Mountains	\$ 597	Low
Kincardine	\$ 681	Low
Georgian Bluffs	\$ 730	Low
West Grey	\$ 760	Low
North Perth	\$ 763	Low
Southgate	\$ 793	Low
Chatsworth	\$ 837	Low
Lambton Shores	\$ 866	Low
Dryden	\$ 943	Low
Gravenhurst	\$ 947	Low
Espanola	\$ 948	Low
Puslinch	\$ 1,021	Low
North Dumfries	\$ 1,136	Low
Hanover	\$ 1,175	Low
Meaford	\$ 1,187	Low
North Middlesex	\$ 1,253	Mid
Wellesley	\$ 1,263	Mid
Elliot Lake	\$ 1,287	Mid
Guelph-Eramosa	\$ 1,297	Mid
Wellington North	\$ 1,340	Mid
Mapleton	\$ 1,426	Mid
Erin	\$ 1,451	Mid
Minto	\$ 1,466	Mid
Aylmer	\$ 1,489	Mid
Brock	\$ 1,553	Mid
Wainfleet	\$ 1,577	Mid
Ingersoll	\$ 1,775	High
Parry Sound	\$ 2,007	High
Average	\$ 1,119	
Median	\$ 1,156	

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

2021 Property Taxes		Ranking
Springwater	\$ 703	Low
Saugeen Shores	\$ 734	Low
King	\$ 804	Low
Collingwood	\$ 882	Low
Prince Edward County	\$ 916	Low
Kenora	\$ 964	Low
Huntsville	\$ 1,069	Low
Wilmot	\$ 1,309	Mid
Essex	\$ 1,356	Mid
Bracebridge	\$ 1,364	Mid
West Lincoln	\$ 1,401	Mid
Woolwich	\$ 1,431	Mid
Pelham	\$ 1,450	Mid
Strathroy-Caradoc	\$ 1,512	Mid
Tillsonburg	\$ 1,572	Mid
Scugog	\$ 1,629	Mid
Port Colborne	\$ 1,675	High
Lincoln	\$ 1,694	High
Brockville	\$ 1,743	High
Owen Sound	\$ 1,809	High
Thorold	\$ 1,833	High
Middlesex Centre	\$ 2,528	High
Average	\$ 1,381	
Median	\$ 1,416	

**Multi-Residential Comparisons - Walk-up Apartment
(taxes calculated on a per unit basis) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
Innisfil	\$ 857	Low
New Tecumseth	\$ 857	Low
Newmarket	\$ 953	Low
Norfolk	\$ 999	Low
Whitchurch-Stouffville	\$ 1,010	Low
Aurora	\$ 1,055	Low
Lakeshore	\$ 1,100	Low
Haldimand	\$ 1,121	Low
Brant	\$ 1,145	Low
Halton Hills	\$ 1,240	Low
Georgina	\$ 1,260	Mid
Sault Ste. Marie	\$ 1,285	Mid
Orillia	\$ 1,289	Mid
Caledon	\$ 1,301	Mid
Timmins	\$ 1,345	Mid
Fort Erie	\$ 1,440	Mid
Sarnia	\$ 1,481	Mid
Centre Wellington	\$ 1,482	Mid
Grimsby	\$ 1,581	Mid
St. Thomas	\$ 1,583	Mid
Welland	\$ 1,661	High
Quinte West	\$ 1,786	High
Orangeville	\$ 1,832	High
North Bay	\$ 1,921	High
Belleville	\$ 1,987	High
Niagara Falls	\$ 1,994	High
Cornwall	\$ 2,011	High
Stratford	\$ 2,077	High
Pickering	\$ 2,160	High
Peterborough	\$ 2,309	High
Average	\$ 1,471	
Median	\$ 1,392	

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

2021 Property Taxes		Ranking
Markham	\$ 787	Low
Vaughan	\$ 810	Low
Milton	\$ 1,384	Mid
Brantford	\$ 1,448	Mid
Windsor	\$ 1,512	Mid
Brampton	\$ 1,520	Mid
Mississauga	\$ 1,643	Mid
Barrie	\$ 1,647	Mid
Chatham-Kent	\$ 1,712	High
London	\$ 1,817	High
Greater Sudbury	\$ 1,889	High
Kitchener	\$ 1,913	High
Kingston	\$ 1,958	High
Guelph	\$ 1,963	High
Ottawa	\$ 1,966	High
Cambridge	\$ 1,971	High
Thunder Bay	\$ 2,007	High
Oakville	\$ 2,022	High
Ajax	\$ 2,083	High
St. Catharines	\$ 2,095	High
Burlington	\$ 2,102	High
Hamilton	\$ 2,165	High
Waterloo	\$ 2,235	High
Whitby	\$ 2,242	High
Clarington	\$ 2,254	High
Oshawa	\$ 2,273	High
Average	\$ 1,824	
Median	\$ 1,961	

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

2021 Property Taxes - Bruce/Grey		Ranking
South Bruce Peninsula	\$ 577	Low
The Blue Mountains	\$ 597	Low
Kincardine	\$ 681	Low
Georgian Bluffs	\$ 730	Low
Saugeen Shores	\$ 734	Low
West Grey	\$ 760	Low
Southgate	\$ 793	Low
Chatsworth	\$ 837	Low
Hanover	\$ 1,175	Low
Meaford	\$ 1,187	Low
Owen Sound	\$ 1,809	High
Average	\$ 898	
Median	\$ 760	

2021 Property Taxes - GTHA		Ranking
Markham	\$ 787	Low
King	\$ 804	Low
Vaughan	\$ 810	Low
Newmarket	\$ 953	Low
Whitchurch-Stouffville	\$ 1,010	Low
Aurora	\$ 1,055	Low
Halton Hills	\$ 1,240	Low
Georgina	\$ 1,260	Mid
Caledon	\$ 1,301	Mid
Milton	\$ 1,384	Mid
Brampton	\$ 1,520	Mid
Brock	\$ 1,553	Mid
Scugog	\$ 1,629	Mid
Mississauga	\$ 1,643	Mid
Oakville	\$ 2,022	High
Ajax	\$ 2,083	High
Burlington	\$ 2,102	High
Pickering	\$ 2,160	High
Hamilton	\$ 2,165	High
Whitby	\$ 2,242	High
Clarington	\$ 2,254	High
Oshawa	\$ 2,273	High
Average	\$ 1,557	
Median	\$ 1,537	

2021 Property Taxes - Niagara		Ranking
West Lincoln	\$ 1,401	Mid
Fort Erie	\$ 1,440	Mid
Pelham	\$ 1,450	Mid
Wainfleet	\$ 1,577	Mid
Grimsby	\$ 1,581	Mid
Welland	\$ 1,661	High
Port Colborne	\$ 1,675	High
Lincoln	\$ 1,694	High
Thorold	\$ 1,833	High
Niagara Falls	\$ 1,994	High
St. Catharines	\$ 2,095	High
Average	\$ 1,673	
Median	\$ 1,661	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 916	Low
Brockville	\$ 1,743	High
Quinte West	\$ 1,786	High
Kingston	\$ 1,958	High
Ottawa	\$ 1,966	High
Belleville	\$ 1,987	High
Cornwall	\$ 2,011	High
Peterborough	\$ 2,309	High
Average	\$ 1,834	
Median	\$ 1,962	

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

2021 Property Taxes - North		Ranking
Dryden	\$ 943	Low
Espanola	\$ 948	Low
Kenora	\$ 964	Low
Sault Ste. Marie	\$ 1,285	Mid
Elliot Lake	\$ 1,287	Mid
Timmins	\$ 1,345	Mid
Greater Sudbury	\$ 1,889	High
North Bay	\$ 1,921	High
Thunder Bay	\$ 2,007	High
Parry Sound	\$ 2,007	High
Average	\$ 1,460	
Median	\$ 1,316	

2021 Property Taxes - Southwest		Ranking
North Perth	\$ 763	Low
Lambton Shores	\$ 866	Low
Norfolk	\$ 999	Low
Lakeshore	\$ 1,100	Low
Haldimand	\$ 1,121	Low
Brant	\$ 1,145	Low
North Middlesex	\$ 1,253	Mid
Essex	\$ 1,356	Mid
Brantford	\$ 1,448	Mid
Sarnia	\$ 1,481	Mid
Aylmer	\$ 1,489	Mid
Windsor	\$ 1,512	Mid
Strathroy-Caradoc	\$ 1,512	Mid
Tillsonburg	\$ 1,572	Mid
St. Thomas	\$ 1,583	Mid
Chatham-Kent	\$ 1,712	High
Ingersoll	\$ 1,775	High
London	\$ 1,817	High
Stratford	\$ 2,077	High
Middlesex Centre	\$ 2,528	High
Average	\$ 1,456	
Median	\$ 1,485	

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 435	Low
Springwater	\$ 703	Low
Innisfil	\$ 857	Low
New Tecumseth	\$ 857	Low
Collingwood	\$ 882	Low
Gravenhurst	\$ 947	Low
Huntsville	\$ 1,069	Low
Orillia	\$ 1,289	Mid
Bracebridge	\$ 1,364	Mid
Barrie	\$ 1,647	Mid
Orangeville	\$ 1,832	High
Average	\$ 1,080	
Median	\$ 947	

2021 Property Taxes - Waterloo/Wellington		Ranking
Puslinch	\$ 1,021	Low
North Dumfries	\$ 1,136	Low
Wellesley	\$ 1,263	Mid
Guelph-Eramosa	\$ 1,297	Mid
Wilmot	\$ 1,309	Mid
Wellington North	\$ 1,340	Mid
Mapleton	\$ 1,426	Mid
Woolwich	\$ 1,431	Mid
Erin	\$ 1,451	Mid
Minto	\$ 1,466	Mid
Centre Wellington	\$ 1,482	Mid
Kitchener	\$ 1,913	High
Guelph	\$ 1,963	High
Cambridge	\$ 1,971	High
Waterloo	\$ 2,235	High
Average	\$ 1,514	
Median	\$ 1,431	

**Multi-Residential Comparisons - High-Rise Apartment
(taxes calculated on a per unit basis) (sorted lowest to highest)**

	2021 Property Taxes	Ranking
King	\$ 884	Low
Markham	\$ 945	Low
Vaughan	\$ 977	Low
Brant	\$ 1,019	Low
Whitchurch-Stouffville	\$ 1,081	Low
Collingwood	\$ 1,107	Low
Aurora	\$ 1,147	Low
Newmarket	\$ 1,152	Low
Georgina	\$ 1,176	Low
Norfolk	\$ 1,260	Low
Orillia	\$ 1,272	Low
Pelham	\$ 1,312	Low
Halton Hills	\$ 1,321	Low
Milton	\$ 1,324	Low
Sault Ste. Marie	\$ 1,349	Low
Timmins	\$ 1,421	Low
Centre Wellington	\$ 1,509	Low
Grimsby	\$ 1,582	Low
Lincoln	\$ 1,584	Low
Fort Erie	\$ 1,603	Low
Brantford	\$ 1,658	Low
Ingersoll	\$ 1,661	Mid
Hanover	\$ 1,664	Mid
Woolwich	\$ 1,690	Mid
Tillsonburg	\$ 1,707	Mid
Parry Sound	\$ 1,731	Mid
Brockville	\$ 1,785	Mid
Thorold	\$ 1,844	Mid
Port Colborne	\$ 1,855	Mid
Quinte West	\$ 1,870	Mid
Windsor	\$ 1,888	Mid
Niagara Falls	\$ 1,917	Mid
London	\$ 1,923	Mid
Brampton	\$ 1,927	Mid

	2021 Property Taxes	Ranking
Barrie	\$ 1,960	Mid
Kitchener	\$ 1,981	Mid
Mississauga	\$ 1,988	Mid
Hamilton	\$ 2,009	Mid
Kingston	\$ 2,009	Mid
Greater Sudbury	\$ 2,015	Mid
North Bay	\$ 2,043	Mid
Owen Sound	\$ 2,053	Mid
Orangeville	\$ 2,057	Mid
Chatham-Kent	\$ 2,066	High
Ottawa	\$ 2,110	High
Sarnia	\$ 2,118	High
Oakville	\$ 2,163	High
Guelph	\$ 2,241	High
Welland	\$ 2,281	High
Thunder Bay	\$ 2,286	High
Stratford	\$ 2,303	High
Cornwall	\$ 2,359	High
Cambridge	\$ 2,367	High
Clarington	\$ 2,421	High
Burlington	\$ 2,461	High
St. Catharines	\$ 2,486	High
Whitby	\$ 2,561	High
Waterloo	\$ 2,565	High
Peterborough	\$ 2,606	High
Oshawa	\$ 2,632	High
St. Thomas	\$ 2,650	High
Ajax	\$ 2,834	High
Belleville	\$ 2,839	High
Pickering	\$ 2,941	High
Average	\$ 1,868	
Median	\$ 1,920	

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

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

2021 Property Taxes		Ranking
Ingersoll	\$ 1,661	Mid
Hanover	\$ 1,664	Mid
Parry Sound	\$ 1,731	Mid
Average	\$ 1,685	
Median	\$ 1,664	

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

2021 Property Taxes		Ranking
King	\$ 884	Low
Collingwood	\$ 1,107	Low
Pelham	\$ 1,312	Low
Lincoln	\$ 1,584	Low
Woolwich	\$ 1,690	Mid
Tillsonburg	\$ 1,707	Mid
Brockville	\$ 1,785	Mid
Thorold	\$ 1,844	Mid
Port Colborne	\$ 1,855	Mid
Owen Sound	\$ 2,053	Mid
Average	\$ 1,582	
Median	\$ 1,699	

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

Municipalities with populations between 30,000 - 99,999

2021 Property Taxes		Ranking
Brant	\$ 1,019	Low
Whitchurch-Stouffville	\$ 1,081	Low
Aurora	\$ 1,147	Low
Newmarket	\$ 1,152	Low
Georgina	\$ 1,176	Low
Norfolk	\$ 1,260	Low
Orillia	\$ 1,272	Low
Halton Hills	\$ 1,321	Low
Sault Ste. Marie	\$ 1,349	Low
Timmins	\$ 1,421	Low
Centre Wellington	\$ 1,509	Low
Grimsby	\$ 1,582	Low
Fort Erie	\$ 1,603	Low
Quinte West	\$ 1,870	Mid
Niagara Falls	\$ 1,917	Mid
North Bay	\$ 2,043	Mid
Orangeville	\$ 2,057	Mid
Sarnia	\$ 2,118	High
Welland	\$ 2,281	High
Stratford	\$ 2,303	High
Cornwall	\$ 2,359	High
Peterborough	\$ 2,606	High
St. Thomas	\$ 2,650	High
Belleville	\$ 2,839	High
Pickering	\$ 2,941	High
Average	\$ 1,795	
Median	\$ 1,603	

Municipalities with populations greater than 100,000

2021 Property Taxes		Ranking
Markham	\$ 945	Low
Vaughan	\$ 977	Low
Milton	\$ 1,324	Low
Brantford	\$ 1,658	Low
Windsor	\$ 1,888	Mid
London	\$ 1,923	Mid
Brampton	\$ 1,927	Mid
Barrie	\$ 1,960	Mid
Kitchener	\$ 1,981	Mid
Mississauga	\$ 1,988	Mid
Hamilton	\$ 2,009	Mid
Kingston	\$ 2,009	Mid
Greater Sudbury	\$ 2,015	Mid
Chatham-Kent	\$ 2,066	High
Ottawa	\$ 2,110	High
Oakville	\$ 2,163	High
Guelph	\$ 2,241	High
Thunder Bay	\$ 2,286	High
Cambridge	\$ 2,367	High
Clarington	\$ 2,421	High
Burlington	\$ 2,461	High
St. Catharines	\$ 2,486	High
Whitby	\$ 2,561	High
Waterloo	\$ 2,565	High
Oshawa	\$ 2,632	High
Ajax	\$ 2,834	High
Average	\$ 2,069	
Median	\$ 2,040	

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

2021 Property Taxes - Bruce/Grey		Ranking
Hanover	\$ 1,664	Mid
Owen Sound	\$ 2,053	Mid
Average	\$ 1,859	
Median	\$ 1,859	

2021 Property Taxes - Eastern		Ranking
Brockville	\$ 1,785	Mid
Quinte West	\$ 1,870	Mid
Kingston	\$ 2,009	Mid
Ottawa	\$ 2,110	High
Cornwall	\$ 2,359	High
Peterborough	\$ 2,606	High
Belleville	\$ 2,839	High
Average	\$ 2,225	
Median	\$ 2,110	

2021 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 1,349	Low
Timmins	\$ 1,421	Low
Parry Sound	\$ 1,731	Mid
Greater Sudbury	\$ 2,015	Mid
North Bay	\$ 2,043	Mid
Thunder Bay	\$ 2,286	High
Average	\$ 1,807	
Median	\$ 1,873	

2021 Property Taxes - GTHA		Ranking
King	\$ 884	Low
Markham	\$ 945	Low
Vaughan	\$ 977	Low
Whitchurch-Stouffville	\$ 1,081	Low
Aurora	\$ 1,147	Low
Newmarket	\$ 1,152	Low
Georgina	\$ 1,176	Low
Halton Hills	\$ 1,321	Low
Milton	\$ 1,324	Low
Brampton	\$ 1,927	Mid
Mississauga	\$ 1,988	Mid
Hamilton	\$ 2,009	Mid
Oakville	\$ 2,163	High
Clarington	\$ 2,421	High
Burlington	\$ 2,461	High
Whitby	\$ 2,561	High
Oshawa	\$ 2,632	High
Ajax	\$ 2,834	High
Pickering	\$ 2,941	High
Average	\$ 1,787	
Median	\$ 1,927	

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

Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 1,107	Low
Orillia	\$ 1,272	Low
Barrie	\$ 1,960	Mid
Orangeville	\$ 2,057	Mid
Average	\$ 1,599	
Median	\$ 1,616	

2021 Property Taxes - Niagara		Ranking
Pelham	\$ 1,312	Low
Grimsby	\$ 1,582	Low
Lincoln	\$ 1,584	Low
Fort Erie	\$ 1,603	Low
Thorold	\$ 1,844	Mid
Port Colborne	\$ 1,855	Mid
Niagara Falls	\$ 1,917	Mid
Welland	\$ 2,281	High
St. Catharines	\$ 2,486	High
Average	\$ 1,829	
Median	\$ 1,844	

2021 Property Taxes - Southwest		Ranking
Brant	\$ 1,019	Low
Norfolk	\$ 1,260	Low
Brantford	\$ 1,658	Low
Ingersoll	\$ 1,661	Mid
Tillsonburg	\$ 1,707	Mid
Windsor	\$ 1,888	Mid
London	\$ 1,923	Mid
Chatham-Kent	\$ 2,066	High
Sarnia	\$ 2,118	High
Stratford	\$ 2,303	High
St. Thomas	\$ 2,650	High
Average	\$ 1,841	
Median	\$ 1,888	

Waterloo/Wellington		Ranking
Centre Wellington	\$ 1,509	Low
Woolwich	\$ 1,690	Mid
Kitchener	\$ 1,981	Mid
Guelph	\$ 2,241	High
Cambridge	\$ 2,367	High
Waterloo	\$ 2,565	High
Average	\$ 2,059	
Median	\$ 2,111	

Multi-Residential Comparisons - Summary

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

Commercial Comparisons



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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Tay	\$ 0.79	\$ 0.61	\$ 1.40	Low
Norfolk	\$ 1.30	\$ 0.58	\$ 1.89	Low
West Grey	\$ 1.13	\$ 0.76	\$ 1.90	Low
Lincoln	\$ 1.30	\$ 0.61	\$ 1.91	Low
Kincardine	\$ 1.19	\$ 0.74	\$ 1.93	Low
Prince Edward County	\$ 1.20	\$ 0.84	\$ 2.03	Low
Quinte West	\$ 1.41	\$ 0.64	\$ 2.05	Low
Georgian Bluffs	\$ 1.22	\$ 0.88	\$ 2.10	Low
Chatsworth	\$ 1.39	\$ 0.88	\$ 2.26	Low
Strathroy-Caradoc	\$ 1.35	\$ 0.95	\$ 2.30	Low
Sarnia	\$ 1.66	\$ 0.64	\$ 2.30	Low
North Dumfries	\$ 1.46	\$ 0.88	\$ 2.34	Low
Espanola	\$ 1.79	\$ 0.57	\$ 2.36	Low
Springwater	\$ 1.20	\$ 1.20	\$ 2.40	Low
Mapleton	\$ 1.57	\$ 0.85	\$ 2.43	Low
Fort Erie	\$ 1.81	\$ 0.62	\$ 2.43	Low
Central Elgin	\$ 1.79	\$ 0.67	\$ 2.46	Low
Halton Hills	\$ 1.36	\$ 1.12	\$ 2.48	Low
Timmins	\$ 1.98	\$ 0.51	\$ 2.49	Low
Niagara Falls	\$ 1.74	\$ 0.76	\$ 2.51	Low
Aylmer	\$ 1.85	\$ 0.68	\$ 2.53	Low
Woolwich	\$ 1.58	\$ 0.96	\$ 2.54	Low
Gravenhurst	\$ 1.66	\$ 0.88	\$ 2.54	Low
Oshawa	\$ 1.67	\$ 0.88	\$ 2.55	Low
Essex	\$ 1.71	\$ 0.87	\$ 2.58	Low
North Perth	\$ 1.54	\$ 1.05	\$ 2.58	Low
Welland	\$ 1.93	\$ 0.67	\$ 2.60	Low
Thorold	\$ 1.86	\$ 0.75	\$ 2.61	Low
Haldimand	\$ 1.77	\$ 0.88	\$ 2.64	Low
Collingwood	\$ 1.56	\$ 1.12	\$ 2.68	Low
Brockville	\$ 2.03	\$ 0.70	\$ 2.73	Low

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Belleville	\$ 2.10	\$ 0.64	\$ 2.74	Mid
Wellington North	\$ 1.85	\$ 0.99	\$ 2.84	Mid
Hanover	\$ 1.84	\$ 1.01	\$ 2.85	Mid
London	\$ 2.09	\$ 0.78	\$ 2.86	Mid
New Tecumseth	\$ 1.62	\$ 1.24	\$ 2.86	Mid
Innisfil	\$ 1.55	\$ 1.32	\$ 2.87	Mid
Minto	\$ 1.92	\$ 0.96	\$ 2.88	Mid
Tillsonburg	\$ 2.12	\$ 0.76	\$ 2.88	Mid
Orangeville	\$ 1.79	\$ 1.09	\$ 2.88	Mid
St. Thomas	\$ 2.15	\$ 0.75	\$ 2.91	Mid
Windsor	\$ 2.35	\$ 0.59	\$ 2.93	Mid
Peterborough	\$ 2.03	\$ 0.92	\$ 2.95	Mid
St. Catharines	\$ 2.13	\$ 0.83	\$ 2.96	Mid
Orillia	\$ 2.14	\$ 0.83	\$ 2.97	Mid
Markham	\$ 1.26	\$ 1.73	\$ 2.99	Mid
Meaford	\$ 1.90	\$ 1.09	\$ 2.99	Mid
Whitchurch-Stouffville	\$ 1.40	\$ 1.60	\$ 3.00	Mid
Bracebridge	\$ 1.95	\$ 1.07	\$ 3.01	Mid
Stratford	\$ 2.21	\$ 0.81	\$ 3.03	Mid
Brant	\$ 1.96	\$ 1.08	\$ 3.04	Mid
Owen Sound	\$ 2.34	\$ 0.74	\$ 3.09	Mid
Huntsville	\$ 1.93	\$ 1.16	\$ 3.09	Mid
Niagara-on-the-Lake	\$ 1.91	\$ 1.20	\$ 3.11	Mid
Brantford	\$ 2.19	\$ 0.94	\$ 3.13	Mid
Scugog	\$ 1.93	\$ 1.24	\$ 3.17	Mid
Burlington	\$ 1.74	\$ 1.47	\$ 3.21	Mid
Aurora	\$ 1.54	\$ 1.67	\$ 3.21	Mid
Hamilton	\$ 2.26	\$ 0.95	\$ 3.22	Mid
Whitby	\$ 1.98	\$ 1.24	\$ 3.22	Mid
Ajax	\$ 1.96	\$ 1.27	\$ 3.23	Mid
Chatham-Kent	\$ 2.62	\$ 0.69	\$ 3.31	Mid

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Port Colborne	\$ 2.55	\$ 0.80	\$ 3.35	High
Sault Ste. Marie	\$ 2.65	\$ 0.73	\$ 3.38	High
Georgina	\$ 1.93	\$ 1.50	\$ 3.43	High
Cornwall	\$ 2.64	\$ 0.79	\$ 3.43	High
Parry Sound	\$ 2.52	\$ 0.91	\$ 3.43	High
Clarington	\$ 2.14	\$ 1.30	\$ 3.45	High
Vaughan	\$ 1.52	\$ 1.94	\$ 3.47	High
Centre Wellington	\$ 2.21	\$ 1.27	\$ 3.48	High
Milton	\$ 1.77	\$ 1.77	\$ 3.54	High
Barrie	\$ 2.27	\$ 1.31	\$ 3.57	High
Newmarket	\$ 1.77	\$ 1.82	\$ 3.59	High
Erin	\$ 2.23	\$ 1.38	\$ 3.60	High
Caledon	\$ 1.81	\$ 1.81	\$ 3.62	High
Greater Sudbury	\$ 2.72	\$ 0.90	\$ 3.62	High
Dryden	\$ 2.79	\$ 0.85	\$ 3.64	High
Puslinch	\$ 2.11	\$ 1.55	\$ 3.66	High
Mississauga	\$ 1.95	\$ 1.74	\$ 3.69	High
Pickering	\$ 2.24	\$ 1.47	\$ 3.71	High
North Bay	\$ 2.79	\$ 0.92	\$ 3.71	High
Cambridge	\$ 2.62	\$ 1.15	\$ 3.77	High
Kitchener	\$ 2.57	\$ 1.22	\$ 3.78	High
Kenora	\$ 2.89	\$ 0.97	\$ 3.85	High
Oakville	\$ 2.02	\$ 1.88	\$ 3.90	High
Guelph	\$ 2.64	\$ 1.28	\$ 3.92	High
Thunder Bay	\$ 3.06	\$ 0.91	\$ 3.97	High
Brampton	\$ 2.17	\$ 1.81	\$ 3.98	High
Kingston	\$ 3.08	\$ 1.14	\$ 4.22	High
Waterloo	\$ 2.91	\$ 1.40	\$ 4.31	High
Grimsby	\$ 3.02	\$ 1.47	\$ 4.49	High
Ottawa	\$ 3.22	\$ 1.37	\$ 4.59	High
King	\$ 2.72	\$ 2.68	\$ 5.40	High
Average	\$ 1.98	\$ 1.07	\$ 3.05	
Median	\$ 1.93	\$ 0.95	\$ 2.99	

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

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

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

2021 Property Taxes		Ranking
Tay	\$ 1.40	Low
West Grey	\$ 1.90	Low
Kincardine	\$ 1.93	Low
Georgian Bluffs	\$ 2.10	Low
Chatsworth	\$ 2.26	Low
North Dumfries	\$ 2.34	Low
Espanola	\$ 2.36	Low
Mapleton	\$ 2.43	Low
Central Elgin	\$ 2.46	Low
Aylmer	\$ 2.53	Low
Gravenhurst	\$ 2.54	Low
North Perth	\$ 2.58	Low
Wellington North	\$ 2.84	Mid
Hanover	\$ 2.85	Mid
Minto	\$ 2.88	Mid
Meaford	\$ 2.99	Mid
Parry Sound	\$ 3.43	High
Erin	\$ 3.60	High
Dryden	\$ 3.64	High
Puslinch	\$ 3.66	High
Average	\$ 2.64	
Median	\$ 2.54	

2021 Property Taxes		Ranking
Lincoln	\$ 1.91	Low
Prince Edward County	\$ 2.03	Low
Strathroy-Caradoc	\$ 2.30	Low
Springwater	\$ 2.40	Low
Woolwich	\$ 2.54	Low
Essex	\$ 2.58	Low
Thorold	\$ 2.61	Low
Collingwood	\$ 2.68	Low
Brockville	\$ 2.73	Low
Tillsonburg	\$ 2.88	Mid
Bracebridge	\$ 3.01	Mid
Owen Sound	\$ 3.09	Mid
Huntsville	\$ 3.09	Mid
Niagara-on-the-Lake	\$ 3.11	Mid
Scugog	\$ 3.17	Mid
Port Colborne	\$ 3.35	High
Kenora	\$ 3.85	High
King	\$ 5.40	High
Average	\$ 2.93	
Median	\$ 2.81	

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

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

2021 Property Taxes		Ranking
Norfolk	\$ 1.89	Low
Quinte West	\$ 2.05	Low
Sarnia	\$ 2.30	Low
Fort Erie	\$ 2.43	Low
Halton Hills	\$ 2.48	Low
Timmins	\$ 2.49	Low
Niagara Falls	\$ 2.51	Low
Welland	\$ 2.60	Low
Haldimand	\$ 2.64	Low
Belleville	\$ 2.74	Mid
New Tecumseth	\$ 2.86	Mid
Innisfil	\$ 2.87	Mid
Orangeville	\$ 2.88	Mid
St. Thomas	\$ 2.91	Mid
Peterborough	\$ 2.95	Mid
Orillia	\$ 2.97	Mid
Whitchurch-Stouffville	\$ 3.00	Mid
Stratford	\$ 3.03	Mid
Brant	\$ 3.04	Mid
Aurora	\$ 3.21	Mid
Sault Ste. Marie	\$ 3.38	High
Georgina	\$ 3.43	High
Cornwall	\$ 3.43	High
Centre Wellington	\$ 3.48	High
Newmarket	\$ 3.59	High
Caledon	\$ 3.62	High
Pickering	\$ 3.71	High
North Bay	\$ 3.71	High
Grimsby	\$ 4.49	High
Average	\$ 2.99	
Median	\$ 2.95	

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

2021 Property Taxes		Ranking
Oshawa	\$ 2.55	Low
London	\$ 2.86	Mid
Windsor	\$ 2.93	Mid
St. Catharines	\$ 2.96	Mid
Markham	\$ 2.99	Mid
Brantford	\$ 3.13	Mid
Burlington	\$ 3.21	Mid
Hamilton	\$ 3.22	Mid
Whitby	\$ 3.22	Mid
Ajax	\$ 3.23	Mid
Chatham-Kent	\$ 3.31	Mid
Clarington	\$ 3.45	High
Vaughan	\$ 3.47	High
Milton	\$ 3.54	High
Barrie	\$ 3.57	High
Greater Sudbury	\$ 3.62	High
Mississauga	\$ 3.69	High
Cambridge	\$ 3.77	High
Kitchener	\$ 3.78	High
Oakville	\$ 3.90	High
Guelph	\$ 3.92	High
Thunder Bay	\$ 3.97	High
Brampton	\$ 3.98	High
Kingston	\$ 4.22	High
Waterloo	\$ 4.31	High
Ottawa	\$ 4.59	High
Average	\$ 3.51	
Median	\$ 3.50	

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

2021 Property Taxes - Bruce/Grey		Ranking
West Grey	\$ 1.90	Low
Kincardine	\$ 1.93	Low
Georgian Bluffs	\$ 2.10	Low
Chatsworth	\$ 2.26	Low
Hanover	\$ 2.85	Mid
Meaford	\$ 2.99	Mid
Owen Sound	\$ 3.09	Mid
Average	\$ 2.45	
Median	\$ 2.26	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2.03	Low
Quinte West	\$ 2.05	Low
Brockville	\$ 2.73	Low
Belleville	\$ 2.74	Mid
Peterborough	\$ 2.95	Mid
Cornwall	\$ 3.43	High
Kingston	\$ 4.22	High
Ottawa	\$ 4.59	High
Average	\$ 3.09	
Median	\$ 2.84	

2021 Property Taxes - Niagara		Ranking
Lincoln	\$ 1.91	Low
Fort Erie	\$ 2.43	Low
Niagara Falls	\$ 2.51	Low
Welland	\$ 2.60	Low
Thorold	\$ 2.61	Low
St. Catharines	\$ 2.96	Mid
Niagara-on-the-Lake	\$ 3.11	Mid
Port Colborne	\$ 3.35	High
Grimsby	\$ 4.49	High
Average	\$ 2.89	
Median	\$ 2.61	

2021 Property Taxes - GTHA		Ranking
Halton Hills	\$ 2.48	Low
Oshawa	\$ 2.55	Low
Markham	\$ 2.99	Mid
Whitchurch-Stouffville	\$ 3.00	Mid
Scugog	\$ 3.17	Mid
Burlington	\$ 3.21	Mid
Aurora	\$ 3.21	Mid
Hamilton	\$ 3.22	Mid
Whitby	\$ 3.22	Mid
Ajax	\$ 3.23	Mid
Georgina	\$ 3.43	High
Clarington	\$ 3.45	High
Vaughan	\$ 3.47	High
Milton	\$ 3.54	High
Newmarket	\$ 3.59	High
Caledon	\$ 3.62	High
Mississauga	\$ 3.69	High
Pickering	\$ 3.71	High
Oakville	\$ 3.90	High
Brampton	\$ 3.98	High
King	\$ 5.40	High
Average	\$ 3.43	
Median	\$ 3.43	

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

2021 Property Taxes - North		Ranking
Espanola	\$ 2.36	Low
Timmins	\$ 2.49	Low
Sault Ste. Marie	\$ 3.38	High
Parry Sound	\$ 3.43	High
Greater Sudbury	\$ 3.62	High
Dryden	\$ 3.64	High
North Bay	\$ 3.71	High
Kenora	\$ 3.85	High
Thunder Bay	\$ 3.97	High
Average	\$ 3.38	
Median	\$ 3.62	

2021 Property Taxes - Southwest		Ranking
Norfolk	\$ 1.89	Low
Strathroy-Caradoc	\$ 2.30	Low
Sarnia	\$ 2.30	Low
Central Elgin	\$ 2.46	Low
Aylmer	\$ 2.53	Low
Essex	\$ 2.58	Low
North Perth	\$ 2.58	Low
Haldimand	\$ 2.64	Low
London	\$ 2.86	Mid
Tillsonburg	\$ 2.88	Mid
St. Thomas	\$ 2.91	Mid
Windsor	\$ 2.93	Mid
Stratford	\$ 3.03	Mid
Brant	\$ 3.04	Mid
Brantford	\$ 3.13	Mid
Chatham-Kent	\$ 3.31	Mid
Average	\$ 2.71	
Median	\$ 2.75	

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tay	\$ 1.40	Low
Springwater	\$ 2.40	Low
Gravenhurst	\$ 2.54	Low
Collingwood	\$ 2.68	Low
New Tecumseth	\$ 2.86	Mid
Innisfil	\$ 2.87	Mid
Orangeville	\$ 2.88	Mid
Orillia	\$ 2.97	Mid
Bracebridge	\$ 3.01	Mid
Huntsville	\$ 3.09	Mid
Barrie	\$ 3.57	High
Average	\$ 2.75	
Median	\$ 2.87	

2021 Property Taxes - Waterloo/Wellington		Ranking
North Dumfries	\$ 2.34	Low
Mapleton	\$ 2.43	Low
Woolwich	\$ 2.54	Low
Wellington North	\$ 2.84	Mid
Minto	\$ 2.88	Mid
Centre Wellington	\$ 3.48	High
Erin	\$ 3.60	High
Puslinch	\$ 3.66	High
Cambridge	\$ 3.77	High
Kitchener	\$ 3.78	High
Guelph	\$ 3.92	High
Waterloo	\$ 4.31	High
Average	\$ 3.30	
Median	\$ 3.54	

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
The Blue Mountains	\$ 0.90	\$ 0.83	\$ 1.73	Low
Meaford	\$ 1.12	\$ 0.63	\$ 1.75	Low
Elliot Lake	\$ 1.38	\$ 0.41	\$ 1.80	Low
Innisfil	\$ 1.04	\$ 0.89	\$ 1.92	Low
North Middlesex	\$ 1.19	\$ 0.77	\$ 1.96	Low
Georgian Bluffs	\$ 1.14	\$ 0.82	\$ 1.97	Low
Stratford	\$ 1.48	\$ 0.54	\$ 2.02	Low
North Perth	\$ 1.22	\$ 0.83	\$ 2.06	Low
Saugeen Shores	\$ 1.24	\$ 0.85	\$ 2.10	Low
Middlesex Centre	\$ 1.19	\$ 0.91	\$ 2.10	Low
Lambton Shores	\$ 1.36	\$ 0.78	\$ 2.14	Low
South Bruce Peninsula	\$ 1.25	\$ 0.91	\$ 2.17	Low
Gravenhurst	\$ 1.39	\$ 0.79	\$ 2.18	Low
Wellesley	\$ 1.44	\$ 0.83	\$ 2.26	Low
Puslinch	\$ 1.35	\$ 1.00	\$ 2.35	Low
Kincardine	\$ 1.51	\$ 0.93	\$ 2.45	Low
Springwater	\$ 1.22	\$ 1.31	\$ 2.53	Low
Lakeshore	\$ 1.46	\$ 1.07	\$ 2.53	Low
Strathroy-Caradoc	\$ 1.56	\$ 1.10	\$ 2.66	Low
Hanover	\$ 1.73	\$ 0.95	\$ 2.68	Low
Kenora	\$ 2.05	\$ 0.70	\$ 2.76	Low
Dryden	\$ 2.11	\$ 0.65	\$ 2.76	Low
Bracebridge	\$ 1.80	\$ 0.99	\$ 2.79	Low
Wilmot	\$ 1.78	\$ 1.06	\$ 2.84	Low
Central Elgin	\$ 2.12	\$ 0.79	\$ 2.91	Low
Huntsville	\$ 1.84	\$ 1.08	\$ 2.92	Low
Essex	\$ 1.94	\$ 0.99	\$ 2.94	Low
West Grey	\$ 1.76	\$ 1.18	\$ 2.94	Low
Prince Edward County	\$ 1.79	\$ 1.25	\$ 3.03	Low
Aylmer	\$ 2.26	\$ 0.83	\$ 3.08	Low
West Lincoln	\$ 2.07	\$ 1.02	\$ 3.09	Low
Quinte West	\$ 2.16	\$ 0.99	\$ 3.15	Low
Centre Wellington	\$ 1.96	\$ 1.21	\$ 3.16	Low
Wellington North	\$ 2.07	\$ 1.10	\$ 3.16	Low
Espanola	\$ 2.42	\$ 0.77	\$ 3.19	Low
Mapleton	\$ 2.11	\$ 1.14	\$ 3.25	Low

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
King	\$ 1.60	\$ 1.66	\$ 3.27	Mid
Tay	\$ 1.85	\$ 1.43	\$ 3.27	Mid
New Tecumseth	\$ 1.72	\$ 1.56	\$ 3.28	Mid
Georgina	\$ 1.85	\$ 1.44	\$ 3.29	Mid
Brock	\$ 2.10	\$ 1.21	\$ 3.31	Mid
Norfolk	\$ 2.30	\$ 1.03	\$ 3.33	Mid
Timmins	\$ 2.65	\$ 0.68	\$ 3.33	Mid
Windsor	\$ 2.67	\$ 0.70	\$ 3.37	Mid
Parry Sound	\$ 2.50	\$ 0.90	\$ 3.40	Mid
Erin	\$ 2.11	\$ 1.30	\$ 3.41	Mid
East Gwillimbury	\$ 1.70	\$ 1.79	\$ 3.49	Mid
Niagara-on-the-Lake	\$ 2.15	\$ 1.35	\$ 3.50	Mid
Pelham	\$ 2.49	\$ 1.07	\$ 3.56	Mid
Lincoln	\$ 2.43	\$ 1.13	\$ 3.56	Mid
Ingersoll	\$ 2.65	\$ 0.93	\$ 3.58	Mid
Newmarket	\$ 1.78	\$ 1.83	\$ 3.62	Mid
Halton Hills	\$ 1.99	\$ 1.63	\$ 3.62	Mid
Chatham-Kent	\$ 2.94	\$ 0.76	\$ 3.70	Mid
Tillsonburg	\$ 2.67	\$ 1.04	\$ 3.71	Mid
Thorold	\$ 2.72	\$ 1.09	\$ 3.81	Mid
Woolwich	\$ 2.38	\$ 1.45	\$ 3.83	Mid
Brant	\$ 2.48	\$ 1.37	\$ 3.85	Mid
Whitchurch-Stouffville	\$ 1.82	\$ 2.07	\$ 3.89	Mid
Milton	\$ 1.96	\$ 1.96	\$ 3.92	Mid
Belleville	\$ 3.06	\$ 0.93	\$ 3.99	Mid
Fort Erie	\$ 2.91	\$ 1.10	\$ 4.01	Mid
Peterborough	\$ 2.77	\$ 1.25	\$ 4.02	Mid
Sarnia	\$ 2.95	\$ 1.08	\$ 4.03	Mid
Kingston	\$ 2.96	\$ 1.10	\$ 4.06	Mid
Haldimand	\$ 2.76	\$ 1.37	\$ 4.13	Mid
Collingwood	\$ 2.39	\$ 1.75	\$ 4.14	Mid
North Dumfries	\$ 2.59	\$ 1.56	\$ 4.15	Mid
Niagara Falls	\$ 2.93	\$ 1.29	\$ 4.22	Mid
Orillia	\$ 3.08	\$ 1.19	\$ 4.27	Mid
Markham	\$ 1.80	\$ 2.47	\$ 4.27	Mid
Owen Sound	\$ 3.25	\$ 1.03	\$ 4.29	Mid

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Guelph-Eramosa	\$ 2.66	\$ 1.77	\$ 4.43	High
Minto	\$ 2.97	\$ 1.48	\$ 4.44	High
Oshawa	\$ 2.95	\$ 1.55	\$ 4.50	High
Brockville	\$ 3.36	\$ 1.16	\$ 4.52	High
Ajax	\$ 2.75	\$ 1.78	\$ 4.53	High
Cambridge	\$ 3.15	\$ 1.38	\$ 4.53	High
Welland	\$ 3.40	\$ 1.17	\$ 4.57	High
Grimsby	\$ 3.11	\$ 1.46	\$ 4.57	High
Sault Ste. Marie	\$ 3.55	\$ 1.05	\$ 4.60	High
North Bay	\$ 3.46	\$ 1.14	\$ 4.60	High
Whitby	\$ 2.84	\$ 1.78	\$ 4.62	High
Guelph	\$ 3.15	\$ 1.52	\$ 4.68	High
Caledon	\$ 2.35	\$ 2.35	\$ 4.70	High
Waterloo	\$ 3.19	\$ 1.53	\$ 4.72	High
St. Thomas	\$ 3.57	\$ 1.25	\$ 4.82	High
Port Colborne	\$ 3.66	\$ 1.16	\$ 4.82	High
Greater Sudbury	\$ 3.64	\$ 1.20	\$ 4.84	High
Clarington	\$ 3.02	\$ 1.83	\$ 4.85	High
Burlington	\$ 2.65	\$ 2.23	\$ 4.88	High
Barrie	\$ 3.10	\$ 1.79	\$ 4.89	High
Mississauga	\$ 2.60	\$ 2.32	\$ 4.92	High
Oakville	\$ 2.56	\$ 2.37	\$ 4.92	High
Aurora	\$ 2.37	\$ 2.57	\$ 4.93	High
Thunder Bay	\$ 3.82	\$ 1.14	\$ 4.97	High
Kitchener	\$ 3.39	\$ 1.61	\$ 5.00	High
London	\$ 3.65	\$ 1.36	\$ 5.02	High
Scugog	\$ 3.04	\$ 1.99	\$ 5.02	High
Brantford	\$ 3.53	\$ 1.51	\$ 5.03	High
Brampton	\$ 2.78	\$ 2.33	\$ 5.12	High
Hamilton	\$ 3.61	\$ 1.52	\$ 5.12	High
St. Catharines	\$ 3.73	\$ 1.45	\$ 5.18	High
Vaughan	\$ 2.28	\$ 2.92	\$ 5.20	High
Cornwall	\$ 4.10	\$ 1.22	\$ 5.32	High
Pickering	\$ 3.28	\$ 2.15	\$ 5.43	High
Orangeville	\$ 3.39	\$ 2.07	\$ 5.46	High
Ottawa	\$ 4.30	\$ 2.20	\$ 6.50	High
Average	\$ 2.41	\$ 1.31	\$ 3.72	
Median	\$ 2.40	\$ 1.18	\$ 3.70	

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

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

2021 Property Taxes		Ranking
The Blue Mountains	\$ 1.73	Low
Meaford	\$ 1.75	Low
Elliot Lake	\$ 1.80	Low
North Middlesex	\$ 1.96	Low
Georgian Bluffs	\$ 1.97	Low
North Perth	\$ 2.06	Low
Lambton Shores	\$ 2.14	Low
South Bruce Peninsula	\$ 2.17	Low
Gravenhurst	\$ 2.18	Low
Wellesley	\$ 2.26	Low
Puslinch	\$ 2.35	Low
Kincardine	\$ 2.45	Low
Hanover	\$ 2.68	Low
Dryden	\$ 2.76	Low
Central Elgin	\$ 2.91	Low
West Grey	\$ 2.94	Low
Aylmer	\$ 3.08	Low
Wellington North	\$ 3.16	Low
Espanola	\$ 3.19	Low
Mapleton	\$ 3.25	Low
Tay	\$ 3.27	Mid
Brock	\$ 3.31	Mid
Parry Sound	\$ 3.40	Mid
Erin	\$ 3.41	Mid
Ingersoll	\$ 3.58	Mid
North Dumfries	\$ 4.15	Mid
Guelph-Eramosa	\$ 4.43	High
Minto	\$ 4.44	High
Average	\$ 2.81	
Median	\$ 2.84	

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

2021 Property Taxes		Ranking
Saugeen Shores	\$ 2.10	Low
Middlesex Centre	\$ 2.10	Low
Springwater	\$ 2.53	Low
Strathroy-Caradoc	\$ 2.66	Low
Kenora	\$ 2.76	Low
Bracebridge	\$ 2.79	Low
Wilmot	\$ 2.84	Low
Huntsville	\$ 2.92	Low
Essex	\$ 2.94	Low
Prince Edward County	\$ 3.03	Low
West Lincoln	\$ 3.09	Low
King	\$ 3.27	Mid
Niagara-on-the-Lake	\$ 3.50	Mid
Pelham	\$ 3.56	Mid
Lincoln	\$ 3.56	Mid
Tillsonburg	\$ 3.71	Mid
Thorold	\$ 3.81	Mid
Woolwich	\$ 3.83	Mid
Collingwood	\$ 4.14	Mid
Owen Sound	\$ 4.29	Mid
Brockville	\$ 4.52	High
Port Colborne	\$ 4.82	High
Scugog	\$ 5.02	High
Average	\$ 3.38	
Median	\$ 3.27	

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

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

2021 Property Taxes		Ranking
Innisfil	\$ 1.92	Low
Stratford	\$ 2.02	Low
Lakeshore	\$ 2.53	Low
Quinte West	\$ 3.15	Low
Centre Wellington	\$ 3.16	Low
New Tecumseth	\$ 3.28	Mid
Georgina	\$ 3.29	Mid
Norfolk	\$ 3.33	Mid
Timmins	\$ 3.33	Mid
East Gwillimbury	\$ 3.49	Mid
Newmarket	\$ 3.62	Mid
Halton Hills	\$ 3.62	Mid
Brant	\$ 3.85	Mid
Whitchurch-Stouffville	\$ 3.89	Mid
Belleville	\$ 3.99	Mid
Fort Erie	\$ 4.01	Mid
Peterborough	\$ 4.02	Mid
Sarnia	\$ 4.03	Mid
Haldimand	\$ 4.13	Mid
Niagara Falls	\$ 4.22	Mid
Orillia	\$ 4.27	Mid
Welland	\$ 4.57	High
Grimsby	\$ 4.57	High
Sault Ste. Marie	\$ 4.60	High
North Bay	\$ 4.60	High
Caledon	\$ 4.70	High
St. Thomas	\$ 4.82	High
Aurora	\$ 4.93	High
Cornwall	\$ 5.32	High
Pickering	\$ 5.43	High
Orangeville	\$ 5.46	High
Average	\$ 3.94	
Median	\$ 4.01	

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

2021 Property Taxes		Ranking
Windsor	\$ 3.37	Mid
Chatham-Kent	\$ 3.70	Mid
Milton	\$ 3.92	Mid
Kingston	\$ 4.06	Mid
Markham	\$ 4.27	Mid
Oshawa	\$ 4.50	High
Ajax	\$ 4.53	High
Cambridge	\$ 4.53	High
Whitby	\$ 4.62	High
Guelph	\$ 4.68	High
Waterloo	\$ 4.72	High
Greater Sudbury	\$ 4.84	High
Clarington	\$ 4.85	High
Burlington	\$ 4.88	High
Barrie	\$ 4.89	High
Mississauga	\$ 4.92	High
Oakville	\$ 4.92	High
Thunder Bay	\$ 4.97	High
Kitchener	\$ 5.00	High
London	\$ 5.02	High
Brantford	\$ 5.03	High
Brampton	\$ 5.12	High
Hamilton	\$ 5.12	High
St. Catharines	\$ 5.18	High
Vaughan	\$ 5.20	High
Ottawa	\$ 6.50	High
Average	\$ 4.74	
Median	\$ 4.87	

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

2021 Property Taxes - Bruce/Grey		Ranking
The Blue Mountains	\$ 1.73	Low
Meaford	\$ 1.75	Low
Georgian Bluffs	\$ 1.97	Low
Saugeen Shores	\$ 2.10	Low
South Bruce Peninsula	\$ 2.17	Low
Kincardine	\$ 2.45	Low
Hanover	\$ 2.68	Low
West Grey	\$ 2.94	Low
Owen Sound	\$ 4.29	Mid
Average	\$ 2.45	
Median	\$ 2.17	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 3.03	Low
Quinte West	\$ 3.15	Low
Belleville	\$ 3.99	Mid
Peterborough	\$ 4.02	Mid
Kingston	\$ 4.06	Mid
Brockville	\$ 4.52	High
Cornwall	\$ 5.32	High
Ottawa	\$ 6.50	High
Average	\$ 4.32	
Median	\$ 4.04	

2021 Property Taxes - Niagara		Ranking
West Lincoln	\$ 3.09	Low
Niagara-on-the-Lake	\$ 3.50	Mid
Pelham	\$ 3.56	Mid
Lincoln	\$ 3.56	Mid
Thorold	\$ 3.81	Mid
Fort Erie	\$ 4.01	Mid
Niagara Falls	\$ 4.22	Mid
Welland	\$ 4.57	High
Grimsby	\$ 4.57	High
Port Colborne	\$ 4.82	High
St. Catharines	\$ 5.18	High
Average	\$ 4.08	
Median	\$ 4.01	

2021 Property Taxes - GTHA		Ranking
King	\$ 3.27	Mid
Georgina	\$ 3.29	Mid
Brock	\$ 3.31	Mid
East Gwillimbury	\$ 3.49	Mid
Newmarket	\$ 3.62	Mid
Halton Hills	\$ 3.62	Mid
Whitchurch-Stouffville	\$ 3.89	Mid
Milton	\$ 3.92	Mid
Markham	\$ 4.27	Mid
Oshawa	\$ 4.50	High
Ajax	\$ 4.53	High
Whitby	\$ 4.62	High
Caledon	\$ 4.70	High
Clarington	\$ 4.85	High
Burlington	\$ 4.88	High
Mississauga	\$ 4.92	High
Oakville	\$ 4.92	High
Aurora	\$ 4.93	High
Scugog	\$ 5.02	High
Brampton	\$ 5.12	High
Hamilton	\$ 5.12	High
Vaughan	\$ 5.20	High
Pickering	\$ 5.43	High
Average	\$ 4.41	
Median	\$ 4.62	

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

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Innisfil	\$ 1.92	Low
Gravenhurst	\$ 2.18	Low
Springwater	\$ 2.53	Low
Bracebridge	\$ 2.79	Low
Huntsville	\$ 2.92	Low
Tay	\$ 3.27	Mid
New Tecumseth	\$ 3.28	Mid
Collingwood	\$ 4.14	Mid
Orillia	\$ 4.27	Mid
Barrie	\$ 4.89	High
Orangeville	\$ 5.46	High
Average	\$ 3.42	
Median	\$ 3.27	

2021 Property Taxes - Southwest		Ranking
North Middlesex	\$ 1.96	Low
Stratford	\$ 2.02	Low
North Perth	\$ 2.06	Low
Middlesex Centre	\$ 2.10	Low
Lambton Shores	\$ 2.14	Low
Lakeshore	\$ 2.53	Low
Strathroy-Caradoc	\$ 2.66	Low
Central Elgin	\$ 2.91	Low
Essex	\$ 2.94	Low
Aylmer	\$ 3.08	Low
Norfolk	\$ 3.33	Mid
Windsor	\$ 3.37	Mid
Ingersoll	\$ 3.58	Mid
Chatham-Kent	\$ 3.70	Mid
Tillsonburg	\$ 3.71	Mid
Brant	\$ 3.85	Mid
Sarnia	\$ 4.03	Mid
Haldimand	\$ 4.13	Mid
St. Thomas	\$ 4.82	High
London	\$ 5.02	High
Brantford	\$ 5.03	High
Average	\$ 3.28	
Median	\$ 3.33	

2021 Property Taxes - Waterloo/Wellington		Ranking
Wellesley	\$ 2.26	Low
Puslinch	\$ 2.35	Low
Wilmot	\$ 2.84	Low
Centre Wellington	\$ 3.16	Low
Wellington North	\$ 3.16	Low
Mapleton	\$ 3.25	Low
Erin	\$ 3.41	Mid
Woolwich	\$ 3.83	Mid
North Dumfries	\$ 4.15	Mid
Guelph-Eramosa	\$ 4.43	High
Minto	\$ 4.44	High
Cambridge	\$ 4.53	High
Guelph	\$ 4.68	High
Waterloo	\$ 4.72	High
Kitchener	\$ 5.00	High
Average	\$ 3.75	
Median	\$ 3.83	

2021 Property Taxes - North		Ranking
Elliot Lake	\$ 1.80	Low
Kenora	\$ 2.76	Low
Dryden	\$ 2.76	Low
Espanola	\$ 3.19	Low
Timmins	\$ 3.33	Mid
Parry Sound	\$ 3.40	Mid
Sault Ste. Marie	\$ 4.60	High
North Bay	\$ 4.60	High
Greater Sudbury	\$ 4.84	High
Thunder Bay	\$ 4.97	High
Average	\$ 3.62	
Median	\$ 3.37	

**Commercial Comparisons - Hotels
(per suite)**

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Lambton Shores	\$ 280	\$ 143	\$ 423	Low
Espanola	\$ 506	\$ 161	\$ 667	Low
Halton Hills	\$ 520	\$ 428	\$ 948	Low
Fort Erie	\$ 698	\$ 264	\$ 962	Low
North Perth	\$ 635	\$ 367	\$ 1,002	Low
Sarnia	\$ 724	\$ 284	\$ 1,008	Low
Kitchener	\$ 695	\$ 328	\$ 1,023	Low
Chatham-Kent	\$ 846	\$ 222	\$ 1,068	Low
Clarington	\$ 665	\$ 404	\$ 1,069	Low
Kenora	\$ 814	\$ 275	\$ 1,089	Low
Oshawa	\$ 721	\$ 380	\$ 1,101	Low
Norfolk	\$ 761	\$ 341	\$ 1,102	Low
Mississauga	\$ 591	\$ 527	\$ 1,118	Low
Brockville	\$ 836	\$ 288	\$ 1,123	Low
Windsor	\$ 916	\$ 240	\$ 1,156	Low
North Bay	\$ 894	\$ 292	\$ 1,186	Low
Brantford	\$ 884	\$ 377	\$ 1,262	Low
Grimsby	\$ 859	\$ 419	\$ 1,278	Low
Guelph	\$ 871	\$ 421	\$ 1,292	Low
Timmins	\$ 1,042	\$ 269	\$ 1,311	Low
St. Catharines	\$ 969	\$ 377	\$ 1,346	Mid
Barrie	\$ 854	\$ 492	\$ 1,346	Mid
Welland	\$ 1,003	\$ 345	\$ 1,349	Mid
Quinte West	\$ 941	\$ 431	\$ 1,372	Mid
Oakville	\$ 722	\$ 672	\$ 1,394	Mid
Newmarket	\$ 699	\$ 719	\$ 1,418	Mid
Markham	\$ 598	\$ 823	\$ 1,420	Mid
Whitby	\$ 877	\$ 549	\$ 1,427	Mid
Sault Ste. Marie	\$ 1,136	\$ 338	\$ 1,474	Mid
Cornwall	\$ 1,139	\$ 339	\$ 1,478	Mid
Orillia	\$ 1,067	\$ 412	\$ 1,479	Mid

**Commercial Comparisons - Hotels
(per suite) (cont'd)**

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
New Tecumseth	\$ 791	\$ 715	\$ 1,505	Mid
Brampton	\$ 843	\$ 706	\$ 1,549	Mid
Lincoln	\$ 1,059	\$ 494	\$ 1,553	Mid
Burlington	\$ 842	\$ 711	\$ 1,553	Mid
Owen Sound	\$ 1,185	\$ 376	\$ 1,561	Mid
Cambridge	\$ 1,094	\$ 478	\$ 1,571	Mid
Collingwood	\$ 938	\$ 687	\$ 1,625	Mid
Thorold	\$ 1,226	\$ 491	\$ 1,718	Mid
Greater Sudbury	\$ 1,298	\$ 428	\$ 1,726	High
Parry Sound	\$ 1,275	\$ 459	\$ 1,735	High
Dryden	\$ 1,374	\$ 421	\$ 1,795	High
Milton	\$ 900	\$ 898	\$ 1,798	High
Thunder Bay	\$ 1,420	\$ 425	\$ 1,845	High
Caledon	\$ 950	\$ 928	\$ 1,878	High
Belleville	\$ 1,457	\$ 442	\$ 1,899	High
Ingersoll	\$ 1,408	\$ 496	\$ 1,904	High
London	\$ 1,401	\$ 522	\$ 1,923	High
Vaughan	\$ 870	\$ 1,112	\$ 1,982	High
Kincardine	\$ 1,224	\$ 759	\$ 1,983	High
Hamilton	\$ 1,434	\$ 604	\$ 2,037	High
Stratford	\$ 1,562	\$ 572	\$ 2,133	High
Kingston	\$ 1,633	\$ 606	\$ 2,239	High
Waterloo	\$ 1,629	\$ 782	\$ 2,411	High
Ajax	\$ 1,491	\$ 964	\$ 2,455	High
Ottawa	\$ 1,949	\$ 970	\$ 2,919	High
Niagara Falls	\$ 2,111	\$ 926	\$ 3,037	High
Orangeville	\$ 1,968	\$ 1,202	\$ 3,169	High
Niagara-on-the-Lake	\$ 2,406	\$ 1,512	\$ 3,918	High
Average	\$ 1,059	\$ 536	\$ 1,595	
Median	\$ 938	\$ 442	\$ 1,478	

**Commercial Comparisons - Hotels
(per suite) - sorted by Population Group**

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

2021 Property Taxes		Ranking
Lambton Shores	\$ 423	Low
Espanola	\$ 667	Low
North Perth	\$ 1,002	Low
Parry Sound	\$ 1,735	High
Dryden	\$ 1,795	High
Ingersoll	\$ 1,904	High
Kincardine	\$ 1,983	High
Average	\$ 1,358	
Median	\$ 1,735	

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

2021 Property Taxes		Ranking
Kenora	\$ 1,089	Low
Brockville	\$ 1,123	Low
Lincoln	\$ 1,553	Mid
Owen Sound	\$ 1,561	Mid
Collingwood	\$ 1,625	Mid
Thorold	\$ 1,718	Mid
Niagara-on-the-Lake	\$ 3,918	High
Average	\$ 1,798	
Median	\$ 1,561	

**Commercial Comparisons - Hotels
(per suite) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
Halton Hills	\$ 948	Low
Fort Erie	\$ 962	Low
Sarnia	\$ 1,008	Low
Norfolk	\$ 1,102	Low
North Bay	\$ 1,186	Low
Grimsby	\$ 1,278	Low
Timmins	\$ 1,311	Low
Welland	\$ 1,349	Mid
Quinte West	\$ 1,372	Mid
Newmarket	\$ 1,418	Mid
Sault Ste. Marie	\$ 1,474	Mid
Cornwall	\$ 1,478	Mid
Orillia	\$ 1,479	Mid
New Tecumseth	\$ 1,505	Mid
Caledon	\$ 1,878	High
Belleville	\$ 1,899	High
Stratford	\$ 2,133	High
Niagara Falls	\$ 3,037	High
Orangeville	\$ 3,169	High
Average	\$ 1,578	
Median	\$ 1,418	

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

2021 Property Taxes		Ranking
Kitchener	\$ 1,023	Low
Chatham-Kent	\$ 1,068	Low
Clarington	\$ 1,069	Low
Oshawa	\$ 1,101	Low
Mississauga	\$ 1,118	Low
Windsor	\$ 1,156	Low
Brantford	\$ 1,262	Low
Guelph	\$ 1,292	Low
St. Catharines	\$ 1,346	Mid
Barrie	\$ 1,346	Mid
Oakville	\$ 1,394	Mid
Markham	\$ 1,420	Mid
Whitby	\$ 1,427	Mid
Brampton	\$ 1,549	Mid
Burlington	\$ 1,553	Mid
Cambridge	\$ 1,571	Mid
Greater Sudbury	\$ 1,726	High
Milton	\$ 1,798	High
Thunder Bay	\$ 1,845	High
London	\$ 1,923	High
Vaughan	\$ 1,982	High
Hamilton	\$ 2,037	High
Kingston	\$ 2,239	High
Waterloo	\$ 2,411	High
Ajax	\$ 2,455	High
Ottawa	\$ 2,919	High
Average	\$ 1,617	
Median	\$ 1,488	

**Commercial Comparisons - Hotels
(per suite) - sorted by Location**

2021 Property Taxes - Bruce/Grey		Ranking
Owen Sound	\$ 1,561	Mid
Kincardine	\$ 1,983	High
Average	\$ 1,772	
Median	\$ 1,772	

2021 Property Taxes - Eastern		Ranking
Brockville	\$ 1,123	Low
Quinte West	\$ 1,372	Mid
Cornwall	\$ 1,478	Mid
Belleville	\$ 1,899	High
Kingston	\$ 2,239	High
Ottawa	\$ 2,919	High
Average	\$ 1,838	
Median	\$ 1,688	

2021 Property Taxes - Niagara		Ranking
Fort Erie	\$ 962	Low
Grimsby	\$ 1,278	Low
St. Catharines	\$ 1,346	Mid
Welland	\$ 1,349	Mid
Lincoln	\$ 1,553	Mid
Thorold	\$ 1,718	Mid
Niagara Falls	\$ 3,037	High
Niagara-on-the-Lake	\$ 3,918	High
Average	\$ 1,895	
Median	\$ 1,451	

2021 Property Taxes - GTHA		Ranking
Halton Hills	\$ 948	Low
Clarington	\$ 1,069	Low
Oshawa	\$ 1,101	Low
Mississauga	\$ 1,118	Low
Oakville	\$ 1,394	Mid
Newmarket	\$ 1,418	Mid
Markham	\$ 1,420	Mid
Whitby	\$ 1,427	Mid
Brampton	\$ 1,549	Mid
Burlington	\$ 1,553	Mid
Milton	\$ 1,798	High
Caledon	\$ 1,878	High
Vaughan	\$ 1,982	High
Hamilton	\$ 2,037	High
Ajax	\$ 2,455	High
Average	\$ 1,543	
Median	\$ 1,427	

2021 Property Taxes - North		Ranking
Espanola	\$ 667	Low
Kenora	\$ 1,089	Low
North Bay	\$ 1,186	Low
Timmins	\$ 1,311	Low
Sault Ste. Marie	\$ 1,474	Mid
Greater Sudbury	\$ 1,726	High
Parry Sound	\$ 1,735	High
Dryden	\$ 1,795	High
Thunder Bay	\$ 1,845	High
Average	\$ 1,425	
Median	\$ 1,474	

**Commercial Comparisons - Hotels
(per suite) - sorted by Location (cont'd)**

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Barrie	\$ 1,346	Mid
Orillia	\$ 1,479	Mid
New Tecumseth	\$ 1,505	Mid
Collingwood	\$ 1,625	Mid
Orangeville	\$ 3,169	High
Average	\$ 1,825	
Median	\$ 1,505	

2021 Property Taxes - Waterloo/Wellington		Ranking
Kitchener	\$ 1,023	Low
Guelph	\$ 1,292	Low
Cambridge	\$ 1,571	Mid
Waterloo	\$ 2,411	High
Average	\$ 1,574	
Median	\$ 1,432	

2021 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 423	Low
North Perth	\$ 1,002	Low
Sarnia	\$ 1,008	Low
Chatham-Kent	\$ 1,068	Low
Norfolk	\$ 1,102	Low
Windsor	\$ 1,156	Low
Brantford	\$ 1,262	Low
Ingersoll	\$ 1,904	High
London	\$ 1,923	High
Stratford	\$ 2,133	High
Average	\$ 1,298	
Median	\$ 1,129	

**Commercial Comparisons - Motels
(per suite)**

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Essex	\$ 377	\$ 144	\$ 521	Low
Brant	\$ 363	\$ 188	\$ 551	Low
Lakeshore	\$ 366	\$ 213	\$ 579	Low
Tay	\$ 368	\$ 274	\$ 642	Low
Chatsworth	\$ 420	\$ 240	\$ 660	Low
Dryden	\$ 516	\$ 158	\$ 674	Low
Kincardine	\$ 425	\$ 253	\$ 678	Low
South Bruce Peninsula	\$ 433	\$ 276	\$ 709	Low
Fort Erie	\$ 523	\$ 192	\$ 715	Low
North Perth	\$ 429	\$ 288	\$ 717	Low
Tillsonburg	\$ 544	\$ 206	\$ 751	Low
Huntsville	\$ 478	\$ 274	\$ 753	Low
Gravenhurst	\$ 496	\$ 280	\$ 776	Low
Thorold	\$ 564	\$ 213	\$ 778	Low
Pickering	\$ 481	\$ 315	\$ 795	Low
Caledon	\$ 443	\$ 372	\$ 814	Low
Sault Ste. Marie	\$ 639	\$ 184	\$ 822	Low
New Tecumseth	\$ 446	\$ 404	\$ 850	Low
Pelham	\$ 608	\$ 245	\$ 852	Low
Sarnia	\$ 679	\$ 263	\$ 942	Low
Georgian Bluffs	\$ 564	\$ 378	\$ 943	Low
Innisfil	\$ 533	\$ 431	\$ 965	Low
Brantford	\$ 687	\$ 278	\$ 965	Low
Prince Edward County	\$ 582	\$ 384	\$ 966	Low
Wainfleet	\$ 706	\$ 263	\$ 968	Low
Lambton Shores	\$ 629	\$ 350	\$ 979	Low
Quinte West	\$ 688	\$ 315	\$ 1,003	Mid
Thunder Bay	\$ 776	\$ 230	\$ 1,005	Mid
Hanover	\$ 659	\$ 351	\$ 1,009	Mid
Grey Highlands	\$ 601	\$ 421	\$ 1,022	Mid
Mississauga	\$ 542	\$ 484	\$ 1,026	Mid
Port Colborne	\$ 819	\$ 246	\$ 1,065	Mid
Welland	\$ 803	\$ 277	\$ 1,080	Mid
North Bay	\$ 820	\$ 266	\$ 1,087	Mid
Clarington	\$ 696	\$ 397	\$ 1,094	Mid
Grimsby	\$ 740	\$ 361	\$ 1,101	Mid
Meaford	\$ 739	\$ 394	\$ 1,133	Mid
Parry Sound	\$ 842	\$ 296	\$ 1,138	Mid
Espanola	\$ 896	\$ 257	\$ 1,153	Mid
Collingwood	\$ 700	\$ 490	\$ 1,190	Mid

**Commercial Comparisons - Motels
(per suite) (cont'd)**

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Chatham-Kent	\$ 955	\$ 248	\$ 1,203	Mid
Belleville	\$ 944	\$ 286	\$ 1,230	Mid
Wellington North	\$ 816	\$ 421	\$ 1,237	Mid
Stratford	\$ 931	\$ 332	\$ 1,263	Mid
Brampton	\$ 699	\$ 573	\$ 1,272	Mid
Burlington	\$ 720	\$ 555	\$ 1,275	Mid
Niagara Falls	\$ 901	\$ 391	\$ 1,292	Mid
Haldimand	\$ 900	\$ 412	\$ 1,312	Mid
Oshawa	\$ 935	\$ 397	\$ 1,331	Mid
Norfolk	\$ 939	\$ 417	\$ 1,357	Mid
Hamilton	\$ 965	\$ 403	\$ 1,367	Mid
Cambridge	\$ 958	\$ 415	\$ 1,373	Mid
Barrie	\$ 884	\$ 499	\$ 1,383	High
Cornwall	\$ 1,074	\$ 311	\$ 1,385	High
Bracebridge	\$ 906	\$ 497	\$ 1,403	High
Brockville	\$ 1,048	\$ 360	\$ 1,408	High
Owen Sound	\$ 1,076	\$ 333	\$ 1,408	High
Orangeville	\$ 902	\$ 524	\$ 1,426	High
Orillia	\$ 1,071	\$ 408	\$ 1,479	High
Whitby	\$ 928	\$ 556	\$ 1,484	High
Vaughan	\$ 657	\$ 829	\$ 1,486	High
Ottawa	\$ 1,007	\$ 500	\$ 1,507	High
Kingston	\$ 1,112	\$ 412	\$ 1,524	High
Guelph	\$ 1,030	\$ 496	\$ 1,525	High
Saugeen Shores	\$ 956	\$ 656	\$ 1,612	High
Milton	\$ 839	\$ 834	\$ 1,673	High
Niagara-on-the-Lake	\$ 1,042	\$ 643	\$ 1,685	High
Kenora	\$ 1,317	\$ 424	\$ 1,741	High
Kitchener	\$ 1,190	\$ 553	\$ 1,743	High
St. Catharines	\$ 1,270	\$ 494	\$ 1,764	High
London	\$ 1,296	\$ 481	\$ 1,777	High
Windsor	\$ 1,438	\$ 373	\$ 1,810	High
Peterborough	\$ 1,263	\$ 572	\$ 1,835	High
Timmins	\$ 1,484	\$ 384	\$ 1,868	High
Ajax	\$ 1,135	\$ 734	\$ 1,869	High
Greater Sudbury	\$ 1,493	\$ 484	\$ 1,977	High
Scugog	\$ 1,315	\$ 845	\$ 2,160	High
Waterloo	\$ 1,571	\$ 754	\$ 2,325	High
Average	\$ 815	\$ 393	\$ 1,208	
Median	\$ 810	\$ 381	\$ 1,172	

**Commercial Comparisons - Motels
(per suite) - sorted by Population Group**

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

2021 Property Taxes		Ranking
Tay	\$ 642	Low
Chatsworth	\$ 660	Low
Dryden	\$ 674	Low
Kincardine	\$ 678	Low
South Bruce Peninsula	\$ 709	Low
North Perth	\$ 717	Low
Gravenhurst	\$ 776	Low
Georgian Bluffs	\$ 943	Low
Wainfleet	\$ 968	Low
Lambton Shores	\$ 979	Low
Hanover	\$ 1,009	Mid
Grey Highlands	\$ 1,022	Mid
Meaford	\$ 1,133	Mid
Parry Sound	\$ 1,138	Mid
Espanola	\$ 1,153	Mid
Wellington North	\$ 1,237	Mid
Average	\$ 902	
Median	\$ 955	

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

2021 Property Taxes		Ranking
Essex	\$ 521	Low
Tillsonburg	\$ 751	Low
Huntsville	\$ 753	Low
Thorold	\$ 778	Low
Pelham	\$ 852	Low
Prince Edward County	\$ 966	Low
Port Colborne	\$ 1,065	Mid
Collingwood	\$ 1,190	Mid
Bracebridge	\$ 1,403	High
Brockville	\$ 1,408	High
Owen Sound	\$ 1,408	High
Saugeen Shores	\$ 1,612	High
Niagara-on-the-Lake	\$ 1,685	High
Kenora	\$ 1,741	High
Scugog	\$ 2,160	High
Average	\$ 1,219	
Median	\$ 1,190	

**Commercial Comparisons - Motels
(per suite) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
Brant	\$ 551	Low
Lakeshore	\$ 579	Low
Fort Erie	\$ 715	Low
Pickering	\$ 795	Low
Caledon	\$ 814	Low
Sault Ste. Marie	\$ 822	Low
New Tecumseth	\$ 850	Low
Sarnia	\$ 942	Low
Innisfil	\$ 965	Low
Quinte West	\$ 1,003	Mid
Welland	\$ 1,080	Mid
North Bay	\$ 1,087	Mid
Grimsby	\$ 1,101	Mid
Belleville	\$ 1,230	Mid
Stratford	\$ 1,263	Mid
Niagara Falls	\$ 1,292	Mid
Haldimand	\$ 1,312	Mid
Norfolk	\$ 1,357	Mid
Cornwall	\$ 1,385	High
Orangeville	\$ 1,426	High
Orillia	\$ 1,479	High
Peterborough	\$ 1,835	High
Timmins	\$ 1,868	High
Average	\$ 1,120	
Median	\$ 1,087	

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

2021 Property Taxes		Ranking
Brantford	\$ 965	Low
Thunder Bay	\$ 1,005	Mid
Mississauga	\$ 1,026	Mid
Clarington	\$ 1,094	Mid
Chatham-Kent	\$ 1,203	Mid
Brampton	\$ 1,272	Mid
Burlington	\$ 1,275	Mid
Oshawa	\$ 1,331	Mid
Hamilton	\$ 1,367	Mid
Cambridge	\$ 1,373	Mid
Barrie	\$ 1,383	High
Whitby	\$ 1,484	High
Vaughan	\$ 1,486	High
Ottawa	\$ 1,507	High
Kingston	\$ 1,524	High
Guelph	\$ 1,525	High
Milton	\$ 1,673	High
Kitchener	\$ 1,743	High
St. Catharines	\$ 1,764	High
London	\$ 1,777	High
Windsor	\$ 1,810	High
Ajax	\$ 1,869	High
Greater Sudbury	\$ 1,977	High
Waterloo	\$ 2,325	High
Average	\$ 1,490	
Median	\$ 1,485	

**Commercial Comparisons - Motels
(per suite) - sorted by Location**

2021 Property Taxes - Bruce/Grey		Ranking
Chatsworth	\$ 660	Low
Kincardine	\$ 678	Low
South Bruce Peninsula	\$ 709	Low
Georgian Bluffs	\$ 943	Low
Hanover	\$ 1,009	Mid
Grey Highlands	\$ 1,022	Mid
Meaford	\$ 1,133	Mid
Owen Sound	\$ 1,408	High
Saugeen Shores	\$ 1,612	High
Average	\$ 1,020	
Median	\$ 1,009	

2021 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 966	Low
Quinte West	\$ 1,003	Mid
Belleville	\$ 1,230	Mid
Cornwall	\$ 1,385	High
Brockville	\$ 1,408	High
Ottawa	\$ 1,507	High
Kingston	\$ 1,524	High
Peterborough	\$ 1,835	High
Average	\$ 1,357	
Median	\$ 1,396	

2021 Property Taxes - North		Ranking
Dryden	\$ 674	Low
Sault Ste. Marie	\$ 822	Low
Thunder Bay	\$ 1,005	Mid
North Bay	\$ 1,087	Mid
Parry Sound	\$ 1,138	Mid
Espanola	\$ 1,153	Mid
Kenora	\$ 1,741	High
Timmins	\$ 1,868	High
Greater Sudbury	\$ 1,977	High
Average	\$ 1,274	
Median	\$ 1,138	

2021 Property Taxes - GTHA		Ranking
Pickering	\$ 795	Low
Caledon	\$ 814	Low
Mississauga	\$ 1,026	Mid
Clarington	\$ 1,094	Mid
Brampton	\$ 1,272	Mid
Burlington	\$ 1,275	Mid
Oshawa	\$ 1,331	Mid
Hamilton	\$ 1,367	Mid
Whitby	\$ 1,484	High
Vaughan	\$ 1,486	High
Milton	\$ 1,673	High
Ajax	\$ 1,869	High
Scugog	\$ 2,160	High
Average	\$ 1,358	
Median	\$ 1,331	

2021 Property Taxes - Niagara		Ranking
Fort Erie	\$ 715	Low
Thorold	\$ 778	Low
Pelham	\$ 852	Low
Wainfleet	\$ 968	Low
Port Colborne	\$ 1,065	Mid
Welland	\$ 1,080	Mid
Grimsby	\$ 1,101	Mid
Niagara Falls	\$ 1,292	Mid
Niagara-on-the-Lake	\$ 1,685	High
St. Catharines	\$ 1,764	High
Average	\$ 1,130	
Median	\$ 1,073	

**Commercial Comparisons - Motels
(per suite) - sorted by Location (cont'd)**

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tay	\$ 642	Low
Huntsville	\$ 753	Low
Gravenhurst	\$ 776	Low
New Tecumseth	\$ 850	Low
Innisfil	\$ 965	Low
Collingwood	\$ 1,190	Mid
Barrie	\$ 1,383	High
Bracebridge	\$ 1,403	High
Orangeville	\$ 1,426	High
Orillia	\$ 1,479	High
Average	\$ 1,087	
Median	\$ 1,077	

2021 Property Taxes - Southwest		Ranking
Essex	\$ 521	Low
Brant	\$ 551	Low
Lakeshore	\$ 579	Low
North Perth	\$ 717	Low
Tillsonburg	\$ 751	Low
Sarnia	\$ 942	Low
Brantford	\$ 965	Low
Lambton Shores	\$ 979	Low
Chatham-Kent	\$ 1,203	Mid
Stratford	\$ 1,263	Mid
Haldimand	\$ 1,312	Mid
Norfolk	\$ 1,357	Mid
London	\$ 1,777	High
Windsor	\$ 1,810	High
Average	\$ 1,052	
Median	\$ 972	

2021 Property Taxes - Waterloo/Wellington		Ranking
Wellington North	\$ 1,237	Mid
Cambridge	\$ 1,373	Mid
Guelph	\$ 1,525	High
Kitchener	\$ 1,743	High
Waterloo	\$ 2,325	High
Average	\$ 1,641	
Median	\$ 1,525	

Industrial Comparisons



***Industrial Comparisons - Standard Industrial
(taxes per sq. ft.)***

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
South Bruce Peninsula	\$ 0.27	\$ 0.13	\$ 0.40	Low
Meaford	\$ 0.29	\$ 0.12	\$ 0.40	Low
Lambton Shores	\$ 0.35	\$ 0.16	\$ 0.51	Low
Grey Highlands	\$ 0.35	\$ 0.19	\$ 0.54	Low
Middlesex Centre	\$ 0.37	\$ 0.24	\$ 0.61	Low
North Middlesex	\$ 0.43	\$ 0.20	\$ 0.63	Low
Southgate	\$ 0.45	\$ 0.19	\$ 0.64	Low
The Blue Mountains	\$ 0.40	\$ 0.29	\$ 0.68	Low
Norfolk	\$ 0.48	\$ 0.21	\$ 0.69	Low
Tay	\$ 0.43	\$ 0.34	\$ 0.77	Low
North Perth	\$ 0.58	\$ 0.26	\$ 0.83	Low
Hanover	\$ 0.60	\$ 0.23	\$ 0.84	Low
Springwater	\$ 0.41	\$ 0.45	\$ 0.86	Low
Espanola	\$ 0.71	\$ 0.18	\$ 0.88	Low
St. Thomas	\$ 0.72	\$ 0.20	\$ 0.93	Low
Chatham-Kent	\$ 0.77	\$ 0.19	\$ 0.96	Low
Brock	\$ 0.68	\$ 0.28	\$ 0.97	Low
Kincardine	\$ 0.68	\$ 0.30	\$ 0.98	Low
Owen Sound	\$ 0.77	\$ 0.23	\$ 0.99	Low
New Tecumseth	\$ 0.53	\$ 0.49	\$ 1.01	Low
Gravenhurst	\$ 0.61	\$ 0.41	\$ 1.02	Low
Quinte West	\$ 0.79	\$ 0.23	\$ 1.02	Low
Bracebridge	\$ 0.62	\$ 0.40	\$ 1.02	Low
Tillsonburg	\$ 0.80	\$ 0.23	\$ 1.03	Low
Lakeshore	\$ 0.74	\$ 0.32	\$ 1.06	Low
Wilmot	\$ 0.67	\$ 0.40	\$ 1.07	Low
West Grey	\$ 0.73	\$ 0.35	\$ 1.07	Low
Brockville	\$ 0.85	\$ 0.22	\$ 1.07	Low
North Bay	\$ 0.76	\$ 0.33	\$ 1.09	Low
Orillia	\$ 0.81	\$ 0.31	\$ 1.12	Low
Central Elgin	\$ 0.90	\$ 0.25	\$ 1.15	Low
Fort Erie	\$ 0.94	\$ 0.24	\$ 1.18	Low
Wellesley	\$ 0.75	\$ 0.43	\$ 1.19	Low
Tiny	\$ 0.79	\$ 0.40	\$ 1.20	Low
Parry Sound	\$ 0.93	\$ 0.28	\$ 1.21	Low
Cornwall	\$ 0.99	\$ 0.22	\$ 1.22	Low
Dryden	\$ 0.89	\$ 0.34	\$ 1.23	Low
Strathroy-Caradoc	\$ 0.84	\$ 0.39	\$ 1.23	Low

***Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) (cont'd)***

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Stratford	\$ 0.97	\$ 0.27	\$ 1.24	Mid
Welland	\$ 1.08	\$ 0.25	\$ 1.33	Mid
Kitchener	\$ 0.91	\$ 0.43	\$ 1.34	Mid
Prince Edward County	\$ 0.80	\$ 0.55	\$ 1.35	Mid
Orangeville	\$ 1.01	\$ 0.35	\$ 1.35	Mid
Barrie	\$ 0.88	\$ 0.48	\$ 1.35	Mid
London	\$ 0.99	\$ 0.37	\$ 1.36	Mid
Wellington North	\$ 1.02	\$ 0.34	\$ 1.36	Mid
Huntsville	\$ 0.81	\$ 0.57	\$ 1.38	Mid
Scugog	\$ 0.94	\$ 0.44	\$ 1.39	Mid
Elliot Lake	\$ 1.09	\$ 0.33	\$ 1.41	Mid
Peterborough	\$ 1.00	\$ 0.45	\$ 1.45	Mid
Pelham	\$ 1.16	\$ 0.34	\$ 1.50	Mid
Brant	\$ 1.07	\$ 0.44	\$ 1.50	Mid
Essex	\$ 1.16	\$ 0.36	\$ 1.52	Mid
Sarnia	\$ 1.16	\$ 0.36	\$ 1.52	Mid
Haldimand	\$ 1.13	\$ 0.42	\$ 1.56	Mid
Kingston	\$ 1.21	\$ 0.36	\$ 1.56	Mid
Collingwood	\$ 0.90	\$ 0.67	\$ 1.58	Mid
Mapleton	\$ 1.18	\$ 0.40	\$ 1.58	Mid
Innisfil	\$ 0.85	\$ 0.74	\$ 1.59	Mid
Minto	\$ 1.21	\$ 0.39	\$ 1.59	Mid
Georgian Bluffs	\$ 1.06	\$ 0.54	\$ 1.60	Mid
North Dumfries	\$ 1.00	\$ 0.60	\$ 1.60	Mid
Guelph-Eramosa	\$ 1.14	\$ 0.49	\$ 1.63	Mid
Oshawa	\$ 1.20	\$ 0.46	\$ 1.65	Mid
Centre Wellington	\$ 1.19	\$ 0.47	\$ 1.66	Mid
Niagara Falls	\$ 1.31	\$ 0.38	\$ 1.69	Mid
Clarington	\$ 1.17	\$ 0.52	\$ 1.69	Mid
Waterloo	\$ 1.16	\$ 0.56	\$ 1.72	Mid
Halton Hills	\$ 1.03	\$ 0.70	\$ 1.73	Mid
Ajax	\$ 1.19	\$ 0.55	\$ 1.73	Mid
Kenora	\$ 1.29	\$ 0.45	\$ 1.74	Mid
Windsor	\$ 1.42	\$ 0.32	\$ 1.74	Mid
Lincoln	\$ 1.36	\$ 0.42	\$ 1.78	Mid
Pickering	\$ 1.21	\$ 0.57	\$ 1.78	Mid
Aylmer	\$ 1.40	\$ 0.38	\$ 1.78	Mid
Cambridge	\$ 1.24	\$ 0.54	\$ 1.78	Mid

***Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) (cont'd)***

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Aurora	\$ 0.95	\$ 0.84	\$ 1.79	High
Thorold	\$ 1.44	\$ 0.39	\$ 1.83	High
Brantford	\$ 1.37	\$ 0.46	\$ 1.83	High
Vaughan	\$ 0.89	\$ 0.95	\$ 1.84	High
Woolwich	\$ 1.15	\$ 0.70	\$ 1.85	High
Whitby	\$ 1.28	\$ 0.58	\$ 1.86	High
East Gwillimbury	\$ 0.97	\$ 0.90	\$ 1.87	High
Belleville	\$ 1.55	\$ 0.38	\$ 1.93	High
West Lincoln	\$ 1.44	\$ 0.49	\$ 1.93	High
Newmarket	\$ 1.06	\$ 0.89	\$ 1.94	High
Port Colborne	\$ 1.61	\$ 0.34	\$ 1.95	High
Wainfleet	\$ 1.57	\$ 0.41	\$ 1.98	High
Thunder Bay	\$ 1.59	\$ 0.42	\$ 2.01	High
St. Catharines	\$ 1.61	\$ 0.42	\$ 2.02	High
Mississauga	\$ 1.10	\$ 0.92	\$ 2.03	High
Guelph	\$ 1.44	\$ 0.59	\$ 2.03	High
Markham	\$ 0.96	\$ 1.09	\$ 2.05	High
Puslinch	\$ 1.39	\$ 0.68	\$ 2.07	High
Niagara-on-the-Lake	\$ 1.52	\$ 0.63	\$ 2.15	High
Georgina	\$ 1.32	\$ 0.84	\$ 2.15	High
Brampton	\$ 1.28	\$ 0.95	\$ 2.24	High
Burlington	\$ 1.40	\$ 0.94	\$ 2.34	High
Ingersoll	\$ 1.88	\$ 0.48	\$ 2.36	High
Milton	\$ 1.30	\$ 1.07	\$ 2.37	High
King	\$ 1.31	\$ 1.10	\$ 2.41	High
Hamilton	\$ 1.98	\$ 0.53	\$ 2.51	High
Whitchurch-Stouffville	\$ 1.35	\$ 1.25	\$ 2.60	High
Oakville	\$ 1.49	\$ 1.12	\$ 2.61	High
Ottawa	\$ 1.94	\$ 0.71	\$ 2.65	High
Grimsby	\$ 2.03	\$ 0.66	\$ 2.69	High
Timmins	\$ 2.30	\$ 0.50	\$ 2.80	High
Caledon	\$ 1.55	\$ 1.32	\$ 2.88	High
Sault Ste. Marie	\$ 2.55	\$ 0.39	\$ 2.94	High
Erin	\$ 2.23	\$ 0.86	\$ 3.09	High
Greater Sudbury	\$ 3.08	\$ 0.56	\$ 3.64	High
Average	\$ 1.09	\$ 0.48	\$ 1.56	
Median	\$ 1.03	\$ 0.42	\$ 1.56	

**Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) - sorted by Population Group**

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

2021 Property Taxes		Ranking
South Bruce Peninsula	\$ 0.40	Low
Meaford	\$ 0.40	Low
Lambton Shores	\$ 0.51	Low
Grey Highlands	\$ 0.54	Low
North Middlesex	\$ 0.63	Low
Southgate	\$ 0.64	Low
The Blue Mountains	\$ 0.68	Low
Tay	\$ 0.77	Low
North Perth	\$ 0.83	Low
Hanover	\$ 0.84	Low
Espanola	\$ 0.88	Low
Brock	\$ 0.97	Low
Kincardine	\$ 0.98	Low
Gravenhurst	\$ 1.02	Low
West Grey	\$ 1.07	Low
Central Elgin	\$ 1.15	Low
Wellesley	\$ 1.19	Low
Tiny	\$ 1.20	Low
Parry Sound	\$ 1.21	Low
Dryden	\$ 1.23	Low
Wellington North	\$ 1.36	Mid
Elliot Lake	\$ 1.41	Mid
Mapleton	\$ 1.58	Mid
Minto	\$ 1.59	Mid
Georgian Bluffs	\$ 1.60	Mid
North Dumfries	\$ 1.60	Mid
Guelph-Eramosa	\$ 1.63	Mid
Aylmer	\$ 1.78	Mid
Wainfleet	\$ 1.98	High
Puslinch	\$ 2.07	High
Ingersoll	\$ 2.36	High
Erin	\$ 3.09	High
Average	\$ 1.23	
Median	\$ 1.17	

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

2021 Property Taxes		Ranking
Middlesex Centre	\$ 0.61	Low
Springwater	\$ 0.86	Low
Owen Sound	\$ 0.99	Low
Bracebridge	\$ 1.02	Low
Tillsonburg	\$ 1.03	Low
Wilmot	\$ 1.07	Low
Brockville	\$ 1.07	Low
Strathroy-Caradoc	\$ 1.23	Low
Prince Edward County	\$ 1.35	Mid
Huntsville	\$ 1.38	Mid
Scugog	\$ 1.39	Mid
Pelham	\$ 1.50	Mid
Essex	\$ 1.52	Mid
Collingwood	\$ 1.58	Mid
Kenora	\$ 1.74	Mid
Lincoln	\$ 1.78	Mid
Thorold	\$ 1.83	High
Woolwich	\$ 1.85	High
West Lincoln	\$ 1.93	High
Port Colborne	\$ 1.95	High
Niagara-on-the-Lake	\$ 2.15	High
King	\$ 2.41	High
Average	\$ 1.47	
Median	\$ 1.45	

**Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
Norfolk	\$ 0.69	Low
St. Thomas	\$ 0.93	Low
New Tecumseth	\$ 1.01	Low
Quinte West	\$ 1.02	Low
Lakeshore	\$ 1.06	Low
North Bay	\$ 1.09	Low
Orillia	\$ 1.12	Low
Fort Erie	\$ 1.18	Low
Cornwall	\$ 1.22	Low
Stratford	\$ 1.24	Mid
Welland	\$ 1.33	Mid
Orangeville	\$ 1.35	Mid
Peterborough	\$ 1.45	Mid
Brant	\$ 1.50	Mid
Sarnia	\$ 1.52	Mid
Haldimand	\$ 1.56	Mid
Innisfil	\$ 1.59	Mid
Centre Wellington	\$ 1.66	Mid
Niagara Falls	\$ 1.69	Mid
Halton Hills	\$ 1.73	Mid
Pickering	\$ 1.78	Mid
Aurora	\$ 1.79	High
East Gwillimbury	\$ 1.87	High
Belleville	\$ 1.93	High
Newmarket	\$ 1.94	High
Georgina	\$ 2.15	High
Whitchurch-Stouffville	\$ 2.60	High
Grimsby	\$ 2.69	High
Timmins	\$ 2.80	High
Caledon	\$ 2.88	High
Sault Ste. Marie	\$ 2.94	High
Average	\$ 1.65	
Median	\$ 1.56	

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

2021 Property Taxes		Ranking
Chatham-Kent	\$ 0.96	Low
Kitchener	\$ 1.34	Mid
Barrie	\$ 1.35	Mid
London	\$ 1.36	Mid
Kingston	\$ 1.56	Mid
Oshawa	\$ 1.65	Mid
Clarington	\$ 1.69	Mid
Waterloo	\$ 1.72	Mid
Ajax	\$ 1.73	Mid
Windsor	\$ 1.74	Mid
Cambridge	\$ 1.78	Mid
Brantford	\$ 1.83	High
Vaughan	\$ 1.84	High
Whitby	\$ 1.86	High
Thunder Bay	\$ 2.01	High
St. Catharines	\$ 2.02	High
Mississauga	\$ 2.03	High
Guelph	\$ 2.03	High
Markham	\$ 2.05	High
Brampton	\$ 2.24	High
Burlington	\$ 2.34	High
Milton	\$ 2.37	High
Hamilton	\$ 2.51	High
Oakville	\$ 2.61	High
Ottawa	\$ 2.65	High
Greater Sudbury	\$ 3.64	High
Average	\$ 1.96	
Median	\$ 1.85	

**Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) - sorted by Location**

2021 Property Taxes - Bruce/Grey		Ranking
South Bruce Peninsula	\$ 0.40	Low
Meaford	\$ 0.40	Low
Grey Highlands	\$ 0.54	Low
Southgate	\$ 0.64	Low
The Blue Mountains	\$ 0.68	Low
Hanover	\$ 0.84	Low
Kincardine	\$ 0.98	Low
Owen Sound	\$ 0.99	Low
West Grey	\$ 1.07	Low
Georgian Bluffs	\$ 1.60	Mid
Average	\$ 0.81	
Median	\$ 0.76	

2021 Property Taxes - GTHA		Ranking
Brock	\$ 0.97	Low
Scugog	\$ 1.39	Mid
Oshawa	\$ 1.65	Mid
Clarington	\$ 1.69	Mid
Halton Hills	\$ 1.73	Mid
Ajax	\$ 1.73	Mid
Pickering	\$ 1.78	Mid
Aurora	\$ 1.79	High
Vaughan	\$ 1.84	High
Whitby	\$ 1.86	High
East Gwillimbury	\$ 1.87	High
Newmarket	\$ 1.94	High
Mississauga	\$ 2.03	High
Markham	\$ 2.05	High
Georgina	\$ 2.15	High
Brampton	\$ 2.24	High
Burlington	\$ 2.34	High
Milton	\$ 2.37	High
King	\$ 2.41	High
Hamilton	\$ 2.51	High
Whitchurch-Stouffville	\$ 2.60	High
Oakville	\$ 2.61	High
Caledon	\$ 2.88	High
Average	\$ 2.02	
Median	\$ 1.94	

2021 Property Taxes - Niagara		Ranking
Fort Erie	\$ 1.18	Low
Welland	\$ 1.33	Mid
Pelham	\$ 1.50	Mid
Niagara Falls	\$ 1.69	Mid
Lincoln	\$ 1.78	Mid
Thorold	\$ 1.83	High
West Lincoln	\$ 1.93	High
Port Colborne	\$ 1.95	High
Wainfleet	\$ 1.98	High
St. Catharines	\$ 2.02	High
Niagara-on-the-Lake	\$ 2.15	High
Grimsby	\$ 2.69	High
Average	\$ 1.83	
Median	\$ 1.88	

2021 Property Taxes - Eastern		Ranking
Quinte West	\$ 1.02	Low
Brockville	\$ 1.07	Low
Cornwall	\$ 1.22	Low
Prince Edward County	\$ 1.35	Mid
Peterborough	\$ 1.45	Mid
Kingston	\$ 1.56	Mid
Belleville	\$ 1.93	High
Ottawa	\$ 2.65	High
Average	\$ 1.53	
Median	\$ 1.40	

**Industrial Comparisons - Standard Industrial
(taxes per sq. ft.) - sorted by Location (cont'd)**

2021 Property Taxes - North		Ranking
Espanola	\$ 0.88	Low
North Bay	\$ 1.09	Low
Parry Sound	\$ 1.21	Low
Dryden	\$ 1.23	Low
Elliot Lake	\$ 1.41	Mid
Kenora	\$ 1.74	Mid
Thunder Bay	\$ 2.01	High
Timmins	\$ 2.80	High
Sault Ste. Marie	\$ 2.94	High
Greater Sudbury	\$ 3.64	High
Average	\$ 1.89	
Median	\$ 1.57	

2021 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 0.51	Low
Middlesex Centre	\$ 0.61	Low
North Middlesex	\$ 0.63	Low
Norfolk	\$ 0.69	Low
North Perth	\$ 0.83	Low
St. Thomas	\$ 0.93	Low
Chatham-Kent	\$ 0.96	Low
Tillsonburg	\$ 1.03	Low
Lakeshore	\$ 1.06	Low
Central Elgin	\$ 1.15	Low
Strathroy-Caradoc	\$ 1.23	Low
Stratford	\$ 1.24	Mid
London	\$ 1.36	Mid
Brant	\$ 1.50	Mid
Essex	\$ 1.52	Mid
Sarnia	\$ 1.52	Mid
Haldimand	\$ 1.56	Mid
Windsor	\$ 1.74	Mid
Aylmer	\$ 1.78	Mid
Brantford	\$ 1.83	High
Ingersoll	\$ 2.36	High
Average	\$ 1.24	
Median	\$ 1.23	

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tay	\$ 0.77	Low
Springwater	\$ 0.86	Low
New Tecumseth	\$ 1.01	Low
Gravenhurst	\$ 1.02	Low
Bracebridge	\$ 1.02	Low
Orillia	\$ 1.12	Low
Tiny	\$ 1.20	Low
Orangeville	\$ 1.35	Mid
Barrie	\$ 1.35	Mid
Huntsville	\$ 1.38	Mid
Collingwood	\$ 1.58	Mid
Innisfil	\$ 1.59	Mid
Average	\$ 1.19	
Median	\$ 1.16	

2021 Property Taxes - Waterloo/Wellington		Ranking
Wilmot	\$ 1.07	Low
Wellesley	\$ 1.19	Low
Kitchener	\$ 1.34	Mid
Wellington North	\$ 1.36	Mid
Mapleton	\$ 1.58	Mid
Minto	\$ 1.59	Mid
North Dumfries	\$ 1.60	Mid
Guelph-Eramosa	\$ 1.63	Mid
Centre Wellington	\$ 1.66	Mid
Waterloo	\$ 1.72	Mid
Cambridge	\$ 1.78	Mid
Woolwich	\$ 1.85	High
Guelph	\$ 2.03	High
Puslinch	\$ 2.07	High
Erin	\$ 3.09	High
Average	\$ 1.71	
Median	\$ 1.63	

**Industrial Comparisons - Large Industrial
(taxes per sq. ft.)**

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
West Grey	\$ 0.14	\$ 0.07	\$ 0.21	Low
Norfolk	\$ 0.21	\$ 0.09	\$ 0.30	Low
Welland	\$ 0.25	\$ 0.06	\$ 0.31	Low
West Lincoln	\$ 0.24	\$ 0.08	\$ 0.31	Low
North Bay	\$ 0.28	\$ 0.12	\$ 0.40	Low
Haldimand	\$ 0.31	\$ 0.11	\$ 0.42	Low
Fort Erie	\$ 0.37	\$ 0.09	\$ 0.46	Low
Collingwood	\$ 0.29	\$ 0.21	\$ 0.50	Low
Clarington	\$ 0.36	\$ 0.16	\$ 0.51	Low
Stratford	\$ 0.42	\$ 0.12	\$ 0.54	Low
Kitchener	\$ 0.37	\$ 0.17	\$ 0.54	Low
New Tecumseth	\$ 0.28	\$ 0.26	\$ 0.54	Low
North Perth	\$ 0.40	\$ 0.17	\$ 0.58	Low
Chatham-Kent	\$ 0.47	\$ 0.12	\$ 0.59	Low
Kingston	\$ 0.50	\$ 0.14	\$ 0.64	Low
Owen Sound	\$ 0.53	\$ 0.16	\$ 0.68	Low
Brantford	\$ 0.53	\$ 0.18	\$ 0.71	Low
Tillsonburg	\$ 0.55	\$ 0.16	\$ 0.71	Low
Georgian Bluffs	\$ 0.48	\$ 0.26	\$ 0.74	Low
Brant	\$ 0.57	\$ 0.23	\$ 0.80	Low
Peterborough	\$ 0.56	\$ 0.25	\$ 0.81	Low
Thorold	\$ 0.64	\$ 0.17	\$ 0.81	Low
Strathroy-Caradoc	\$ 0.55	\$ 0.26	\$ 0.81	Low
St. Thomas	\$ 0.66	\$ 0.15	\$ 0.82	Low
Cambridge	\$ 0.58	\$ 0.25	\$ 0.83	Low
Orangeville	\$ 0.63	\$ 0.21	\$ 0.85	Mid
Ajax	\$ 0.59	\$ 0.28	\$ 0.86	Mid
London	\$ 0.68	\$ 0.25	\$ 0.93	Mid
Guelph-Eramosa	\$ 0.58	\$ 0.37	\$ 0.95	Mid
Niagara Falls	\$ 0.75	\$ 0.22	\$ 0.96	Mid
Cornwall	\$ 0.82	\$ 0.18	\$ 1.00	Mid
Barrie	\$ 0.65	\$ 0.36	\$ 1.01	Mid
Caledon	\$ 0.56	\$ 0.48	\$ 1.04	Mid
Ingersoll	\$ 0.83	\$ 0.21	\$ 1.04	Mid
Sault Ste. Marie	\$ 0.97	\$ 0.08	\$ 1.04	Mid
Markham	\$ 0.50	\$ 0.56	\$ 1.07	Mid
Woolwich	\$ 0.67	\$ 0.41	\$ 1.08	Mid
Wellington North	\$ 0.81	\$ 0.27	\$ 1.08	Mid

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Hamilton	\$ 0.90	\$ 0.20	\$ 1.10	Mid
Central Elgin	\$ 0.92	\$ 0.20	\$ 1.12	Mid
East Gwillimbury	\$ 0.61	\$ 0.52	\$ 1.13	Mid
St. Catharines	\$ 0.91	\$ 0.23	\$ 1.14	Mid
Guelph	\$ 0.81	\$ 0.33	\$ 1.14	Mid
Aurora	\$ 0.62	\$ 0.54	\$ 1.16	Mid
Greater Sudbury	\$ 1.02	\$ 0.15	\$ 1.17	Mid
Windsor	\$ 1.00	\$ 0.18	\$ 1.18	Mid
Thunder Bay	\$ 0.99	\$ 0.21	\$ 1.20	Mid
Burlington	\$ 0.78	\$ 0.52	\$ 1.30	Mid
Whitby	\$ 0.90	\$ 0.40	\$ 1.30	Mid
Waterloo	\$ 0.89	\$ 0.43	\$ 1.31	High
Espanola	\$ 1.05	\$ 0.26	\$ 1.32	High
Halton Hills	\$ 0.80	\$ 0.52	\$ 1.32	High
Orillia	\$ 0.96	\$ 0.37	\$ 1.33	High
Brockville	\$ 1.06	\$ 0.27	\$ 1.34	High
Port Colborne	\$ 1.12	\$ 0.23	\$ 1.35	High
Pickering	\$ 0.93	\$ 0.43	\$ 1.36	High
Grey Highlands	\$ 0.94	\$ 0.47	\$ 1.40	High
Belleville	\$ 1.14	\$ 0.28	\$ 1.42	High
Oshawa	\$ 1.03	\$ 0.39	\$ 1.42	High
Whitchurch-Stouffville	\$ 0.75	\$ 0.69	\$ 1.45	High
Centre Wellington	\$ 1.08	\$ 0.41	\$ 1.50	High
Lakeshore	\$ 1.18	\$ 0.35	\$ 1.52	High
Minto	\$ 1.20	\$ 0.40	\$ 1.60	High
Vaughan	\$ 0.80	\$ 0.83	\$ 1.63	High
Newmarket	\$ 0.89	\$ 0.75	\$ 1.64	High
Prince Edward County	\$ 0.98	\$ 0.68	\$ 1.67	High
Brampton	\$ 0.97	\$ 0.72	\$ 1.69	High
Ottawa	\$ 1.20	\$ 0.51	\$ 1.71	High
Mississauga	\$ 0.94	\$ 0.79	\$ 1.72	High
Puslinch	\$ 1.20	\$ 0.56	\$ 1.76	High
Grimsby	\$ 1.48	\$ 0.48	\$ 1.96	High
Milton	\$ 1.45	\$ 1.15	\$ 2.59	High
Mapleton	\$ 1.94	\$ 0.65	\$ 2.60	High
Oakville	\$ 1.50	\$ 1.11	\$ 2.60	High
Average	\$ 0.76	\$ 0.34	\$ 1.10	
Median	\$ 0.76	\$ 0.26	\$ 1.08	

**Industrial Comparisons - Large Industrial
(taxes per sq. ft.) - sorted by Population Group**

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

2021 Property Taxes		Ranking
West Grey	\$ 0.21	Low
North Perth	\$ 0.58	Low
Georgian Bluffs	\$ 0.74	Low
Guelph-Eramosa	\$ 0.95	Mid
Ingersoll	\$ 1.04	Mid
Wellington North	\$ 1.08	Mid
Central Elgin	\$ 1.12	Mid
Espanola	\$ 1.32	High
Grey Highlands	\$ 1.40	High
Minto	\$ 1.60	High
Puslinch	\$ 1.76	High
Mapleton	\$ 2.60	High
Average	\$ 1.20	
Median	\$ 1.10	

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

2021 Property Taxes		Ranking
West Lincoln	\$ 0.31	Low
Collingwood	\$ 0.50	Low
Owen Sound	\$ 0.68	Low
Tillsonburg	\$ 0.71	Low
Thorold	\$ 0.81	Low
Strathroy-Caradoc	\$ 0.81	Low
Woolwich	\$ 1.08	Mid
Brockville	\$ 1.34	High
Port Colborne	\$ 1.35	High
Prince Edward County	\$ 1.67	High
Average	\$ 0.93	
Median	\$ 0.81	

**Industrial Comparisons - Large Industrial
(taxes per sq. ft.) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
Norfolk	\$ 0.30	Low
Welland	\$ 0.31	Low
North Bay	\$ 0.40	Low
Haldimand	\$ 0.42	Low
Fort Erie	\$ 0.46	Low
Stratford	\$ 0.54	Low
New Tecumseth	\$ 0.54	Low
Brant	\$ 0.80	Low
Peterborough	\$ 0.81	Low
St. Thomas	\$ 0.82	Low
Orangeville	\$ 0.85	Mid
Niagara Falls	\$ 0.96	Mid
Cornwall	\$ 1.00	Mid
Caledon	\$ 1.04	Mid
Sault Ste. Marie	\$ 1.04	Mid
East Gwillimbury	\$ 1.13	Mid
Aurora	\$ 1.16	Mid
Halton Hills	\$ 1.32	High
Orillia	\$ 1.33	High
Pickering	\$ 1.36	High
Belleville	\$ 1.42	High
Whitchurch-Stouffville	\$ 1.45	High
Centre Wellington	\$ 1.50	High
Lakeshore	\$ 1.52	High
Newmarket	\$ 1.64	High
Grimsby	\$ 1.96	High
Average	\$ 1.00	
Median	\$ 1.02	

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

2021 Property Taxes		Ranking
Clarington	\$ 0.51	Low
Kitchener	\$ 0.54	Low
Chatham-Kent	\$ 0.59	Low
Kingston	\$ 0.64	Low
Brantford	\$ 0.71	Low
Cambridge	\$ 0.83	Low
Ajax	\$ 0.86	Mid
London	\$ 0.93	Mid
Barrie	\$ 1.01	Mid
Markham	\$ 1.07	Mid
Hamilton	\$ 1.10	Mid
St. Catharines	\$ 1.14	Mid
Guelph	\$ 1.14	Mid
Greater Sudbury	\$ 1.17	Mid
Windsor	\$ 1.18	Mid
Thunder Bay	\$ 1.20	Mid
Burlington	\$ 1.30	Mid
Whitby	\$ 1.30	Mid
Waterloo	\$ 1.31	High
Oshawa	\$ 1.42	High
Vaughan	\$ 1.63	High
Brampton	\$ 1.69	High
Ottawa	\$ 1.71	High
Mississauga	\$ 1.72	High
Milton	\$ 2.59	High
Oakville	\$ 2.60	High
Average	\$ 1.23	
Median	\$ 1.16	

**Industrial Comparisons - Large Industrial
(taxes per sq. ft.) - sorted by Location**

2021 Property Taxes - Bruce/Grey		Ranking
West Grey	\$ 0.21	Low
Owen Sound	\$ 0.68	Low
Georgian Bluffs	\$ 0.74	Low
Grey Highlands	\$ 1.40	High
Average	\$ 0.76	
Median	\$ 0.71	

2021 Property Taxes - Eastern		Ranking
Kingston	\$ 0.64	Low
Peterborough	\$ 0.81	Low
Cornwall	\$ 1.00	Mid
Brockville	\$ 1.34	High
Belleville	\$ 1.42	High
Prince Edward County	\$ 1.67	High
Ottawa	\$ 1.71	High
Average	\$ 1.22	
Median	\$ 1.34	

2021 Property Taxes - Niagara		Ranking
Welland	\$ 0.31	Low
West Lincoln	\$ 0.31	Low
Fort Erie	\$ 0.46	Low
Thorold	\$ 0.81	Low
Niagara Falls	\$ 0.96	Mid
St. Catharines	\$ 1.14	Mid
Port Colborne	\$ 1.35	High
Grimsby	\$ 1.96	High
Average	\$ 0.91	
Median	\$ 0.88	

2021 Property Taxes - GTHA		Ranking
Clarington	\$ 0.51	Low
Ajax	\$ 0.86	Mid
Caledon	\$ 1.04	Mid
Markham	\$ 1.07	Mid
Hamilton	\$ 1.10	Mid
East Gwillimbury	\$ 1.13	Mid
Aurora	\$ 1.16	Mid
Burlington	\$ 1.30	Mid
Whitby	\$ 1.30	Mid
Halton Hills	\$ 1.32	High
Pickering	\$ 1.36	High
Oshawa	\$ 1.42	High
Whitchurch-Stouffville	\$ 1.45	High
Vaughan	\$ 1.63	High
Newmarket	\$ 1.64	High
Brampton	\$ 1.69	High
Mississauga	\$ 1.72	High
Milton	\$ 2.59	High
Oakville	\$ 2.60	High
Average	\$ 1.42	
Median	\$ 1.32	

2021 Property Taxes - North		Ranking
North Bay	\$ 0.40	Low
Sault Ste. Marie	\$ 1.04	Mid
Greater Sudbury	\$ 1.17	Mid
Thunder Bay	\$ 1.20	Mid
Espanola	\$ 1.32	High
Average	\$ 1.03	
Median	\$ 1.17	

**Industrial Comparisons - Large Industrial
(taxes per sq. ft.) - sorted by Location (cont'd)**

2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 0.50	Low
New Tecumseth	\$ 0.54	Low
Orangeville	\$ 0.85	Mid
Barrie	\$ 1.01	Mid
Orillia	\$ 1.33	High
Average	\$ 0.85	
Median	\$ 0.85	

2021 Property Taxes - Waterloo/Wellington		Ranking
Kitchener	\$ 0.54	Low
Cambridge	\$ 0.83	Low
Guelph-Eramosa	\$ 0.95	Mid
Woolwich	\$ 1.08	Mid
Wellington North	\$ 1.08	Mid
Guelph	\$ 1.14	Mid
Waterloo	\$ 1.31	High
Centre Wellington	\$ 1.50	High
Minto	\$ 1.60	High
Puslinch	\$ 1.76	High
Mapleton	\$ 2.60	High
Average	\$ 1.31	
Median	\$ 1.14	

2021 Property Taxes - Southwest		Ranking
Norfolk	\$ 0.30	Low
Haldimand	\$ 0.42	Low
Stratford	\$ 0.54	Low
North Perth	\$ 0.58	Low
Chatham-Kent	\$ 0.59	Low
Brantford	\$ 0.71	Low
Tillsonburg	\$ 0.71	Low
Brant	\$ 0.80	Low
Strathroy-Caradoc	\$ 0.81	Low
St. Thomas	\$ 0.82	Low
London	\$ 0.93	Mid
Ingersoll	\$ 1.04	Mid
Central Elgin	\$ 1.12	Mid
Windsor	\$ 1.18	Mid
Lakeshore	\$ 1.52	High
Average	\$ 0.80	
Median	\$ 0.80	

***Industrial Comparisons - Industrial Vacant Land
(taxes per acre)***

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Tiny	\$ 48	\$ 60	\$ 107	Low
Georgian Bluffs	\$ 77	\$ 40	\$ 117	Low
Kincardine	\$ 200	\$ 87	\$ 287	Low
Grey Highlands	\$ 208	\$ 103	\$ 311	Low
Minto	\$ 325	\$ 100	\$ 425	Low
North Middlesex	\$ 304	\$ 129	\$ 433	Low
West Grey	\$ 294	\$ 140	\$ 433	Low
Hanover	\$ 346	\$ 134	\$ 480	Low
Lambton Shores	\$ 349	\$ 158	\$ 507	Low
Wainfleet	\$ 475	\$ 120	\$ 595	Low
Pelham	\$ 483	\$ 138	\$ 621	Low
Middlesex Centre	\$ 421	\$ 210	\$ 630	Low
Strathroy-Caradoc	\$ 502	\$ 232	\$ 734	Low
Chatham-Kent	\$ 635	\$ 159	\$ 795	Low
Meaford	\$ 589	\$ 239	\$ 828	Low
Tay	\$ 509	\$ 338	\$ 847	Low
Owen Sound	\$ 653	\$ 194	\$ 847	Low
Brockville	\$ 701	\$ 180	\$ 880	Low
St. Thomas	\$ 741	\$ 207	\$ 948	Low
Wellington North	\$ 723	\$ 241	\$ 964	Low
Cornwall	\$ 843	\$ 185	\$ 1,029	Low
North Perth	\$ 725	\$ 313	\$ 1,039	Low
Tillsonburg	\$ 817	\$ 229	\$ 1,046	Low
Southgate	\$ 738	\$ 309	\$ 1,048	Low
Port Colborne	\$ 876	\$ 182	\$ 1,059	Low
Norfolk	\$ 819	\$ 367	\$ 1,186	Low
Bracebridge	\$ 787	\$ 507	\$ 1,293	Low
Belleville	\$ 1,085	\$ 263	\$ 1,347	Low
Espanola	\$ 1,090	\$ 272	\$ 1,362	Low
Aylmer	\$ 1,093	\$ 295	\$ 1,388	Low
Springwater	\$ 675	\$ 742	\$ 1,418	Low
Gravenhurst	\$ 864	\$ 573	\$ 1,437	Low
Brant	\$ 1,025	\$ 421	\$ 1,446	Low
Welland	\$ 1,284	\$ 292	\$ 1,576	Low
Essex	\$ 1,207	\$ 379	\$ 1,586	Low

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Huntsville	\$ 956	\$ 676	\$ 1,632	Mid
Lakeshore	\$ 861	\$ 801	\$ 1,661	Mid
Fort Erie	\$ 1,334	\$ 333	\$ 1,667	Mid
Mapleton	\$ 1,296	\$ 437	\$ 1,733	Mid
Haldimand	\$ 1,285	\$ 463	\$ 1,748	Mid
Brock	\$ 1,240	\$ 510	\$ 1,750	Mid
West Lincoln	\$ 1,333	\$ 434	\$ 1,767	Mid
Sarnia	\$ 1,381	\$ 430	\$ 1,811	Mid
Dryden	\$ 1,355	\$ 519	\$ 1,875	Mid
Orillia	\$ 1,428	\$ 553	\$ 1,981	Mid
Stratford	\$ 1,626	\$ 447	\$ 2,073	Mid
Kingston	\$ 1,694	\$ 473	\$ 2,166	Mid
Timmins	\$ 1,915	\$ 396	\$ 2,311	Mid
Ingersoll	\$ 1,856	\$ 473	\$ 2,329	Mid
Quinte West	\$ 1,885	\$ 544	\$ 2,429	Mid
Centre Wellington	\$ 1,784	\$ 684	\$ 2,468	Mid
North Bay	\$ 1,717	\$ 763	\$ 2,479	Mid
East Gwillimbury	\$ 1,345	\$ 1,145	\$ 2,490	Mid
Chatsworth	\$ 1,813	\$ 812	\$ 2,626	Mid
Parry Sound	\$ 2,061	\$ 622	\$ 2,683	Mid
Sault Ste. Marie	\$ 2,490	\$ 345	\$ 2,835	Mid
New Tecumseth	\$ 1,535	\$ 1,423	\$ 2,958	Mid
Georgina	\$ 1,829	\$ 1,150	\$ 2,979	Mid
Scugog	\$ 2,035	\$ 954	\$ 2,989	Mid
Brantford	\$ 2,274	\$ 753	\$ 3,028	Mid
Kenora	\$ 2,526	\$ 872	\$ 3,398	Mid
Peterborough	\$ 2,340	\$ 1,060	\$ 3,400	Mid
Wilmot	\$ 2,250	\$ 1,345	\$ 3,594	Mid
London	\$ 2,650	\$ 988	\$ 3,638	Mid
Barrie	\$ 2,359	\$ 1,285	\$ 3,644	Mid
Guelph-Eramosa	\$ 2,794	\$ 1,156	\$ 3,950	Mid
Collingwood	\$ 2,317	\$ 1,740	\$ 4,057	Mid
Woolwich	\$ 2,642	\$ 1,613	\$ 4,255	Mid
Clarington	\$ 2,979	\$ 1,298	\$ 4,278	Mid
Innisfil	\$ 2,314	\$ 2,026	\$ 4,340	Mid
Elliot Lake	\$ 3,359	\$ 1,006	\$ 4,365	Mid
Windsor	\$ 3,607	\$ 823	\$ 4,430	Mid

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

	2021 Municipal Taxes	2021 Education Taxes	2021 Property Taxes	Ranking
Niagara Falls	\$ 3,635	\$ 1,052	\$ 4,686	High
North Dumfries	\$ 2,929	\$ 1,766	\$ 4,695	High
Erin	\$ 3,510	\$ 1,350	\$ 4,860	High
Orangeville	\$ 3,675	\$ 1,246	\$ 4,921	High
Lincoln	\$ 3,868	\$ 1,191	\$ 5,059	High
Newmarket	\$ 3,065	\$ 2,558	\$ 5,623	High
Niagara-on-the-Lake	\$ 4,186	\$ 1,735	\$ 5,920	High
Greater Sudbury	\$ 5,385	\$ 943	\$ 6,328	High
Kitchener	\$ 4,327	\$ 2,049	\$ 6,376	High
Oshawa	\$ 4,739	\$ 1,789	\$ 6,528	High
Aurora	\$ 3,487	\$ 3,066	\$ 6,553	High
Cambridge	\$ 4,721	\$ 2,062	\$ 6,783	High
King	\$ 3,766	\$ 3,162	\$ 6,928	High
Thorold	\$ 5,720	\$ 1,512	\$ 7,232	High
Whitby	\$ 5,087	\$ 2,281	\$ 7,368	High
Whitchurch-Stouffville	\$ 3,901	\$ 3,597	\$ 7,498	High
Puslinch	\$ 5,204	\$ 2,407	\$ 7,612	High
St. Catharines	\$ 6,265	\$ 1,609	\$ 7,875	High
Guelph	\$ 5,815	\$ 2,345	\$ 8,161	High
Thunder Bay	\$ 7,100	\$ 1,833	\$ 8,933	High
Ajax	\$ 6,472	\$ 3,000	\$ 9,472	High
Grimsby	\$ 7,920	\$ 2,551	\$ 10,471	High
Pickering	\$ 8,323	\$ 3,904	\$ 12,227	High
Markham	\$ 5,892	\$ 6,574	\$ 12,466	High
Vaughan	\$ 6,249	\$ 6,473	\$ 12,722	High
Waterloo	\$ 8,761	\$ 4,204	\$ 12,965	High
Ottawa	\$ 9,611	\$ 3,484	\$ 13,095	High
Halton Hills	\$ 8,081	\$ 5,287	\$ 13,368	High
Caledon	\$ 7,525	\$ 6,381	\$ 13,906	High
Hamilton	\$ 11,358	\$ 2,914	\$ 14,272	High
Milton	\$ 8,895	\$ 7,060	\$ 15,955	High
Burlington	\$ 10,117	\$ 6,796	\$ 16,913	High
Mississauga	\$ 10,021	\$ 8,401	\$ 18,422	High
Oakville	\$ 12,185	\$ 9,021	\$ 21,206	High
Brampton	\$ 13,094	\$ 9,681	\$ 22,775	High
Average	\$ 2,989	\$ 1,544	\$ 4,533	
Median	\$ 1,856	\$ 763	\$ 2,626	

**Industrial Comparisons - Industrial Vacant Land
(taxes per acre) - sorted by Population Group**

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

2021 Property Taxes		Ranking
Tiny	\$ 107	Low
Georgian Bluffs	\$ 117	Low
Kincardine	\$ 287	Low
Grey Highlands	\$ 311	Low
Minto	\$ 425	Low
North Middlesex	\$ 433	Low
West Grey	\$ 433	Low
Hanover	\$ 480	Low
Lambton Shores	\$ 507	Low
Wainfleet	\$ 595	Low
Meaford	\$ 828	Low
Tay	\$ 847	Low
Wellington North	\$ 964	Low
North Perth	\$ 1,039	Low
Southgate	\$ 1,048	Low
Espanola	\$ 1,362	Low
Aylmer	\$ 1,388	Low
Gravenhurst	\$ 1,437	Low
Mapleton	\$ 1,733	Mid
Brock	\$ 1,750	Mid
Dryden	\$ 1,875	Mid
Ingersoll	\$ 2,329	Mid
Chatsworth	\$ 2,626	Mid
Parry Sound	\$ 2,683	Mid
Guelph-Eramosa	\$ 3,950	Mid
Elliot Lake	\$ 4,365	Mid
North Dumfries	\$ 4,695	High
Erin	\$ 4,860	High
Puslinch	\$ 7,612	High
Average	\$ 1,762	
Median	\$ 1,048	

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

2021 Property Taxes		Ranking
Pelham	\$ 621	Low
Middlesex Centre	\$ 630	Low
Strathroy-Caradoc	\$ 734	Low
Owen Sound	\$ 847	Low
Brockville	\$ 880	Low
Tillsonburg	\$ 1,046	Low
Port Colborne	\$ 1,059	Low
Bracebridge	\$ 1,293	Low
Springwater	\$ 1,418	Low
Essex	\$ 1,586	Low
Huntsville	\$ 1,632	Mid
West Lincoln	\$ 1,767	Mid
Scugog	\$ 2,989	Mid
Kenora	\$ 3,398	Mid
Wilmot	\$ 3,594	Mid
Collingwood	\$ 4,057	Mid
Woolwich	\$ 4,255	Mid
Lincoln	\$ 5,059	High
Niagara-on-the-Lake	\$ 5,920	High
King	\$ 6,928	High
Thorold	\$ 7,232	High
Average	\$ 2,712	
Median	\$ 1,632	

**Industrial Comparisons - Industrial Vacant Land
(taxes per acre) - sorted by Population Group (cont'd)**

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

2021 Property Taxes		Ranking
St. Thomas	\$ 948	Low
Cornwall	\$ 1,029	Low
Norfolk	\$ 1,186	Low
Belleville	\$ 1,347	Low
Brant	\$ 1,446	Low
Welland	\$ 1,576	Low
Lakeshore	\$ 1,661	Mid
Fort Erie	\$ 1,667	Mid
Haldimand	\$ 1,748	Mid
Sarnia	\$ 1,811	Mid
Orillia	\$ 1,981	Mid
Stratford	\$ 2,073	Mid
Timmins	\$ 2,311	Mid
Quinte West	\$ 2,429	Mid
Centre Wellington	\$ 2,468	Mid
North Bay	\$ 2,479	Mid
East Gwillimbury	\$ 2,490	Mid
Sault Ste. Marie	\$ 2,835	Mid
New Tecumseth	\$ 2,958	Mid
Georgina	\$ 2,979	Mid
Peterborough	\$ 3,400	Mid
Innisfil	\$ 4,340	Mid
Niagara Falls	\$ 4,686	High
Orangeville	\$ 4,921	High
Newmarket	\$ 5,623	High
Aurora	\$ 6,553	High
Whitchurch-Stouffville	\$ 7,498	High
Grimsby	\$ 10,471	High
Pickering	\$ 12,227	High
Halton Hills	\$ 13,368	High
Caledon	\$ 13,906	High
Average	\$ 4,078	
Median	\$ 2,479	

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

2021 Property Taxes		Ranking
Chatham-Kent	\$ 795	Low
Kingston	\$ 2,166	Mid
Brantford	\$ 3,028	Mid
London	\$ 3,638	Mid
Barrie	\$ 3,644	Mid
Clarington	\$ 4,278	Mid
Windsor	\$ 4,430	Mid
Greater Sudbury	\$ 6,328	High
Kitchener	\$ 6,376	High
Oshawa	\$ 6,528	High
Cambridge	\$ 6,783	High
Whitby	\$ 7,368	High
St. Catharines	\$ 7,875	High
Guelph	\$ 8,161	High
Thunder Bay	\$ 8,933	High
Ajax	\$ 9,472	High
Markham	\$ 12,466	High
Vaughan	\$ 12,722	High
Waterloo	\$ 12,965	High
Ottawa	\$ 13,095	High
Hamilton	\$ 14,272	High
Milton	\$ 15,955	High
Burlington	\$ 16,913	High
Mississauga	\$ 18,422	High
Oakville	\$ 21,206	High
Brampton	\$ 22,775	High
Average	\$ 9,638	
Median	\$ 8,018	

**Industrial Comparisons - Industrial Vacant Land
(taxes per acre) - sorted by Location**

2021 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 117	Low
Kincardine	\$ 287	Low
Grey Highlands	\$ 311	Low
West Grey	\$ 433	Low
Hanover	\$ 480	Low
Meaford	\$ 828	Low
Owen Sound	\$ 847	Low
Southgate	\$ 1,048	Low
Chatsworth	\$ 2,626	Mid
Average	\$ 775	
Median	\$ 480	

2021 Property Taxes - GTHA		Ranking
Brock	\$ 1,750	Mid
East Gwillimbury	\$ 2,490	Mid
Georgina	\$ 2,979	Mid
Scugog	\$ 2,989	Mid
Clarington	\$ 4,278	Mid
Newmarket	\$ 5,623	High
Oshawa	\$ 6,528	High
Aurora	\$ 6,553	High
King	\$ 6,928	High
Whitby	\$ 7,368	High
Whitchurch-Stouffville	\$ 7,498	High
Ajax	\$ 9,472	High
Pickering	\$ 12,227	High
Markham	\$ 12,466	High
Vaughan	\$ 12,722	High
Halton Hills	\$ 13,368	High
Caledon	\$ 13,906	High
Hamilton	\$ 14,272	High
Milton	\$ 15,955	High
Burlington	\$ 16,913	High
Mississauga	\$ 18,422	High
Oakville	\$ 21,206	High
Brampton	\$ 22,775	High
Average	\$ 10,378	
Median	\$ 9,472	

2021 Property Taxes - Niagara		Ranking
Wainfleet	\$ 595	Low
Pelham	\$ 621	Low
Port Colborne	\$ 1,059	Low
Welland	\$ 1,576	Low
Fort Erie	\$ 1,667	Mid
West Lincoln	\$ 1,767	Mid
Niagara Falls	\$ 4,686	High
Lincoln	\$ 5,059	High
Niagara-on-the-Lake	\$ 5,920	High
Thorold	\$ 7,232	High
St. Catharines	\$ 7,875	High
Grimsby	\$ 10,471	High
Average	\$ 4,044	
Median	\$ 3,227	

2021 Property Taxes - Eastern		Ranking
Brockville	\$ 880	Low
Cornwall	\$ 1,029	Low
Belleville	\$ 1,347	Low
Kingston	\$ 2,166	Mid
Quinte West	\$ 2,429	Mid
Peterborough	\$ 3,400	Mid
Ottawa	\$ 13,095	High
Average	\$ 3,478	
Median	\$ 2,166	

**Industrial Comparisons - Industrial Vacant Land
(taxes per acre) - sorted by Location (cont'd)**

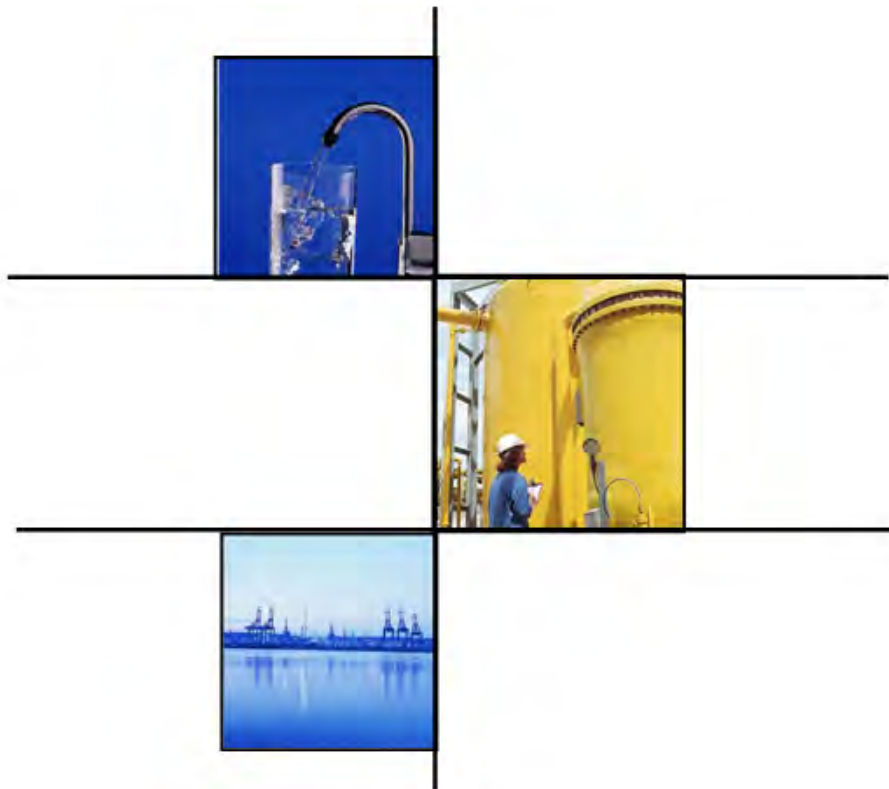
2021 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 107	Low
Tay	\$ 847	Low
Bracebridge	\$ 1,293	Low
Springwater	\$ 1,418	Low
Gravenhurst	\$ 1,437	Low
Huntsville	\$ 1,632	Mid
Orillia	\$ 1,981	Mid
New Tecumseth	\$ 2,958	Mid
Barrie	\$ 3,644	Mid
Collingwood	\$ 4,057	Mid
Innisfil	\$ 4,340	Mid
Orangeville	\$ 4,921	High
Average	\$ 2,386	
Median	\$ 1,807	

2021 Property Taxes - Southwest		Ranking
North Middlesex	\$ 433	Low
Lambton Shores	\$ 507	Low
Middlesex Centre	\$ 630	Low
Strathroy-Caradoc	\$ 734	Low
Chatham-Kent	\$ 795	Low
St. Thomas	\$ 948	Low
North Perth	\$ 1,039	Low
Tillsonburg	\$ 1,046	Low
Norfolk	\$ 1,186	Low
Aylmer	\$ 1,388	Low
Brant	\$ 1,446	Low
Essex	\$ 1,586	Low
Lakeshore	\$ 1,661	Mid
Haldimand	\$ 1,748	Mid
Sarnia	\$ 1,811	Mid
Stratford	\$ 2,073	Mid
Ingersoll	\$ 2,329	Mid
Brantford	\$ 3,028	Mid
London	\$ 3,638	Mid
Windsor	\$ 4,430	Mid
Average	\$ 1,623	
Median	\$ 1,417	

2021 Property Taxes - Waterloo/Wellington		Ranking
Minto	\$ 425	Low
Wellington North	\$ 964	Low
Mapleton	\$ 1,733	Mid
Centre Wellington	\$ 2,468	Mid
Wilmot	\$ 3,594	Mid
Guelph-Eramosa	\$ 3,950	Mid
Woolwich	\$ 4,255	Mid
North Dumfries	\$ 4,695	High
Erin	\$ 4,860	High
Kitchener	\$ 6,376	High
Cambridge	\$ 6,783	High
Puslinch	\$ 7,612	High
Guelph	\$ 8,161	High
Waterloo	\$ 12,965	High
Average	\$ 4,917	
Median	\$ 4,475	

2021 Property Taxes - North		Ranking
Espanola	\$ 1,362	Low
Dryden	\$ 1,875	Mid
Timmins	\$ 2,311	Mid
North Bay	\$ 2,479	Mid
Parry Sound	\$ 2,683	Mid
Sault Ste. Marie	\$ 2,835	Mid
Kenora	\$ 3,398	Mid
Elliot Lake	\$ 4,365	Mid
Greater Sudbury	\$ 6,328	High
Thunder Bay	\$ 8,933	High
Average	\$ 3,657	
Median	\$ 2,759	

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

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

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

Fixed Costs

As stated by the CWWA, at the heart of the methodology for setting water rates is the concept of a two-part rate structure; a volumetric charge and a fixed charge. Municipalities must determine whether to separately charge a fixed cost to its customers and to determine the types of costs that are to be recovered from a monthly charge. These decision 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 an increased revenue risk brought about by the increased reliance on the volumetric charge to recover fixed costs.

The table on the next page summarizes the allocation of costs that are being recovered from a fixed monthly charge across the survey using a Residential customer consuming 200 m³. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

- 108 of the 112 municipalities (two municipalities don't have water), 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/WW Costs

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Aurora	\$ -	0%
Brampton	\$ -	0%
Caledon	\$ -	0%
Kitchener	\$ -	0%
Markham	\$ -	0%
Mississauga	\$ -	0%
Toronto	\$ -	0%
Vaughan	\$ -	0%
Whitchurch-Stouffville	\$ -	0%
New Tecumseth	\$ -	0%
Tay	\$ -	0%
Waterloo	\$ 39	4%
Brantford	\$ 55	6%
Georgina	\$ 74	6%
Lincoln	\$ 161	15%
North Dumfries	\$ 192	16%
Wellesley	\$ 216	17%
Aylmer	\$ 153	17%
Cambridge	\$ 207	18%
Wilmot	\$ 210	18%
Guelph-Eramosa	\$ 269	18%
St. Thomas	\$ 213	20%
Erin	\$ 196	21%
Stratford	\$ 186	21%
Guelph	\$ 209	22%
Centre Wellington	\$ 292	22%
Orangeville	\$ 248	24%
Lambton Shores	\$ 391	24%
Woolwich	\$ 312	25%
Orillia	\$ 280	28%
Welland	\$ 400	30%
Bracebridge	\$ 385	30%
Gravenhurst	\$ 385	30%
Huntsville	\$ 385	30%
St. Catharines	\$ 312	31%
Minto	\$ 552	33%
Newmarket	\$ 422	33%
Ajax	\$ 318	35%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Scugog	\$ 318	35%
Pickering	\$ 318	35%
Brock	\$ 318	35%
Clarington	\$ 318	35%
Oshawa	\$ 318	35%
Whitby	\$ 318	35%
Ottawa	\$ 286	35%
Central Elgin	\$ 699	36%
Hamilton	\$ 288	37%
East Gwillimbury	\$ 560	39%
Pelham	\$ 385	40%
Innisfil	\$ 497	41%
Windsor	\$ 539	41%
London	\$ 388	42%
Prince Edward County	\$ 914	42%
King	\$ 621	42%
Burlington	\$ 390	42%
Halton Hills	\$ 390	42%
Milton	\$ 390	42%
Oakville	\$ 390	42%
Thorold	\$ 488	42%
Greater Sudbury	\$ 597	43%
Springwater	\$ 643	43%
Lakeshore	\$ 484	44%
West Lincoln	\$ 548	45%
Thunder Bay	\$ 581	46%
Parry Sound	\$ 800	46%
Essex	\$ 494	46%
Hanover	\$ 359	46%
Dryden	\$ 735	46%
Barrie	\$ 524	47%
Belleville	\$ 623	47%
Norfolk	\$ 694	48%
Peterborough	\$ 539	48%
North Perth	\$ 534	49%
Saugeen Shores	\$ 616	50%
Niagara Falls	\$ 484	51%
Grimsby	\$ 314	51%

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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Owen Sound	\$ 692	52%
Haldimand	\$ 540	52%
South Bruce Peninsula	\$ 1,010	52%
Kingston	\$ 634	53%
North Bay	\$ 581	53%
Niagara-on-the-Lake	\$ 626	53%
Fort Erie	\$ 801	53%
Quinte West	\$ 708	53%
Meaford	\$ 1,056	54%
Tillsonburg	\$ 495	54%
The Blue Mountains	\$ 596	55%
Chatham-Kent	\$ 655	55%
Southgate	\$ 827	56%
Brant	\$ 822	56%
Chatsworth	\$ 629	59%
Mapleton	\$ 956	60%
Middlesex Centre	\$ 1,064	61%
Collingwood	\$ 634	61%
Kenora	\$ 1,126	64%
Ingersoll	\$ 756	64%
Sault Ste. Marie	\$ 620	69%
Brockville	\$ 549	70%
West Grey	\$ 1,054	73%
Timmins	\$ 495	73%
Strathroy-Caradoc	\$ 821	75%
Sarnia	\$ 818	81%
Kincardine	\$ 852	81%
Grey Highlands	\$ 1,135	81%
Port Colborne	\$ 1,382	84%
Georgian Bluffs	\$ 691	91%
North Middlesex	\$ 1,712	100%
Cornwall	\$ 824	100%
Elliot Lake	\$ 807	100%
Espanola	\$ 1,199	100%
Wellington North	\$ 1,246	100%
Tiny	\$ 932	100%
Average	\$ 501	42%
Median	\$ 491	42%

Water Fixed Costs

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
Aurora	\$ -	\$ 468	\$ 468	0%
Brampton	\$ -	\$ 334	\$ 334	0%
Caledon	\$ -	\$ 334	\$ 334	0%
Kitchener	\$ -	\$ 501	\$ 501	0%
Markham	\$ -	\$ 447	\$ 447	0%
Mississauga	\$ -	\$ 334	\$ 334	0%
Toronto	\$ -	\$ 413	\$ 413	0%
Vaughan	\$ -	\$ 402	\$ 402	0%
Whitchurch-Stouffville	\$ -	\$ 437	\$ 437	0%
New Tecumseth	\$ -	\$ 444	\$ 444	0%
Tay	\$ -	\$ 618	\$ 618	0%
Georgina	\$ 36	\$ 528	\$ 564	6%
Waterloo	\$ 39	\$ 394	\$ 433	9%
Brantford	\$ 55	\$ 444	\$ 499	11%
Wellesley	\$ 120	\$ 628	\$ 748	16%
North Dumfries	\$ 108	\$ 556	\$ 664	16%
Lincoln	\$ 82	\$ 420	\$ 502	16%
Wilmot	\$ 105	\$ 422	\$ 527	20%
Aylmer	\$ 113	\$ 448	\$ 561	20%
Guelph	\$ 94	\$ 364	\$ 458	20%
Cambridge	\$ 123	\$ 475	\$ 598	21%
Guelph-Eramosa	\$ 136	\$ 524	\$ 660	21%
Erin	\$ 196	\$ 742	\$ 938	21%
Centre Wellington	\$ 139	\$ 488	\$ 627	22%
Orangeville	\$ 124	\$ 426	\$ 550	23%
Lambton Shores	\$ 186	\$ 604	\$ 790	24%
Stratford	\$ 93	\$ 267	\$ 360	26%
Welland	\$ 173	\$ 411	\$ 585	30%
Orillia	\$ 140	\$ 322	\$ 462	30%
Woolwich	\$ 156	\$ 352	\$ 508	31%
Central Elgin	\$ 329	\$ 666	\$ 995	33%
Newmarket	\$ 194	\$ 387	\$ 581	33%
Pelham	\$ 171	\$ 330	\$ 501	34%
St. Thomas	\$ 213	\$ 399	\$ 612	35%
Minto	\$ 276	\$ 498	\$ 774	36%
West Lincoln	\$ 166	\$ 296	\$ 462	36%
Hamilton	\$ 137	\$ 238	\$ 375	36%
East Gwillimbury	\$ 280	\$ 456	\$ 736	38%
Ottawa	\$ 177	\$ 279	\$ 456	39%

Water Fixed Costs (cont'd)

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
St. Catharines	\$ 177	\$ 274	\$ 451	39%
Innisfil	\$ 281	\$ 434	\$ 715	39%
Springwater	\$ 226	\$ 348	\$ 574	39%
King	\$ 249	\$ 364	\$ 613	41%
Prince Edward County	\$ 387	\$ 558	\$ 945	41%
Burlington	\$ 182	\$ 248	\$ 430	42%
Halton Hills	\$ 182	\$ 248	\$ 430	42%
Milton	\$ 182	\$ 248	\$ 430	42%
Oakville	\$ 182	\$ 248	\$ 430	42%
Thorold	\$ 209	\$ 284	\$ 492	42%
Greater Sudbury	\$ 280	\$ 379	\$ 659	43%
Southgate	\$ 273	\$ 366	\$ 639	43%
London	\$ 220	\$ 288	\$ 508	43%
Parry Sound	\$ 302	\$ 391	\$ 693	44%
Lakeshore	\$ 247	\$ 308	\$ 555	45%
Essex	\$ 241	\$ 292	\$ 533	45%
Thunder Bay	\$ 306	\$ 366	\$ 672	46%
Bracebridge	\$ 299	\$ 358	\$ 657	46%
Gravenhurst	\$ 299	\$ 358	\$ 657	46%
Huntsville	\$ 299	\$ 358	\$ 657	46%
Hanover	\$ 156	\$ 184	\$ 340	46%
Dryden	\$ 367	\$ 428	\$ 795	46%
Norfolk	\$ 291	\$ 325	\$ 616	47%
Kingston	\$ 267	\$ 297	\$ 565	47%
Peterborough	\$ 268	\$ 291	\$ 559	48%
Niagara-on-the-Lake	\$ 294	\$ 299	\$ 594	50%
Belleville	\$ 379	\$ 384	\$ 763	50%
North Perth	\$ 244	\$ 244	\$ 487	50%
Ajax	\$ 230	\$ 228	\$ 459	50%
Scugog	\$ 230	\$ 228	\$ 459	50%
Pickering	\$ 230	\$ 228	\$ 459	50%
Brock	\$ 230	\$ 228	\$ 459	50%
Clarington	\$ 230	\$ 228	\$ 459	50%
Oshawa	\$ 230	\$ 228	\$ 459	50%
Whitby	\$ 230	\$ 228	\$ 459	50%
Fort Erie	\$ 303	\$ 293	\$ 597	51%
Grimsby	\$ 314	\$ 296	\$ 610	51%
Owen Sound	\$ 309	\$ 291	\$ 600	52%
Quinte West	\$ 276	\$ 258	\$ 534	52%

Water Fixed Costs (cont'd)

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
Niagara Falls	\$ 240	\$ 224	\$ 465	52%
Collingwood	\$ 218	\$ 199	\$ 417	52%
North Bay	\$ 309	\$ 278	\$ 587	53%
South Bruce Peninsula	\$ 443	\$ 380	\$ 823	54%
Chatham-Kent	\$ 318	\$ 272	\$ 590	54%
Barrie	\$ 297	\$ 243	\$ 540	55%
Meaford	\$ 571	\$ 464	\$ 1,035	55%
The Blue Mountains	\$ 318	\$ 257	\$ 575	55%
Haldimand	\$ 245	\$ 195	\$ 440	56%
Mapleton	\$ 478	\$ 366	\$ 844	57%
Saugeen Shores	\$ 287	\$ 216	\$ 503	57%
Chatsworth	\$ 629	\$ 440	\$ 1,069	59%
Port Colborne	\$ 380	\$ 261	\$ 641	59%
Tillsonburg	\$ 286	\$ 177	\$ 463	62%
Middlesex Centre	\$ 504	\$ 312	\$ 816	62%
Windsor	\$ 328	\$ 195	\$ 523	63%
Ingersoll	\$ 302	\$ 177	\$ 479	63%
Kenora	\$ 563	\$ 318	\$ 881	64%
Brant	\$ 578	\$ 317	\$ 895	65%
West Grey	\$ 345	\$ 184	\$ 529	65%
Kincardine	\$ 417	\$ 194	\$ 611	68%
Sault Ste. Marie	\$ 382	\$ 175	\$ 557	69%
Brockville	\$ 216	\$ 94	\$ 310	70%
Timmins	\$ 231	\$ 87	\$ 318	73%
Strathroy-Caradoc	\$ 389	\$ 129	\$ 518	75%
Grey Highlands	\$ 660	\$ 164	\$ 824	80%
Sarnia	\$ 374	\$ 91	\$ 465	81%
Georgian Bluffs	\$ 691	\$ 67	\$ 757	91%
North Middlesex	\$ 883	\$ -	\$ 883	100%
Cornwall	\$ 352	\$ -	\$ 352	100%
Elliot Lake	\$ 403	\$ -	\$ 403	100%
Espanola	\$ 599	\$ -	\$ 599	100%
Tiny	\$ 932	\$ -	\$ 932	100%
Wellington North	\$ 559	\$ -	\$ 559	100%
Average	\$ 259	\$ 317	\$ 576	43%
Median	\$ 241	\$ 310	\$ 553	46%

Wastewater Fixed Costs

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	\$ -	\$ 578	\$ 578	0%
Brampton	\$ -	\$ 256	\$ 256	0%
Brantford	\$ -	\$ 406	\$ 406	0%
Caledon	\$ -	\$ 256	\$ 256	0%
Kitchener	\$ -	\$ 631	\$ 631	0%
Markham	\$ -	\$ 447	\$ 447	0%
Mississauga	\$ -	\$ 256	\$ 256	0%
St. Thomas	\$ -	\$ 468	\$ 468	0%
Toronto	\$ -	\$ 413	\$ 413	0%
Vaughan	\$ -	\$ 538	\$ 538	0%
Waterloo	\$ -	\$ 506	\$ 506	0%
Whitchurch-Stouffville	\$ -	\$ 627	\$ 627	0%
New Tecumseth	\$ -	\$ 444	\$ 444	0%
Tay	\$ -	\$ 700	\$ 700	0%
Georgina	\$ 38	\$ 560	\$ 598	6%
Aylmer	\$ 40	\$ 316	\$ 356	11%
Lincoln	\$ 79	\$ 498	\$ 577	14%
Bracebridge	\$ 86	\$ 525	\$ 611	14%
Gravenhurst	\$ 86	\$ 525	\$ 611	14%
Huntsville	\$ 86	\$ 525	\$ 611	14%
Cambridge	\$ 84	\$ 489	\$ 573	15%
Wilmot	\$ 105	\$ 556	\$ 661	16%
Guelph-Eramosa	\$ 132	\$ 694	\$ 826	16%
North Dumfries	\$ 84	\$ 426	\$ 510	16%
Wellesley	\$ 96	\$ 464	\$ 560	17%
Stratford	\$ 93	\$ 434	\$ 527	18%
Ajax	\$ 88	\$ 373	\$ 461	19%
Scugog	\$ 88	\$ 373	\$ 461	19%
Pickering	\$ 88	\$ 373	\$ 461	19%
Brock	\$ 88	\$ 373	\$ 461	19%
Clarington	\$ 88	\$ 373	\$ 461	19%
Oshawa	\$ 88	\$ 373	\$ 461	19%
Whitby	\$ 88	\$ 373	\$ 461	19%
Woolwich	\$ 156	\$ 582	\$ 738	21%
Centre Wellington	\$ 153	\$ 542	\$ 695	22%
Guelph	\$ 115	\$ 388	\$ 503	23%
Lambton Shores	\$ 205	\$ 660	\$ 865	24%
Orangeville	\$ 123	\$ 380	\$ 503	24%
St. Catharines	\$ 135	\$ 405	\$ 540	25%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Orillia	\$ 140	\$ 386	\$ 526	27%
Windsor	\$ 211	\$ 572	\$ 783	27%
Welland	\$ 227	\$ 536	\$ 763	30%
Ottawa	\$ 110	\$ 255	\$ 364	30%
Minto	\$ 276	\$ 630	\$ 906	30%
Newmarket	\$ 228	\$ 456	\$ 685	33%
Hamilton	\$ 151	\$ 255	\$ 406	37%
East Gwillimbury	\$ 280	\$ 438	\$ 718	39%
Central Elgin	\$ 371	\$ 570	\$ 941	39%
London	\$ 169	\$ 256	\$ 425	40%
Barrie	\$ 228	\$ 342	\$ 569	40%
Burlington	\$ 208	\$ 287	\$ 495	42%
Halton Hills	\$ 208	\$ 287	\$ 495	42%
Milton	\$ 208	\$ 287	\$ 495	42%
Oakville	\$ 208	\$ 287	\$ 495	42%
Prince Edward County	\$ 526	\$ 716	\$ 1,242	42%
Thorold	\$ 279	\$ 379	\$ 658	42%
Lakeshore	\$ 237	\$ 320	\$ 557	43%
Greater Sudbury	\$ 317	\$ 427	\$ 744	43%
Innisfil	\$ 217	\$ 290	\$ 507	43%
King	\$ 372	\$ 490	\$ 862	43%
Brant	\$ 243	\$ 317	\$ 560	43%
Belleville	\$ 243	\$ 305	\$ 549	44%
Saugeen Shores	\$ 329	\$ 398	\$ 727	45%
Thunder Bay	\$ 275	\$ 330	\$ 605	46%
Hanover	\$ 203	\$ 239	\$ 442	46%
Springwater	\$ 417	\$ 490	\$ 907	46%
Dryden	\$ 367	\$ 428	\$ 795	46%
Essex	\$ 253	\$ 294	\$ 547	46%
Tillsonburg	\$ 209	\$ 241	\$ 450	46%
Parry Sound	\$ 498	\$ 562	\$ 1,060	47%
Pelham	\$ 214	\$ 240	\$ 453	47%
Peterborough	\$ 271	\$ 294	\$ 565	48%
Norfolk	\$ 402	\$ 434	\$ 836	48%
North Perth	\$ 290	\$ 311	\$ 601	48%
Haldimand	\$ 295	\$ 309	\$ 604	49%
Niagara Falls	\$ 244	\$ 242	\$ 486	50%
South Bruce Peninsula	\$ 567	\$ 556	\$ 1,123	51%
West Lincoln	\$ 382	\$ 372	\$ 754	51%

Wastewater Fixed Costs (cont'd)

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Owen Sound	\$ 383	\$ 361	\$ 744	52%
Meaford	\$ 485	\$ 438	\$ 923	53%
North Bay	\$ 272	\$ 244	\$ 516	53%
The Blue Mountains	\$ 278	\$ 240	\$ 518	54%
Quinte West	\$ 432	\$ 360	\$ 792	55%
Fort Erie	\$ 498	\$ 409	\$ 907	55%
Chatham-Kent	\$ 337	\$ 268	\$ 605	56%
Niagara-on-the-Lake	\$ 332	\$ 258	\$ 590	56%
Kingston	\$ 367	\$ 273	\$ 640	57%
Middlesex Centre	\$ 559	\$ 381	\$ 940	60%
Kenora	\$ 563	\$ 318	\$ 881	64%
Mapleton	\$ 478	\$ 270	\$ 748	64%
Ingersoll	\$ 454	\$ 241	\$ 695	65%
Southgate	\$ 555	\$ 274	\$ 829	67%
Collingwood	\$ 416	\$ 200	\$ 616	67%
Sault Ste. Marie	\$ 237	\$ 108	\$ 345	69%
Brockville	\$ 333	\$ 145	\$ 477	70%
Timmins	\$ 264	\$ 99	\$ 362	73%
Strathroy-Caradoc	\$ 433	\$ 148	\$ 580	75%
West Grey	\$ 709	\$ 212	\$ 920	77%
Sarnia	\$ 443	\$ 107	\$ 550	81%
Grey Highlands	\$ 475	\$ 94	\$ 569	83%
Port Colborne	\$ 1,002	\$ -	\$ 1,002	100%
Cornwall	\$ 472	\$ -	\$ 472	100%
Elliot Lake	\$ 403	\$ -	\$ 403	100%
Espanola	\$ 599	\$ -	\$ 599	100%
Kincardine	\$ 436	\$ -	\$ 436	100%
North Middlesex	\$ 829	\$ -	\$ 829	100%
Wellington North	\$ 687	\$ -	\$ 687	100%
Average	\$ 253	\$ 359	\$ 612	39%
Median	\$ 228	\$ 373	\$ 573	42%

Frequency of Billing

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

	Residential	ICI
Ajax	Quarterly	Bi-Monthly
Aurora	Quarterly	Bi-Monthly
Aylmer	Monthly	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
Dryden	Monthly	Monthly
East Gwillimbury	Quarterly	Quarterly
Elliot Lake	Quarterly	Quarterly
Erin	Quarterly	Quarterly
Espanola	Monthly	Monthly
Essex	Monthly	Monthly
Fort Erie	Monthly	Monthly
Georgian Bluffs	Monthly	Monthly
Georgina	Quarterly	Quarterly
Gravenhurst	Bi-Monthly	Bi-Monthly
Greater Sudbury	Monthly	Monthly
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

	Residential	ICI
Hamilton	Monthly	Monthly
Hanover	Monthly	Monthly
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
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
Owen Sound	Monthly	Monthly
Parry Sound	Quarterly	Quarterly
Pelham	Bi-Monthly	Bi-Monthly

Frequency of Billing (cont'd)

The following table summarizes the whole survey:

	Residential	ICI
Peterborough	Monthly	Monthly
Pickering	Monthly	Monthly
Port Colborne	Quarterly	Monthly
Prince Edward County	Bi-Monthly	Monthly
Puslinch	N/A	N/A
Quinte West	Bi-Monthly	Monthly
Sarnia	Bi-Monthly	Monthly
Saugeen Shores	Bi-Monthly	Bi-Monthly
Sault Ste. Marie	Monthly	Monthly
Scugog	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
Tay	Quarterly	Quarterly
Thorold	Quarterly	Quarterly
The Blue Mountains	Monthly	Monthly
Thunder Bay	Quarterly	Quarterly
Tillsonburg	Monthly	Monthly
Timmins	Quarterly	Quarterly
Tiny	Monthly	Monthly
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

	Residential	ICI
Monthly	45	67
Bi-Monthly	31	25
Quarterly	32	18
Every 4 months	3	1
Twice Yearly	1	1
Total	112	112

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	66%	68%	67%	69%
Declining	10%	13%	10%	13%
Inclining	10%	7%	8%	6%
Humpback	10%	10%	10%	10%
Flat	4%	2%	5%	2%
Total	100%	100%	100%	100%

Comparison of Type of Rate Structure

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Ajax	D	D	D	D
Aurora	U	U	U	U
Aylmer	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	H	H	H	H
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	H	H	H	H
Cornwall	F	U	F	U
Dryden	U	U	U	U
East Gwillimbury	I	I	I	I
Elliot Lake	H	H	H	H
Erin	U	U	N/A	N/A
Espanola	F	D	F	D
Essex	U	U	U	U
Fort Erie	U	U	U	U
Georgian Bluffs	I	I	N/A	N/A
Georgina	U	U	U	U
Gravenhurst	U	U	U	U
Greater Sudbury	U	U	U	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

Comparison of Type of Rate Structure (cont'd)

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Hamilton	I	U	I	U
Hanover	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
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	F	F	F	F
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
Owen Sound	I	I	I	I
Parry Sound	H	H	H	H
Pelham	U	U	U	U

Comparison of Type of Rate Structure (cont'd)

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Peterborough	H	H	H	H
Pickering	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
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
Sault Ste. Marie	H	H	H	H
Scugog	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	D	D	D	D
South Bruce Peninsula	U	U	U	U
Tay	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
Tiny	F	F	F	F
Toronto	U	U	U	U
Vaughan	U	U	U	U
Wainfleet	N/A	N/A	N/A	N/A
Waterloo	U	U	U	U
Welland	U	U	U	U
Wellesley	U	U	U	U
Wellington North	F	U	F	U
West Grey	U	U	U	U
West Lincoln	U	U	U	U
Whitby	D	D	D	D
Whitchurch-Stouffville	U	U	U	U
Wilmot	U	U	U	U
Windsor	U	U	U	U
Woolwich	U	U	U	U

Comparison of Water Costs (sorted alphabetically)

WATER	Residential	Commercial	Industrial	Industrial	Industrial
Volume	200 m³	10,000 m³	30,000 m³	100,000 m³	500,000 m³
Meter Size	5/8"	2"	3"	4"	6"
Ajax	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Aurora	\$ 468	\$ 23,400	\$ 70,200	\$ 234,000	\$ 1,170,000
Aylmer	\$ 561	\$ 21,181	\$ 62,627	\$ 206,467	\$ 1,022,987
Barrie	\$ 540	\$ 17,969	\$ 52,755	\$ 171,017	\$ 840,245
Belleville	\$ 763	\$ 18,044	\$ 47,744	\$ 151,220	\$ 602,145
Bracebridge	\$ 657	\$ 19,033	\$ 57,304	\$ 183,638	\$ 895,200
Brampton	\$ 334	\$ 16,724	\$ 50,172	\$ 167,240	\$ 836,200
Brant	\$ 895	\$ 20,541	\$ 57,146	N/A	N/A
Brantford	\$ 499	\$ 22,261	\$ 66,728	\$ 222,147	\$ 1,110,200
Brock	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Brockville	\$ 310	\$ 11,105	\$ 24,264	\$ 67,540	\$ 226,080
Burlington	\$ 430	\$ 14,349	\$ 40,688	\$ 130,028	\$ 635,635
Caledon	\$ 334	\$ 16,724	\$ 50,172	\$ 167,240	\$ 836,200
Cambridge	\$ 598	\$ 24,712	\$ 73,357	\$ 241,131	\$ 1,195,151
Central Elgin	\$ 995	\$ 34,402	\$ 101,684	\$ 336,518	\$ 1,671,093
Centre Wellington	\$ 627	\$ 25,614	\$ 74,563	\$ 245,671	\$ 1,222,667
Chatham-Kent	\$ 590	\$ 14,587	\$ 39,234	\$ 96,376	\$ 421,404
Chatsworth	\$ 1,069	\$ 27,571	\$ 72,485	\$ 241,885	\$ 1,209,885
Clarington	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Collingwood	\$ 417	\$ 9,271	\$ 25,895	\$ 83,489	\$ 410,589
Cornwall	\$ 352	\$ 5,060	\$ 15,180	\$ 50,600	\$ 253,000
Dryden	\$ 795	\$ 22,465	\$ 68,240	\$ 219,142	\$ 1,070,000
East Gwillimbury	\$ 736	\$ 37,067	\$ 111,867	\$ 373,667	\$ 1,869,667
Elliot Lake	\$ 403	\$ 5,900	\$ 13,500	N/A	N/A
Erin	\$ 938	\$ 37,492	\$ 112,006	\$ 371,706	N/A
Espanola	\$ 599	\$ 7,924	\$ 18,888	\$ 53,602	N/A
Essex	\$ 533	\$ 14,841	\$ 44,041	\$ 146,241	\$ 730,241
Fort Erie	\$ 597	\$ 15,549	\$ 47,346	\$ 150,945	\$ 739,868
Georgian Bluffs	\$ 757	\$ 55,835	\$ 169,235	\$ 566,135	\$ 2,834,135
Georgina	\$ 564	\$ 26,436	\$ 79,236	\$ 264,036	\$ 1,320,036
Gravenhurst	\$ 657	\$ 19,033	\$ 57,304	\$ 183,638	\$ 895,200
Greater Sudbury	\$ 659	\$ 21,173	\$ 61,276	\$ 196,309	\$ 960,518
Grey Highlands	\$ 824	\$ 13,480	\$ 29,880	\$ 98,500	\$ 443,000
Grimsby	\$ 610	\$ 15,114	\$ 44,714	\$ 148,314	\$ 740,314
Guelph	\$ 458	\$ 18,916	\$ 56,116	\$ 184,614	\$ 914,900
Guelph-Eramosa	\$ 660	\$ 26,336	\$ 78,736	\$ 262,136	\$ 1,310,136
Haldimand	\$ 440	\$ 12,750	\$ 34,526	\$ 107,981	\$ 506,902
Halton Hills	\$ 430	\$ 14,349	\$ 40,688	\$ 130,028	\$ 635,635

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

WATER Volume Meter Size	Residential 200 m³ 5/8"	Commercial 10,000 m³ 2"	Industrial 30,000 m³ 3"	Industrial 100,000 m³ 4"	Industrial 500,000 m³ 6"
Hamilton	\$ 375	\$ 18,094	\$ 53,189	\$ 173,420	\$ 856,840
Hanover	\$ 340	\$ 10,181	\$ 29,205	\$ 95,209	\$ 460,000
Huntsville	\$ 657	\$ 19,033	\$ 57,304	\$ 183,638	\$ 895,200
Ingersoll	\$ 479	\$ 12,785	\$ 36,061	\$ 109,766	\$ 527,878
Innisfil	\$ 715	\$ 22,201	\$ 66,228	\$ 218,128	\$ 1,086,128
Kenora	\$ 881	\$ 17,533	\$ 53,893	\$ 166,882	\$ 806,823
Kincardine	\$ 611	\$ 12,264	\$ 33,906	\$ 105,011	\$ 501,022
King	\$ 613	\$ 41,734	\$ 126,313	\$ 418,913	\$ 2,090,913
Kingston	\$ 565	\$ 12,684	\$ 35,718	\$ 115,387	\$ 569,941
Kitchener	\$ 501	\$ 25,045	\$ 75,135	\$ 250,450	\$ 1,252,250
Lakeshore	\$ 555	\$ 15,647	\$ 46,447	\$ 154,247	\$ 770,247
Lambton Shores	\$ 790	\$ 31,242	\$ 92,601	\$ 305,301	\$ 1,516,344
Lincoln	\$ 502	\$ 21,409	\$ 63,626	\$ 210,943	\$ 1,052,243
London	\$ 508	\$ 14,552	\$ 40,766	\$ 126,656	\$ 578,411
Mapleton	\$ 844	\$ 15,537	\$ 47,527	\$ 147,629	\$ 714,902
Markham	\$ 447	\$ 22,340	\$ 67,020	\$ 223,400	\$ 1,117,000
Meaford	\$ 1,035	\$ 23,771	\$ 70,171	\$ 232,571	\$ 1,160,571
Middlesex Centre	\$ 816	\$ 31,728	N/A	N/A	N/A
Milton	\$ 430	\$ 14,349	\$ 40,688	\$ 130,028	\$ 635,635
Minto	\$ 774	\$ 19,368	\$ 49,998	\$ 91,268	N/A
Mississauga	\$ 334	\$ 16,724	\$ 50,172	\$ 167,240	\$ 836,200
New Tecumseth	\$ 444	\$ 22,200	\$ 66,600	\$ 180,700	\$ 832,700
Newmarket	\$ 581	\$ 20,908	\$ 60,984	\$ 198,436	\$ 977,684
Niagara Falls	\$ 465	\$ 12,797	\$ 36,780	\$ 117,752	\$ 571,322
Niagara-on-the-Lake	\$ 594	\$ 15,822	\$ 48,144	\$ 153,810	\$ 754,630
Norfolk	\$ 616	\$ 18,282	\$ 51,076	\$ 167,013	\$ 820,284
North Bay	\$ 587	\$ 16,467	\$ 46,834	\$ 147,011	\$ 711,021
North Dumfries	\$ 664	\$ 27,908	\$ 83,508	\$ 278,108	\$ 1,390,108
North Middlesex	\$ 883	\$ 31,309	N/A	N/A	N/A
North Perth	\$ 487	\$ 9,182	\$ 23,750	\$ 72,750	\$ 353,810
Oakville	\$ 430	\$ 14,349	\$ 40,688	\$ 130,028	\$ 635,635
Orangeville	\$ 550	\$ 22,673	\$ 67,335	\$ 223,622	\$ 1,115,622
Orillia	\$ 462	\$ 16,777	\$ 50,870	\$ 164,270	\$ 809,906
Oshawa	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Ottawa	\$ 456	\$ 21,829	\$ 65,169	\$ 213,643	\$ 1,055,416
Owen Sound	\$ 600	\$ 17,497	\$ 51,088	\$ 166,656	\$ 821,775
Parry Sound	\$ 693	\$ 22,005	\$ 64,868	\$ 207,100	\$ 1,000,476
Pelham	\$ 501	\$ 17,174	\$ 51,180	\$ 167,751	\$ 830,200

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

WATER Volume Meter Size	Residential 200 m³ 5/8"	Commercial 10,000 m³ 2"	Industrial 30,000 m³ 3"	Industrial 100,000 m³ 4"	Industrial 500,000 m³ 6"
Peterborough	\$ 559	\$ 10,030	\$ 26,917	\$ 75,009	\$ 298,076
Pickering	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Port Colborne	\$ 641	\$ 14,171	\$ 43,387	\$ 136,016	\$ 661,474
Prince Edward County	\$ 945	\$ 29,837	\$ 87,187	\$ 284,424	\$ 1,402,749
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 534	\$ 14,164	\$ 41,227	\$ 133,107	\$ 652,897
Sarnia	\$ 465	\$ 9,339	\$ 22,847	\$ 59,776	\$ 256,650
Saugeen Shores	\$ 503	\$ 11,719	\$ 33,778	\$ 109,838	\$ 542,757
Sault Ste. Marie	\$ 557	\$ 19,293	\$ 53,669	\$ 173,016	\$ 853,293
Scugog	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
South Bruce Peninsula	\$ 823	\$ 20,283	\$ 61,868	\$ 196,195	\$ 959,293
Southgate	\$ 639	\$ 19,091	\$ 57,899	\$ 186,817	\$ 915,000
Springwater	\$ 574	\$ 31,506	\$ 95,106	\$ 317,706	\$ 1,589,706
St. Catharines	\$ 451	\$ 14,233	\$ 43,107	\$ 139,678	\$ 689,717
St. Thomas	\$ 612	\$ 21,027	\$ 61,559	\$ 202,768	\$ 1,002,343
Stratford	\$ 360	\$ 10,882	\$ 32,161	\$ 106,454	\$ 530,733
Strathroy-Caradoc	\$ 518	\$ 19,713	\$ 55,376	\$ 122,329	\$ 495,958
Tay	\$ 618	\$ 30,900	\$ 92,700	\$ 309,000	\$ 1,545,000
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	\$ 672	\$ 14,654	\$ 39,735	\$ 122,050	\$ 582,779
Tillsonburg	\$ 463	\$ 12,739	\$ 35,889	\$ 109,547	\$ 527,549
Timmins	\$ 318	\$ 15,882	\$ 47,646	\$ 158,818	\$ 794,089
Tiny	\$ 932	\$ 932	\$ 932	\$ 932	\$ 932
Toronto	\$ 413	\$ 17,572	\$ 46,514	\$ 147,811	\$ 726,651
Vaughan	\$ 402	\$ 20,103	\$ 60,309	\$ 201,030	\$ 1,005,150
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 433	\$ 20,158	\$ 59,755	\$ 197,832	\$ 986,219
Welland	\$ 585	\$ 21,072	\$ 63,615	\$ 208,118	\$ 1,032,092
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	\$ 462	\$ 16,126	\$ 47,053	\$ 152,145	\$ 748,290
Whitby	\$ 459	\$ 11,954	\$ 33,004	\$ 101,078	\$ 464,334
Whitchurch-Stouffville	\$ 437	\$ 21,825	\$ 65,475	\$ 218,250	\$ 1,091,250
Wilmot	\$ 527	\$ 21,340	\$ 63,698	\$ 211,632	\$ 1,056,640
Windsor	\$ 523	\$ 12,030	\$ 33,340	\$ 104,715	\$ 500,484
Woolwich	\$ 508	\$ 18,356	\$ 53,556	\$ 179,030	\$ 885,310
Average	\$ 576	\$ 18,799	\$ 54,099	\$ 175,264	\$ 858,589
Median	\$ 553	\$ 17,770	\$ 50,973	\$ 166,948	\$ 821,775
Min	\$ 310	\$ 932	\$ 932	\$ 932	\$ 932
Max	\$ 1,069	\$ 55,835	\$ 169,235	\$ 566,135	\$ 2,834,135

Comparison of Wastewater Costs (sorted alphabetically)

WASTEWATER 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"
Ajax	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Aurora	\$ 578	\$ 28,900	\$ 86,700	\$ 289,000	\$ 1,445,000
Aylmer	\$ 356	\$ 16,079	\$ 47,910	\$ 158,881	\$ 791,380
Barrie	\$ 569	\$ 24,505	\$ 72,311	\$ 234,911	\$ 1,155,184
Belleville	\$ 549	\$ 14,115	\$ 37,572	\$ 119,452	\$ 477,362
Bracebridge	\$ 611	\$ 26,618	\$ 79,977	\$ 264,071	\$ 1,312,450
Brampton	\$ 256	\$ 12,796	\$ 38,388	\$ 127,960	\$ 639,800
Brant	\$ 560	\$ 17,852	\$ 51,442	N/A	N/A
Brantford	\$ 406	\$ 20,300	\$ 60,900	\$ 203,000	\$ 1,015,000
Brock	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Brockville	\$ 477	\$ 14,436	\$ 31,543	\$ 87,802	\$ 293,904
Burlington	\$ 495	\$ 16,942	\$ 47,657	\$ 151,312	\$ 737,033
Caledon	\$ 256	\$ 12,796	\$ 38,388	\$ 127,960	\$ 639,800
Cambridge	\$ 573	\$ 25,118	\$ 74,811	\$ 247,004	\$ 1,227,717
Central Elgin	\$ 941	\$ 28,871	\$ 85,871	\$ 285,371	\$ 1,425,371
Centre Wellington	\$ 695	\$ 27,668	\$ 82,032	\$ 272,005	\$ 1,357,054
Chatham-Kent	\$ 605	\$ 14,124	\$ 37,569	\$ 90,311	\$ 390,769
Chatsworth	N/A	N/A	N/A	N/A	N/A
Clarington	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Collingwood	\$ 616	\$ 9,884	\$ 26,906	\$ 85,333	\$ 415,463
Cornwall	\$ 472	\$ 6,781	\$ 20,343	\$ 67,809	\$ 339,045
Dryden	\$ 795	\$ 22,465	\$ 68,240	\$ 219,142	\$ 1,070,000
East Gwillimbury	\$ 718	\$ 22,180	\$ 65,980	\$ 219,280	\$ 1,095,280
Elliot Lake	\$ 403	\$ 5,900	\$ 13,500	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 599	\$ 7,924	\$ 18,888	\$ 53,602	N/A
Essex	\$ 547	\$ 14,953	\$ 44,353	\$ 147,253	\$ 735,253
Fort Erie	\$ 907	\$ 21,893	\$ 66,824	\$ 211,467	\$ 1,032,950
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 598	\$ 28,038	\$ 84,038	\$ 280,038	\$ 1,400,038
Gravenhurst	\$ 611	\$ 26,618	\$ 79,977	\$ 264,071	\$ 1,312,450
Greater Sudbury	\$ 744	\$ 23,904	\$ 69,180	\$ 221,633	\$ 1,084,424
Grey Highlands	\$ 569	\$ 8,502	\$ 17,902	\$ 58,881	\$ 258,762
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 503	\$ 20,512	\$ 60,457	\$ 198,039	\$ 977,589
Guelph-Eramosa	\$ 826	\$ 34,832	\$ 104,232	\$ 347,132	\$ 1,735,132
Haldimand	\$ 604	\$ 19,050	\$ 52,655	\$ 166,938	\$ 794,852
Halton Hills	\$ 495	\$ 16,942	\$ 47,657	\$ 151,312	\$ 737,033

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

WASTEWATER 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"
Hamilton	\$ 406	\$ 19,410	\$ 57,019	\$ 185,780	\$ 917,560
Hanover	\$ 442	\$ 13,235	\$ 37,966	\$ 123,772	\$ 598,000
Huntsville	\$ 611	\$ 26,618	\$ 79,977	\$ 264,071	\$ 1,312,450
Ingersoll	\$ 695	\$ 13,038	\$ 39,725	\$ 121,588	\$ 584,768
Innisfil	\$ 507	\$ 14,933	\$ 44,670	\$ 146,170	\$ 726,170
Kenora	\$ 881	\$ 17,533	\$ 53,893	\$ 166,882	\$ 806,823
Kincardine	\$ 436	\$ 9,811	\$ 27,125	\$ 84,009	\$ 400,818
King	\$ 862	\$ 25,578	\$ 75,214	\$ 246,714	\$ 1,226,714
Kingston	\$ 640	\$ 15,868	\$ 44,126	\$ 141,556	\$ 692,611
Kitchener	\$ 631	\$ 31,546	\$ 94,638	\$ 315,460	\$ 1,577,300
Lakeshore	\$ 557	\$ 16,237	\$ 48,237	\$ 160,237	\$ 800,237
Lambton Shores	\$ 865	\$ 34,972	\$ 102,791	\$ 336,252	\$ 1,662,268
Lincoln	\$ 577	\$ 25,279	\$ 75,252	\$ 249,724	\$ 1,246,211
London	\$ 425	\$ 12,743	\$ 35,960	\$ 112,185	\$ 512,808
Mapleton	\$ 748	\$ 11,815	\$ 36,405	\$ 110,607	\$ 529,879
Markham	\$ 447	\$ 22,340	\$ 67,020	\$ 223,400	\$ 1,117,000
Meaford	\$ 923	\$ 31,685	\$ 94,085	\$ 312,485	\$ 1,560,485
Middlesex Centre	\$ 940	\$ 38,263	N/A	N/A	N/A
Milton	\$ 495	\$ 16,942	\$ 47,657	\$ 151,312	\$ 737,033
Minto	\$ 906	\$ 24,558	\$ 63,588	\$ 108,658	N/A
Mississauga	\$ 256	\$ 12,796	\$ 38,388	\$ 127,960	\$ 639,800
New Tecumseth	\$ 444	\$ 22,200	\$ 66,600	\$ 222,000	\$ 1,110,000
Newmarket	\$ 685	\$ 24,644	\$ 71,880	\$ 233,900	\$ 1,152,412
Niagara Falls	\$ 486	\$ 13,728	\$ 39,552	\$ 126,926	\$ 616,965
Niagara-on-the-Lake	\$ 590	\$ 13,864	\$ 42,397	\$ 133,804	\$ 652,766
Norfolk	\$ 836	\$ 24,511	\$ 68,324	\$ 223,272	\$ 1,095,944
North Bay	\$ 516	\$ 14,461	\$ 41,130	\$ 129,105	\$ 624,419
North Dumfries	\$ 510	\$ 21,384	\$ 63,984	\$ 213,084	\$ 1,065,084
North Middlesex	\$ 829	\$ 33,456	N/A	N/A	N/A
North Perth	\$ 601	\$ 13,170	\$ 34,300	\$ 106,260	\$ 518,359
Oakville	\$ 495	\$ 16,942	\$ 47,657	\$ 151,312	\$ 737,033
Orangeville	\$ 503	\$ 20,270	\$ 60,131	\$ 199,616	\$ 995,616
Orillia	\$ 526	\$ 19,977	\$ 60,470	\$ 196,270	\$ 969,906
Oshawa	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Ottawa	\$ 364	\$ 19,541	\$ 58,708	\$ 194,210	\$ 964,959
Owen Sound	\$ 744	\$ 21,696	\$ 63,349	\$ 206,654	\$ 1,019,000
Parry Sound	\$ 1,060	\$ 32,140	\$ 94,527	\$ 300,028	\$ 1,442,339
Pelham	\$ 453	\$ 12,835	\$ 38,077	\$ 123,363	\$ 606,124

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

WASTEWATER 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"
Peterborough	\$ 565	\$ 10,130	\$ 27,186	\$ 75,759	\$ 301,057
Pickering	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Port Colborne	\$ 1,002	\$ 21,767	\$ 67,606	\$ 202,633	\$ 964,050
Prince Edward County	\$ 1,242	\$ 38,430	\$ 112,134	\$ 365,365	\$ 1,800,521
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 792	\$ 19,728	\$ 57,456	\$ 185,616	\$ 910,800
Sarnia	\$ 550	\$ 11,054	\$ 27,042	\$ 70,751	\$ 303,770
Saugeen Shores	\$ 727	\$ 20,952	\$ 61,277	\$ 201,103	\$ 998,155
Sault Ste. Marie	\$ 345	\$ 15,820	\$ 44,008	\$ 141,873	\$ 699,700
Scugog	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
South Bruce Peninsula	\$ 1,123	\$ 29,446	\$ 89,642	\$ 285,945	\$ 1,390,000
Southgate	\$ 829	\$ 15,309	\$ 47,202	\$ 144,766	\$ 685,000
Springwater	\$ 907	\$ 25,021	\$ 74,021	\$ 245,521	\$ 1,225,521
St. Catharines	\$ 540	\$ 20,662	\$ 62,295	\$ 204,590	\$ 1,016,335
St. Thomas	\$ 468	\$ 7,700	\$ 57,600	\$ 192,000	\$ 960,000
Stratford	\$ 527	\$ 17,383	\$ 51,783	\$ 172,183	\$ 860,183
Strathroy-Caradoc	\$ 580	\$ 21,876	\$ 62,484	\$ 137,573	\$ 562,358
Tay	\$ 700	\$ 35,000	\$ 105,000	\$ 350,000	\$ 1,750,000
The Blue Mountains	\$ 518	\$ 22,329	\$ 67,761	\$ 222,291	\$ 1,103,529
Thorold	\$ 658	\$ 19,239	\$ 57,159	\$ 189,879	\$ 948,279
Thunder Bay	\$ 605	\$ 13,189	\$ 35,762	\$ 109,845	\$ 524,501
Tillsonburg	\$ 450	\$ 12,342	\$ 37,082	\$ 118,224	\$ 579,723
Timmins	\$ 362	\$ 18,101	\$ 54,302	\$ 181,005	\$ 905,023
Tiny	N/A	N/A	N/A	N/A	N/A
Toronto	\$ 413	\$ 17,572	\$ 46,514	\$ 147,811	\$ 726,651
Vaughan	\$ 538	\$ 26,904	\$ 80,712	\$ 269,040	\$ 1,345,200
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 506	\$ 25,300	\$ 75,900	\$ 253,000	\$ 1,265,000
Welland	\$ 763	\$ 27,481	\$ 82,965	\$ 271,407	\$ 1,345,915
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	\$ 754	\$ 21,658	\$ 61,916	\$ 195,556	\$ 949,112
Whitby	\$ 461	\$ 16,639	\$ 49,499	\$ 152,457	\$ 704,857
Whitchurch-Stouffville	\$ 627	\$ 29,979	\$ 89,937	\$ 299,790	\$ 1,498,950
Wilmot	\$ 661	\$ 28,045	\$ 83,813	\$ 278,682	\$ 1,391,890
Windsor	\$ 783	\$ 23,564	\$ 62,557	\$ 189,528	\$ 879,308
Woolwich	\$ 738	\$ 29,856	\$ 88,056	\$ 294,030	\$ 1,460,310
Average	\$ 612	\$ 20,135	\$ 58,336	\$ 188,874	\$ 934,173
Median	\$ 573	\$ 19,541	\$ 57,456	\$ 185,780	\$ 917,560
Min	\$ 256	\$ 5,900	\$ 13,500	\$ 53,602	\$ 258,762
Max	\$ 1,242	\$ 38,430	\$ 112,134	\$ 365,365	\$ 1,800,521

Comparison of Water and Wastewater Costs (sorted alphabetically)

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Ajax	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Aurora	\$ 1,046	\$ 52,300	\$ 156,900	\$ 523,000	\$ 2,615,000
Aylmer	\$ 917	\$ 37,260	\$ 110,537	\$ 365,348	\$ 1,814,367
Barrie	\$ 1,109	\$ 42,474	\$ 125,066	\$ 405,927	\$ 1,995,429
Belleville	\$ 1,312	\$ 32,159	\$ 85,316	\$ 270,672	\$ 1,079,507
Bracebridge	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Brampton	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
Brant	\$ 1,456	\$ 38,394	\$ 108,588	N/A	N/A
Brantford	\$ 905	\$ 42,561	\$ 127,628	\$ 425,147	\$ 2,125,200
Brock	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Brockville	\$ 787	\$ 25,541	\$ 55,807	\$ 155,342	\$ 519,984
Burlington	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Caledon	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
Cambridge	\$ 1,171	\$ 49,830	\$ 148,168	\$ 488,135	\$ 2,422,868
Central Elgin	\$ 1,935	\$ 63,273	\$ 187,554	\$ 621,888	\$ 3,096,464
Centre Wellington	\$ 1,322	\$ 53,282	\$ 156,595	\$ 517,676	\$ 2,579,720
Chatham-Kent	\$ 1,195	\$ 28,710	\$ 76,803	\$ 186,687	\$ 812,173
Chatsworth	N/A	N/A	N/A	N/A	N/A
Clarington	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Collingwood	\$ 1,033	\$ 19,155	\$ 52,801	\$ 168,822	\$ 826,053
Cornwall	\$ 824	\$ 11,841	\$ 35,523	\$ 118,409	\$ 592,045
Dryden	\$ 1,591	\$ 44,930	\$ 136,480	\$ 438,284	\$ 2,140,000
East Gwillimbury	\$ 1,454	\$ 59,247	\$ 177,847	\$ 592,947	\$ 2,964,947
Elliot Lake	\$ 807	\$ 11,800	\$ 27,000	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 1,199	\$ 15,848	\$ 37,776	\$ 107,204	N/A
Essex	\$ 1,080	\$ 29,794	\$ 88,394	\$ 293,494	\$ 1,465,494
Fort Erie	\$ 1,503	\$ 37,442	\$ 114,170	\$ 362,412	\$ 1,772,818
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 1,162	\$ 54,474	\$ 163,274	\$ 544,074	\$ 2,720,074
Gravenhurst	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Greater Sudbury	\$ 1,403	\$ 45,077	\$ 130,456	\$ 417,941	\$ 2,044,942
Grey Highlands	\$ 1,393	\$ 21,982	\$ 47,782	\$ 157,381	\$ 701,762
Grimsby	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 961	\$ 39,429	\$ 116,573	\$ 382,653	\$ 1,892,488
Guelph-Eramosa	\$ 1,487	\$ 61,169	\$ 182,969	\$ 609,269	\$ 3,045,269
Haldimand	\$ 1,043	\$ 31,800	\$ 87,180	\$ 274,919	\$ 1,301,754
Halton Hills	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668

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

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Hamilton	\$ 781	\$ 37,504	\$ 110,208	\$ 359,200	\$ 1,774,400
Hanover	\$ 782	\$ 23,415	\$ 67,170	\$ 218,981	\$ 1,058,000
Huntsville	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Ingersoll	\$ 1,174	\$ 25,823	\$ 75,786	\$ 231,354	\$ 1,112,647
Innisfil	\$ 1,221	\$ 37,134	\$ 110,898	\$ 364,298	\$ 1,812,298
Kenora	\$ 1,762	\$ 35,066	\$ 107,786	\$ 333,765	\$ 1,613,646
Kincardine	\$ 1,046	\$ 22,075	\$ 61,032	\$ 189,020	\$ 901,840
King	\$ 1,475	\$ 67,311	\$ 201,527	\$ 665,627	\$ 3,317,627
Kingston	\$ 1,205	\$ 28,552	\$ 79,844	\$ 256,942	\$ 1,262,552
Kitchener	\$ 1,132	\$ 56,591	\$ 169,773	\$ 565,910	\$ 2,829,550
Lakeshore	\$ 1,112	\$ 31,884	\$ 94,684	\$ 314,484	\$ 1,570,484
Lambton Shores	\$ 1,655	\$ 66,214	\$ 195,392	\$ 641,553	\$ 3,178,612
Lincoln	\$ 1,079	\$ 46,689	\$ 138,878	\$ 460,667	\$ 2,298,454
London	\$ 932	\$ 27,295	\$ 76,726	\$ 238,841	\$ 1,091,219
Mapleton	\$ 1,592	\$ 27,352	\$ 83,932	\$ 258,236	\$ 1,244,781
Markham	\$ 894	\$ 44,680	\$ 134,040	\$ 446,800	\$ 2,234,000
Meaford	\$ 1,958	\$ 55,456	\$ 164,256	\$ 545,056	\$ 2,721,056
Middlesex Centre	\$ 1,756	\$ 69,991	N/A	N/A	N/A
Milton	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Minto	\$ 1,680	\$ 43,926	\$ 113,586	\$ 199,925	N/A
Mississauga	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
New Tecumseth	\$ 888	\$ 44,400	\$ 133,200	\$ 402,700	\$ 1,942,700
Newmarket	\$ 1,265	\$ 45,552	\$ 132,864	\$ 432,336	\$ 2,130,096
Niagara Falls	\$ 951	\$ 26,525	\$ 76,333	\$ 244,678	\$ 1,188,288
Niagara-on-the-Lake	\$ 1,184	\$ 29,687	\$ 90,541	\$ 287,614	\$ 1,407,396
Norfolk	\$ 1,452	\$ 42,793	\$ 119,400	\$ 390,285	\$ 1,916,228
North Bay	\$ 1,103	\$ 30,929	\$ 87,964	\$ 276,116	\$ 1,335,440
North Dumfries	\$ 1,174	\$ 49,292	\$ 147,492	\$ 491,192	\$ 2,455,192
North Middlesex	\$ 1,712	\$ 64,765	N/A	N/A	N/A
North Perth	\$ 1,089	\$ 22,352	\$ 58,050	\$ 179,010	\$ 872,168
Oakville	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Orangeville	\$ 1,054	\$ 42,943	\$ 127,467	\$ 423,238	\$ 2,111,238
Orillia	\$ 988	\$ 36,755	\$ 111,339	\$ 360,541	\$ 1,779,811
Oshawa	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Ottawa	\$ 820	\$ 41,371	\$ 123,877	\$ 407,854	\$ 2,020,375
Owen Sound	\$ 1,344	\$ 39,193	\$ 114,438	\$ 373,310	\$ 1,840,775
Parry Sound	\$ 1,753	\$ 54,145	\$ 159,395	\$ 507,129	\$ 2,442,816
Pelham	\$ 954	\$ 30,009	\$ 89,257	\$ 291,114	\$ 1,436,325

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

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m ³ 5/8"	10,000 m ³ 2"	30,000 m ³ 3"	100,000 m ³ 4"	500,000 m ³ 6"
Peterborough	\$ 1,124	\$ 20,160	\$ 54,103	\$ 150,767	\$ 599,133
Pickering	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Port Colborne	\$ 1,644	\$ 35,938	\$ 110,993	\$ 338,649	\$ 1,625,524
Prince Edward County	\$ 2,188	\$ 68,267	\$ 199,321	\$ 649,789	\$ 3,203,270
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 1,326	\$ 33,892	\$ 98,683	\$ 318,723	\$ 1,563,697
Sarnia	\$ 1,015	\$ 20,393	\$ 49,890	\$ 130,527	\$ 560,420
Saugeen Shores	\$ 1,230	\$ 32,671	\$ 95,056	\$ 310,941	\$ 1,540,911
Sault Ste. Marie	\$ 902	\$ 35,114	\$ 97,677	\$ 314,890	\$ 1,552,993
Scugog	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
South Bruce Peninsula	\$ 1,946	\$ 49,729	\$ 151,510	\$ 482,140	\$ 2,349,293
Southgate	\$ 1,467	\$ 34,399	\$ 105,101	\$ 331,583	\$ 1,600,000
Springwater	\$ 1,481	\$ 56,527	\$ 169,127	\$ 563,227	\$ 2,815,227
St. Catharines	\$ 992	\$ 34,895	\$ 105,402	\$ 344,268	\$ 1,706,052
St. Thomas	\$ 1,080	\$ 28,727	\$ 119,159	\$ 394,768	\$ 1,962,343
Stratford	\$ 887	\$ 28,265	\$ 83,944	\$ 278,637	\$ 1,390,916
Strathroy-Caradoc	\$ 1,098	\$ 41,590	\$ 117,860	\$ 259,902	\$ 1,058,316
Tay	\$ 1,318	\$ 65,900	\$ 197,700	\$ 659,000	\$ 3,295,000
The Blue Mountains	\$ 1,093	\$ 45,952	\$ 139,478	\$ 457,035	\$ 2,267,737
Thorold	\$ 1,151	\$ 33,638	\$ 99,938	\$ 331,988	\$ 1,657,988
Thunder Bay	\$ 1,278	\$ 27,843	\$ 75,497	\$ 231,895	\$ 1,107,280
Tillsonburg	\$ 914	\$ 25,081	\$ 72,971	\$ 227,771	\$ 1,107,272
Timmins	\$ 680	\$ 33,983	\$ 101,947	\$ 339,823	\$ 1,699,113
Tiny	N/A	N/A	N/A	N/A	N/A
Toronto	\$ 827	\$ 35,144	\$ 93,028	\$ 295,622	\$ 1,453,302
Vaughan	\$ 940	\$ 47,007	\$ 141,021	\$ 470,070	\$ 2,350,350
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 939	\$ 45,458	\$ 135,655	\$ 450,832	\$ 2,251,219
Welland	\$ 1,348	\$ 48,553	\$ 146,580	\$ 479,525	\$ 2,378,007
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	\$ 1,216	\$ 37,784	\$ 108,969	\$ 347,701	\$ 1,697,402
Whitby	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Whitchurch-Stouffville	\$ 1,063	\$ 51,804	\$ 155,412	\$ 518,040	\$ 2,590,200
Wilmot	\$ 1,188	\$ 49,385	\$ 147,511	\$ 490,315	\$ 2,448,530
Windsor	\$ 1,306	\$ 35,594	\$ 95,897	\$ 294,243	\$ 1,379,792
Woolwich	\$ 1,246	\$ 48,212	\$ 141,612	\$ 473,060	\$ 2,345,620
Average	\$ 1,174	\$ 38,533	\$ 111,207	\$ 359,743	\$ 1,779,386
Median	\$ 1,124	\$ 35,938	\$ 108,588	\$ 338,649	\$ 1,697,402
Min	\$ 590	\$ 11,800	\$ 27,000	\$ 107,204	\$ 519,984
Max	\$ 2,188	\$ 69,991	\$ 201,527	\$ 665,627	\$ 3,317,627

Comparison of Water and 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"
Dryden	\$ 1,591	\$ 44,930	\$ 136,480	\$ 438,284	\$ 2,140,000
Elliot Lake	\$ 807	\$ 11,800	\$ 27,000	N/A	N/A
Espanola	\$ 1,199	\$ 15,848	\$ 37,776	\$ 107,204	N/A
Greater Sudbury	\$ 1,403	\$ 45,077	\$ 130,456	\$ 417,941	\$ 2,044,942
Kenora	\$ 1,762	\$ 35,066	\$ 107,786	\$ 333,765	\$ 1,613,646
North Bay	\$ 1,103	\$ 30,929	\$ 87,964	\$ 276,116	\$ 1,335,440
Parry Sound	\$ 1,753	\$ 54,145	\$ 159,395	\$ 507,129	\$ 2,442,816
Sault Ste. Marie	\$ 902	\$ 35,114	\$ 97,677	\$ 314,890	\$ 1,552,993
Thunder Bay	\$ 1,278	\$ 27,843	\$ 75,497	\$ 231,895	\$ 1,107,280
Timmins	\$ 680	\$ 33,983	\$ 101,947	\$ 339,823	\$ 1,699,113
North Average	\$ 1,248	\$ 33,473	\$ 96,198	\$ 329,672	\$ 1,742,029
North Median	\$ 1,238	\$ 34,524	\$ 99,812	\$ 333,765	\$ 1,656,379

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	\$ 1,503	\$ 37,442	\$ 114,170	\$ 362,412	\$ 1,772,818
Grimsby	N/A	N/A	N/A	N/A	N/A
Lincoln	\$ 1,079	\$ 46,689	\$ 138,878	\$ 460,667	\$ 2,298,454
Niagara Falls	\$ 951	\$ 26,525	\$ 76,333	\$ 244,678	\$ 1,188,288
Niagara-on-the-Lake	\$ 1,184	\$ 29,687	\$ 90,541	\$ 287,614	\$ 1,407,396
Pelham	\$ 954	\$ 30,009	\$ 89,257	\$ 291,114	\$ 1,436,325
Port Colborne	\$ 1,644	\$ 35,938	\$ 110,993	\$ 338,649	\$ 1,625,524
St. Catharines	\$ 992	\$ 34,895	\$ 105,402	\$ 344,268	\$ 1,706,052
Thorold	\$ 1,151	\$ 33,638	\$ 99,938	\$ 331,988	\$ 1,657,988
Wainfleet	N/A	N/A	N/A	N/A	N/A
Welland	\$ 1,348	\$ 48,553	\$ 146,580	\$ 479,525	\$ 2,378,007
West Lincoln	\$ 1,216	\$ 37,784	\$ 108,969	\$ 347,701	\$ 1,697,402
Niagara Avg.	\$ 1,202	\$ 36,116	\$ 108,106	\$ 348,862	\$ 1,716,825
Niagara Med.	\$ 1,167	\$ 35,416	\$ 107,185	\$ 341,459	\$ 1,677,695

Comparison of Water and 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"
Ajax	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Aurora	\$ 1,046	\$ 52,300	\$ 156,900	\$ 523,000	\$ 2,615,000
Brampton	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
Brock	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Burlington	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Caledon	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
Clarington	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
East Gwillimbury	\$ 1,454	\$ 59,247	\$ 177,847	\$ 592,947	\$ 2,964,947
Georgina	\$ 1,162	\$ 54,474	\$ 163,274	\$ 544,074	\$ 2,720,074
Halton Hills	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Hamilton	\$ 781	\$ 37,504	\$ 110,208	\$ 359,200	\$ 1,774,400
King	\$ 1,475	\$ 67,311	\$ 201,527	\$ 665,627	\$ 3,317,627
Markham	\$ 894	\$ 44,680	\$ 134,040	\$ 446,800	\$ 2,234,000
Milton	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Mississauga	\$ 590	\$ 29,520	\$ 88,560	\$ 295,200	\$ 1,476,000
Newmarket	\$ 1,265	\$ 45,552	\$ 132,864	\$ 432,336	\$ 2,130,096
Oakville	\$ 925	\$ 31,291	\$ 88,344	\$ 281,340	\$ 1,372,668
Oshawa	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Pickering	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Scugog	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Toronto	\$ 827	\$ 35,144	\$ 93,028	\$ 295,622	\$ 1,453,302
Vaughan	\$ 940	\$ 47,007	\$ 141,021	\$ 470,070	\$ 2,350,350
Whitby	\$ 920	\$ 28,592	\$ 82,503	\$ 253,535	\$ 1,169,191
Whitchurch-Stouffville	\$ 1,063	\$ 51,804	\$ 155,412	\$ 518,040	\$ 2,590,200
GTHA Average	\$ 951	\$ 37,871	\$ 110,946	\$ 359,726	\$ 1,760,542
GTHA Median	\$ 920	\$ 31,291	\$ 88,560	\$ 295,200	\$ 1,464,651
Meter Size	5/8"	2"	3"	4"	6"
Belleville	\$ 1,312	\$ 32,159	\$ 85,316	\$ 270,672	\$ 1,079,507
Brockville	\$ 787	\$ 25,541	\$ 55,807	\$ 155,342	\$ 519,984
Cornwall	\$ 824	\$ 11,841	\$ 35,523	\$ 118,409	\$ 592,045
Kingston	\$ 1,205	\$ 28,552	\$ 79,844	\$ 256,942	\$ 1,262,552
Ottawa	\$ 820	\$ 41,371	\$ 123,877	\$ 407,854	\$ 2,020,375
Peterborough	\$ 1,124	\$ 20,160	\$ 54,103	\$ 150,767	\$ 599,133
Prince Edward County	\$ 2,188	\$ 68,267	\$ 199,321	\$ 649,789	\$ 3,203,270
Quinte West	\$ 1,326	\$ 33,892	\$ 98,683	\$ 318,723	\$ 1,563,697
Eastern Average	\$ 1,198	\$ 32,723	\$ 91,559	\$ 291,062	\$ 1,355,070
Eastern Median	\$ 1,165	\$ 30,356	\$ 82,580	\$ 263,807	\$ 1,171,029

Comparison of Water and 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	\$ 1,109	\$ 42,474	\$ 125,066	\$ 405,927	\$ 1,995,429
Bracebridge	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Collingwood	\$ 1,033	\$ 19,155	\$ 52,801	\$ 168,822	\$ 826,053
Gravenhurst	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Huntsville	\$ 1,268	\$ 45,651	\$ 137,281	\$ 447,709	\$ 2,207,650
Innisfil	\$ 1,221	\$ 37,134	\$ 110,898	\$ 364,298	\$ 1,812,298
New Tecumseth	\$ 888	\$ 44,400	\$ 133,200	\$ 402,700	\$ 1,942,700
Orangeville	\$ 1,054	\$ 42,943	\$ 127,467	\$ 423,238	\$ 2,111,238
Orillia	\$ 988	\$ 36,755	\$ 111,339	\$ 360,541	\$ 1,779,811
Springwater	\$ 1,481	\$ 56,527	\$ 169,127	\$ 563,227	\$ 2,815,227
Tay	\$ 1,318	\$ 65,900	\$ 197,700	\$ 659,000	\$ 3,295,000
Tiny	N/A	N/A	N/A	N/A	N/A
Sim./Musk./Duff. Avg.	\$ 1,172	\$ 43,840	\$ 130,858	\$ 426,444	\$ 2,109,155
Sim./Musk./Duff. Med.	\$ 1,221	\$ 44,400	\$ 133,200	\$ 423,238	\$ 2,111,238
Meter Size	5/8"	2"	3"	4"	6"
Aylmer	\$ 917	\$ 37,260	\$ 110,537	\$ 365,348	\$ 1,814,367
Brant	\$ 1,456	\$ 38,394	\$ 108,588	N/A	N/A
Brantford	\$ 905	\$ 42,561	\$ 127,628	\$ 425,147	\$ 2,125,200
Central Elgin	\$ 1,935	\$ 63,273	\$ 187,554	\$ 621,888	\$ 3,096,464
Chatham-Kent	\$ 1,195	\$ 28,710	\$ 76,803	\$ 186,687	\$ 812,173
Essex	\$ 1,080	\$ 29,794	\$ 88,394	\$ 293,494	\$ 1,465,494
Haldimand	\$ 1,043	\$ 31,800	\$ 87,180	\$ 274,919	\$ 1,301,754
Ingersoll	\$ 1,174	\$ 25,823	\$ 75,786	\$ 231,354	\$ 1,112,647
Lakeshore	\$ 1,112	\$ 31,884	\$ 94,684	\$ 314,484	\$ 1,570,484
Lambton Shores	\$ 1,655	\$ 66,214	\$ 195,392	\$ 641,553	\$ 3,178,612
London	\$ 932	\$ 27,295	\$ 76,726	\$ 238,841	\$ 1,091,219
Middlesex Centre	\$ 1,756	\$ 69,991	N/A	N/A	N/A
Norfolk	\$ 1,452	\$ 42,793	\$ 119,400	\$ 390,285	\$ 1,916,228
North Middlesex	\$ 1,712	\$ 64,765	N/A	N/A	N/A
North Perth	\$ 1,089	\$ 22,352	\$ 58,050	\$ 179,010	\$ 872,168
Sarnia	\$ 1,015	\$ 20,393	\$ 49,890	\$ 130,527	\$ 560,420
St. Thomas	\$ 1,080	\$ 28,727	\$ 119,159	\$ 394,768	\$ 1,962,343
Stratford	\$ 887	\$ 28,265	\$ 83,944	\$ 278,637	\$ 1,390,916
Strathroy-Caradoc	\$ 1,098	\$ 41,590	\$ 117,860	\$ 259,902	\$ 1,058,316
Tillsonburg	\$ 914	\$ 25,081	\$ 72,971	\$ 227,771	\$ 1,107,272
Windsor	\$ 1,306	\$ 35,594	\$ 95,897	\$ 294,243	\$ 1,379,792
Southwest Average	\$ 1,225	\$ 38,217	\$ 102,444	\$ 319,381	\$ 1,545,326
Southwest Median	\$ 1,098	\$ 31,884	\$ 94,684	\$ 286,066	\$ 1,385,354

Comparison of Water and 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"
Chatsworth	N/A	N/A	N/A	N/A	N/A
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Grey Highlands	\$ 1,393	\$ 21,982	\$ 47,782	\$ 157,381	\$ 701,762
Hanover	\$ 782	\$ 23,415	\$ 67,170	\$ 218,981	\$ 1,058,000
Kincardine	\$ 1,046	\$ 22,075	\$ 61,032	\$ 189,020	\$ 901,840
Meaford	\$ 1,958	\$ 55,456	\$ 164,256	\$ 545,056	\$ 2,721,056
Owen Sound	\$ 1,344	\$ 39,193	\$ 114,438	\$ 373,310	\$ 1,840,775
Saugeen Shores	\$ 1,230	\$ 32,671	\$ 95,056	\$ 310,941	\$ 1,540,911
South Bruce Peninsula	\$ 1,946	\$ 49,729	\$ 151,510	\$ 482,140	\$ 2,349,293
Southgate	\$ 1,467	\$ 34,399	\$ 105,101	\$ 331,583	\$ 1,600,000
The Blue Mountains	\$ 1,093	\$ 45,952	\$ 139,478	\$ 457,035	\$ 2,267,737
West Grey	\$ 1,449	\$ 20,834	\$ 60,394	\$ 198,854	\$ 990,054
Bruce/Grey Avg.	\$ 1,371	\$ 34,571	\$ 100,622	\$ 326,430	\$ 1,597,143
Bruce/Grey Median	\$ 1,369	\$ 33,535	\$ 100,078	\$ 321,262	\$ 1,570,456

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"
Cambridge	\$ 1,171	\$ 49,830	\$ 148,168	\$ 488,135	\$ 2,422,868
Centre Wellington	\$ 1,322	\$ 53,282	\$ 156,595	\$ 517,676	\$ 2,579,720
Erin	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 961	\$ 39,429	\$ 116,573	\$ 382,653	\$ 1,892,488
Guelph-Eramosa	\$ 1,487	\$ 61,169	\$ 182,969	\$ 609,269	\$ 3,045,269
Kitchener	\$ 1,132	\$ 56,591	\$ 169,773	\$ 565,910	\$ 2,829,550
Mapleton	\$ 1,592	\$ 27,352	\$ 83,932	\$ 258,236	\$ 1,244,781
Minto	\$ 1,680	\$ 43,926	\$ 113,586	\$ 199,925	N/A
North Dumfries	\$ 1,174	\$ 49,292	\$ 147,492	\$ 491,192	\$ 2,455,192
Puslinch	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 939	\$ 45,458	\$ 135,655	\$ 450,832	\$ 2,251,219
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
Wilmot	\$ 1,188	\$ 49,385	\$ 147,511	\$ 490,315	\$ 2,448,530
Woolwich	\$ 1,246	\$ 48,212	\$ 141,612	\$ 473,060	\$ 2,345,620
Waterloo/Wellington Avg.	\$ 1,265	\$ 48,149	\$ 142,037	\$ 456,301	\$ 2,377,662
Waterloo/Wellington Median	\$ 1,246	\$ 49,292	\$ 147,492	\$ 488,135	\$ 2,435,699

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	\$ 590	Low
Caledon	\$ 590	Low
Brampton	\$ 590	Low
Timmins	\$ 680	Low
Hamilton	\$ 781	Low
Hanover	\$ 782	Low
Brockville	\$ 787	Low
Elliot Lake	\$ 807	Low
Ottawa	\$ 820	Low
Cornwall	\$ 824	Low
Toronto	\$ 827	Low
Stratford	\$ 887	Low
New Tecumseth	\$ 888	Low
Markham	\$ 894	Low
Sault Ste. Marie	\$ 902	Low
Brantford	\$ 905	Low
Tillsonburg	\$ 914	Low
Aylmer	\$ 917	Low
Pickering	\$ 920	Low
Clarington	\$ 920	Low
Scugog	\$ 920	Low
Oshawa	\$ 920	Low
Brock	\$ 920	Low
Ajax	\$ 920	Low
Whitby	\$ 920	Low
Halton Hills	\$ 925	Low
Oakville	\$ 925	Low
Milton	\$ 925	Low
Burlington	\$ 925	Low
London	\$ 932	Low
Waterloo	\$ 939	Low
Vaughan	\$ 940	Low
Niagara Falls	\$ 951	Low
Pelham	\$ 954	Low
Guelph	\$ 961	Low

Volume Meter Size	Residential 200 m ³ 5/8"	Residential 200 m ³ Ranking
Orillia	\$ 988	Mid
St. Catharines	\$ 992	Mid
Sarnia	\$ 1,015	Mid
Collingwood	\$ 1,033	Mid
Haldimand	\$ 1,043	Mid
Aurora	\$ 1,046	Mid
Kincardine	\$ 1,046	Mid
Orangeville	\$ 1,054	Mid
Whitchurch-Stouffville	\$ 1,063	Mid
Lincoln	\$ 1,079	Mid
St. Thomas	\$ 1,080	Mid
Essex	\$ 1,080	Mid
North Perth	\$ 1,089	Mid
The Blue Mountains	\$ 1,093	Mid
Strathroy-Caradoc	\$ 1,098	Mid
North Bay	\$ 1,103	Mid
Barrie	\$ 1,109	Mid
Lakeshore	\$ 1,112	Mid
Peterborough	\$ 1,124	Mid
Kitchener	\$ 1,132	Mid
Thorold	\$ 1,151	Mid
Georgina	\$ 1,162	Mid
Cambridge	\$ 1,171	Mid
North Dumfries	\$ 1,174	Mid
Ingersoll	\$ 1,174	Mid
Niagara-on-the-Lake	\$ 1,184	Mid
Wilmot	\$ 1,188	Mid
Chatham-Kent	\$ 1,195	Mid
Espanola	\$ 1,199	Mid
Kingston	\$ 1,205	Mid
West Lincoln	\$ 1,216	Mid
Innisfil	\$ 1,221	Mid
Saugeen Shores	\$ 1,230	Mid
Woolwich	\$ 1,246	Mid
Wellington North	\$ 1,246	Mid
Newmarket	\$ 1,265	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
Bracebridge	\$ 1,268	High
Huntsville	\$ 1,268	High
Gravenhurst	\$ 1,268	High
Thunder Bay	\$ 1,278	High
Windsor	\$ 1,306	High
Wellesley	\$ 1,308	High
Belleville	\$ 1,312	High
Tay	\$ 1,318	High
Centre Wellington	\$ 1,322	High
Quinte West	\$ 1,326	High
Owen Sound	\$ 1,344	High
Welland	\$ 1,348	High
Grey Highlands	\$ 1,393	High
Greater Sudbury	\$ 1,403	High
West Grey	\$ 1,449	High
Norfolk	\$ 1,452	High
East Gwillimbury	\$ 1,454	High
Brant	\$ 1,456	High
Southgate	\$ 1,467	High
King	\$ 1,475	High
Springwater	\$ 1,481	High
Guelph-Eramosa	\$ 1,487	High
Fort Erie	\$ 1,503	High
Dryden	\$ 1,591	High
Mapleton	\$ 1,592	High
Port Colborne	\$ 1,644	High
Lambton Shores	\$ 1,655	High
Minto	\$ 1,680	High
North Middlesex	\$ 1,712	High
Parry Sound	\$ 1,753	High
Middlesex Centre	\$ 1,756	High
Kenora	\$ 1,762	High
Central Elgin	\$ 1,935	High
South Bruce Peninsula	\$ 1,946	High
Meaford	\$ 1,958	High
Prince Edward County	\$ 2,188	High
Average	\$ 1,174	
Median	\$ 1,124	

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	\$ 11,800	Low
Cornwall	\$ 11,841	Low
Espanola	\$ 15,848	Low
Collingwood	\$ 19,155	Low
Peterborough	\$ 20,160	Low
Sarnia	\$ 20,393	Low
West Grey	\$ 20,834	Low
Grey Highlands	\$ 21,982	Low
Kincardine	\$ 22,075	Low
North Perth	\$ 22,352	Low
Hanover	\$ 23,415	Low
Tillsonburg	\$ 25,081	Low
Brockville	\$ 25,541	Low
Ingersoll	\$ 25,823	Low
Niagara Falls	\$ 26,525	Low
London	\$ 27,295	Low
Mapleton	\$ 27,352	Low
Thunder Bay	\$ 27,843	Low
Stratford	\$ 28,265	Low
Kingston	\$ 28,552	Low
Pickering	\$ 28,592	Low
Ajax	\$ 28,592	Low
Brock	\$ 28,592	Low
Scugog	\$ 28,592	Low
Whitby	\$ 28,592	Low
Oshawa	\$ 28,592	Low
Clarington	\$ 28,592	Low
Chatham-Kent	\$ 28,710	Low
St. Thomas	\$ 28,727	Low
Brampton	\$ 29,520	Low
Caledon	\$ 29,520	Low
Mississauga	\$ 29,520	Low
Niagara-on-the-Lake	\$ 29,687	Low
Essex	\$ 29,794	Low
Pelham	\$ 30,009	Low

Volume Meter Size	Commercial 10,000 m ³ 2"	Commercial 10,000 m ³ Ranking
North Bay	\$ 30,929	Mid
Halton Hills	\$ 31,291	Mid
Oakville	\$ 31,291	Mid
Burlington	\$ 31,291	Mid
Milton	\$ 31,291	Mid
Haldimand	\$ 31,800	Mid
Lakeshore	\$ 31,884	Mid
Belleville	\$ 32,159	Mid
Saugeen Shores	\$ 32,671	Mid
Thorold	\$ 33,638	Mid
Quinte West	\$ 33,892	Mid
Timmins	\$ 33,983	Mid
Southgate	\$ 34,399	Mid
St. Catharines	\$ 34,895	Mid
Kenora	\$ 35,066	Mid
Sault Ste. Marie	\$ 35,114	Mid
Toronto	\$ 35,144	Mid
Windsor	\$ 35,594	Mid
Port Colborne	\$ 35,938	Mid
Orillia	\$ 36,755	Mid
Innisfil	\$ 37,134	Mid
Aylmer	\$ 37,260	Mid
Fort Erie	\$ 37,442	Mid
Hamilton	\$ 37,504	Mid
West Lincoln	\$ 37,784	Mid
Brant	\$ 38,394	Mid
Owen Sound	\$ 39,193	Mid
Guelph	\$ 39,429	Mid
Ottawa	\$ 41,371	Mid
Strathroy-Caradoc	\$ 41,590	Mid
Barrie	\$ 42,474	Mid
Brantford	\$ 42,561	Mid
Norfolk	\$ 42,793	Mid
Orangeville	\$ 42,943	Mid
Minto	\$ 43,926	Mid
New Tecumseth	\$ 44,400	Mid
Markham	\$ 44,680	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
Dryden	\$ 44,930	High
Greater Sudbury	\$ 45,077	High
Waterloo	\$ 45,458	High
Newmarket	\$ 45,552	High
Gravenhurst	\$ 45,651	High
Bracebridge	\$ 45,651	High
Huntsville	\$ 45,651	High
The Blue Mountains	\$ 45,952	High
Lincoln	\$ 46,689	High
Vaughan	\$ 47,007	High
Wellington North	\$ 47,194	High
Woolwich	\$ 48,212	High
Welland	\$ 48,553	High
North Dumfries	\$ 49,292	High
Wilmot	\$ 49,385	High
South Bruce Peninsula	\$ 49,729	High
Cambridge	\$ 49,830	High
Whitchurch-Stouffville	\$ 51,804	High
Aurora	\$ 52,300	High
Centre Wellington	\$ 53,282	High
Parry Sound	\$ 54,145	High
Georgina	\$ 54,474	High
Wellesley	\$ 54,816	High
Meaford	\$ 55,456	High
Springwater	\$ 56,527	High
Kitchener	\$ 56,591	High
East Gwillimbury	\$ 59,247	High
Guelph-Eramosa	\$ 61,169	High
Central Elgin	\$ 63,273	High
North Middlesex	\$ 64,765	High
Tay	\$ 65,900	High
Lambton Shores	\$ 66,214	High
King	\$ 67,311	High
Prince Edward County	\$ 68,267	High
Middlesex Centre	\$ 69,991	High
Average	\$ 38,533	
Median	\$ 35,938	

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

Volume Meter Size	Industrial 30,000 m³ 3"	Industrial 30,000 m³ Ranking	Industrial 100,000 m³ 4"	Industrial 100,000 m³ Ranking
Brant	\$ 108,588	Mid	N/A	Low
Elliot Lake	\$ 27,000	Low	N/A	Low
Espanola	\$ 37,776	Low	\$ 107,204	Low
Cornwall	\$ 35,523	Low	\$ 118,409	Low
Sarnia	\$ 49,890	Low	\$ 130,527	Low
Peterborough	\$ 54,103	Low	\$ 150,767	Low
Brockville	\$ 55,807	Low	\$ 155,342	Low
Grey Highlands	\$ 47,782	Low	\$ 157,381	Low
Collingwood	\$ 52,801	Low	\$ 168,822	Low
North Perth	\$ 58,050	Low	\$ 179,010	Low
Chatham-Kent	\$ 76,803	Low	\$ 186,687	Low
Kincardine	\$ 61,032	Low	\$ 189,020	Low
West Grey	\$ 60,394	Low	\$ 198,854	Low
Minto	\$ 113,586	Mid	\$ 199,925	Low
Hanover	\$ 67,170	Low	\$ 218,981	Low
Tillsonburg	\$ 72,971	Low	\$ 227,771	Low
Ingersoll	\$ 75,786	Low	\$ 231,354	Low
Thunder Bay	\$ 75,497	Low	\$ 231,895	Low
London	\$ 76,726	Low	\$ 238,841	Low
Niagara Falls	\$ 76,333	Low	\$ 244,678	Low
Pickering	\$ 82,503	Low	\$ 253,535	Low
Oshawa	\$ 82,503	Low	\$ 253,535	Low
Brock	\$ 82,503	Low	\$ 253,535	Low
Ajax	\$ 82,503	Low	\$ 253,535	Low
Whitby	\$ 82,503	Low	\$ 253,535	Low
Scugog	\$ 82,503	Low	\$ 253,535	Low
Clarington	\$ 82,503	Low	\$ 253,535	Low
Kingston	\$ 79,844	Low	\$ 256,942	Low
Mapleton	\$ 83,932	Low	\$ 258,236	Low
Strathroy-Caradoc	\$ 117,860	Mid	\$ 259,902	Low
Belleville	\$ 85,316	Low	\$ 270,672	Low
Haldimand	\$ 87,180	Low	\$ 274,919	Low
North Bay	\$ 87,964	Low	\$ 276,116	Low
Stratford	\$ 83,944	Low	\$ 278,637	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
Oakville	\$ 88,344	Low	\$ 281,340	Mid
Halton Hills	\$ 88,344	Low	\$ 281,340	Mid
Burlington	\$ 88,344	Low	\$ 281,340	Mid
Milton	\$ 88,344	Low	\$ 281,340	Mid
Niagara-on-the-Lake	\$ 90,541	Mid	\$ 287,614	Mid
Pelham	\$ 89,257	Mid	\$ 291,114	Mid
Essex	\$ 88,394	Mid	\$ 293,494	Mid
Windsor	\$ 95,897	Mid	\$ 294,243	Mid
Caledon	\$ 88,560	Mid	\$ 295,200	Mid
Mississauga	\$ 88,560	Mid	\$ 295,200	Mid
Brampton	\$ 88,560	Mid	\$ 295,200	Mid
Toronto	\$ 93,028	Mid	\$ 295,622	Mid
Saugeen Shores	\$ 95,056	Mid	\$ 310,941	Mid
Lakeshore	\$ 94,684	Mid	\$ 314,484	Mid
Sault Ste. Marie	\$ 97,677	Mid	\$ 314,890	Mid
Quinte West	\$ 98,683	Mid	\$ 318,723	Mid
Southgate	\$ 105,101	Mid	\$ 331,583	Mid
Thorold	\$ 99,938	Mid	\$ 331,988	Mid
Kenora	\$ 107,786	Mid	\$ 333,765	Mid
Port Colborne	\$ 110,993	Mid	\$ 338,649	Mid
Timmins	\$ 101,947	Mid	\$ 339,823	Mid
St. Catharines	\$ 105,402	Mid	\$ 344,268	Mid
West Lincoln	\$ 108,969	Mid	\$ 347,701	Mid
Hamilton	\$ 110,208	Mid	\$ 359,200	Mid
Orillia	\$ 111,339	Mid	\$ 360,541	Mid
Fort Erie	\$ 114,170	Mid	\$ 362,412	Mid
Innisfil	\$ 110,898	Mid	\$ 364,298	Mid
Aylmer	\$ 110,537	Mid	\$ 365,348	Mid
Owen Sound	\$ 114,438	Mid	\$ 373,310	Mid
Guelph	\$ 116,573	Mid	\$ 382,653	Mid
Norfolk	\$ 119,400	Mid	\$ 390,285	Mid
St. Thomas	\$ 119,159	Mid	\$ 394,768	Mid
New Tecumseth	\$ 133,200	High	\$ 402,700	Mid
Barrie	\$ 125,066	Mid	\$ 405,927	Mid
Ottawa	\$ 123,877	Mid	\$ 407,854	Mid
Greater Sudbury	\$ 130,456	High	\$ 417,941	Mid
Orangeville	\$ 127,467	Mid	\$ 423,238	Mid

Comparison of Water/Wastewater Costs - Industrial (sorted lowest to highest) (cont'd)

Volume Meter Size	Industrial 30,000 m ³ 3"	Industrial 30,000 m ³ Ranking	Industrial 100,000 m ³ 4"	Industrial 100,000 m ³ Ranking
Brantford	\$ 127,628	Mid	\$ 425,147	High
Newmarket	\$ 132,864	High	\$ 432,336	High
Dryden	\$ 136,480	High	\$ 438,284	High
Markham	\$ 134,040	High	\$ 446,800	High
Gravenhurst	\$ 137,281	High	\$ 447,709	High
Huntsville	\$ 137,281	High	\$ 447,709	High
Bracebridge	\$ 137,281	High	\$ 447,709	High
Waterloo	\$ 135,655	High	\$ 450,832	High
The Blue Mountains	\$ 139,478	High	\$ 457,035	High
Wellington North	\$ 138,594	High	\$ 458,494	High
Lincoln	\$ 138,878	High	\$ 460,667	High
Vaughan	\$ 141,021	High	\$ 470,070	High
Woolwich	\$ 141,612	High	\$ 473,060	High
Welland	\$ 146,580	High	\$ 479,525	High
South Bruce Peninsula	\$ 151,510	High	\$ 482,140	High
Cambridge	\$ 148,168	High	\$ 488,135	High
Wilmot	\$ 147,511	High	\$ 490,315	High
North Dumfries	\$ 147,492	High	\$ 491,192	High
Parry Sound	\$ 159,395	High	\$ 507,129	High
Centre Wellington	\$ 156,595	High	\$ 517,676	High
Whitchurch-Stouffville	\$ 155,412	High	\$ 518,040	High
Aurora	\$ 156,900	High	\$ 523,000	High
Georgina	\$ 163,274	High	\$ 544,074	High
Meaford	\$ 164,256	High	\$ 545,056	High
Wellesley	\$ 164,016	High	\$ 546,216	High
Springwater	\$ 169,127	High	\$ 563,227	High
Kitchener	\$ 169,773	High	\$ 565,910	High
East Gwillimbury	\$ 177,847	High	\$ 592,947	High
Guelph-Eramosa	\$ 182,969	High	\$ 609,269	High
Central Elgin	\$ 187,554	High	\$ 621,888	High
Lambton Shores	\$ 195,392	High	\$ 641,553	High
Prince Edward County	\$ 199,321	High	\$ 649,789	High
Tay	\$ 197,700	High	\$ 659,000	High
King	\$ 201,527	High	\$ 665,627	High
Average	\$ 111,207		\$ 359,743	
Median	\$ 108,588		\$ 338,649	

Water/Wastewater Costs as a Percentage of Household Income

Municipality	2021 Est. Avg. Household Income	2021 Residential Water/WW Costs 200 m3	2021 Residential Water/WW as a % of Household Income
Caledon	\$ 155,106	\$ 590	0.4%
Grimsby	\$ 125,181	\$ 610	0.5%
Oakville	\$ 188,492	\$ 925	0.5%
Mississauga	\$ 114,423	\$ 590	0.5%
Brampton	\$ 107,307	\$ 590	0.6%
Erin	\$ 152,497	\$ 938	0.6%
Vaughan	\$ 146,696	\$ 940	0.6%
Halton Hills	\$ 143,981	\$ 925	0.6%
Aurora	\$ 162,618	\$ 1,046	0.6%
Timmins	\$ 104,377	\$ 680	0.7%
Milton	\$ 137,789	\$ 925	0.7%
Whitby	\$ 136,169	\$ 920	0.7%
Whitchurch-Stouffville	\$ 152,692	\$ 1,063	0.7%
Pelham	\$ 136,839	\$ 954	0.7%
Ottawa	\$ 117,367	\$ 820	0.7%
Georgian Bluffs	\$ 107,855	\$ 757	0.7%
Burlington	\$ 131,649	\$ 925	0.7%
Pickering	\$ 129,632	\$ 920	0.7%
Toronto	\$ 114,121	\$ 827	0.7%
Markham	\$ 122,614	\$ 894	0.7%
Scugog	\$ 125,184	\$ 920	0.7%
Clarington	\$ 125,010	\$ 920	0.7%
King	\$ 200,081	\$ 1,475	0.7%
Ajax	\$ 124,516	\$ 920	0.7%
The Blue Mountains	\$ 146,230	\$ 1,093	0.7%
Hamilton	\$ 100,036	\$ 781	0.8%
Kincardine	\$ 133,827	\$ 1,046	0.8%
New Tecumseth	\$ 113,057	\$ 888	0.8%
Waterloo	\$ 119,241	\$ 939	0.8%
Lakeshore	\$ 134,145	\$ 1,112	0.8%
Tiny	\$ 110,564	\$ 932	0.8%
North Dumfries	\$ 138,966	\$ 1,174	0.8%
Lincoln	\$ 122,301	\$ 1,079	0.9%
Guelph	\$ 106,677	\$ 961	0.9%
Woolwich	\$ 138,072	\$ 1,246	0.9%
Saugeen Shores	\$ 134,159	\$ 1,230	0.9%
Wilmot	\$ 128,422	\$ 1,188	0.9%
Brock	\$ 98,770	\$ 920	0.9%

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

Municipality	2021 Est. Avg. Household Income	2021 Residential Water/WW Costs 200 m3	2021 Residential Water/WW as a % of Household Income
Niagara-on-the-Lake	\$ 126,372	\$ 1,184	0.9%
Oshawa	\$ 97,337	\$ 920	0.9%
Wellesley	\$ 137,611	\$ 1,308	1.0%
Springwater	\$ 153,279	\$ 1,481	1.0%
Newmarket	\$ 130,710	\$ 1,265	1.0%
Haldimand	\$ 107,059	\$ 1,043	1.0%
Orangeville	\$ 107,959	\$ 1,054	1.0%
Stratford	\$ 89,846	\$ 887	1.0%
Sarnia	\$ 102,542	\$ 1,015	1.0%
Hanover	\$ 78,080	\$ 782	1.0%
Sault Ste. Marie	\$ 89,541	\$ 902	1.0%
East Gwillimbury	\$ 143,839	\$ 1,454	1.0%
London	\$ 91,549	\$ 932	1.0%
Guelph-Eramosa	\$ 145,189	\$ 1,487	1.0%
Brantford	\$ 87,044	\$ 905	1.0%
Brockville	\$ 75,102	\$ 787	1.0%
Collingwood	\$ 98,006	\$ 1,033	1.1%
Innisfil	\$ 115,243	\$ 1,221	1.1%
West Lincoln	\$ 114,600	\$ 1,216	1.1%
Barrie	\$ 102,948	\$ 1,109	1.1%
Tillsonburg	\$ 82,972	\$ 914	1.1%
Essex	\$ 96,900	\$ 1,080	1.1%
Georgina	\$ 103,938	\$ 1,162	1.1%
North Perth	\$ 97,334	\$ 1,089	1.1%
Niagara Falls	\$ 84,372	\$ 951	1.1%
Cambridge	\$ 103,100	\$ 1,171	1.1%
Strathroy-Caradoc	\$ 95,407	\$ 1,098	1.2%
Aylmer	\$ 79,122	\$ 917	1.2%
St. Catharines	\$ 85,291	\$ 992	1.2%
Centre Wellington	\$ 113,665	\$ 1,322	1.2%
Middlesex Centre	\$ 150,735	\$ 1,756	1.2%
Kitchener	\$ 96,368	\$ 1,132	1.2%
Elliot Lake	\$ 67,503	\$ 807	1.2%
Chatsworth	\$ 88,666	\$ 1,069	1.2%
Ingersoll	\$ 97,093	\$ 1,174	1.2%
Brant	\$ 119,467	\$ 1,456	1.2%
Cornwall	\$ 67,060	\$ 824	1.2%
Kingston	\$ 97,888	\$ 1,205	1.2%

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

Municipality	2021 Est. Avg. Household Income	2021 Residential Water/WW Costs 200 m3	2021 Residential Water/WW as a % of Household Income
Huntsville	\$ 102,844	\$ 1,268	1.2%
Orillia	\$ 79,821	\$ 988	1.2%
North Bay	\$ 87,728	\$ 1,103	1.3%
Grey Highlands	\$ 110,153	\$ 1,393	1.3%
Bracebridge	\$ 99,653	\$ 1,268	1.3%
Thorold	\$ 89,533	\$ 1,151	1.3%
Espanola	\$ 92,098	\$ 1,199	1.3%
Peterborough	\$ 84,832	\$ 1,124	1.3%
Greater Sudbury	\$ 105,616	\$ 1,403	1.3%
St. Thomas	\$ 80,154	\$ 1,080	1.3%
Thunder Bay	\$ 92,986	\$ 1,278	1.4%
Gravenhurst	\$ 91,638	\$ 1,268	1.4%
Wellington North	\$ 87,439	\$ 1,246	1.4%
Mapleton	\$ 111,491	\$ 1,592	1.4%
Chatham-Kent	\$ 81,678	\$ 1,195	1.5%
Tay	\$ 89,472	\$ 1,318	1.5%
Quinte West	\$ 89,306	\$ 1,326	1.5%
Southgate	\$ 95,490	\$ 1,467	1.5%
Belleville	\$ 82,262	\$ 1,312	1.6%
Norfolk	\$ 89,962	\$ 1,452	1.6%
Central Elgin	\$ 118,317	\$ 1,935	1.6%
Dryden	\$ 95,851	\$ 1,591	1.7%
Windsor	\$ 77,965	\$ 1,306	1.7%
Welland	\$ 79,076	\$ 1,348	1.7%
West Grey	\$ 84,509	\$ 1,449	1.7%
Kenora	\$ 102,012	\$ 1,762	1.7%
North Middlesex	\$ 99,034	\$ 1,712	1.7%
Fort Erie	\$ 86,232	\$ 1,503	1.7%
Lambton Shores	\$ 93,596	\$ 1,655	1.8%
Owen Sound	\$ 75,861	\$ 1,344	1.8%
Minto	\$ 89,985	\$ 1,680	1.9%
Port Colborne	\$ 82,490	\$ 1,644	2.0%
Meaford	\$ 93,329	\$ 1,958	2.1%
Prince Edward County	\$ 99,756	\$ 2,188	2.2%
South Bruce Peninsula	\$ 82,371	\$ 1,946	2.4%
Parry Sound	\$ 72,147	\$ 1,753	2.4%
Average	\$ 109,551	\$ 1,160	1.1%
Median	\$ 103,024	\$ 1,106	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	2016	2017	2018	2019	2020
Whitchurch - Stouffville	13.6%	13.9%	15.2%	14.8%	15.2%
Burlington		15.9%	15.9%	15.9%	15.9%
Kitchener	19.1%	19.5%	18.3%	18.6%	18.3%
Middlesex Centre	17.0%	18.0%	19.4%	19.5%	20.9%
Southgate			34.0%	19.7%	21.2%
King	25.1%	19.8%	21.1%	20.5%	21.6%
Woolwich	21.1%	20.6%	19.5%	21.0%	21.9%
St. Catharines	22.8%	23.0%	22.5%	23.1%	22.9%
Cambridge	27.5%	28.6%	26.1%	24.9%	24.8%
Georgina	22.8%	23.9%	22.7%	23.8%	25.1%
Barrie	19.6%	20.7%	22.7%	24.4%	25.7%
Central Elgin	22.3%	23.9%	23.9%	24.4%	26.0%
Lincoln	27.8%	28.6%	29.8%	31.1%	26.5%
Ottawa	26.4%	26.8%	27.0%	26.7%	26.7%
Vaughan	25.3%	25.6%	26.2%	26.6%	27.0%
West Lincoln	23.0%	24.4%	25.1%	25.7%	27.1%
Lambton Shores	22.6%	23.9%	25.0%	26.3%	27.2%
Wilmot	23.9%	25.1%	26.3%	27.4%	28.3%
Grimsby	27.9%	29.1%	27.4%	28.2%	28.6%
Springwater	25.8%	26.7%	27.5%	28.6%	29.4%
Tay	22.2%	23.8%	25.6%	27.7%	29.6%
St. Thomas	51.0%	27.4%	28.3%	28.8%	29.7%
Aylmer	27.7%	29.0%	29.1%	30.5%	30.3%
Brant County	25.6%	28.1%	30.4%	32.6%	30.7%
Thorold	33.6%	33.7%	34.5%	35.8%	30.8%
Kingston	26.1%	27.5%	28.6%	29.5%	31.0%
Hanover				29.6%	31.3%
Welland	34.1%	34.1%	35.4%	32.6%	31.7%
Centre Wellington	28.1%	29.2%	29.8%	31.0%	31.7%
Essex	26.6%	27.9%	29.3%	30.7%	31.8%
Fort Erie	29.5%	30.8%	32.0%	33.2%	31.9%
Toronto	29.2%	30.5%	31.2%	31.6%	31.9%
Markham	29.5%	30.3%	31.1%	31.7%	32.4%
South Bruce Peninsula			30.4%	30.6%	32.6%
Belleville	31.2%	31.5%	31.8%	33.0%	32.6%
New Tecumseth			30.4%	32.0%	32.7%
Waterloo	33.1%	34.3%	34.8%	33.7%	33.1%
Minto	28.4%	29.5%	30.4%	31.7%	33.3%
North Middlesex	30.8%	32.2%	31.8%	32.8%	34.0%
Hamilton	31.0%	32.1%	33.0%	33.4%	34.1%

Water Asset Consumption Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Tiny	35.8%	38.5%	39.6%	33.1%	34.1%
Saugeen Shores	29.2%	30.5%	32.0%	32.5%	34.4%
Brantford	32.0%	33.3%	34.9%	34.7%	34.6%
London	32.0%	32.3%	32.9%	34.1%	34.8%
Guelph-Eramosa	38.7%	37.8%	38.7%	37.3%	34.8%
The Blue Mountains				34.7%	35.3%
Aurora	29.6%	31.2%	32.4%	34.7%	35.6%
North Perth	33.0%	33.6%	35.0%	35.0%	36.1%
Newmarket	37.4%	37.6%	37.4%	37.5%	36.2%
Parry Sound	31.9%	33.2%	34.0%	35.9%	36.4%
Strathroy-Caradoc	31.3%	32.9%	34.4%	35.8%	37.0%
Cornwall	36.9%	37.2%	37.1%	37.9%	37.0%
Espanola		33.9%	33.7%	35.2%	37.0%
Mapleton	30.0%	28.6%	29.6%	31.0%	37.1%
Kenora	37.3%	38.4%	39.1%	37.9%	37.7%
North Bay	30.2%	33.2%	35.2%	35.9%	38.2%
Wellington North	35.9%	36.9%	36.9%	38.4%	38.3%
Prince Edward County	34.7%	35.5%	36.2%	37.6%	38.8%
Greater Sudbury	35.0%	35.7%	36.9%	38.1%	39.1%
Sault Ste. Marie	38.1%	38.5%	39.1%	39.6%	39.1%
Orangeville	33.1%	34.6%	36.0%	37.2%	39.3%
Kincardine	38.9%	40.8%	39.7%	40.9%	40.7%
Sarnia	39.0%	39.5%	40.4%	40.8%	41.3%
Pelham	37.4%	39.6%	39.6%	40.7%	41.5%
Norfolk	39.1%	38.2%	40.0%	41.9%	41.8%
Guelph	40.6%	41.2%	40.1%	41.3%	42.5%
Orillia	40.6%	40.6%	41.2%	42.6%	43.3%
Chatham-Kent	40.4%	40.9%	42.6%	42.1%	43.6%
Timmins	42.9%	45.1%	46.7%	49.0%	43.9%
Quinte West	42.7%	43.1%	43.6%	44.0%	44.8%
Georgian Bluffs			43.7%	45.6%	47.0%
West Grey			45.5%	47.4%	47.0%
Owen Sound	53.5%	51.0%	51.2%	49.4%	49.0%
Grey Highlands	49.4%	51.0%	51.4%	47.8%	49.1%
East Gwillimbury	49.3%	50.7%	51.4%	51.5%	49.2%
Brockville	48.5%	49.6%	50.5%	51.0%	52.1%
Dryden	51.8%	53.4%	55.6%	56.0%	56.4%
Thunder Bay	55.3%	55.9%	56.7%	57.5%	57.8%
Meaford	59.4%	58.7%	57.8%	58.2%	58.0%
Elliot Lake	82.6%	84.3%	86.2%	88.2%	89.6%
Average	33.6%	33.8%	34.6%	34.9%	35.3%
Median	31.3%	32.3%	33.3%	33.3%	34.1%

Water Asset Consumption Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Region York	16.9%	18.2%	19.9%	20.3%	22.6%
Region Peel	21.0%	22.1%	23.0%	23.0%	23.7%
Region Halton	23.5%	24.1%	24.6%	25.0%	24.3%
Region Durham	27.7%	28.4%	28.4%	29.0%	29.7%
Region Niagara	44.7%	45.0%	45.5%	46.1%	45.4%
District Muskoka	42.0%	43.8%	46.1%	47.8%	49.1%
Region Waterloo	49.0%	50.7%	50.8%	49.5%	49.9%
Average	32.1%	33.2%	34.0%	34.4%	34.9%
Median	27.7%	28.4%	28.4%	29.0%	29.7%

Wastewater Asset Consumption Ratio

Municipalities	2016	2017	2018	2019	2020
Tillsonburg	4.1%	4.1%	4.1%	4.1%	4.1%
King	5.2%	6.0%	6.4%	7.6%	8.5%
Whitchurch - Stouffville	12.4%	13.1%	14.5%	15.3%	16.6%
Central Elgin	28.0%	30.4%	30.4%	19.2%	20.0%
Woolwich	18.2%	17.9%	18.4%	20.1%	20.8%
Strathroy-Caradoc	17.3%	18.8%	20.3%	21.2%	22.5%
Middlesex Centre	21.6%	22.8%	24.8%	26.1%	23.5%
Ottawa	26.9%	27.2%	26.8%	26.6%	25.2%
Owen Sound	24.2%	21.5%	22.6%	24.4%	25.8%
Thorold	25.1%	26.1%	26.2%	27.4%	25.9%
Vaughan	23.3%	23.9%	24.6%	25.1%	26.0%
Timmins	17.1%	20.9%	24.5%	27.6%	26.7%
Kitchener	26.3%	28.2%	27.9%	28.9%	27.0%
North Perth	36.1%	38.3%	40.0%	40.7%	27.4%
North Middlesex	21.1%	22.6%	24.2%	25.7%	27.4%
Mapleton					27.9%
Quinte West	41.3%	41.6%	24.8%	26.7%	27.9%
Brockville	18.9%	21.3%	23.5%	25.7%	28.0%
Georgina	23.8%	24.7%	25.6%	26.9%	28.1%
Guelph-Eramosa	31.2%	23.7%	25.6%	26.5%	28.6%
Aurora	22.5%	24.1%	25.6%	27.6%	28.7%
Dryden	21.2%	23.5%	24.0%	26.4%	28.9%
Springwater	27.7%	28.9%	28.5%	27.9%	28.9%
Lambton Shores	23.4%	25.4%	25.9%	27.4%	29.3%
Hanover				28.1%	29.5%
Welland	28.3%	31.1%	32.3%	30.7%	30.6%
Georgian Bluffs			27.4%	30.7%	30.7%
Lincoln	27.6%	27.8%	29.1%	30.5%	30.7%
Fort Erie	29.7%	31.2%	32.0%	33.1%	31.2%
The Blue Mountains				30.4%	31.4%
Wellington North	26.9%	28.3%	29.3%	31.2%	31.8%
West Lincoln	31.0%	32.2%	32.3%	32.9%	32.1%
Prince Edward County	23.0%	25.3%	27.7%	29.7%	32.2%
Wilmot	26.8%	28.2%	29.7%	30.8%	32.3%
Waterloo	30.2%	31.4%	32.2%	31.9%	32.3%
South Bruce Peninsula			31.6%	34.4%	33.4%
Hamilton	33.7%	34.3%	34.5%	33.1%	33.6%
Belleville	29.6%	31.0%	32.0%	33.2%	33.6%
Cambridge	34.8%	36.2%	36.0%	33.5%	34.0%
Parry Sound	30.2%	31.4%	32.9%	34.3%	34.7%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Grimsby	30.3%	31.1%	32.2%	33.6%	34.8%
Centre Wellington	28.2%	29.6%	30.9%	32.9%	34.8%
North Bay	32.3%	33.6%	34.4%	34.4%	34.8%
Orangeville	32.4%	33.8%	35.2%	37.0%	35.7%
Brant County	32.1%	33.3%	33.4%	35.3%	35.8%
New Tecumseth			30.4%	33.1%	36.0%
Essex	36.3%	33.5%	34.8%	36.0%	36.1%
Kenora	38.9%	38.7%	38.0%	36.4%	36.5%
Markham	32.8%	33.5%	34.5%	35.7%	36.7%
St. Catharines	36.3%	37.2%	37.2%	37.9%	37.1%
Newmarket	38.0%	37.9%	38.4%	39.2%	37.5%
Saugeen Shores	30.9%	32.3%	34.1%	36.1%	38.0%
Meaford	41.1%	41.8%	40.4%	41.5%	38.1%
London	43.0%	44.1%	43.6%	44.5%	38.6%
Norfolk	36.0%	38.1%	40.7%	37.0%	39.5%
Orillia	44.2%	45.2%	46.2%	39.6%	40.3%
East Gwillimbury	49.3%	51.1%	50.9%	52.8%	40.9%
Kingston	38.1%	39.6%	41.7%	39.2%	41.1%
Toronto	44.2%	44.9%	42.7%	41.6%	41.5%
Espanola		38.9%	39.5%	40.8%	41.7%
Kincardine	44.1%	45.6%	40.4%	40.4%	42.2%
Barrie	36.3%	39.1%	39.8%	41.6%	42.9%
Aylmer	39.4%	41.0%	41.6%	43.4%	43.5%
Windsor	39.6%	40.9%	42.7%	42.9%	43.9%
Cornwall	37.5%	37.9%	38.6%	39.3%	45.1%
Minto	40.5%	41.2%	41.8%	43.7%	45.3%
West Grey			46.8%	47.4%	45.4%
Southgate			43.2%	43.8%	45.5%
Sault Ste. Marie	43.1%	45.1%	46.2%	47.3%	46.3%
Greater Sudbury	42.5%	43.5%	44.3%	45.3%	46.7%
Brantford	45.5%	46.7%	47.2%	47.5%	48.9%
Tay	51.1%	38.4%	42.0%	45.5%	49.1%
Sarnia	49.2%	47.5%	49.7%	50.1%	50.4%
Guelph	48.8%	49.2%	49.5%	50.5%	50.7%
Pelham	49.2%	51.0%	52.4%	52.8%	52.6%
Chatham-Kent	51.6%	52.5%	54.7%	55.5%	57.4%
Grey Highlands	52.1%	53.2%	55.3%	56.5%	58.2%
Thunder Bay	53.4%	55.2%	57.0%	58.9%	60.5%
St. Thomas	49.1%	71.3%	65.0%	63.5%	63.1%
Elliot Lake	82.0%	82.0%	83.5%	82.1%	76.0%
Average	33.6%	34.8%	35.3%	35.8%	35.8%
Median	32.3%	33.5%	34.1%	34.3%	34.7%

Wastewater Asset Consumption Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Region York	17.4%	18.4%	20.1%	21.8%	23.6%
Region Halton	27.0%	27.3%	28.6%	25.3%	26.9%
Region Peel	27.9%	29.1%	30.1%	31.3%	32.3%
Region Durham	32.3%	32.0%	33.2%	33.1%	33.8%
Region Waterloo	52.0%	44.7%	42.7%	39.1%	37.3%
District Muskoka	42.1%	44.0%	46.0%	48.4%	49.4%
Region Niagara	48.1%	49.4%	50.8%	52.2%	49.7%
Average	35.2%	35.0%	35.9%	35.9%	36.2%
Median	32.3%	32.0%	33.2%	33.1%	33.8%

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

Municipalities	2020 Water Reserves as % Total Water Own Source Revenues	2020 Water Reserves as % Closing Amortization Water
Southgate	-8.0%	-2.8%
Saugeen Shores	-8.1%	-1.6%
Chatham-Kent	-1.8%	-0.4%
Elliot Lake	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
Welland	0.0%	0.0%
North Middlesex	0.0%	0.0%
Essex	0.0%	0.0%
Dryden	1.7%	0.4%
St. Catharines	1.4%	1.0%
West Grey	18.7%	3.3%
Central Elgin	10.0%	3.4%
Hamilton	16.3%	4.6%
Meaford	58.7%	7.2%
Thunder Bay	47.4%	8.5%
North Bay	44.5%	9.5%
Owen Sound	59.3%	11.3%
Pelham	31.1%	11.4%
Ottawa	60.8%	12.4%
Kenora	43.4%	13.3%
Greater Sudbury	57.5%	14.2%
Cornwall	58.0%	14.7%
Quinte West	90.2%	16.0%
Grimsby	44.2%	16.7%
West Lincoln	56.4%	19.5%
Barrie	77.5%	20.0%
Tay	103.6%	20.7%
Fort Erie	49.7%	23.2%
Guelph-Eramosa	92.3%	23.5%
Aylmer	47.5%	25.2%

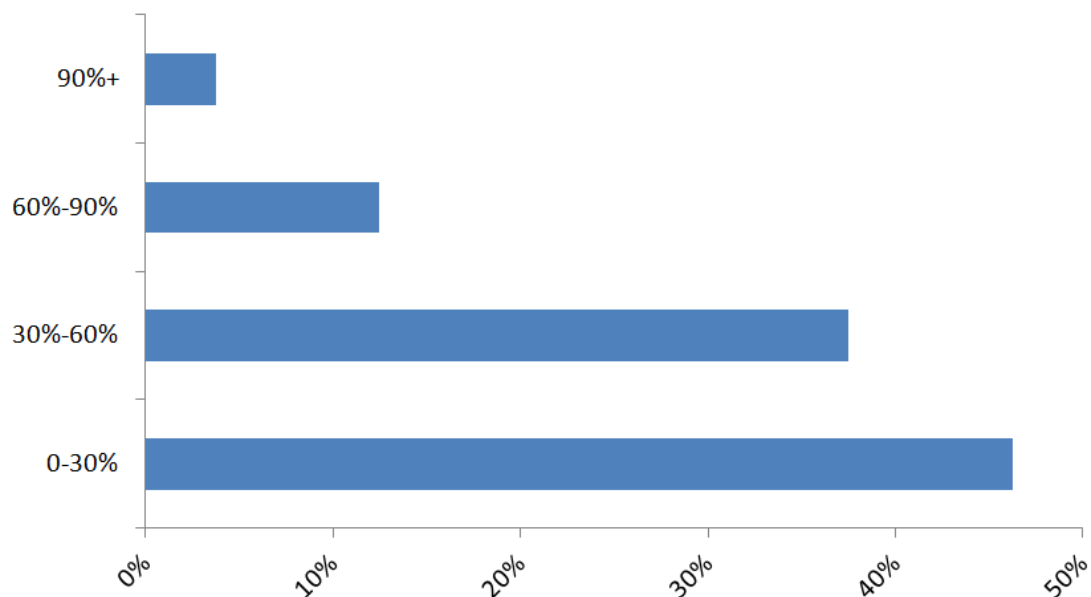
Municipalities	2020 Water Reserves as % Total Water Own Source Revenues	2020 Water Reserves as % Closing Amortization Water
Sarnia	103.4%	26.0%
Georgina	179.3%	27.3%
Prince Edward County	145.9%	27.8%
Aurora	77.3%	28.8%
New Tecumseth	84.4%	29.1%
Minto	145.5%	29.3%
Lincoln	91.1%	30.0%
Waterloo	46.9%	30.3%
Grey Highlands	123.8%	30.5%
Norfolk		31.2%
Cambridge	28.8%	33.3%
St. Thomas	130.2%	33.6%
Espanola	195.7%	33.6%
London	134.9%	34.0%
Kingston	165.7%	36.2%
Georgian Bluffs	249.2%	36.5%
Lambton Shores	249.9%	37.4%
Middlesex Centre	132.0%	37.6%
Guelph	166.9%	39.0%
Tiny		40.0%
Brant County	114.7%	40.9%
North Perth	126.9%	42.1%
Kitchener	22.7%	42.5%
Brockville	109.3%	42.9%
King	36.6%	43.5%
Markham	123.6%	43.5%
Parry Sound	225.4%	46.9%
Centre Wellington	164.9%	48.9%
Brantford	190.5%	51.4%
Wilmot	124.4%	52.3%

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

Municipalities	2020 Water Reserves as % Total Water Own Source Revenues	2020 Water Reserves as % Closing Amortization Water
South Bruce Peninsula	222.0%	53.4%
East Gwillimbury	159.8%	53.8%
Belleville	196.4%	54.3%
Strathroy-Caradoc	279.4%	58.0%
Wellington North	240.3%	61.3%
Vaughan	102.9%	63.8%
The Blue Mountains	320.1%	64.9%
Orangeville	212.3%	66.2%
Whitchurch - Stouffville	51.7%	71.8%
Toronto	188.6%	73.6%
Newmarket	133.3%	77.2%
Springwater	267.8%	77.7%
Kincardine	418.6%	81.8%
Thorold	172.5%	85.9%
Hanover	230.8%	92.5%
Mapleton	215.0%	98.7%
Woolwich	246.2%	116.4%
Average	112.0%	34.2%
Median	102.9%	30.5%

Municipalities	2020 Water Reserves as % Total Water Own Source Revenues	2020 Water Reserves as % Closing Amortization Water
District Muskoka	132.0%	10.9%
Region Halton	96.7%	18.1%
Region Peel	141.8%	24.7%
Region Waterloo	135.7%	26.2%
Region Niagara	167.8%	33.7%
Region Durham	133.9%	34.2%
Region York	123.7%	48.0%
Average	133.1%	28.0%
Median	133.9%	26.2%

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	2020 WW Reserves as % Total WW Own Source Revenues	2020 WW Reserves as % Closing Amortization Wastewater
Espanola	0.0%	0.0%
Markham	0.0%	0.0%
Prince Edward County	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
Timmins	0.0%	0.0%
Essex	0.0%	0.0%
Central Elgin	0.8%	0.2%
West Grey	4.0%	0.4%
Dryden	6.1%	1.1%
St. Thomas	29.7%	2.5%
St. Catharines	5.2%	3.0%
Chatham-Kent	29.3%	4.7%
Ottawa	17.4%	4.7%
Owen Sound	16.8%	4.8%
Thunder Bay	36.4%	5.1%
Cornwall	34.5%	5.2%
Kenora	16.8%	5.4%
Windsor	26.0%	7.9%
Greater Sudbury	53.9%	8.0%
Aurora	12.9%	8.8%
Toronto	34.0%	9.4%
Lambton Shores	51.9%	10.7%
Wellington North	54.4%	11.2%
Brockville	38.6%	12.8%
Saugeen Shores	63.4%	13.3%
King	9.2%	13.3%
New Tecumseth	107.6%	13.4%
Georgina	367.0%	13.6%
Aylmer	94.9%	13.7%
North Bay	58.0%	15.4%
Fort Erie	28.4%	17.1%

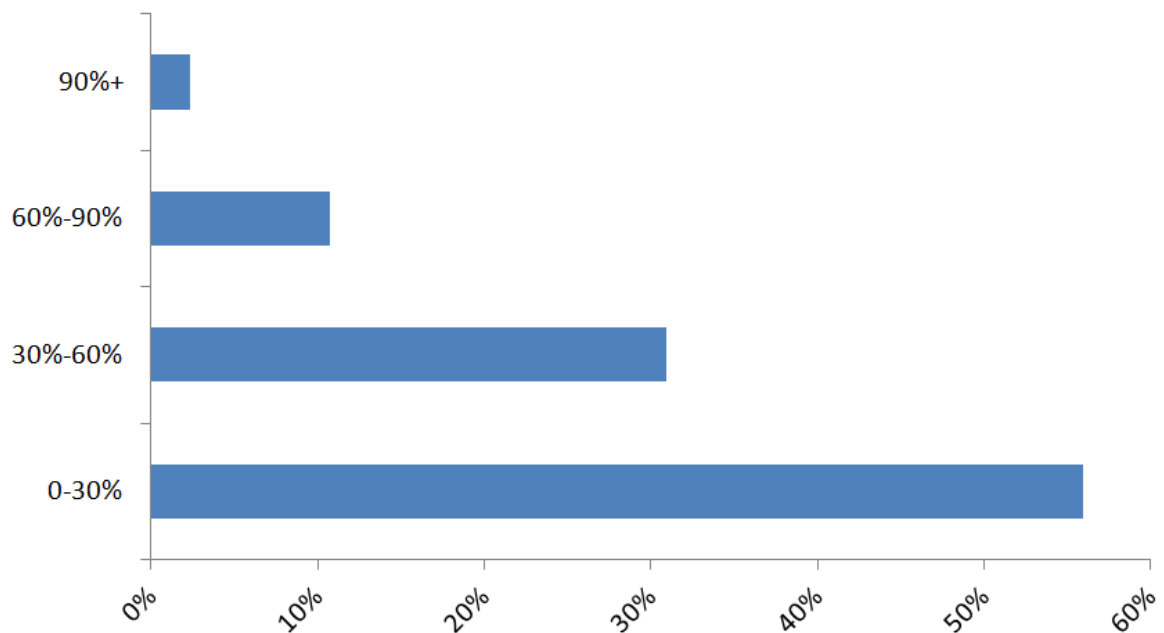
Municipalities	2020 WW Reserves as % Total WW Own Source Revenues	2020 WW Reserves as % Closing Amortization Wastewater
Quinte West	48.9%	18.7%
Tay	155.1%	20.0%
Welland	20.1%	21.8%
Pelham	62.7%	22.5%
Belleville	133.4%	22.9%
Sarnia	97.8%	23.5%
Hamilton	108.0%	23.9%
Barrie	156.8%	24.0%
Kitchener	24.5%	24.1%
Parry Sound	121.1%	28.0%
Middlesex Centre	130.7%	28.6%
Norfolk	58.6%	28.8%
Springwater	83.2%	30.0%
Meaford	102.1%	30.3%
Cambridge	46.8%	30.8%
London	174.2%	33.1%
Guelph-Eramosa	137.4%	33.4%
Minto	214.4%	33.5%
Waterloo	62.1%	33.7%
Kingston	152.1%	34.4%
West Lincoln	68.8%	34.8%
Wilmot	72.9%	35.3%
Elliot Lake	231.8%	36.6%
Grey Highlands	198.7%	36.8%
Centre Wellington	156.9%	37.9%
South Bruce Peninsula	228.3%	37.9%
Orangeville	102.8%	38.6%
North Perth	123.2%	45.1%
Thorold	96.1%	47.2%
Whitchurch - Stouffville	33.7%	49.8%
Brant County	170.2%	50.8%

WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization

Municipalities	2020 WW Reserves as % Total WW Own Source Revenues	2020 WW Reserves as % Closing Amortization Wastewater
Grimsby		53.0%
Vaughan	74.6%	53.1%
Hanover	152.2%	53.5%
Brantford	316.4%	53.7%
Guelph	268.4%	55.0%
Mapleton	213.0%	57.5%
North Middlesex	428.5%	61.3%
Newmarket	133.9%	62.8%
Lincoln	444.8%	64.5%
Kincardine	439.8%	64.6%
East Gwillimbury	124.8%	65.2%
The Blue Mountains	563.6%	68.5%
Woolwich	163.5%	70.9%
Strathroy-Caradoc	200.8%	76.1%
Georgian Bluffs	448.1%	108.5%
Southgate	381.0%	152.3%
Average	118.5%	29.8%
Median	74.6%	24.1%

Municipalities	2020 WW Reserves as % Total WW Own Source Revenues	2020 WW Reserves as % Closing Amortization Wastewater
Region Niagara	36.1%	7.0%
Region Waterloo	73.9%	20.0%
District Muskoka	401.6%	20.5%
Region Peel	219.9%	29.3%
Region Halton	153.6%	30.1%
Region Durham	150.1%	36.6%
Region York	191.4%	69.1%
Average	175.2%	30.4%
Median	153.6%	29.3%

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



Water Reserves Per Capita

Municipality	Water Reserves Per Capita
Saugeen Shores	\$ (22)
Southgate	\$ (7)
Chatham-Kent	\$ (5)
Elliot Lake	\$ -
Sault Ste. Marie	\$ -
Welland	\$ -
North Middlesex	\$ -
Essex	\$ -
St. Catharines	\$ 3
Dryden	\$ 5
West Grey	\$ 14
Central Elgin	\$ 25
Hamilton	\$ 32
Kitchener	\$ 43
Pelham	\$ 52
West Lincoln	\$ 63
King	\$ 70
Cambridge	\$ 75
Waterloo	\$ 86
Whitchurch - Stouffville	\$ 87
Guelph-Eramosa	\$ 95
Ottawa	\$ 98
Cornwall	\$ 102
North Bay	\$ 105
Grimsby	\$ 109
Grey Highlands	\$ 114
Georgina	\$ 116
Mapleton	\$ 121
Lincoln	\$ 129
Fort Erie	\$ 130

Municipality	Water Reserves Per Capita
Thunder Bay	\$ 132
Meaford	\$ 135
Greater Sudbury	\$ 138
New Tecumseth	\$ 139
Aurora	\$ 141
Kenora	\$ 143
Barrie	\$ 148
Owen Sound	\$ 149
Quinte West	\$ 164
Wilmot	\$ 174
North Perth	\$ 190
Tiny	\$ 191
Aylmer	\$ 204
Woolwich	\$ 210
Brockville	\$ 212
Vaughan	\$ 229
Middlesex Centre	\$ 238
Markham	\$ 241
Brant County	\$ 241
Sarnia	\$ 242
Tay	\$ 270
Prince Edward County	\$ 279
London	\$ 281
Centre Wellington	\$ 284
Newmarket	\$ 293
Minto	\$ 295
Georgian Bluffs	\$ 300
Guelph	\$ 334
Toronto	\$ 354
St. Thomas	\$ 357

Municipality	Water Reserves Per Capita
Thorold	\$ 357
Springwater	\$ 365
East Gwillimbury	\$ 368
Kingston	\$ 371
Wellington North	\$ 448
Orangeville	\$ 467
Brantford	\$ 475
South Bruce Peninsula	\$ 513
Hanover	\$ 527
Belleville	\$ 566
Espanola	\$ 601
Strathroy-Caradoc	\$ 639
Parry Sound	\$ 894
Kincardine	\$ 1,020
Lambton Shores	\$ 1,115
The Blue Mountains	\$ 1,578
Average	\$ 245
Median	\$ 157
Municipality	Water Reserves Per Capita
Region Waterloo	\$ 139
Region York	\$ 153
Region Niagara	\$ 156
Region Halton	\$ 170
District Muskoka	\$ 182
Region Durham	\$ 232
Region Peel	\$ 250
Average	\$ 183
Median	\$ 170

Wastewater Reserves Per Capita

Municipality	WW Reserves Per Capita
Espanola	\$ -
Markham	\$ -
County	\$ -
Sault Ste. Marie	\$ -
Timmins	\$ -
Essex	\$ -
West Grey	\$ 1
Central Elgin	\$ 2
St. Catharines	\$ 11
Dryden	\$ 17
King	\$ 18
Aurora	\$ 30
Ottawa	\$ 35
Owen Sound	\$ 47
Kenora	\$ 54
Welland	\$ 58
Kitchener	\$ 59
Stouffville	\$ 59
Chatham-Kent	\$ 62
Georgian Bluffs	\$ 62
Springwater	\$ 68
St. Thomas	\$ 69
Georgina	\$ 77
Cornwall	\$ 77
Pelham	\$ 78
Windsor	\$ 78
Thunder Bay	\$ 79
Toronto	\$ 87
Lambton Shores	\$ 92
Brockville	\$ 92

Municipality	WW Reserves Per Capita
West Lincoln	\$ 94
Quinte West	\$ 94
Fort Erie	\$ 95
Wilmot	\$ 101
Woolwich	\$ 108
North Bay	\$ 111
Cambridge	\$ 112
Wellington North	\$ 116
Mapleton	\$ 124
Greater Sudbury	\$ 130
Waterloo	\$ 139
Aylmer	\$ 142
Guelph-Eramosa	\$ 151
Meaford	\$ 153
New Tecumseth	\$ 164
Grey Highlands	\$ 174
Saugeen Shores	\$ 177
Brant County	\$ 189
East Gwillimbury	\$ 190
Middlesex Centre	\$ 199
Vaughan	\$ 200
Lincoln	\$ 201
Norfolk	\$ 202
Orangeville	\$ 212
Hamilton	\$ 226
Thorold	\$ 234
Sarnia	\$ 245
Belleville	\$ 260
Peninsula	\$ 271
Centre Wellington	\$ 288

Municipality	WW Reserves Per Capita
Tay	\$ 311
London	\$ 311
Newmarket	\$ 314
Hanover	\$ 366
Barrie	\$ 383
North Perth	\$ 391
Kingston	\$ 392
Grimsby	\$ 411
Strathroy-Caradoc	\$ 414
Southgate	\$ 429
North Middlesex	\$ 477
Elliot Lake	\$ 478
Minto	\$ 481
Brantford	\$ 573
Guelph	\$ 624
Parry Sound	\$ 654
Kincardine	\$ 843
The Blue Mountains	\$ 2,055
Average	\$ 209
Median	\$ 127

Municipality	WW Reserves Per Capita
Region Niagara	\$ 59
Region Waterloo	\$ 92
Region Peel	\$ 255
Region Halton	\$ 299
Region Durham	\$ 327
Region York	\$ 362
District Muskoka	\$ 464
Average	\$ 265
Median	\$ 299

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	2016	2017	2018	2019	2020
East Gwillimbury	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%	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%
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%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
North Perth	0.3%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	0.0%	0.0%
Sarnia	1.3%	0.3%	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%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Aurora			0.0%	0.0%	0.0%
North Middlesex	0.0%	0.0%	0.0%	0.0%	0.0%
Hanover				0.0%	0.0%
Cornwall	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.4%	0.3%	0.2%	0.1%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Springwater	0.8%	0.8%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
South Bruce Peninsula			0.8%	0.9%	0.0%
Aylmer	0.0%	0.0%	0.0%	0.0%	0.0%
Dryden	0.0%	0.0%	0.0%	0.0%	0.0%
Tiny	0.0%	0.0%	0.0%	0.0%	0.0%

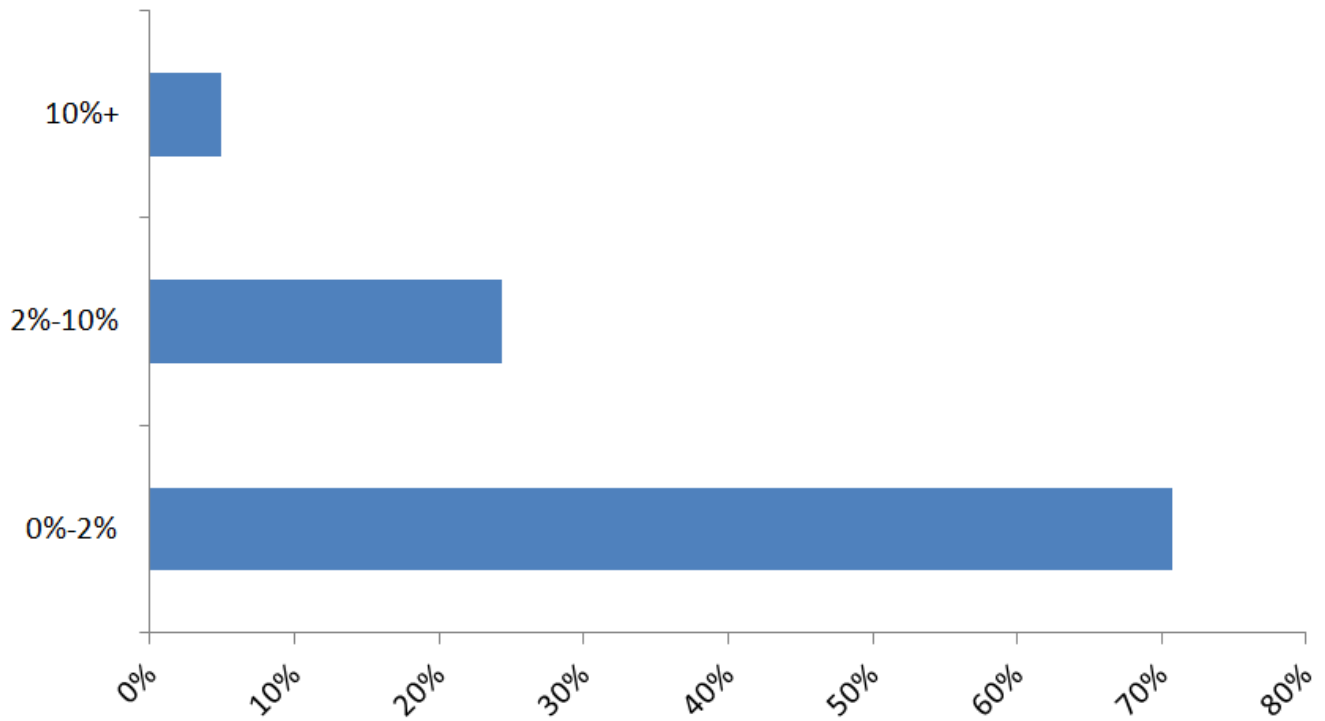
Water Debt Interest Cover Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Grimsby	0.0%	0.0%	0.0%	0.0%	0.0%
Essex	0.0%	0.0%	0.0%	0.0%	0.0%
Kincardine	0.0%	0.0%	0.0%	0.0%	0.0%
Newmarket	1.9%	1.8%	1.6%	0.5%	0.1%
Wellington North	0.4%	0.4%	0.2%	0.3%	0.1%
Strathroy-Caradoc	0.2%	0.4%	0.3%	0.2%	0.2%
St. Catharines	0.8%	0.7%	0.3%	0.3%	0.2%
Fort Erie	0.4%	0.4%	0.3%	0.3%	0.2%
Woolwich	0.4%	0.4%	0.3%	0.3%	0.2%
Brockville	0.6%	0.7%	0.5%	0.4%	0.3%
Greater Sudbury	0.5%	0.5%	0.4%	0.3%	0.3%
London	0.6%	0.6%	0.5%	0.4%	0.3%
Owen Sound	1.3%	0.8%	0.6%	0.5%	0.4%
Cambridge	0.6%	0.9%	0.5%	0.4%	0.6%
Pelham	1.4%	1.5%	1.2%	1.0%	0.7%
Sault Ste. Marie	1.4%	1.2%	1.0%	0.9%	0.7%
St. Thomas	1.0%	1.0%	0.8%	0.9%	0.7%
The Blue Mountains				1.2%	1.1%
Welland	0.8%	0.5%	0.8%	0.0%	1.2%
Hamilton	1.4%	1.8%	1.6%	1.6%	1.4%
Lambton Shores	4.1%	3.3%	2.5%	2.0%	1.5%
West Grey			2.4%	2.4%	1.7%
New Tecumseth			2.2%	2.0%	1.7%
North Bay	3.0%	2.6%	2.1%	1.7%	1.9%
Chatham-Kent	3.7%	2.8%	2.6%	2.4%	2.0%
Centre Wellington	4.2%	3.7%	3.0%	2.5%	2.0%
Grey Highlands	1.7%	2.2%	2.8%	2.4%	2.0%
Parry Sound	5.2%	5.1%	4.0%	3.3%	2.3%
Meaford	6.9%	6.2%	4.4%	2.8%	2.3%
Minto	2.9%	3.3%	2.5%	0.6%	2.5%

Water Debt Interest Cover Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Belleville	4.6%	4.4%	3.6%	3.2%	2.7%
Middlesex Centre	4.7%	4.4%	3.9%	3.5%	2.9%
Tay	6.6%	5.8%	4.5%	4.1%	3.3%
Brantford	4.7%	4.6%	4.1%	3.8%	3.4%
Brant County	5.5%	5.1%	6.1%	5.5%	4.7%
Saugeen Shores	10.5%	10.6%	8.4%	7.3%	5.8%
Espanola		6.7%	6.7%	6.0%	6.0%
Ottawa	5.7%	6.4%	6.2%	6.1%	6.2%
Kingston	3.2%	3.1%	7.4%	6.9%	6.5%
Thunder Bay	8.4%	8.5%	8.0%	7.7%	7.2%
Quinte West	7.1%	7.4%	8.3%	7.6%	7.2%
Prince Edward County	7.0%	9.1%	7.8%	9.1%	7.8%
Georgina	7.2%	6.4%	5.7%	7.8%	9.0%
Southgate			0.0%	0.0%	9.6%
Barrie	24.5%	24.9%	22.9%	22.2%	20.7%
Central Elgin	29.0%	17.1%	18.6%	12.6%	23.7%
Average	2.6%	2.5%	2.2%	1.9%	2.0%
Median	0.6%	0.6%	0.4%	0.3%	0.2%
Municipalities	2016	2017	2018	2019	2020
Region Niagara	0.0%	0.0%	0.0%	0.0%	0.0%
Region Durham	0.1%	0.1%	0.1%	0.1%	0.0%
Region Waterloo	0.5%	0.4%	0.2%	0.1%	0.0%
Region Halton	4.0%	3.8%	3.2%	2.8%	2.4%
District Muskoka	11.4%	10.3%	9.7%	8.8%	8.2%
Region Peel	14.3%	15.3%	13.8%	13.9%	13.5%
Region York	34.8%	36.6%	31.9%	27.3%	24.2%
Average	9.3%	9.5%	8.4%	7.6%	6.9%
Median	4.0%	3.8%	3.2%	2.8%	2.4%

Summary - Water Debt Interest Cover Ratio - Total Survey



Wastewater Debt Interest Cover Ratio

Municipalities	2016	2017	2018	2019	2020
Brantford	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%	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%	3.3%	0.0%	0.0%	0.0%
Pelham	0.2%	0.0%	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%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.0%	0.0%	0.0%	0.0%
Aurora	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury				0.0%	0.0%
Hanover				0.0%	0.0%
The Blue Mountains				0.0%	0.0%
Southgate			0.0%	0.0%	0.0%
Guelph	0.3%	0.3%	0.2%	0.1%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Springwater	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Grimsby	0.0%	0.0%	0.0%	0.0%	0.0%
St. Thomas	0.0%	0.0%	0.0%	0.0%	0.0%
Newmarket	1.6%	1.5%	1.4%	0.5%	0.1%
Sarnia	2.0%	1.6%	1.1%	0.8%	0.1%
Cambridge	0.0%	0.0%	0.0%	0.0%	0.3%
Aylmer	1.4%	0.9%	0.7%	0.5%	0.3%

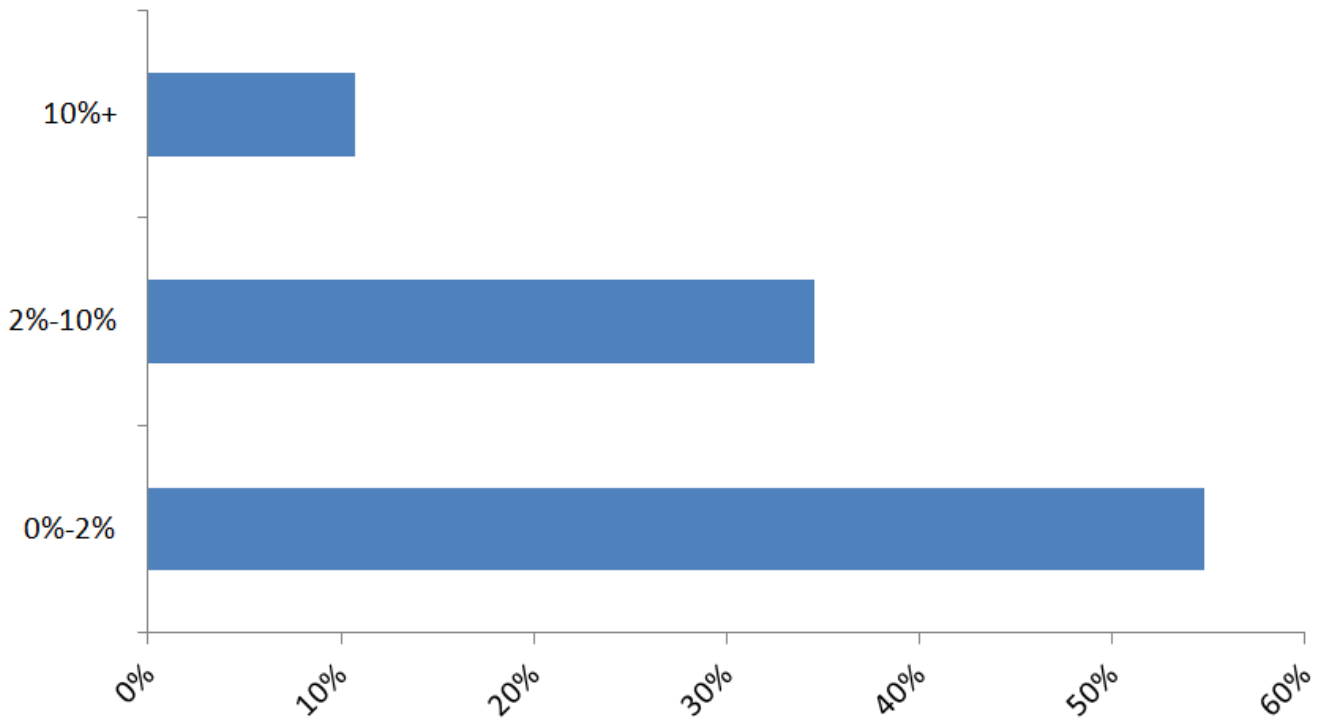
Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Woolwich	0.3%	0.5%	0.4%	0.4%	0.3%
Waterloo	0.7%	0.7%	0.5%	0.5%	0.4%
St. Catharines	1.1%	0.9%	0.3%	0.5%	0.4%
Welland	0.5%	0.5%	0.5%	1.8%	0.5%
Windsor	1.2%	1.2%	1.0%	1.0%	0.6%
Fort Erie	1.4%	1.1%	1.0%	0.8%	0.7%
Lambton Shores	1.5%	3.0%	1.6%	1.2%	0.8%
West Grey			1.9%	1.5%	1.1%
Meaford	1.8%	1.6%	1.3%	1.2%	1.1%
Grey Highlands	2.4%	2.4%	2.0%	1.6%	1.3%
Strathroy-Caradoc	3.2%	2.5%	2.1%	1.9%	1.3%
Hamilton	1.2%	1.8%	1.6%	1.7%	1.5%
North Bay	1.1%	1.8%	1.4%	1.2%	1.7%
South Bruce Peninsula	0.0%	0.0%	2.9%	2.1%	1.8%
Belleville	2.3%	2.7%	2.4%	2.1%	2.0%
Saugeen Shores	4.6%	4.1%	3.2%	2.7%	2.0%
London	2.7%	2.7%	2.4%	2.4%	2.2%
King	19.5%	13.4%	4.1%	3.6%	2.5%
Wellington North	6.0%	5.6%	4.9%	4.0%	2.7%
North Perth	1.6%	1.2%	1.1%	1.0%	3.2%
Chatham-Kent	6.0%	5.0%	4.1%	3.9%	3.3%
Brockville	2.9%	4.5%	4.2%	3.8%	3.4%
Minto	5.9%	5.7%	5.4%	4.9%	3.5%
Thunder Bay	4.6%	4.7%	4.2%	4.0%	3.5%
Guelph-Eramosa	0.0%	5.6%	5.0%	4.6%	3.8%
Greater Sudbury	5.7%	5.3%	4.7%	4.3%	3.9%
Cornwall	1.2%	5.4%	5.2%	4.6%	4.1%
Essex	5.2%	4.4%	6.6%	5.7%	4.6%
North Middlesex	6.3%	5.2%	4.3%	4.0%	4.8%
Norfolk	2.4%	2.4%	4.0%	3.7%	4.8%

Wastewater Debt Interest Cover Ratio (cont'd)

Municipalities	2016	2017	2018	2019	2020
Brant County	6.6%	6.5%	6.4%	5.8%	5.2%
Timmins	9.8%	13.8%	11.9%	11.0%	5.3%
Tay	2.3%	4.8%	6.8%	6.2%	5.8%
Centre Wellington	9.8%	9.2%	8.0%	7.3%	6.4%
Mapleton	11.1%	9.6%	8.4%	7.7%	6.5%
Parry Sound	9.4%	8.8%	8.4%	7.4%	6.5%
Espanola		8.6%	7.8%	6.9%	7.2%
Kingston	9.6%	9.0%	8.6%	7.8%	7.2%
Ottawa	5.6%	7.3%	8.3%	8.5%	7.7%
Barrie	13.0%	12.6%	11.5%	10.5%	9.2%
Middlesex Centre	13.7%	13.1%	11.5%	10.6%	9.4%
Owen Sound	11.4%	8.5%	9.4%	10.8%	9.9%
Prince Edward County	15.3%	13.5%	12.5%	12.1%	10.9%
Dryden	20.1%	15.9%	13.4%	12.2%	11.5%
Quinte West	10.6%	13.1%	15.0%	13.6%	13.3%
Central Elgin	5.5%	26.9%	37.6%	34.9%	15.0%
Georgina	14.3%	16.9%	12.0%	17.5%	19.2%
New Tecumseth			32.8%	30.0%	26.9%
Average	3.8%	4.2%	4.2%	3.8%	3.2%
Median	1.5%	2.4%	1.6%	1.4%	1.2%
Municipalities	2016	2017	2018	2019	2020
Region Niagara	0.0%	0.0%	0.0%	0.0%	0.0%
Region Durham	1.6%	1.2%	0.7%	0.5%	0.3%
Region Halton	4.3%	3.7%	3.1%	2.9%	2.5%
Region Waterloo	8.1%	9.3%	9.7%	9.2%	9.3%
Region Peel	16.0%	15.6%	14.8%	14.1%	13.0%
District Muskoka	26.5%	25.1%	22.2%	20.7%	17.7%
Region York	40.3%	36.2%	30.1%	24.7%	21.2%
Average	13.8%	13.0%	11.5%	10.3%	9.1%
Median	8.1%	9.3%	9.7%	9.2%	9.3%

Summary - Wastewater Debt Interest Cover Ratio - Total Survey



Water Debt Outstanding Per Capita

Municipality	2020 Water Debt Outstanding Per Capita
East Gwillimbury	\$ -
Elliot Lake	\$ -
Georgian Bluffs	\$ -
Kenora	\$ -
Kincardine	\$ -
Kitchener	\$ -
Mapleton	\$ -
Markham	\$ -
Sarnia	\$ -
Thorold	\$ -
Toronto	\$ -
Waterloo	\$ -
Whitchurch - Stouffville	\$ -
Wilmot	\$ -
Aurora	\$ -
Vaughan	\$ -
Guelph	\$ -
Hanover	\$ -
Cornwall	\$ -
Wellington North	\$ -
Lincoln	\$ -
Springwater	\$ -
West Lincoln	\$ -
South Bruce Peninsula	\$ -
Aylmer	\$ -
Dryden	\$ -
Essex	\$ -
Tiny	\$ -
Grimsby	\$ -
Newmarket	\$ 4

Municipality	2020 Water Debt Outstanding Per Capita
North Perth	\$ 4
Woolwich	\$ 6
Greater Sudbury	\$ 11
Strathroy-Caradoc	\$ 14
Fort Erie	\$ 14
St. Catharines	\$ 14
West Grey	\$ 16
Brockville	\$ 19
Pelham	\$ 24
London	\$ 24
North Middlesex	\$ 26
King	\$ 27
Orangeville	\$ 32
Guelph-Eramosa	\$ 36
Grey Highlands	\$ 43
Owen Sound	\$ 48
Sault Ste. Marie	\$ 58
Cambridge	\$ 63
St. Thomas	\$ 69
Centre Wellington	\$ 70
The Blue Mountains	\$ 101
Hamilton	\$ 115
Welland	\$ 122
Middlesex Centre	\$ 132
Lambton Shores	\$ 134
Brant County	\$ 136
Meaford	\$ 139
Chatham-Kent	\$ 149
Minto	\$ 163
Georgina	\$ 164

Water Debt Outstanding Per Capita (cont'd)

Municipality	2020 Water Debt Outstanding Per Capita
North Bay	\$ 165
Parry Sound	\$ 178
Tay	\$ 180
Brantford	\$ 195
Belleville	\$ 221
Ottawa	\$ 238
Saugeen Shores	\$ 298
Quinte West	\$ 333
Kingston	\$ 414
Southgate	\$ 422
Prince Edward County	\$ 437
Espanola	\$ 497
Thunder Bay	\$ 569
Central Elgin	\$ 681
Barrie	\$ 858
New Tecumseth	\$ 912
Average	\$ 113
Median	\$ 21
Municipality	2020 Water Debt Outstanding Per Capita
Region Durham	\$ -
Region Waterloo	\$ 1
Region Niagara	\$ 52
Region Halton	\$ 125
District Muskoka	\$ 234
Region Peel	\$ 502
Region York	\$ 864
Average	\$ 254
Median	\$ 125

Wastewater Debt Outstanding Per Capita

Municipality	Wastewater Debt Outstanding Per Capita
Brantford	\$ -
Elliot Lake	\$ -
Kenora	\$ -
Kincardine	\$ -
Kitchener	\$ -
Markham	\$ -
Orangeville	\$ -
Sault Ste. Marie	\$ -
Thorold	\$ -
Toronto	\$ -
Vaughan	\$ -
Whitchurch - Stouffville	\$ -
Wilmot	\$ -
Woolwich	\$ -
Aurora	\$ -
Guelph	\$ -
East Gwillimbury	\$ -
Hanover	\$ -
The Blue Mountains	\$ -
Southgate	\$ -
Sarnia	\$ -
North Middlesex	\$ -
Lincoln	\$ -
Springwater	\$ -
West Lincoln	\$ -
Grimsby	\$ -
St. Thomas	\$ -
Newmarket	\$ 4
Aylmer	\$ 8
Pelham	\$ 8

Municipality	Wastewater Debt Outstanding Per Capita
West Grey	\$ 11
Georgian Bluffs	\$ 24
Grey Highlands	\$ 32
South Bruce Peninsula	\$ 32
Waterloo	\$ 34
St. Catharines	\$ 36
Lambton Shores	\$ 42
Welland	\$ 53
Cambridge	\$ 54
Strathroy-Caradoc	\$ 58
Meaford	\$ 61
Fort Erie	\$ 70
New Tecumseth	\$ 70
Wellington North	\$ 72
Georgina	\$ 79
Windsor	\$ 80
King	\$ 87
Hamilton	\$ 109
Belleville	\$ 110
Saugeen Shores	\$ 117
North Bay	\$ 119
Mapleton	\$ 127
Brant County	\$ 137
London	\$ 144
Minto	\$ 164
Chatham-Kent	\$ 175
Guelph-Eramosa	\$ 176
Cornwall	\$ 197
Greater Sudbury	\$ 220
Essex	\$ 230

Wastewater Debt Outstanding Per Capita (cont'd)

Municipality	Wastewater Debt Outstanding Per Capita
Thunder Bay	\$ 272
Brockville	\$ 304
Tay	\$ 318
Middlesex Centre	\$ 368
Kingston	\$ 378
Ottawa	\$ 385
Centre Wellington	\$ 448
Norfolk	\$ 484
Espanola	\$ 497
Barrie	\$ 519
Prince Edward County	\$ 608
Parry Sound	\$ 687
Owen Sound	\$ 748
North Perth	\$ 799
Timmins	\$ 823
Dryden	\$ 946
Quinte West	\$ 1,023
Central Elgin	\$ 1,658
Average	\$ 182
Median	\$ 56
Municipality	Wastewater Debt Outstanding Per Capita
Region Durham	\$ 10
Region Niagara	\$ 120
Region Halton	\$ 132
Region Peel	\$ 273
Region Waterloo	\$ 332
District Muskoka	\$ 428
Region York	\$ 1,168
Average	\$ 352
Median	\$ 273

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	2019 Water Net Financial Liability Ratio	2020 Water Net Financial Liability Ratio
Kincardine	(3.6)	(4.2)
The Blue Mountains	(2.7)	(3.0)
Strathroy-Caradoc	(2.5)	(2.7)
Springwater	(2.7)	(2.7)
Georgian Bluffs	(2.2)	(2.5)
Wellington North	(2.2)	(2.4)
Woolwich	(1.8)	(2.4)
Hanover	(2.2)	(2.3)
South Bruce Peninsula	(2.1)	(2.2)
Lambton Shores	(1.9)	(2.2)
Mapleton	(2.4)	(2.1)
Orangeville	(1.6)	(2.0)
Toronto	(1.8)	(1.9)
Parry Sound	(1.6)	(1.8)
Thorold	(1.8)	(1.7)
Guelph	(1.7)	(1.7)
East Gwillimbury	(1.4)	(1.6)
Newmarket	(1.1)	(1.3)
Wilmot	(1.2)	(1.2)
Centre Wellington	(1.2)	(1.2)
North Perth	(1.1)	(1.2)
Markham	(1.4)	(1.2)
London	(1.1)	(1.2)
Belleville	(0.6)	(1.2)
Brantford	(1.2)	(1.1)

Municipalities	2019 Water Net Financial Liability Ratio	2020 Water Net Financial Liability Ratio
St. Thomas	(0.9)	(1.0)
Sarnia	(1.0)	(1.0)
Vaughan	(1.1)	(1.0)
Brockville	(0.8)	(1.0)
Lincoln	(1.7)	(0.9)
Grey Highlands	(0.9)	(0.8)
Aurora	(0.8)	(0.8)
Minto	(0.5)	(0.7)
Middlesex Centre	(0.0)	(0.6)
Cornwall	(0.5)	(0.6)
Guelph-Eramosa	(0.3)	(0.6)
West Lincoln	(0.6)	(0.6)
Greater Sudbury	(0.6)	(0.5)
Whitchurch - Stouffville	(0.4)	(0.5)
Brant County	(0.5)	(0.5)
Aylmer	(0.3)	(0.5)
Waterloo	(0.6)	(0.5)
Fort Erie	(0.3)	(0.4)
Grimsby	(0.3)	(0.4)
Kenora	(0.5)	(0.4)
Owen Sound	(0.5)	(0.4)
Tay	(0.4)	(0.3)
Espanola	0.1	(0.3)
Kitchener	(0.2)	(0.2)
King	0.0	(0.2)

Water Net Financial Liabilities Ratio (cont'd)

Municipalities	2019 Water Net Financial Liability Ratio	2020 Water Net Financial Liability Ratio
Pelham	(0.1)	(0.2)
Cambridge	(0.0)	(0.0)
Dryden	(0.0)	(0.0)
Elliot Lake	-	-
Essex	-	-
Meaford	0.2	0.0
West Grey	0.1	0.0
St. Catharines	(0.2)	0.1
North Middlesex	(0.9)	0.1
Kingston	0.3	0.2
Sault Ste. Marie	0.3	0.2
North Bay	0.4	0.3
Hamilton	0.3	0.4
Welland	0.5	0.5
Chatham-Kent	0.8	0.5
Georgina	0.9	0.7
Prince Edward County	1.5	0.8
Ottawa	1.1	0.9
Quinte West	1.1	0.9
Saugeen Shores	1.5	1.2
Thunder Bay	1.7	1.6
Central Elgin	(0.1)	2.6
Barrie	4.0	3.7
New Tecumseth	5.6	4.7
Southgate	4.2	4.8
Average	(0.5)	(0.5)
Median	(0.5)	(0.5)

Municipalities	2019 Water Net Financial Liability Ratio	2020 Water Net Financial Liability Ratio
Region Waterloo	(1.2)	(1.3)
Region Durham	(1.2)	(1.3)
Region Niagara	(1.6)	(1.1)
Region Halton	(0.5)	(0.3)
District Muskoka	0.6	0.4
Region Peel	1.3	1.4
Region York	6.2	5.8
Average	0.5	0.5
Median	(0.5)	(0.3)

Wastewater Net Financial Liabilities Ratio

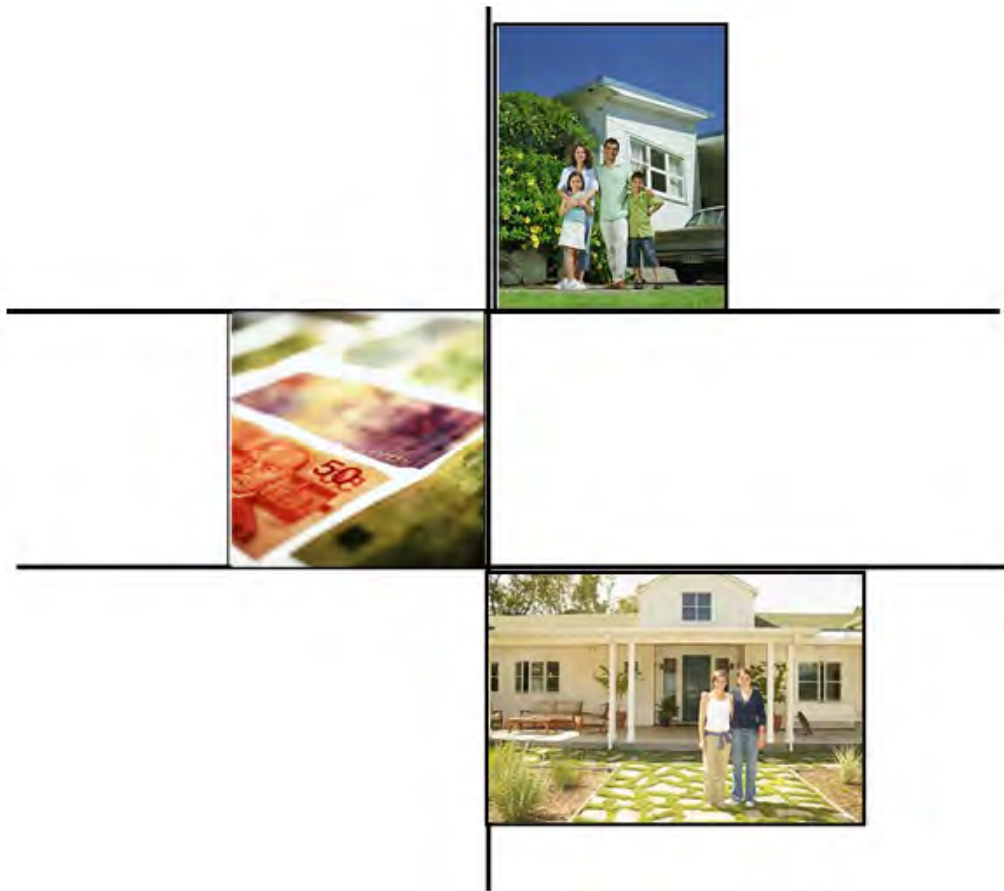
Municipalities	2019 Wastewater Net Financial Liability Ratio	2020 Wastewater Net Financial Liability Ratio	Municipalities	2019 Wastewater Net Financial Liability Ratio	2020 Wastewater Net Financial Liability Ratio
The Blue Mountains	(5.8)	(5.6)	Hamilton	(0.9)	(0.6)
Lincoln	(4.5)	(4.4)	Waterloo	(0.5)	(0.5)
Kincardine	(4.0)	(4.4)	Brant County	(0.2)	(0.5)
North Middlesex	0.0	(4.3)	Toronto	(0.5)	(0.3)
Southgate	(3.7)	(3.8)	Whitchurch - Stouffville	(0.2)	(0.3)
Brantford	(3.1)	(3.2)	St. Thomas	(0.3)	(0.3)
Georgian Bluffs	(2.7)	(2.8)	Lambton Shores	(0.0)	(0.3)
Guelph	(2.7)	(2.7)	Kitchener	(0.2)	(0.2)
Elliot Lake	(2.4)	(2.3)	Cambridge	(0.4)	(0.2)
South Bruce Peninsula	(1.7)	(2.0)	Saugeen Shores	(0.0)	(0.2)
Strathroy-Caradoc	(1.8)	(1.7)	Wellington North	0.3	(0.2)
Woolwich	(1.8)	(1.6)	Kenora	(0.2)	(0.2)
Grey Highlands	(1.4)	(1.6)	Aurora	(0.1)	(0.1)
Hanover	(1.5)	(1.5)	Fort Erie	(0.0)	(0.1)
Minto	(1.2)	(1.4)	Kingston	0.4	(0.1)
Newmarket	(1.1)	(1.3)	Welland	(0.0)	(0.0)
East Gwillimbury	-	(1.2)	Markham	-	-
Orangeville	(1.0)	(1.0)	Sault Ste. Marie	-	-
Sarnia	(0.7)	(1.0)	Windsor	0.3	0.0
Thorold	(1.0)	(1.0)	Tay	0.4	0.0
London	(0.9)	(0.9)	North Bay	0.1	0.0
Aylmer	(0.3)	(0.9)	Mapleton	0.1	0.0
Springwater	(0.9)	(0.8)	Parry Sound	0.3	0.1
Belleville	(0.5)	(0.8)	Georgina	0.1	0.1
Vaughan	(0.7)	(0.7)	St. Catharines	0.0	0.1
Wilmot	(0.7)	(0.7)	Guelph-Eramosa	0.7	0.2
West Lincoln	(0.7)	(0.7)	West Grey	0.4	0.3
Meaford	(0.5)	(0.6)	King	1.2	0.4
New Tecumseth	(0.4)	(0.6)	Greater Sudbury	0.5	0.4
Pelham	(0.5)	(0.6)	Chatham-Kent	0.7	0.5

Wastewater Net Financial Liabilities Ratio (cont'd)

Municipalities	2019 Wastewater Net Financial Liability Ratio	2020 Wastewater Net Financial Liability Ratio
Cornwall	0.6	0.5
Barrie	1.1	0.6
Norfolk	1.2	0.8
Centre Wellington	1.4	0.9
Thunder Bay	1.1	0.9
Brockville	1.0	0.9
Middlesex Centre	2.1	1.1
North Perth	(0.8)	1.3
Essex	1.9	1.5
Timmins	3.4	1.6
Ottawa	2.2	1.8
Espanola	1.9	1.9
Owen Sound	2.6	2.5
Prince Edward County	3.7	3.2
Dryden	3.5	3.3
Quinte West	3.3	4.8
Central Elgin	14.7	9.1
Average	(0.0)	(0.3)
Median	(0.1)	(0.2)

Municipalities	2019 Wastewater Net Financial Liability Ratio	2020 Wastewater Net Financial Liability Ratio
Region Durham	(1.5)	(1.5)
Region Halton	(0.5)	(0.9)
District Muskoka	0.0	(0.3)
Region Peel	0.2	0.2
Region Niagara	0.2	0.4
Region Waterloo	2.0	1.9
Region York	4.9	4.3
Average	0.8	0.6
Median	0.2	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 2021 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2021 residential tax rates for each municipality.

A comparison was also made with the inclusion of water and wastewater costs on a typical Residential property. This assumed an average annual consumption of 200 m³.

Average Household Income and Dwelling Value

Municipality	2021 Weighted Median Value of Dwelling	2021 Weighted Median Value of Dwelling	2021 Est. Avg. Household Income	2021 Income Ranking
Cornwall	\$ 174,880	low	\$ 67,060	low
Elliot Lake	\$ 98,846	low	\$ 67,503	low
Parry Sound	\$ 225,493	low	\$ 72,147	low
Brockville	\$ 216,346	low	\$ 75,102	low
Owen Sound	\$ 213,786	low	\$ 75,861	low
Windsor	\$ 172,495	low	\$ 77,965	low
Hanover	\$ 215,349	low	\$ 78,080	low
Welland	\$ 218,427	low	\$ 79,076	low
Aylmer	\$ 210,221	low	\$ 79,122	low
Orillia	\$ 292,466	mid	\$ 79,821	low
St. Thomas	\$ 206,069	low	\$ 80,154	low
Chatham-Kent	\$ 169,232	low	\$ 81,678	low
Belleville	\$ 224,939	low	\$ 82,262	low
South Bruce Peninsula	\$ 264,327	mid	\$ 82,371	low
Port Colborne	\$ 212,286	low	\$ 82,490	low
Tillsonburg	\$ 231,600	low	\$ 82,972	low
Niagara Falls	\$ 266,813	mid	\$ 84,372	low
West Grey	\$ 255,039	low	\$ 84,509	low
Peterborough	\$ 279,223	mid	\$ 84,832	low
St. Catharines	\$ 255,391	low	\$ 85,291	low
Fort Erie	\$ 247,126	low	\$ 86,232	low
Brantford	\$ 269,652	mid	\$ 87,044	low
Wellington North	\$ 258,960	low	\$ 87,439	low
North Bay	\$ 243,093	low	\$ 87,728	low
Chatsworth	\$ 256,706	low	\$ 88,666	low
Quinte West	\$ 230,330	low	\$ 89,306	low
Tay	\$ 252,464	low	\$ 89,472	low
Thorold	\$ 252,878	low	\$ 89,533	low
Sault Ste. Marie	\$ 211,057	low	\$ 89,541	low
Stratford	\$ 291,235	mid	\$ 89,846	low
Norfolk	\$ 265,760	mid	\$ 89,962	low
Minto	\$ 240,824	low	\$ 89,985	low
London	\$ 241,969	low	\$ 91,549	low
Gravenhurst	\$ 419,954	high	\$ 91,638	low
Espanola	\$ 162,103	low	\$ 92,098	low
Thunder Bay	\$ 229,441	low	\$ 92,986	low
Meaford	\$ 311,514	mid	\$ 93,329	low
Lambton Shores	\$ 321,289	mid	\$ 93,596	low

Average Household Income and Dwelling Value (cont'd)

Municipality	2021 Weighted Median Value of Dwelling	2021 Weighted Median Value of Dwelling	2021 Est. Avg. Household Income	2021 Income Ranking
Strathroy-Caradoc	\$ 253,862	low	\$ 95,407	mid
Southgate	\$ 260,474	low	\$ 95,490	mid
Dryden	\$ 161,664	low	\$ 95,851	mid
Kitchener	\$ 328,951	mid	\$ 96,368	mid
Essex	\$ 210,895	low	\$ 96,900	mid
Ingersoll	\$ 224,424	low	\$ 97,093	mid
North Perth	\$ 257,252	low	\$ 97,334	mid
Oshawa	\$ 354,362	mid	\$ 97,337	mid
Kingston	\$ 318,838	mid	\$ 97,888	mid
Collingwood	\$ 330,381	mid	\$ 98,006	mid
Brock	\$ 338,844	mid	\$ 98,770	mid
North Middlesex	\$ 229,250	low	\$ 99,034	mid
Bracebridge	\$ 345,501	mid	\$ 99,653	mid
Prince Edward County	\$ 312,062	mid	\$ 99,756	mid
Hamilton	\$ 381,778	mid	\$ 100,036	mid
Kenora	\$ 250,170	low	\$ 102,012	mid
Sarnia	\$ 222,836	low	\$ 102,542	mid
Huntsville	\$ 346,346	mid	\$ 102,844	mid
Barrie	\$ 353,913	mid	\$ 102,948	mid
Cambridge	\$ 335,386	mid	\$ 103,100	mid
Georgina	\$ 440,785	high	\$ 103,938	mid
Timmins	\$ 199,835	low	\$ 104,377	mid
Greater Sudbury	\$ 267,692	mid	\$ 105,616	mid
Guelph	\$ 387,680	mid	\$ 106,677	mid
Haldimand	\$ 293,562	mid	\$ 107,059	mid
Brampton	\$ 535,875	high	\$ 107,307	mid
Georgian Bluffs	\$ 315,054	mid	\$ 107,855	mid
Orangeville	\$ 371,011	mid	\$ 107,959	mid
Wainfleet	\$ 338,828	mid	\$ 109,221	mid
Grey Highlands	\$ 305,908	mid	\$ 110,153	mid
Tiny	\$ 450,960	high	\$ 110,564	mid
Mapleton	\$ 376,278	mid	\$ 111,491	mid
New Tecumseth	\$ 417,333	high	\$ 113,057	mid
Centre Wellington	\$ 389,994	mid	\$ 113,665	mid
Toronto	\$ 688,567	high	\$ 114,121	mid
Mississauga	\$ 598,714	high	\$ 114,423	mid
West Lincoln	\$ 365,634	mid	\$ 114,600	mid
Innisfil	\$ 467,713	high	\$ 115,243	mid

Average Household Income and Dwelling Value (cont'd)

Municipality	2021 Weighted Median Value of Dwelling	2021 Weighted Median Value of Dwelling	2021 Est. Avg. Household Income	2021 Income Ranking
Ottawa	\$ 404,659	high	\$ 117,367	high
Central Elgin	\$ 285,887	mid	\$ 118,317	high
Waterloo	\$ 394,006	mid	\$ 119,241	high
Brant	\$ 383,524	mid	\$ 119,467	high
Lincoln	\$ 374,422	mid	\$ 122,301	high
Markham	\$ 831,527	high	\$ 122,614	high
Ajax	\$ 490,040	high	\$ 124,516	high
Clarington	\$ 395,328	high	\$ 125,010	high
Grimsby	\$ 407,339	high	\$ 125,181	high
Scugog	\$ 441,063	high	\$ 125,184	high
Niagara-on-the-Lake	\$ 522,048	high	\$ 126,372	high
Wilmot	\$ 424,803	high	\$ 128,422	high
Pickering	\$ 531,621	high	\$ 129,632	high
Newmarket	\$ 631,319	high	\$ 130,710	high
Burlington	\$ 572,115	high	\$ 131,649	high
Kincardine	\$ 281,444	mid	\$ 133,827	high
Lakeshore	\$ 320,197	mid	\$ 134,145	high
Saugeen Shores	\$ 342,596	mid	\$ 134,159	high
Whitby	\$ 502,795	high	\$ 136,169	high
Pelham	\$ 385,693	mid	\$ 136,839	high
Wellesley	\$ 438,564	high	\$ 137,611	high
Milton	\$ 559,356	high	\$ 137,789	high
Woolwich	\$ 436,049	high	\$ 138,072	high
North Dumfries	\$ 458,234	high	\$ 138,966	high
East Gwillimbury	\$ 638,654	high	\$ 143,839	high
Halton Hills	\$ 581,355	high	\$ 143,981	high
Guelph-Eramosa	\$ 517,148	high	\$ 145,189	high
The Blue Mountains	\$ 516,038	high	\$ 146,230	high
Vaughan	\$ 838,163	high	\$ 146,696	high
Middlesex Centre	\$ 400,394	high	\$ 150,735	high
Erin	\$ 556,622	high	\$ 152,497	high
Whitchurch-Stouffville	\$ 779,062	high	\$ 152,692	high
Springwater	\$ 478,009	high	\$ 153,279	high
Caledon	\$ 671,652	high	\$ 155,106	high
Aurora	\$ 756,538	high	\$ 162,618	high
Oakville	\$ 824,615	high	\$ 188,492	high
Puslinch	\$ 688,605	high	\$ 195,480	high
King	\$ 1,040,841	high	\$ 200,081	high
Average	\$ 370,531		\$ 109,551	
Median	\$ 329,666		\$ 103,024	

Property Taxes as a Percentage of Income

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Property Taxes as a % of Household Income	2021 Property Taxes as a % of Household Income Ranking
Springwater	\$ 153,279	\$ 3,940	2.6%	low
Kincardine	\$ 133,827	\$ 3,669	2.7%	low
Milton	\$ 137,789	\$ 3,822	2.8%	low
Woolwich	\$ 138,072	\$ 3,890	2.8%	low
Dryden	\$ 95,851	\$ 2,747	2.9%	low
Espanola	\$ 92,098	\$ 2,714	2.9%	low
North Dumfries	\$ 138,966	\$ 4,131	3.0%	low
Wellesley	\$ 137,611	\$ 4,094	3.0%	low
Wilmot	\$ 128,422	\$ 3,857	3.0%	low
Tiny	\$ 110,564	\$ 3,335	3.0%	low
Lakeshore	\$ 134,145	\$ 4,065	3.0%	low
Saugeen Shores	\$ 134,159	\$ 4,089	3.0%	low
Tay	\$ 89,472	\$ 2,739	3.1%	low
Middlesex Centre	\$ 150,735	\$ 4,661	3.1%	low
North Middlesex	\$ 99,034	\$ 3,080	3.1%	low
Grey Highlands	\$ 110,153	\$ 3,430	3.1%	low
The Blue Mountains	\$ 146,230	\$ 4,569	3.1%	low
North Perth	\$ 97,334	\$ 3,057	3.1%	low
Elliot Lake	\$ 67,503	\$ 2,121	3.1%	low
Oakville	\$ 188,492	\$ 5,950	3.2%	low
Brant	\$ 119,467	\$ 3,810	3.2%	low
Georgian Bluffs	\$ 107,855	\$ 3,451	3.2%	low
Halton Hills	\$ 143,981	\$ 4,630	3.2%	low
Haldimand	\$ 107,059	\$ 3,529	3.3%	low
Strathroy-Caradoc	\$ 95,407	\$ 3,155	3.3%	low
Prince Edward County	\$ 99,756	\$ 3,317	3.3%	low
Puslinch	\$ 195,480	\$ 6,512	3.3%	low
Sarnia	\$ 102,542	\$ 3,417	3.3%	low
Kenora	\$ 102,012	\$ 3,439	3.4%	low
Burlington	\$ 131,649	\$ 4,460	3.4%	low
Ingersoll	\$ 97,093	\$ 3,291	3.4%	low
Essex	\$ 96,900	\$ 3,344	3.5%	low
East Gwillimbury	\$ 143,839	\$ 4,995	3.5%	low
Caledon	\$ 155,106	\$ 5,408	3.5%	low
New Tecumseth	\$ 113,057	\$ 3,962	3.5%	low
West Grey	\$ 84,509	\$ 2,970	3.5%	low
Aurora	\$ 162,618	\$ 5,766	3.5%	low
Timmins	\$ 104,377	\$ 3,703	3.5%	low
Chatsworth	\$ 88,666	\$ 3,146	3.5%	low
Southgate	\$ 95,490	\$ 3,389	3.5%	low

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Property Taxes as a % of Household Income	2021 Property Taxes as a % of Household Income Ranking
Minto	\$ 89,985	\$ 3,229	3.6%	mid
Quinte West	\$ 89,306	\$ 3,225	3.6%	mid
Waterloo	\$ 119,241	\$ 4,308	3.6%	mid
South Bruce Peninsula	\$ 82,371	\$ 2,989	3.6%	mid
Clarington	\$ 125,010	\$ 4,550	3.6%	mid
London	\$ 91,549	\$ 3,359	3.7%	mid
Toronto	\$ 114,121	\$ 4,207	3.7%	mid
Guelph-Eramosa	\$ 145,189	\$ 5,376	3.7%	mid
Wellington North	\$ 87,439	\$ 3,249	3.7%	mid
Pelham	\$ 136,839	\$ 5,114	3.7%	mid
Sault Ste. Marie	\$ 89,541	\$ 3,352	3.7%	mid
Whitchurch-Stouffville	\$ 152,692	\$ 5,717	3.7%	mid
Tillsonburg	\$ 82,972	\$ 3,117	3.8%	mid
West Lincoln	\$ 114,600	\$ 4,315	3.8%	mid
Kitchener	\$ 96,368	\$ 3,639	3.8%	mid
Lambton Shores	\$ 93,596	\$ 3,536	3.8%	mid
Lincoln	\$ 122,301	\$ 4,641	3.8%	mid
Scugog	\$ 125,184	\$ 4,765	3.8%	mid
Centre Wellington	\$ 113,665	\$ 4,328	3.8%	mid
Vaughan	\$ 146,696	\$ 5,615	3.8%	mid
Collingwood	\$ 98,006	\$ 3,753	3.8%	mid
Hanover	\$ 78,080	\$ 2,995	3.8%	mid
Newmarket	\$ 130,710	\$ 5,018	3.8%	mid
Ottawa	\$ 117,367	\$ 4,517	3.8%	mid
Cambridge	\$ 103,100	\$ 3,979	3.9%	mid
Central Elgin	\$ 118,317	\$ 4,574	3.9%	mid
Norfolk	\$ 89,962	\$ 3,487	3.9%	mid
Grimsby	\$ 125,181	\$ 4,855	3.9%	mid
Chatham-Kent	\$ 81,678	\$ 3,179	3.9%	mid
Greater Sudbury	\$ 105,616	\$ 4,141	3.9%	mid
Thunder Bay	\$ 92,986	\$ 3,651	3.9%	mid
Niagara-on-the-Lake	\$ 126,372	\$ 5,014	4.0%	mid
Huntsville	\$ 102,844	\$ 4,093	4.0%	mid
St. Thomas	\$ 80,154	\$ 3,201	4.0%	mid
Thorold	\$ 89,533	\$ 3,588	4.0%	mid
Windsor	\$ 77,965	\$ 3,137	4.0%	mid
Erin	\$ 152,497	\$ 6,159	4.0%	mid
Innisfil	\$ 115,243	\$ 4,658	4.0%	mid

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Property Taxes as a % of Household Income	2021 Property Taxes as a % of Household Income Ranking
King	\$ 200,081	\$ 8,230	4.1%	high
Brantford	\$ 87,044	\$ 3,598	4.1%	high
Niagara Falls	\$ 84,372	\$ 3,493	4.1%	high
Whitby	\$ 136,169	\$ 5,646	4.1%	high
Brock	\$ 98,770	\$ 4,099	4.1%	high
Guelph	\$ 106,677	\$ 4,430	4.2%	high
Mapleton	\$ 111,491	\$ 4,670	4.2%	high
Barrie	\$ 102,948	\$ 4,314	4.2%	high
Mississauga	\$ 114,423	\$ 4,808	4.2%	high
Brockville	\$ 75,102	\$ 3,171	4.2%	high
Georgina	\$ 103,938	\$ 4,430	4.3%	high
Fort Erie	\$ 86,232	\$ 3,689	4.3%	high
Markham	\$ 122,614	\$ 5,263	4.3%	high
Ajax	\$ 124,516	\$ 5,348	4.3%	high
Aylmer	\$ 79,122	\$ 3,400	4.3%	high
North Bay	\$ 87,728	\$ 3,812	4.3%	high
St. Catharines	\$ 85,291	\$ 3,718	4.4%	high
Cornwall	\$ 67,060	\$ 2,928	4.4%	high
Pickering	\$ 129,632	\$ 5,742	4.4%	high
Stratford	\$ 89,846	\$ 3,982	4.4%	high
Bracebridge	\$ 99,653	\$ 4,431	4.4%	high
Kingston	\$ 97,888	\$ 4,354	4.4%	high
Meaford	\$ 93,329	\$ 4,166	4.5%	high
Welland	\$ 79,076	\$ 3,552	4.5%	high
Port Colborne	\$ 82,490	\$ 3,741	4.5%	high
Belleville	\$ 82,262	\$ 3,747	4.6%	high
Wainfleet	\$ 109,221	\$ 5,002	4.6%	high
Orangeville	\$ 107,959	\$ 4,949	4.6%	high
Hamilton	\$ 100,036	\$ 4,614	4.6%	high
Oshawa	\$ 97,337	\$ 4,624	4.8%	high
Peterborough	\$ 84,832	\$ 4,044	4.8%	high
Brampton	\$ 107,307	\$ 5,159	4.8%	high
Parry Sound	\$ 72,147	\$ 3,550	4.9%	high
Owen Sound	\$ 75,861	\$ 3,779	5.0%	high
Orillia	\$ 79,821	\$ 4,052	5.1%	high
Gravenhurst	\$ 91,638	\$ 5,251	5.7%	high
Average	\$ 109,551	\$ 4,106	3.8%	
Median	\$ 103,024	\$ 3,971	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	\$ 195,480	\$ 6,512	N/A	\$ 6,512	3.3%	high	low
Milton	\$ 137,789	\$ 3,822	\$ 925	\$ 4,748	3.4%	low	low
Kincardine	\$ 133,827	\$ 3,669	\$ 1,046	\$ 4,715	3.5%	low	low
Springwater	\$ 153,279	\$ 3,940	\$ 1,481	\$ 5,421	3.5%	mid	low
Oakville	\$ 188,492	\$ 5,950	\$ 925	\$ 6,875	3.6%	high	low
Woolwich	\$ 138,072	\$ 3,890	\$ 1,246	\$ 5,136	3.7%	mid	low
North Dumfries	\$ 138,966	\$ 4,131	\$ 1,174	\$ 5,305	3.8%	mid	low
Halton Hills	\$ 143,981	\$ 4,630	\$ 925	\$ 5,556	3.9%	high	low
Tiny	\$ 110,564	\$ 3,335	\$ 932	\$ 4,266	3.9%	low	low
Lakeshore	\$ 134,145	\$ 4,065	\$ 1,112	\$ 5,177	3.9%	mid	low
Caledon	\$ 155,106	\$ 5,408	\$ 590	\$ 5,999	3.9%	high	low
The Blue Mountains	\$ 146,230	\$ 4,569	\$ 1,093	\$ 5,662	3.9%	high	low
Georgian Bluffs	\$ 107,855	\$ 3,451	\$ 757	\$ 4,208	3.9%	low	low
Wellesley	\$ 137,611	\$ 4,094	\$ 1,308	\$ 5,402	3.9%	mid	low
Wilmot	\$ 128,422	\$ 3,857	\$ 1,188	\$ 5,046	3.9%	mid	low
Saugeen Shores	\$ 134,159	\$ 4,089	\$ 1,230	\$ 5,319	4.0%	mid	low
Burlington	\$ 131,649	\$ 4,460	\$ 925	\$ 5,386	4.1%	mid	low
Aurora	\$ 162,618	\$ 5,766	\$ 1,046	\$ 6,812	4.2%	high	low
Timmins	\$ 104,377	\$ 3,703	\$ 680	\$ 4,383	4.2%	low	low
Espanola	\$ 92,098	\$ 2,714	\$ 1,199	\$ 3,913	4.2%	low	low
Middlesex Centre	\$ 150,735	\$ 4,661	\$ 1,756	\$ 6,417	4.3%	high	low
North Perth	\$ 97,334	\$ 3,057	\$ 1,089	\$ 4,145	4.3%	low	low
Haldimand	\$ 107,059	\$ 3,529	\$ 1,043	\$ 4,572	4.3%	low	low
New Tecumseth	\$ 113,057	\$ 3,962	\$ 888	\$ 4,850	4.3%	low	low
Sarnia	\$ 102,542	\$ 3,417	\$ 1,015	\$ 4,432	4.3%	low	low
Elliot Lake	\$ 67,503	\$ 2,121	\$ 807	\$ 2,927	4.3%	low	low
Grimsby	\$ 125,181	\$ 4,855	\$ 610	\$ 5,464	4.4%	mid	low
Clarington	\$ 125,010	\$ 4,550	\$ 920	\$ 5,470	4.4%	high	low
Grey Highlands	\$ 110,153	\$ 3,430	\$ 1,393	\$ 4,823	4.4%	low	low
Waterloo	\$ 119,241	\$ 4,308	\$ 939	\$ 5,247	4.4%	mid	low
Brant	\$ 119,467	\$ 3,810	\$ 1,456	\$ 5,265	4.4%	mid	low
Toronto	\$ 114,121	\$ 4,207	\$ 827	\$ 5,034	4.4%	mid	low
Pelham	\$ 136,839	\$ 5,114	\$ 954	\$ 6,068	4.4%	high	low
Whitchurch-Stouffville	\$ 152,692	\$ 5,717	\$ 1,063	\$ 6,780	4.4%	high	low
Strathroy-Caradoc	\$ 95,407	\$ 3,155	\$ 1,098	\$ 4,253	4.5%	low	low
Vaughan	\$ 146,696	\$ 5,615	\$ 940	\$ 6,556	4.5%	high	low
East Gwillimbury	\$ 143,839	\$ 4,995	\$ 1,454	\$ 6,449	4.5%	high	low
Dryden	\$ 95,851	\$ 2,747	\$ 1,591	\$ 4,337	4.5%	low	low
Tay	\$ 89,472	\$ 2,739	\$ 1,318	\$ 4,057	4.5%	low	low
Scugog	\$ 125,184	\$ 4,765	\$ 920	\$ 5,685	4.5%	high	low
Ottawa	\$ 117,367	\$ 4,517	\$ 820	\$ 5,337	4.5%	mid	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
Essex	\$ 96,900	\$ 3,344	\$ 1,080	\$ 4,424	4.6%	low	mid
Wainfleet	\$ 109,221	\$ 5,002	N/A	\$ 5,002	4.6%	mid	mid
Ingersoll	\$ 97,093	\$ 3,291	\$ 1,174	\$ 4,465	4.6%	low	mid
Erin	\$ 152,497	\$ 6,159	\$ 938	\$ 7,097	4.7%	high	mid
Lincoln	\$ 122,301	\$ 4,641	\$ 1,079	\$ 5,720	4.7%	high	mid
London	\$ 91,549	\$ 3,359	\$ 932	\$ 4,291	4.7%	low	mid
Mississauga	\$ 114,423	\$ 4,808	\$ 590	\$ 5,398	4.7%	mid	mid
Guelph-Eramosa	\$ 145,189	\$ 5,376	\$ 1,487	\$ 6,862	4.7%	high	mid
Sault Ste. Marie	\$ 89,541	\$ 3,352	\$ 902	\$ 4,254	4.8%	low	mid
Chatsworth	\$ 88,666	\$ 3,146	\$ 1,069	\$ 4,215	4.8%	low	mid
Newmarket	\$ 130,710	\$ 5,018	\$ 1,265	\$ 6,283	4.8%	high	mid
Whitby	\$ 136,169	\$ 5,646	\$ 920	\$ 6,566	4.8%	high	mid
West Lincoln	\$ 114,600	\$ 4,315	\$ 1,216	\$ 5,531	4.8%	high	mid
Hanover	\$ 78,080	\$ 2,995	\$ 782	\$ 3,777	4.8%	low	mid
North Middlesex	\$ 99,034	\$ 3,080	\$ 1,712	\$ 4,792	4.8%	low	mid
King	\$ 200,081	\$ 8,230	\$ 1,475	\$ 9,705	4.9%	high	mid
Tillsonburg	\$ 82,972	\$ 3,117	\$ 914	\$ 4,030	4.9%	low	mid
Collingwood	\$ 98,006	\$ 3,753	\$ 1,033	\$ 4,786	4.9%	low	mid
Niagara-on-the-Lake	\$ 126,372	\$ 5,014	\$ 1,184	\$ 6,197	4.9%	high	mid
Kitchener	\$ 96,368	\$ 3,639	\$ 1,132	\$ 4,770	5.0%	low	mid
Centre Wellington	\$ 113,665	\$ 4,328	\$ 1,322	\$ 5,649	5.0%	high	mid
Cambridge	\$ 103,100	\$ 3,979	\$ 1,171	\$ 5,150	5.0%	mid	mid
Markham	\$ 122,614	\$ 5,263	\$ 894	\$ 6,156	5.0%	high	mid
Ajax	\$ 124,516	\$ 5,348	\$ 920	\$ 6,268	5.0%	high	mid
Guelph	\$ 106,677	\$ 4,430	\$ 961	\$ 5,390	5.1%	mid	mid
Brock	\$ 98,770	\$ 4,099	\$ 920	\$ 5,019	5.1%	mid	mid
Southgate	\$ 95,490	\$ 3,389	\$ 1,467	\$ 4,856	5.1%	mid	mid
Quinte West	\$ 89,306	\$ 3,225	\$ 1,326	\$ 4,551	5.1%	low	mid
Kenora	\$ 102,012	\$ 3,439	\$ 1,762	\$ 5,201	5.1%	mid	mid
Innisfil	\$ 115,243	\$ 4,658	\$ 1,221	\$ 5,880	5.1%	high	mid
Pickering	\$ 129,632	\$ 5,742	\$ 920	\$ 6,662	5.1%	high	mid
Wellington North	\$ 87,439	\$ 3,249	\$ 1,246	\$ 4,495	5.1%	low	mid
Brantford	\$ 87,044	\$ 3,598	\$ 905	\$ 4,503	5.2%	low	mid
Huntsville	\$ 102,844	\$ 4,093	\$ 1,268	\$ 5,361	5.2%	mid	mid
West Grey	\$ 84,509	\$ 2,970	\$ 1,449	\$ 4,419	5.2%	low	mid
Greater Sudbury	\$ 105,616	\$ 4,141	\$ 1,403	\$ 5,544	5.2%	high	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
Niagara Falls	\$ 84,372	\$ 3,493	\$ 951	\$ 4,444	5.3%	low	high
Barrie	\$ 102,948	\$ 4,314	\$ 1,109	\$ 5,423	5.3%	mid	high
Brockville	\$ 75,102	\$ 3,171	\$ 787	\$ 3,958	5.3%	low	high
Thorold	\$ 89,533	\$ 3,588	\$ 1,151	\$ 4,738	5.3%	low	high
Thunder Bay	\$ 92,986	\$ 3,651	\$ 1,278	\$ 4,928	5.3%	mid	high
St. Thomas	\$ 80,154	\$ 3,201	\$ 1,080	\$ 4,280	5.3%	low	high
Chatham-Kent	\$ 81,678	\$ 3,179	\$ 1,195	\$ 4,374	5.4%	low	high
Brampton	\$ 107,307	\$ 5,159	\$ 590	\$ 5,749	5.4%	high	high
Georgina	\$ 103,938	\$ 4,430	\$ 1,162	\$ 5,592	5.4%	high	high
Hamilton	\$ 100,036	\$ 4,614	\$ 781	\$ 5,395	5.4%	mid	high
Stratford	\$ 89,846	\$ 3,982	\$ 887	\$ 4,870	5.4%	mid	high
Minto	\$ 89,985	\$ 3,229	\$ 1,680	\$ 4,909	5.5%	mid	high
Aylmer	\$ 79,122	\$ 3,400	\$ 917	\$ 4,317	5.5%	low	high
Norfolk	\$ 89,962	\$ 3,487	\$ 1,452	\$ 4,939	5.5%	mid	high
Central Elgin	\$ 118,317	\$ 4,574	\$ 1,935	\$ 6,509	5.5%	high	high
Prince Edward County	\$ 99,756	\$ 3,317	\$ 2,188	\$ 5,505	5.5%	high	high
St. Catharines	\$ 85,291	\$ 3,718	\$ 992	\$ 4,710	5.5%	low	high
Lambton Shores	\$ 93,596	\$ 3,536	\$ 1,655	\$ 5,191	5.5%	mid	high
Orangeville	\$ 107,959	\$ 4,949	\$ 1,054	\$ 6,002	5.6%	high	high
Cornwall	\$ 67,060	\$ 2,928	\$ 824	\$ 3,752	5.6%	low	high
North Bay	\$ 87,728	\$ 3,812	\$ 1,103	\$ 4,915	5.6%	mid	high
Mapleton	\$ 111,491	\$ 4,670	\$ 1,592	\$ 6,262	5.6%	high	high
Kingston	\$ 97,888	\$ 4,354	\$ 1,205	\$ 5,558	5.7%	high	high
Oshawa	\$ 97,337	\$ 4,624	\$ 920	\$ 5,543	5.7%	high	high
Windsor	\$ 77,965	\$ 3,137	\$ 1,306	\$ 4,443	5.7%	low	high
Bracebridge	\$ 99,653	\$ 4,431	\$ 1,268	\$ 5,699	5.7%	high	high
South Bruce Peninsula	\$ 82,371	\$ 2,989	\$ 1,946	\$ 4,935	6.0%	mid	high
Fort Erie	\$ 86,232	\$ 3,689	\$ 1,503	\$ 5,192	6.0%	mid	high
Peterborough	\$ 84,832	\$ 4,044	\$ 1,124	\$ 5,168	6.1%	mid	high
Belleville	\$ 82,262	\$ 3,747	\$ 1,312	\$ 5,059	6.1%	mid	high
Welland	\$ 79,076	\$ 3,552	\$ 1,348	\$ 4,900	6.2%	mid	high
Orillia	\$ 79,821	\$ 4,052	\$ 988	\$ 5,040	6.3%	mid	high
Port Colborne	\$ 82,490	\$ 3,741	\$ 1,644	\$ 5,384	6.5%	mid	high
Meaford	\$ 93,329	\$ 4,166	\$ 1,958	\$ 6,124	6.6%	high	high
Owen Sound	\$ 75,861	\$ 3,779	\$ 1,344	\$ 5,122	6.8%	mid	high
Gravenhurst	\$ 91,638	\$ 5,251	\$ 1,268	\$ 6,518	7.1%	high	high
Parry Sound	\$ 72,147	\$ 3,550	\$ 1,753	\$ 5,303	7.3%	mid	high
Average	\$ 109,551	\$ 4,106	\$ 1,160	\$ 5,246	4.9%		
Median	\$ 103,024	\$ 3,971	\$ 1,106	\$ 5,184	4.9%		

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Kincardine	\$ 133,827	\$ 3,669	\$ 1,046	\$ 4,715	3.5%	low	low
The Blue Mountains	\$ 146,230	\$ 4,569	\$ 1,093	\$ 5,662	3.9%	high	low
Georgian Bluffs	\$ 107,855	\$ 3,451	\$ 757	\$ 4,208	3.9%	low	low
Saugeen Shores	\$ 134,159	\$ 4,089	\$ 1,230	\$ 5,319	4.0%	mid	low
Grey Highlands	\$ 110,153	\$ 3,430	\$ 1,393	\$ 4,823	4.4%	low	low
Chatsworth	\$ 88,666	\$ 3,146	\$ 1,069	\$ 4,215	4.8%	low	mid
Hanover	\$ 78,080	\$ 2,995	\$ 782	\$ 3,777	4.8%	low	mid
Southgate	\$ 95,490	\$ 3,389	\$ 1,467	\$ 4,856	5.1%	mid	mid
West Grey	\$ 84,509	\$ 2,970	\$ 1,449	\$ 4,419	5.2%	low	mid
South Bruce Peninsula	\$ 82,371	\$ 2,989	\$ 1,946	\$ 4,935	6.0%	mid	high
Meaford	\$ 93,329	\$ 4,166	\$ 1,958	\$ 6,124	6.6%	high	high
Owen Sound	\$ 75,861	\$ 3,779	\$ 1,344	\$ 5,122	6.8%	mid	high
Bruce/Grey Avg	\$ 102,544	\$ 3,553	\$ 1,295	\$ 4,848	4.9%		
Median	\$ 94,410	\$ 3,440	\$ 1,287	\$ 4,840	4.8%		
Milton	\$ 137,789	\$ 3,822	\$ 925	\$ 4,748	3.4%	low	low
Oakville	\$ 188,492	\$ 5,950	\$ 925	\$ 6,875	3.6%	high	low
Halton Hills	\$ 143,981	\$ 4,630	\$ 925	\$ 5,556	3.9%	high	low
Caledon	\$ 155,106	\$ 5,408	\$ 590	\$ 5,999	3.9%	high	low
Burlington	\$ 131,649	\$ 4,460	\$ 925	\$ 5,386	4.1%	mid	low
Aurora	\$ 162,618	\$ 5,766	\$ 1,046	\$ 6,812	4.2%	high	low
Clarington	\$ 125,010	\$ 4,550	\$ 920	\$ 5,470	4.4%	high	low
Toronto	\$ 114,121	\$ 4,207	\$ 827	\$ 5,034	4.4%	mid	low
Whitchurch-Stouffville	\$ 152,692	\$ 5,717	\$ 1,063	\$ 6,780	4.4%	high	low
Vaughan	\$ 146,696	\$ 5,615	\$ 940	\$ 6,556	4.5%	high	low
East Gwillimbury	\$ 143,839	\$ 4,995	\$ 1,454	\$ 6,449	4.5%	high	low
Scugog	\$ 125,184	\$ 4,765	\$ 920	\$ 5,685	4.5%	high	low
Mississauga	\$ 114,423	\$ 4,808	\$ 590	\$ 5,398	4.7%	mid	mid
Newmarket	\$ 130,710	\$ 5,018	\$ 1,265	\$ 6,283	4.8%	high	mid
Whitby	\$ 136,169	\$ 5,646	\$ 920	\$ 6,566	4.8%	high	mid
King	\$ 200,081	\$ 8,230	\$ 1,475	\$ 9,705	4.9%	high	mid
Markham	\$ 122,614	\$ 5,263	\$ 894	\$ 6,156	5.0%	high	mid
Ajax	\$ 124,516	\$ 5,348	\$ 920	\$ 6,268	5.0%	high	mid
Brock	\$ 98,770	\$ 4,099	\$ 920	\$ 5,019	5.1%	mid	mid
Pickering	\$ 129,632	\$ 5,742	\$ 920	\$ 6,662	5.1%	high	mid
Brampton	\$ 107,307	\$ 5,159	\$ 590	\$ 5,749	5.4%	high	high
Georgina	\$ 103,938	\$ 4,430	\$ 1,162	\$ 5,592	5.4%	high	high
Hamilton	\$ 100,036	\$ 4,614	\$ 781	\$ 5,395	5.4%	mid	high
Oshawa	\$ 97,337	\$ 4,624	\$ 920	\$ 5,543	5.7%	high	high
GTHA Avg	\$ 133,030	\$ 5,119	\$ 951	\$ 6,070	4.6%		
Median	\$ 130,171	\$ 5,006	\$ 920	\$ 5,874	4.6%		

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Ottawa	\$ 117,367	\$ 4,517	\$ 820	\$ 5,337	4.5%	mid	low
Quinte West	\$ 89,306	\$ 3,225	\$ 1,326	\$ 4,551	5.1%	low	mid
Brockville	\$ 75,102	\$ 3,171	\$ 787	\$ 3,958	5.3%	low	high
Prince Edward County	\$ 99,756	\$ 3,317	\$ 2,188	\$ 5,505	5.5%	high	high
Cornwall	\$ 67,060	\$ 2,928	\$ 824	\$ 3,752	5.6%	low	high
Kingston	\$ 97,888	\$ 4,354	\$ 1,205	\$ 5,558	5.7%	high	high
Peterborough	\$ 84,832	\$ 4,044	\$ 1,124	\$ 5,168	6.1%	mid	high
Belleville	\$ 82,262	\$ 3,747	\$ 1,312	\$ 5,059	6.1%	mid	high
Eastern Avg	\$ 89,197	\$ 3,663	\$ 1,198	\$ 4,861	5.5%		
Median	\$ 87,069	\$ 3,532	\$ 1,165	\$ 5,114	5.6%		

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Timmins	\$ 104,377	\$ 3,703	\$ 680	\$ 4,383	4.2%	low	low
Espanola	\$ 92,098	\$ 2,714	\$ 1,199	\$ 3,913	4.2%	low	low
Elliot Lake	\$ 67,503	\$ 2,121	\$ 807	\$ 2,927	4.3%	low	low
Dryden	\$ 95,851	\$ 2,747	\$ 1,591	\$ 4,337	4.5%	low	low
Sault Ste. Marie	\$ 89,541	\$ 3,352	\$ 902	\$ 4,254	4.8%	low	mid
Kenora	\$ 102,012	\$ 3,439	\$ 1,762	\$ 5,201	5.1%	mid	mid
Greater Sudbury	\$ 105,616	\$ 4,141	\$ 1,403	\$ 5,544	5.2%	high	mid
Thunder Bay	\$ 92,986	\$ 3,651	\$ 1,278	\$ 4,928	5.3%	mid	high
North Bay	\$ 87,728	\$ 3,812	\$ 1,103	\$ 4,915	5.6%	mid	high
Parry Sound	\$ 72,147	\$ 3,550	\$ 1,753	\$ 5,303	7.3%	mid	high
North Avg	\$ 90,986	\$ 3,323	\$ 1,248	\$ 4,571	5.1%		
Median	\$ 92,542	\$ 3,494	\$ 1,238	\$ 4,649	4.9%		
Grimsby	\$ 125,181	\$ 4,855	\$ 610	\$ 5,464	4.4%	mid	low
Pelham	\$ 136,839	\$ 5,114	\$ 954	\$ 6,068	4.4%	high	low
Wainfleet	\$ 109,221	\$ 5,002	N/A	\$ 5,002	4.6%	mid	mid
Lincoln	\$ 122,301	\$ 4,641	\$ 1,079	\$ 5,720	4.7%	high	mid
West Lincoln	\$ 114,600	\$ 4,315	\$ 1,216	\$ 5,531	4.8%	high	mid
Niagara-on-the-Lake	\$ 126,372	\$ 5,014	\$ 1,184	\$ 6,197	4.9%	high	mid
Niagara Falls	\$ 84,372	\$ 3,493	\$ 951	\$ 4,444	5.3%	low	high
Thorold	\$ 89,533	\$ 3,588	\$ 1,151	\$ 4,738	5.3%	low	high
St. Catharines	\$ 85,291	\$ 3,718	\$ 992	\$ 4,710	5.5%	low	high
Fort Erie	\$ 86,232	\$ 3,689	\$ 1,503	\$ 5,192	6.0%	mid	high
Welland	\$ 79,076	\$ 3,552	\$ 1,348	\$ 4,900	6.2%	mid	high
Port Colborne	\$ 82,490	\$ 3,741	\$ 1,644	\$ 5,384	6.5%	mid	high
Niagara Avg	\$ 103,459	\$ 4,227	\$ 1,148	\$ 5,279	5.2%		
Median	\$ 99,377	\$ 4,028	\$ 1,151	\$ 5,288	5.1%		

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Springwater	\$ 153,279	\$ 3,940	\$ 1,481	\$ 5,421	3.5%	mid	low
Tiny	\$ 110,564	\$ 3,335	\$ 932	\$ 4,266	3.9%	low	low
New Tecumseth	\$ 113,057	\$ 3,962	\$ 888	\$ 4,850	4.3%	low	low
Tay	\$ 89,472	\$ 2,739	\$ 1,318	\$ 4,057	4.5%	low	low
Collingwood	\$ 98,006	\$ 3,753	\$ 1,033	\$ 4,786	4.9%	low	mid
Innisfil	\$ 115,243	\$ 4,658	\$ 1,221	\$ 5,880	5.1%	high	mid
Huntsville	\$ 102,844	\$ 4,093	\$ 1,268	\$ 5,361	5.2%	mid	mid
Barrie	\$ 102,948	\$ 4,314	\$ 1,109	\$ 5,423	5.3%	mid	high
Orangeville	\$ 107,959	\$ 4,949	\$ 1,054	\$ 6,002	5.6%	high	high
Bracebridge	\$ 99,653	\$ 4,431	\$ 1,268	\$ 5,699	5.7%	high	high
Orillia	\$ 79,821	\$ 4,052	\$ 988	\$ 5,040	6.3%	mid	high
Gravenhurst	\$ 91,638	\$ 5,251	\$ 1,268	\$ 6,518	7.1%	high	high
Simcoe/Musk./Duff. Avg	\$ 105,374	\$ 4,123	\$ 1,152	\$ 5,275	5.1%		
Median	\$ 102,896	\$ 4,072	\$ 1,165	\$ 5,391	5.2%		

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Puslinch	\$ 195,480	\$ 6,512	N/A	\$ 6,512	3.3%	high	low
Woolwich	\$ 138,072	\$ 3,890	\$ 1,246	\$ 5,136	3.7%	mid	low
North Dumfries	\$ 138,966	\$ 4,131	\$ 1,174	\$ 5,305	3.8%	mid	low
Wellesley	\$ 137,611	\$ 4,094	\$ 1,308	\$ 5,402	3.9%	mid	low
Wilmot	\$ 128,422	\$ 3,857	\$ 1,188	\$ 5,046	3.9%	mid	low
Waterloo	\$ 119,241	\$ 4,308	\$ 939	\$ 5,247	4.4%	mid	low
Erin	\$ 152,497	\$ 6,159	\$ 938	\$ 7,097	4.7%	high	mid
Guelph-Eramosa	\$ 145,189	\$ 5,376	\$ 1,487	\$ 6,862	4.7%	high	mid
Kitchener	\$ 96,368	\$ 3,639	\$ 1,132	\$ 4,770	5.0%	low	mid
Centre Wellington	\$ 113,665	\$ 4,328	\$ 1,322	\$ 5,649	5.0%	high	mid
Cambridge	\$ 103,100	\$ 3,979	\$ 1,171	\$ 5,150	5.0%	mid	mid
Guelph	\$ 106,677	\$ 4,430	\$ 961	\$ 5,390	5.1%	mid	mid
Wellington North	\$ 87,439	\$ 3,249	\$ 1,246	\$ 4,495	5.1%	low	mid
Minto	\$ 89,985	\$ 3,229	\$ 1,680	\$ 4,909	5.5%	mid	high
Mapleton	\$ 111,491	\$ 4,670	\$ 1,592	\$ 6,262	5.6%	high	high
Waterloo/Wellington Avg	\$ 124,280	\$ 4,390	\$ 1,242	\$ 5,549	4.6%		
Median	\$ 119,241	\$ 4,131	\$ 1,217	\$ 5,305	4.7%		

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

Municipality	2021 Est. Avg. Household Income	2021 Average Residential Taxes	2021 Residential Water/WW Costs 200 m3	2021 Total Municipal Tax Burden	2021 Total Municipal Burden as a % of Household Income	2021 Total Municipal Tax Burden Ranking	2021 Total Municipal Burden as a % of Household Income Ranking
Lakeshore	\$ 134,145	\$ 4,065	\$ 1,112	\$ 5,177	3.9%	mid	low
Middlesex Centre	\$ 150,735	\$ 4,661	\$ 1,756	\$ 6,417	4.3%	high	low
North Perth	\$ 97,334	\$ 3,057	\$ 1,089	\$ 4,145	4.3%	low	low
Haldimand	\$ 107,059	\$ 3,529	\$ 1,043	\$ 4,572	4.3%	low	low
Sarnia	\$ 102,542	\$ 3,417	\$ 1,015	\$ 4,432	4.3%	low	low
Brant	\$ 119,467	\$ 3,810	\$ 1,456	\$ 5,265	4.4%	mid	low
Strathroy-Caradoc	\$ 95,407	\$ 3,155	\$ 1,098	\$ 4,253	4.5%	low	low
Essex	\$ 96,900	\$ 3,344	\$ 1,080	\$ 4,424	4.6%	low	mid
Ingersoll	\$ 97,093	\$ 3,291	\$ 1,174	\$ 4,465	4.6%	low	mid
London	\$ 91,549	\$ 3,359	\$ 932	\$ 4,291	4.7%	low	mid
North Middlesex	\$ 99,034	\$ 3,080	\$ 1,712	\$ 4,792	4.8%	low	mid
Tillsonburg	\$ 82,972	\$ 3,117	\$ 914	\$ 4,030	4.9%	low	mid
Brantford	\$ 87,044	\$ 3,598	\$ 905	\$ 4,503	5.2%	low	mid
St. Thomas	\$ 80,154	\$ 3,201	\$ 1,080	\$ 4,280	5.3%	low	high
Chatham-Kent	\$ 81,678	\$ 3,179	\$ 1,195	\$ 4,374	5.4%	low	high
Stratford	\$ 89,846	\$ 3,982	\$ 887	\$ 4,870	5.4%	mid	high
Aylmer	\$ 79,122	\$ 3,400	\$ 917	\$ 4,317	5.5%	low	high
Norfolk	\$ 89,962	\$ 3,487	\$ 1,452	\$ 4,939	5.5%	mid	high
Central Elgin	\$ 118,317	\$ 4,574	\$ 1,935	\$ 6,509	5.5%	high	high
Lambton Shores	\$ 93,596	\$ 3,536	\$ 1,655	\$ 5,191	5.5%	mid	high
Windsor	\$ 77,965	\$ 3,137	\$ 1,306	\$ 4,443	5.7%	low	high
Southwest Avg	\$ 98,663	\$ 3,523	\$ 1,225	\$ 4,747	4.9%		
Median	\$ 95,407	\$ 3,400	\$ 1,098	\$ 4,465	4.8%		

Economic Development Programs



Economic Development Programs

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

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

Sections 39 and 45 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 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

Ajax

The Town offers entrepreneurial programs (**UpNext Ajax**), **PriorityPath** (accelerated processing, pre-servicing). There are also local business services and organizations:

- The **Ajax-Pickering Board of Trade's** mission is to encourage and foster free enterprise and economic development. The Board of Trade hosts various networking events and annual activities, advocate to various levels of government on behalf of business and offer membership benefits such as insurance and retail discounts.
- The **Business Advisory Centre of Durham (BACD)** is a regionally focused organization that serves start-ups, new businesses as well as existing businesses seeking services to assist in growth initiatives.
- The **Spark Centre** serves technology and innovation entrepreneurs who require knowledge and support to launch, develop, and grow. We are dedicated to economic growth and sustainability in Durham Region and Northumberland County. Through Collaboration with funders and stakeholders we are building a world-class innovation centre.
- **Community Development Centre Durham (CDCD)** is an independent, not-for-profit social planning organization that has been working to enhance the quality of life for individuals, families and communities in Durham for more than 40 years.
- **Durham Immigration Portal** is a one-stop, community-based immigration web portal, designed to welcome, support, attract and retain skilled newcomers, newcomer entrepreneurs, and new residents.
- **Startup Durham**

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-investors in navigating the municipal approvals process.Point-Of-Contact’ role, working closely with the development community to assist non-residential.

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

Belleville

- **Pop-ups on the Bay project:** 13 new popup businesses have been located in West Zwicks Park servicing refreshments, food and selling items such as clothing and pre-packaged baked goods. The project has developed into a destination on our waterfront and supports local business by allowing new businesses an inexpensive way to get started as well as allowing some existing businesses to branch out of their existing location or existing offering.
- **Industrial Land Expansion:** The Environmental Assessment (EA) process has started for the expansion of the North East Industrial Park – when complete it will double opportunities to attract new employers.
- **Doctor Recruitment:** The City has been running a successful family physician recruitment for more than ten years now and we will continue to incent these family doctors to practice in Belleville. A report for Committee and Council is being prepared to make recommendations around incenting other ‘in-demand’ health care professionals to choose Belleville as their place to practice.
- **Holiday Market:** The City is working with their partners at the BDIA and Chamber to plan and implement a Holiday Market in downtown in 2021. This marketing will involve small ‘pop-up’ type structures located in downtown that will house local vendors selling their goods and services during mid November to mid December.
- **Skills Development Fund Apprenticeship Support Project:** A \$550,000 project funded almost entirely by the Provincial Skills Development Fund to implement a one year program that will provide wrap around supports to apprentices and businesses supporting apprentices to increase the rate of local people successfully completing their entire apprenticeship program through to licensing. The City has partnered with the College on this project.
- **Work in Quinte Project:** The City of Belleville is the lead community working on a project to redevelop the current “Work in Belleville” program as a regional project – “Work in Quinte”. The existing program involves the completion and updating of a regional data base that collects resumes from anyone looking to work in the region. At present, Belleville staff categorize these resumes and screen and provide these resumes to Belleville employers looking for the skills sets identified in the resumes. Belleville received \$145,000 in funding from the Province, some through the Rural Economic Development (RED) and some through the Ontario Labour Market Partnership (OLMP) fund. Other regional partners in the project include the City of Quinte West, the Quinte Economic Development Commission and the Bay of Quinte Regional Marketing Board. Belleville City staff are taking the lead on this project and the funds will flow through the City of Belleville.

Business Retention & Expansion Programs

Belleville Cont'd

- **Rural Business Marketing Initiative:** Staff is working with businesses in Thurlow ward to develop a marketing strategy for businesses north of Highway 401. This work will help to create partnerships and joint experiences in this valuable region of the City.
- **Ontario Immigrant Nominee Pilot Project (OINP):** Belleville was chosen by the Province to be one of three communities in Ontario to participate in the OINP which will secure at least 100 new Canadian spaces for Belleville/Quinte West. This pilot program participation is intended to test a program that will encourage newcomers to settle in rural Ontario. Our labour needs are extreme and this program is extremely helpful. We have almost exceeded the allocation provided to Belleville.
- **E-Commerce Project:** The City provides services of an e-commerce consultant free of charge to local businesses that were looking to develop or improve their on-line presence.
- **MAT Implementation:** Staff is continuing to work with the accommodations sector to boost Municipal Accommodation Tax revenues. A report will be coming forward to Council for consideration regarding the implementation of a licensing/regulation proposal for Short Term accommodators. Currently most STA's are not collecting or remitting the MAT and our process to license will ensure all accommodators in the City are collecting and remitting MAT funds to the City.
- **Choose Belleville:** Multi-media campaign aimed at encouraging locals to buy and experience everything local. Campaign will continue until at least the end of 2021.

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 and mixed use areas only
 - The purpose is to increase the number of residential units in this area by rehabilitating upper floor/rear building residential units; create new residential rental units on properties containing existing commercial buildings; and, rehabilitate existing multi residential units in the Central Business District and mixed use areas
 - 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 4 apartment units per application.
- **Façade Improvement Grant/Loan**
 - Available in the Central Business, the District Shopping Area and mixed use areas
 - Provides building owners up to 50% of the cost of approved facade improvements to a municipal contribution of \$10,000. Of this amount, 50% will be grant and 50% will be an interest free loan.
 - Projects can include restoration or replacement of brickwork/cladding, windows/doors, cornices/eaves and parapets, accessibility improvements, etc.

Business Retention & Expansion Programs

Bracebridge Cont'd

- **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 \$2,000. Property Improvement Grant/Loan
 - Extended to include all industrial, commercial and business areas of the urban core (except home-based businesses)
- **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
- **Energy Efficiency Retrofit Grant / Loan Program**
 - Available to all industrial property owners with the Community Improvement Project Area
 - Provides up to 50% of the cost of a retrofit up to a municipal maximum of \$10,000 (50% grant and 50% loan)
 - Projects include improvements such as insulation, weatherization, and window and door upgrades. As well as new energy efficient lighting systems

Property owners can apply for any two programs in a calendar year. They are eligible to apply with new projects in any subsequent year. All applications must be accompanied by two competitive quotes that encompass every element of the proposed project. Staff will do a pre-consultation with applicants prior to the submission of an application to ensure eligibility criteria are met. Completed applications are reviewed and assessed by the Community Improvement Plan Implementation Committee.

Separate from the Community Improvement Program, the Town of Bracebridge also has put a hold on municipal development charges for all non-residential development.

Business Retention & Expansion Programs

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 has developed an Economic Development Master Plan (EDMP) that provides guidance to the City's leadership and the business community on possible options and partnerships to achieve the desired economic results.

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 in 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 Town of Caledon 2020-2030 Economic Development Strategy is underpinned by the following four priorities, intended to anchor and qualify all ensuing actions on the part of the Town: (1) Support an entrepreneurial and small business economy; (2) Focus on business retention and growth; (3) Improve quality of place, and (4) Enhance investment readiness. These priorities are supported with the following programs and initiatives:

- **Tourism Strategy**—Visitor and business attraction
- **ICI Attraction** - Key sectors: manufacturing; food and beverage, agriculture, finance & insurance and professional and scientific and technical services
- **Business Retention and Expansion** – Annual programs to assess the well being and needs of key industrial sectors
- **Industrial and Commercial Development Review** – Preliminary meeting, Development Application and Review Team to streamline development application process
- **Workforce Development**— Partnership - Peel Halton Workforce Development Group and Jobs Caledon

Business Retention & Expansion Programs

Caledon Cont'd

- **Community Partnerships**—Bolton BIA, Caledon Chamber of Commerce, Peel Federation of Agriculture, Excellence in Manufacturing Consortium, Altitude Accelerator and Partners in Project Green
- **Networking** —Mayor’s Business Breakfast, business forums and business meetups to encourage networking, mentorship, innovation and collaboration
- **Publications**—Monthly economic development newsletter, business directory, community and investment profiles
- **Green Development Program**—Development charge discounts for new green commercial and industrial buildings/technologies

Cambridge

- **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

Centre Wellington

- **Shop Local Program**
 - Encourages shopping in locally owned shops and businesses
- **Centre Wellington Small Business Centre, in partnership with the Guelph Wellington Business Centre, and is located in Fergus**
 - Start-up and small business support
 - Small business training program

Chatham-Kent

- **Chatham-Kent's BR&E** program includes an aggressive Corporate Visitation Program with over 600 company visits being conducted each year to discuss potential government funding opportunities; determining the needs, concerns and opportunities to existing businesses.
- Provision of up to \$2,500 in grant writing assistance to existing companies to access government programs
- Municipal funding of up to \$3,000 to assist existing companies with trade show assistance targeting new growth and export markets
- **Small Business Centre** – access to business planning, business registration, consultation, research, mentorship, seminars and workshops and government funding including Summer Company and Starter Company plus programs
- **Investment Attraction** – participation in inbound/outboard sales missions, site selection conferences, international tradeshow and assistance with the site selection process
- **Business Networking/Information Seminars** – participation and financial support of topical seminars/workshops to provide relevant resources and information to Chatham-Kent businesses
- Provides a liaison between municipal government and local businesses
- Staff undertake a Project Manager role to work closely and provide a “One-Point-of-Contact” role
- Work closely with the Workforce Planning Board, local schools boards and post-secondary institutions to address local labour issues
- No municipal development charges for industrial development
- Multiple community improvement plans to incentivize investment.

Business Retention & Expansion Programs

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

- **Investment Attraction** – Economic Development staff assist site selectors and businesses looking for available land and buildings in Cornwall as well as provide key information such as demographics and utility rates via a number of brochures and maps.
- **Business Retention** - Staff actively visit businesses to discuss opportunities for growth.
- **Communication and Engagement** – Local business and community leaders are kept informed of relevant news via the ChooseCornwall.ca website and regular email newsletters.
- **Resident Attraction** – Efforts are made to attract new residents to Cornwall, in particular young workers that can meet the needs of local employers.
- **Development Charges** – Cornwall does not levy development charges for industrial development.
- **Strategic Plan** – Economic Development efforts are guided by a 5-year Economic Development Strategic Plan.
- **Cornwall Business Park** – Development, maintenance, and sale of employment lands to attract investment.
- **Cornwall Business Enterprise Centre** – CBEC offers a wide variety of programs and support for small business including Starter Company Plus, Summer Company and Digital Consult, in addition to a webinars and workshops.
- **Cornwall Tourism** – markets Cornwall to attract visitors, supports local tourism partners and supports the Tourism Development Fund which provides financial assistance to tourism projects.
- **Doctor Recruitment** – The City spearheads a Medical Recruitment Task Force which works to attract physicians to Cornwall.
- **Strategic partnerships** – Cornwall maintains strategic partnerships with a variety of organizations including the Chamber of Commerce, the Eastern Ontario Training Board, Community Futures Development Corporation and St. Lawrence College.
- **Regional Marketing** – Cornwall works with other regional municipalities to promote Ontario East both locally and abroad.

Business Retention & Expansion Programs

Dryden

Municipal Accommodation Tax – implemented January 1, 2020

- City funds from the tax (50%) are earmarked for Waterfront Development (created a Waterfront Development Reserve fund)
- The other 50% of the funds are provided to the Dryden Chamber of Commerce through an agreement we have in place and the agreement stipulates that they will use their share of the funds to advance the City as a tourist destination by supporting and promoting local events, initiatives and infrastructure that bring people to the City.

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 strategy will seek to leverage EG’s locational and workforce advantages to support business expansion and targeted investment attraction.
- **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.

Business Retention & Expansion Programs**Erin**

- 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
- Formalize and streamline in house processes for new and relocating businesses
- Co-ordinate the Doors Open Erin
- 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

Fort Erie

- **Business Directory** of all local businesses and services. The directory also allows businesses to communicate with the public the status of their business and if they are offering modified services.
- **Business Licencing:** Economic Development and Tourism Services is responsible for working with businesses to obtain a licence to operate in the Town of Fort Erie along with all business renewal licences. EDTS will coordinate grand opening events and media coverage. In addition to business licencing, EDTS is responsible for the administration and issuance of short-term rental licences.
- **Business Retention & Expansion:** Business outreach to better understand and support the needs of businesses including referrals to key resources, training and funding opportunities. EDTS will act as a liaison for business expansion to help businesses navigate the municipal approval process.
- **Community Liaison:** EDTS is responsible for the coordination and approval of special events, festivals and Farmer's Markets in the community.
- **Development Assistance:** Site location studies, analysis, land inventory, market research, and business/developer support through the planning and development process.
- **Downtown Core Areas Community Improvement Plan:** Fort Erie offers commercial façade and residential intensification programs.
- **Incremental Marketing Program:** Financial assistance for marketing and advertising initiatives is provided in accordance to the marketing plan and budgets of the local Business Improvement Associations (BIAs).
- **Niagara Foreign Trade Zone:** The designated Canada 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 set of economic development staff to benefit 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 who leads the recruitment and retention of quality physicians. Fort Erie offers lucrative incentive packages for new physicians coming to the community.
- **Shop Local Programs:** EDTS coordinates shop and support local marketing campaigns through traditional and digital advertising methods, along with Virtual Pop-U Markets hosted by EDTS staff.
- **Tourism Product Development and Destination Marketing**

Business Retention & Expansion Programs

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

Business Retention & Expansion Programs

Gravenhurst

- **Business Visitation Program** – Visit businesses on a regular basis to create and maintain relationships with local proprietors and learn about current challenges or successes.
- **Business and Investment Concierge Program** - 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 owners and potential investors to ensure that all issues are handled in a timely manner.

Business Retention & Expansion Programs

Greater Sudbury

- **Company Visitation Program** - City staff regularly visit local companies to ensure that they are aware of programs and supports available for business expertise as well as expansion, investment or relocation.
- **Market Research** - Staff use proprietary databases to provide customized research queries for local companies.
- **Export Development** - The City of Greater Sudbury delivers the Northern Ontario Exports Program which assists companies to evaluate their potential for exporting goods and services, and provides support to initiate export market development including trade missions and attendance at marketplaces.
- **Regional Business Centre** - Provides a one-stop service location for small business expertise at every stage of the business cycle. Seminars and workshops are provided as well as confidential counselling services.
- **Immigration and Workforce Development** - The City of Greater Sudbury works in partnership with the federal government and local post-secondary institutions to support newcomers to the community and to identify ways to enhance skills and marketability for our population.
- **Primary Health Care Provider Recruitment** - City staff work with medical students and interested physicians and nurse practitioners to encourage them to locate in Greater Sudbury.

Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts to provide the opportunity for the local Chamber of Commerce in this regard.

Business Retention & Expansion Programs

Guelph

- **Economic Development and Tourism Strategy:** a new five-year strategic plan for the realigned Economic Development and Tourism department including the functions of economic development, tourism and the Guelph Junction Railway (GJR).
- **Investment Attraction:** implements investment attraction in partnership with other Ontario municipalities through provincial consortiums in targeted growth sectors.
- **Business Retention and Expansion:** business census and visitation program to interview local businesses and industries. The program provides business assistance outreach services to better understand and support the needs of local business.
- **City-owned Land development:** sale and ongoing development maintenance of land in the Hanlon Creek Business Park and other selected sites.
- **Land development support:** dedicated economic development support and resources to make it easy for businesses and developers to work through municipal processes.
- **Business Centre Guelph Wellington:** The Business Centre Guelph-Wellington located in Guelph City Hall to create and manage programming, training, resources, and advisory support services for small businesses and entrepreneurs; including benefit programs for priority audiences such as women, refugees, newcomers, students, low income and 55 plus individuals.
- **Partnerships:** where possible, EDT leverages funding and resources with a wide range of local, regional, provincial and national partners to further the economic goals of the community.
- **Committees:** City of Guelph Economic Development Advisory Committee and Tourism Advisory Committees provide guidance and business consultation for municipal programming and policy development that affects business.
- **Findyourjob.ca:** in partnership with The Workforce Planning Board of Waterloo Wellington Dufferin, Dufferin County, Wellington County, and the Region of Waterloo the site builds awareness of local job opportunities that are available. Local job seekers can search for jobs by location, proximity to amenities, and more.
- **Mind Your Business e-newsletter and Special Bulletins:** distribute monthly newsletters with relevant business news, events, funding opportunities, updates, and more. Special Bulletin emails share new programs, provide specialized updates.

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

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** - Lead and facilitate economic development and research projects to support business and community development and support the continued success of key economic sectors including Agriculture, Tourism and Manufacturing
- **Mayor's Breakfast and Business Excellence Awards** – An annual business networking event and presentation of Business Excellence Awards
- **Community Improvement Plans** – The division oversees the successful Downtown Community Improvement Plan and the Rural Business Improvement plan that provides grants for property improvements to qualifying properties.
- **Committees**
- **Haldimand Business Network** – Quarterly networking and information sharing with the 5 Chambers of Commerce, 3 Business Improvement Areas and 1 Board of Trade organizations. This group coordinates and leads the annual Small Business Week breakfast.
 - **Agricultural Advisory Committee and Business Development and Planning Advisory Committee** - Staff liaison to the two committees of Council
 - **Tourism Network Meetings** – A quarterly meeting that brings tourism stakeholders together for networking, identifying synergies, training and capacity building
- **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
 - Tourism Information Centres (in partnership with local Chambers of Commerce)
- **Community Profile** – Ensuring key demographic and community information is updated and readily available for site selectors and businesses wishing to locate in Haldimand County
- **Filming Inquiries** – Facilitating filming inquiries

Business Retention & Expansion Programs

Haldimand Cont'd

- **On Street and Sidewalk Patio Program** – A program that provides establishments with the opportunity to install a sidewalk on municipal property
- **Signage Program** – Oversee an extensive signage program that includes Wayfinding signage, Tourism and Agricultural Directional Signage, Gateway Signage, TODS, Cycling Signage, Emily Project
- **Development and distribution of tourism information**
- **Maps and Guides** – Maps and guides distributed to key locations and tourist information centres internal and external to Haldimand County. Collateral includes - Touring map, Experience Guide, Culinary guide, Cycling Map, Fishing Guide and Birding Map
- **TourismHaldimand.ca** – Maintaining and creating content for the DMO site as the destination for all digital marketing initiatives, and to inform the visitor planning/purchase cycle.
- **Real.Haldimand. Marketplace** – COVID-19 restrictions have compelled small businesses to make the shift to offer online sales. With the Real Haldimand Marketplace, businesses are now able to reach new audiences and stay connected with their customers through a convenient and accessible platform.
- **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. Some of partnerships include –Employer One Survey, Manufacturing Month Tours, We Make It Here video series, Cruise the Coast, Ontario’s Southwest, Mohawk College Mobile Classroom, Grand Erie District School Board (career fairs and events)
- **Marketing and Promotion of Tourism and Businesses in Haldimand County** – Development of annual marketing plans to promote Businesses and Tourism assets in Haldimand County across media channels. Increasing focus on social media promotions through three social media channels
a. Tourism Instagram
b. Tourism Facebook and
c. Business Facebook
- **Covid-19 Business Recovery** – Since June 2020 the division has focused on business recovery efforts to support local businesses under the following four key areas:
 - Marketing & Advertising
 - Resources & Information Provision to Local Business
 - Outreach to Local Business
 - Regulation & Program Enhancements

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

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

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.
- **DMZ Innisfil & GovTech Accelerators** - start-up accelerator helping fuel, grow and graduate companies
- **Partnership with Nottawasaga Futures** - where businesses can access free support from experts in Human Resources, Accounting, Finance, Marketing, with e-Commerce as part of the Innisfil Online Market

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 development opportunities that will accompany 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

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.
- **2021 Business Directory** - Published in partnership with the King Chamber of Commerce. It is distributed to every household in King with 1000 copies available for responding to inquiries.
- **ShopKING Shop Local Seasonal Campaigns** – In partnership with the King Weekly Sentinel newspaper and the King Chamber of Commerce and with corporate sponsors financial support a series of full page advertisements and social media posts are developed and deployed to support and assist some of the hardest hit business sectors (retail, restaurants, personal services) reemerge and reopen from the Covid 19 Pandemic and economic crisis.
- **Extended Private Patio Program** – As a Covid-19 response measure to assist the restaurant businesses and in compliance with the Provincial and AGCO regulated permissions, the Township implemented a extended outdoor seating patio application and permitting process for the second year.

Kingston

Integrated Economic Development Strategic Plan - Kingston Economic Development will focus on the development of two main industry sectors – Health Innovation and Sustainable Manufacturing. One of the distinguishing characteristics in the development of Kingston’s new Integrated Economic Development Strategy has been the deliberate collaboration, integration and alignment of: City Council’s Strategic priorities and City work plans, key community stakeholder’s strategies including Queen’s University and St. Lawrence College and the mission and vision of Kingston Economic Development Corporation. Further development of the Creative Industries and Rural Economy are important components of the strategy.

Invest Kingston Initiatives - Kingston Economic Development’s lead generation activities include research to identify and target companies positioned for growth that best align with the strategic cluster and sectors. Based on research, Kingston Economic Development arranges virtual and in-person (if possible) meetings with targeted companies and include strategic partners and government officials to achieve a collaborative approach. Kingston Economic Development works with Ontario East Economic Development Commission and participates in sector specific tradeshows, delegations and outreach mission to generate leads and investment opportunities.

- **Trade Accelerator Program (TAP)** - In partnership with the Toronto Region Board of Trade, Kingston Economic Development offers a multi-sector TAP cohort which allows for inclusion of manufacturing, food & beverage producers/retailers, health sciences, technology, service-related businesses and to advance their export development plans to the next level. TAP supports businesses ready to go global or expand their exports with a customized plan.

Business Retention & Expansion Programs

Kingston Cont'd

- **Business Grant Support Program** - The intent of the Business Grant Support Program to assist businesses access funding programs to support growth and expansion to new markets and assist with the cost of hiring a grant writer. The program will offer 50% up to \$2000 to be used to cover costs associated with writing a grant application.
- **Other Investment Initiatives** - Kingston Economic Development receives the Invest Canada Community Initiatives funding to enhance FDI marketing initiatives and activities. Market and promote City Employment Lands to site selectors and investors. Coordinates familiarization tours and site visits for investors, site selectors, trade commissioners, provincial and federal industry associations. Supports the City of Kingston's Workforce Development and In-Migration Strategy through an annual funding contribution to address workforce challenges and attract new residents.

Small Business Centre

Through the Small Business Centre, Kingston Economic Development offers confidential one-on-one advisory meetings, referrals, professional development workshops and events, resources and ongoing support for entrepreneurs at all stages of their business. Through the Small Business Centre, Kingston Economic Development offers multiple programs such as:

- **Summer Company** - The Summer Company program supports students aged 15-29 to start their own business through this program, with the help of experienced mentors, business leaders, and a \$3,000 grant. Through this summer-long program, students receive weekly training sessions from an experienced entrepreneur and the guidance of specifically chosen mentors. This program supports up to 10 young entrepreneurs grow and scale their businesses through guidance and support.
- **Starter Company Plus** - The Starter Company Plus program helps entrepreneurs start or grow their existing business. Successful program participants receive a grant up to \$5,000 to support their business. Through the program's one-week boot camp and support from Kingston Economic Development's small business team, entrepreneurs learn how to run a sustainable business.
- **Food Venture Program** - The Food Venture Program encompasses three bootcamps. The 12-week Food Venture Bootcamp includes weekly training sessions and mentorship for new food and beverage entrepreneurs to help them with business planning and receive mentorship from Canada's best food ventures mentors. The 5-week Restaurant Pivot to Consumer-Packaged Goods, is focused on pivoting restaurant products to consumer selling. The 5-week Tourism Recovery Initiative teaches business owners of the food and beverage industry how to capitalize on tourism to maximize revenues.
- **Digital Main Street** - Through a partnership with Digital Main Street, Kingston Economic Development offers free digital marketing support to local businesses to help them serve customers at home through e-commerce, social media, and more. A Digital Transformation grant offers \$2,500 for main street businesses to transform their business online. A Digital Service Squad undertakes outreach and referrals to a dedicated Digital Business Advisor.

Business Retention & Expansion Programs

Kingston Cont'd

- **WE-CAN** - The WE-CAN Project is led by Queen's University and is made possible with support from the Government of Canada via the Women Entrepreneurship Strategy Ecosystem Fund. As one of the partner organizations, Kingston Economic Development is responsible for four programs that support women entrepreneurs in Kingston and the surrounding region. The four programs include Leadership Excellence and Development, Hire Yourself, Rural Mentorship, and Fast Track Exporting. Delivered in partnership with Centre of Social Innovation.
- **Social Enterprise Fundamentals** - Social Enterprise Fundamentals is an 8-week, part-time online program that covers the foundations of social entrepreneurship, from making identifying the right problem, to developing a solution, to turning an idea into a sustainable business model.
- **Queen's Career Apprenticeship: Kingston** - The Queen's Career Apprenticeship: Kingston is a privately funded program that connects recent graduates from the arts, humanities and social science disciplines from the Faculty of Arts and Science at Queen's University with a Kingston employer. Employers who hire through this program and commit to a 12-month contract, are reimbursed for 4 months of the gross salary up to a maximum of \$4,000 per month. The program piloted in Kingston in 2018 and recently expanded nationally to Guelph, London, Hamilton, and Okanagan and has shown over 80% retention rates.

COVID-19 Relief and Recovery Programs

Kingston Economic Development presented to City Council a COVID-19 Response & Recovery Plan on May 5, 2020 and rapidly responded to COVID-19 by prioritizing staff resources and budgets to focus on supporting our local business community.

- **Tourism Business Support Program** - Kingston and 1000 Islands' tourism industry are fundamental to the region and a major contributor to the economy. FedDev's Tourism Business Support Program concluded with \$1 million disbursed to support local eligible businesses. No administrative fees were charged to FedDev Ontario with all monies going directly to businesses in need. 197 businesses received grants for projects adding up to \$1,502,117. Businesses reported that funding supported retention of over 2,000 jobs. Further funding opportunities are being explored.
- **Kingston Pandemic Business Recovery Grant** - The City of Kingston and Kingston Economic Development Corporation partnered to provide a funding program to support small to medium sized businesses in the City of Kingston that have been negatively affected by COVID-19. Kingston Economic Development Corporation administers the program with the overall objective to support business recovery and transformation. The City of Kingston has contributed \$600,000 and Kingston Economic Development Corporation has contributed \$500,000 for a total fund of \$1.1M. The Kingston Pandemic Recovery Program received 264 applications requesting \$2.4 million in funding. 111 local businesses will receive funding through the Kingston Pandemic Recovery Program to support projects adding up to approximately \$2.5 million.
- **Kingston Economic Recovery Team** - To support the Kingston Economic Recovery Team and its working groups, Kingston Economic Development offers administrative support to the group.

Business Retention & Expansion Programs

Kitchener

- **Corporate Calling Program** – Assist the local business community with retention and expansion initiatives, including talent attraction, financial incentives, land and building acquisition, key business and municipal contacts, and supply chain solutions.
- **Small Business Centre** – The Waterloo Region Small Business Centre (WRSBC) has locations in Kitchener, Cambridge and Waterloo to serve small businesses. The Centres provide advisory services, training, networking, business programs and events for new and existing small business. A monthly newsletter informs entrepreneurs and small business of current initiatives and activities.

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

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 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

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

Community Improvement Plan for Ilderton settlement area. The components of this plan include:

- Grant facade program
- A potential for reduction in DCs
- 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

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. Core outreach, communication and promotion initiatives include the following:

- **Local Business Communication:** Social media channels (Twitter, LinkedIn, Instagram and Facebook), local news media, local physical signage, subscriber newsletters and information webinars (developed in partnership with internal and external partners such as the Region of Peel, Mississauga Board of Trade, City Enforcement, Tourism and Culture divisions, and the Mayor's Office) are used to communicate health and safety guidelines, financial support programs, local business success stories and business development opportunities for the business community.
- **Economic Partnerships, Engagement & Promotion:** EDO builds relationships with key stakeholders (including business, education and industry association representatives) and promotes regional and global awareness of Mississauga's location benefits through a dedicated program of partnership, engagement and promotion. Activities include; sponsoring and supporting industry initiatives and events, working with the Mayor's Office to promote significant business investments, and developing promotional material for publication in targeted media channels (including paid promotion campaigns in Perspective Magazine, Twitter, LinkedIn and Facebook)

Business Retention & Expansion Programs

Mississauga Cont'd

- **COVID-19 Business Resource Centre:** EDO developed and maintains a central one-stop shop web resource to help businesses access information, programs and funding to support their response to COVID-19. The Centre includes a Business Relief Portal (a library of business support programs) and Health & Safety Guidelines (including sector specific guidelines and resources for vaccination, testing and personal protective equipment).
- **COVID-19 Business Outreach Program:** During the pandemic, regular EDO business outreach programs have been enhanced with the adoption of business roundtables and a dedicated COVID-19 business outreach program which delivered one-on-one consultations with owners and senior executives from both small and large businesses.
- **MississaugaMade:** Led by Tourism Mississauga, EDO has supported a shop local campaign which promotes Mississauga products, businesses, stories, activities and experiences.
- **Sector Development:** The City of Mississauga Economic Development Strategy (2020-2025) identified four key sectors to sustain economic growth and prosperity: Life Sciences, Advanced Manufacturing (Aerospace, Automotive, Cleantech and Food & Beverage), Higher Value Business Services (Information and Communications Technology (ICT) and Financial Services), and Smart Logistics. EDO works with sector business representatives as well as key stakeholders such as education institutions to identify and address challenges and opportunities within the key sectors. To support this work, EDO employs two sector specialists: the Life Sciences Business Consultant and the Advanced Manufacturing Business Integrator. In 2021, EDO plans to hire a sector specialist in Higher Value Business Services. In response to the pandemic, EDO enhanced its sector development initiatives using the following tactics:
 - **Business-to-Business (B2B) Connections:** EDO, with support from the City's IT department, developed and launched a digital B2B platform for businesses & entrepreneurs to crowdsource best practices and solutions to address issues arising from COVID-19.
 - **Workforce Development:** EDO has worked with local post-secondary institutions and industry representatives to facilitate collaboration and delivery of initiatives addressing workforce disruptions from the COVID-19 pandemic. Initiatives have included connecting local businesses to workforce development programs and funding, and connecting new graduates, students and workers in transition to local opportunities.
- **Business Investment Attraction:** EDO follows 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 global awareness of Mississauga, EDO participates in a number of investment missions across key target markets, such as Japan and the United States. EDO (sometimes in partnership with key partners such as Toronto Global) goes in market to identify leads, build relationships and promote Mississauga as a location for business investment. In response to public health restrictions on activity and travel during the pandemic, EDO has pivoted its investment strategy and launched several digital marketing campaigns to promote investment in Mississauga's key industry sectors.

Business Retention & Expansion Programs

Mississauga Cont'd

- **Strategic Investment Initiatives:** Recognizing the importance of the Downtown and Lakeview districts to the city's overall economic growth, EDO works with internal City partners and economic stakeholders (including land owners, developers and business partners) to develop and promote the Downtown and Lakeview districts as viable places to invest and locate business operations.
- **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.
- **Small Business, Entrepreneurship & Innovation**
Through the Mississauga Business Enterprise Centre (MBEC), EDO offers a suite of programs delivering support to small businesses and entrepreneurs across the business development continuum, from ideation, to start-up and scale-up growth stages. MBEC programs are designed to develop Mississauga's global identity as a premier location for innovation and entrepreneurship. MBEC programs include the following:
 - **Innovation Programs:** MBEC works with local innovation stakeholders, including regional and post-secondary innovation service providers, venture capital organizations and established companies to coordinate support for entrepreneurs at each stage of business development. To facilitate coordination, MBEC is currently in the process of developing a central innovation hub within Mississauga.
 - **Entrepreneurship Programs:** MBEC delivers the provincially funded Starter Company Plus and Summer Company programs for start-ups and existing small businesses. These programs provide free training, business skills development, mentorship and guidance, and the opportunity to apply for grant funding. In 2021, MBEC is also piloting a mentorship program that brings graduates of the Starter Company and Summer Company programs together to provide on-going opportunities for networking, problem-solving and business guidance.
 - **Business Advisory Services:** Small businesses and entrepreneurs are offered free consultations with a qualified business consultant to support business registration & licensing, business plan development, marketing & sales, digital technology adoption and access to government support programs. During the pandemic, MBEC advisory services were expanded to offer free consultations with professionals in legal, accounting, business operations, sales and marketing, as well as an entrepreneur-in-residence expert.
 - **Workshops and Seminars:** MBEC hosts a series of information workshops and seminars geared towards developing small business owner and entrepreneur skills, facilitating networking opportunities and expanding access and adoption of business development intelligence. During the pandemic, MBEC's workshop offer has pivoted towards supporting business adaptation and recovery from COVID-19.
 - **Digital Main Street:** In partnership with the Government of Canada, the Ontario Business Improvement Area Association and Digital Main Street, MBEC delivers a series of programs to assist small businesses with adoption of digital technologies and marketing strategies. Examples of programs include Digital Service Squad, ShopHERE and Futureproof.

Business Retention & Expansion Programs

Muskoka District

Muskoka Enterprise Centre servicing all of Muskoka

- The Muskoka Affordable Housing Initiatives Program (MAHIP) is a multi-year program geared to low and modest-income households. 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. Through MAHIP, the District offers funding to eligible developers, builders, buyers and landlords to develop and provide affordable housing in Muskoka.
- Programs offered through MAHIP include:
 - The Rent Supplement Program for Tenants and Landlords,
 - The Retirement Home Fee Assistance Program,
 - Capital Incentive Programs, and
 - Gateway Homeownership Program. For more information please follow the link to their website: www.muskoka.on.ca/housing

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 travelers 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.
- Muskoka Tourism provides three main services: Visitor Services, Membership Services and Marketing Services.

Business Retention & Expansion Programs

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.

Muskoka Economic Recovery Task Force

- In response to the COVID-19 pandemic, The District Municipality of Muskoka, in partnership with local economic development and small business stakeholders, and including representatives from all lower tier municipalities, the Province and the local MP's office, launched the Muskoka Economic Recovery Task Force (MERTF) to address economic impacts of the COVID-19 pandemic on local businesses and business communities.
- The MERTF is working collaboratively to minimize the effects of the pandemic on businesses across Muskoka, and undertaking strategic actions that will enable recovery, as well as future prosperity.
- A key role of the MERTF is to gather local knowledge and understand local context for decision making, as well as coordinate information, communications, recommendations and actions to support business continuity and relief efforts across Muskoka. A key focus of the MERTF that quickly emerged is improving access to adequate broadband internet services across Muskoka.
- The MERTF also provides assessment on support, stimulus and recovery measures needed by local businesses to help get businesses, across all sectors, back to "new normal" operations, in both the immediate and long-term.
- Where possible and available, the Task Force will seek, leverage and advocate for Provincial and Federal government funding to support Muskoka-based businesses.

Business Retention & Expansion Programs

New Tecumseth

Development Application Review Team

The Town's Economic Development Office (EDO) is a part of the municipality's Development Application Review Team (DART) to assist development applicants in making the appropriate submissions to the Town.

Development Charge Reductions

New Tecumseth offers the following exemptions to municipal development charges to eligible commercial and industrial developments:

- Urban Commercial Core Exemption
- Industrial Expansion Exemption
- Small & Medium Sized Business Expansion Exemption
- Redevelopment of Land Exemption

Nottawasaga Futures Business Excellence Centre Consulting Services

The Town provides financial support to Nottawasaga Futures for its free business consulting program to assist local business owners and entrepreneurs. In addition to supports for business planning, financials, and accounting, businesses can access help with confidential mental health support services, applying for funding programs being offered by the federal government, website optimization for ecommerce activities, and more.

Site Selection Support

The Town's EDO provides support to entrepreneurs and prospective investors in identifying potential sites/locations for their business ventures. The EDO also provides community demographic, workforce, and development related data and information to assist clients in their market assessment and due diligence processes.

Support for Business Portal

Throughout the pandemic, the Town has maintained a Support for Business portal on its website to provide the local business community with a centralized hub of information on the various financial and operational support programs available to business owners/operators and their employees.

Support Local Marketing Over the course of the pandemic, the Town has been encouraging residents and workers in New Tecumseth to safely support local and "Make It New Tec" when they shop, dine, or unwind through a multi-platform marketing campaign.

Temporary Restaurant Patios Program

Introduced in 2020, the Town's Temporary Restaurant Patio Program provides establishments with the opportunity to establish or expand patio spaces to take advantage of the summer weather and offer safe outdoor dining areas to their customers. To assist the local business community in its recovery from the economic impacts of the COVID-19 pandemic, no municipal fees for administration of the program were charged to participating restaurants in 2020 and 2021.

Business Retention & Expansion Programs

Niagara Falls

- **Niagara Gateway Economic Zone Community Improvement Plan and Municipal Employment Incentive Program**
 - Offers a tax increment based grant, planning application fee waivers, building permit fee rebates and study grants to stimulate investment in new or existing employment uses.
 - Municipal Development Charges are waived for Industrial land uses.

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/development 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

Economic Development Corporation of North Simcoe

Economic Development Corporation of North Simcoe—Midland, Penetanguishene, Tay, Tiny

- **Mission:** The Economic Development Corporation of North Simcoe (EDCNS.ca), established in 2014, is a non-profit organization governed by a Board of Directors. The mission is to create sustainable economic growth in North Simcoe. North Simcoe consists of the four founding municipalities: Midland, Penetanguishene, Tay and Tiny. The Corporation includes representation from each of the four municipalities on the Board of Directors.
- **Community Partner Support & Liaison:** EDCNS collaborates with community partners including: County of Simcoe, Georgian College, North Simcoe Community Futures Development Corporation, Business Improvement Associations, and North Simcoe Tourism.
- **Ambassador Program:** The program is led by EDCNS Board Directors appointed as ambassadors to focus on lead generation, business development, retention and expansion in Advanced Manufacturing, Agriculture and Healthcare.
- **Broadband Gap Analysis:** The North Simcoe Community Futures Development Corporation (NSCFDC.on.ca), championed broadband (high-speed) Internet development in the North Simcoe region through a collaborative approach with North Simcoe partners including the Beausoleil First Nation and four municipalities: Midland, Penetanguishene, Tay and Tiny. Using GIS-based data inventory, the broadband gap analysis identified bandwidth availability.
- **Business Attraction:** The Business Attraction Committee created a strategy with three key tactics central to the EDCNS Scorecard: lead generation, contacting businesses for investment, and leveraging relationships with brokers. EDCNS.ca lists all available sites and site selector data and demographics to facilitate investment.
- **Agriculture:** An agriculture economic profile is available on edcns.ca. A website (farmfreshfoodfest.ca) showcases the inaugural agri-business sector event in 2017.
- **Healthcare:** Two of the County of Simcoe's top 100 employers are in North Simcoe: Waypoint Centre for Mental Health Care and Georgian Bay General Hospital. EDCNS' Prosperity Summit 2018, ignited the pillar with the theme "Convergence of Healthcare with Manufacturing."
- **Manufacturing:** Manufacturers' Roundtables enable business retention and expansion (BR&E), funding, growth, innovation and joint local talent recruitment initiatives, "Blue Collar Cool," in media channels across Ontario.
- **Tourism:** EDCNS incorporated North Simcoe Tourism (gbay.ca) as a self-governing not-for-profit corporation in 2016. North Simcoe Tourism "the Heart of Georgian Bay" promotes the tourism pillar in North Simcoe. Governance and partnerships include Tourism Simcoe County and North Simcoe's renowned world-class tourist attractions.

Business Retention & Expansion Programs

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

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**—Sector-specific BR+E programs completed periodically. Initiative is designed to identify areas of concern and examine opportunities to help local businesses with their growth and expansion efforts. Ongoing and regular outreach and interaction with business community in place.
- **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 employers, local college, 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, business related inquiries and one-on-one consultations, 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 the 202 tourism Strategy and Action Plan and the 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 website (orangevillebusiness.ca and orangevilletourism.ca), an active social media program, videos, and through community and investment profiles.

Business Retention & Expansion Programs

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 the end of 2023.
- **Explore the Trades** – The City of Orillia Business Development Division supports the trades, in partnership with the Orillia Manufacturers’ Association and the Orillia District Construction Association and other regional organizations, the City of Orillia collaborates in hosting an annual Skilled Trades Expo, which brings together local employers in the trades, together with over 5,000 local elementary and secondary students. The event showcases career opportunities in the trades, both regionally and in the Orillia area.
- **Economic Development Partnership Development** – Business Development 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 Business Development Division 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.
- **Orillia & Lake Country Destination Marketing 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. They administer 50% of the City’s Municipal Accommodation Tax.
- **Physician Recruitment Activities** – In Orillia, physician recruitment is a community-wide effort led by Orillia’s Soldiers Memorial Hospital that includes support from the Business Development Division. The City of Orillia provides annual funding to the committee and BDO staff assist with marketing initiatives.

Business Retention & Expansion Programs

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 Centre. SPARK Centre 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 Centre’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 Tech University and Trent University Durham GTA, 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

Ottawa

- **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

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

Pickering

Pickering Economic Development and Strategic Projects Services:

- Business expansion and relocation support
- Site selection assistance
- One-on-one consultations
- Public/ private partnership guidance
- Access to custom market research and demographics
- Information regarding incentive and support programs
- Assist international companies in navigating local markets
- Grand openings and milestones
- Inventory of employment land opportunities

Business Networking/Information Seminars

- City of Pickering hosts town hall sessions Mayor for the business community to provide updates on business and development projects.
- City of Pickering hosts an annual realtor and developer event to BLANK to key stakeholders
- The City of Pickering partners with a variety of agencies and organizations to deliver specialized programming to key sectors

Business Newsletter

Weekly emails to the business community regarding support programs, government announcements, projects, and key information.

Social Media

City staff regularly updates social media account regarding new programs and incentives. Additionally, staff promotes new businesses and opportunities through various online engagement tools.

Partnership

Work in collaboration with Ajax-Pickering Board of Trade to identify new and existing businesses. As well as support key initiatives to assist the community. In partnership with Durham Economic Task Force and Durham Economic Development Partnership, City of Pickering identifies key opportunities and efforts to collaborate and support businesses.

Corporate Calling Program

Economic Development staff on a regular basis visit or maintain contact with local businesses in order to understand operation, discuss important issues, and build relationships. Business visits and calls assist the City in gathering intelligence about various sectors and support the local economy.

Economic Development Strategy

City of Pickering's Economic Development and Strategic Projects departments is currently undertaking an Economic Development Strategy Plan that will focus on sector development, employment lands, investment, and identifying key economic opportunities.

Development Coordination

Economic Development staff undertakes a facilitator role between developers/ businesses and city staff to assist investors in navigating the municipal services.

Port Colborne

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

Business Retention & Expansion Programs

Prince Edward County

- **Business Retention and Expansion Programs (yearly)** – 2016-2017 Construction and Manufacturing; 2017-2018 Health Care and Professional Services; 2018-2019 Arts, Entertainment and Recreation
- **Partnerships with:**
 - Small Business Centre and Community Futures for “Winter Survival Workshops” to ensure businesses are equipped with the tools they need to survive.
 - Annual Prince Edward County Job Fair.
- **Websites and social media:**
 - Buildanewlife.ca – investment attraction
- **Tourism:**
 - Conduct Ambassador Training program for tourism industry
 - Work with museums to develop and market experiential tourism attractions to enhance and maintain their viability in the community.
 - Signage – Way finding signage and Millennium Trail signage.
- **Inter-Departmental Partnerships** to address:
 - Short Term Accommodation Licensing, Accommodations Tax, various by-laws, developments etc.
- **Real Estate:**
 - Manage Municipal Property purchases and sales
 - Maintain inventory of municipal properties

Puslinch

- Comprehensive Zoning By-law Update – Rezoning of Industrial and Commercial lands to allow for more economic development
- The implementation of the new Township logo/brand – Phase 1 Signage implementation in the Township’s main street
- The implementation of the new Township logo/brand on the Township’s website including a fully responsive website

Sarnia

Economic Development Department – provides assistance to help guide businesses, investors and stakeholders to increase the level of jobs and investment in Sarnia. Services include:

- Business expansion and relocation support
- Site selection services
- Workforce and employment development support
- Private consultations
- Strategic partnership guidance
- Access to in-market research, market trends and demographics
- Information on and assistance accessing incentive programs
- Export and import resources

Business Retention & Expansion Programs

Sault Ste. Marie

Millworks Entrepreneurial Centre

- **Summer Company** – offers students ages 15-29 up to \$3,000, to start and operate a summer business. Summer Company provides hands-on coaching, training, and mentoring from business leaders in our community. Funded by Ontario Ministry of Economic Development, Job Creation and Trade, the program is administered in the city and region by the city of Sault Ste. Marie.
- **Business Counselling** – Through the Millworks - Centre for Entrepreneurship, the City of Sault Ste. Marie offers free business counselling to individuals that are thinking of starting a business or to existing businesses that are looking to grow their operations.
- **Starter Company Plus** – Starter Company Plus is an excellent mentoring and training program for entrepreneurs, 18 or over, who are not returning to school. Upon successful graduation from this program, participants may be eligible for a micro-grant of up to \$5,000 to start, purchase, or expand a business. Program services include: Training and Business Skills, Advice and Mentorship, Micro-Grants and Assistance in Developing Business Plans.
- **Start-up Visa**- the Start-up Visa Program is intended to attract foreign entrepreneurs who wish to establish new, high growth businesses in Canada that will support innovation and job creation. Under this program, Millworks can recommend entrepreneurs to receive a start-up visa from Immigration, Refugees and Citizenship Canada under the business incubation stream. Companies accepted into Millworks' start- up visa business incubation program will receive business incubation and support services for at least one year.
- **Mentorship Program** – To help clients and entrepreneurs throughout the region, Millworks has built a pool of mentors who provide continual and regular feedback to potential and existing business owners.
- **Incubation Services** – Millworks supports entrepreneurs by providing mentoring and training opportunities and access to a collaborative work environment in addition to office space.
- **Business Resources:** Millworks also provides clients with access to all our Core Partners, Community Partners and Funding Agencies. We have a comprehensive list of resources, contacts and program details available.
- **Business Retention and Expansion** – Our team provides access and support to funding mechanisms available at a Federal, Provincial and Municipal level of government. This includes FedNor programs, NOHFC programs, and Municipal funding options. BR&E efforts also include working closely with our partners on the US side of the Border, the Sault Ste. Marie Michigan EDC, and the Chippewa County EDC, to identify cross border opportunities and assist in coordinating with Customs and government Agencies on both sides of the border.
- The **Northern Ontario Defense Project** is focused on growing Northern Ontario's awareness and presence within the Prime Defense contractor community. We also facilitate Cyber Security Training for our Northern Ontario businesses looking to do business within the Defense Sector. Cyber training is a mandatory prerequisite to doing business with the Prime Contractors in the Defense industry. Utilizing funding provided through FedNor we support our clients with a rebate program that covers a portion of the \$10,000 Cyber Security course fees upon successful completion of all requirements. We manage this project collaboratively with ONEDC, which is the Ontario North Economic Development Corporation which consist of the member communities of Thunder Bay, Sault Ste Marie, Sudbury, North Bay and Timmins.

Business Retention & Expansion Programs

Sault Ste. Marie Cont'd

- **Business Attraction** – Our business attraction program focuses on attracting clients to our community in our key market areas: Advanced Manufacturing, Lottery and Gamin, Smart Energy Clean and Renewable Energy, Digital Economy and Aviation/Aerospace.
- **Economic Development Program** – The purpose of the Economic Development Program of the Community Development Fund is to support job creation, increased tax assessment and the implementation of strategic economic development projects which is designed to assist business through community funding. The Economic Development Fund is funded at the rate of \$500,000 per year, to be applied as qualifying applications come in.

South Bruce Peninsula

- South Bruce Peninsula is supportive of a strong and diversified business environment and works with partners to continually improve on the health of the local business economy.
- **Open-door policy**—The Economic Development Office has a welcoming open-door policy for residents, business owners, entrepreneurs, & investors to ensure all business-related inquiries are addressed in a timely manner.
- **Pre-consultation**—South Bruce Peninsula takes a progressive approach to development, as such, there is a stream-lined pre-consultation process where staff work closely with residents, businesses, developers and neighbourhood groups and other community members to ensure the successful completion of development projects. Staff review proposals to determine what documentation is required to support planning applications for your development. Meetings will be arranged with proponents if required.
- **Corporate Calling Program**—The municipality has a robust corporate calling program. For many local businesses exposure to the municipality is very limited and in many cases corporate calling is the first contact many of them have had with the Town.
- **Collaborative Partnership Development**—The Economic Development Officer establishes and maintains collaborative partnerships with local residents, Chamber of Commerce regional, provincial and national organizations to ensure businesses have the resources they need.
- **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

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.
- **Government Relations** - develop and maintain relationships with elected and unelected government officials, research and advise on public policy, legislation, and programs.
- **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 (SCEC)** - provides business advisory services, training, networking, youth programming, events, monthly newsletters, and community outreach to both new and existing small and medium sized businesses.

Business Retention & Expansion Programs

St. Thomas

- The St. Thomas EDC—oversees the Elgin/St. Thomas Small Business Enterprise Centre, Railway City Tourism and the Horton Farmer's Market and provides high quality economic development services across St. Thomas and Elgin County, under the leadership of a volunteer Board of Directors comprised of representatives from business and industry in St. Thomas, along with 3 Members of City Council
- **Corporate Visitation Program**
- **Site Selection Services**—Full array for new and expanding businesses, while also serving as a liaison between multiple levels of government and the business community
- **Investment Attraction**—The St. Thomas EDC is a founding member of the Southwestern Ontario Marketing Alliance (SOMA), an association which provides services for foreign investors looking to locate in a region that includes Ingersoll, Tillsonburg, Woodstock, Perth County, Stratford and St. Thomas
- **Free Employment Assistance**—is offered through Employment Services Elgin and Fanshawe Employment Services, reducing the burden on employers as they look to find the most suitable candidates for available positions and look for any available funding to support employment growth
- **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)**—is a Federally-funded agency that offers business support and provides loans to small businesses looking to grow
- 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 (investStratford/SEED Co.)**—investStratford/SEED Co. provides a professional value-added business service to keep and grow Stratford business and attract new investment. investStratford/SEED Co. operates in partnership with business, education and government sectors.
- **Stratford Municipal Development Incentives**—The City has no industrial development charges.
- **Stratford Perth Centre for Business**—Offers free one-on-one confidential business consulting services. Also offered are entrepreneurial training and support through workshops, special events, mentoring programs, business plan development and public and private sector referrals.
- **Business Calling Program**—A partnership project with the Mayor's Office and investStratford/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.

Business Retention & Expansion Programs

Stratford (cont.)

- **Investment Attraction**—investStratford/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.
- **Workforce Development** - investStratford/SEED Co. is a partner with local and regional organizations involved with labour force research, training and programming. The JobsStratford page on the investStratford website is a portal for local/regional job boards, employer resources and training and support programs

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

Tay

(see Economic Development Corporation of North Simcoe)

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.
-

Tiny

(see Economic Development Corporation of North Simcoe)

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

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)

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

County of Wellington

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.

Ride Well Rural Transportation

In 2018, the County of Wellington was awarded a \$499,500 MTO Community Transportation Grant over a five-year period to pilot the RIDE WELL rural transit programme. A demand-based, rideshare transit service that provides transportation for Wellington County residents and visitors is supported by the RideCo technology platform.

The RIDE WELL service launched on October 1, 2019 and has grown over time. In 2020, RIDE WELL expanded service to include drop-off or pick-up in the City of Guelph, and developed protocols to operate safely during the COVID-19 pandemic. In 2021, RIDE WELL will continue to reach new customers and build the service to support transportation needs in Wellington County.

In June 2021, the Government of Ontario announced the extension of the Community Transportation (CT) Grant Program for an additional two years to continue supporting communities across Ontario until the 2024-25 fiscal year. This provides RIDE WELL with \$242,541 in additional funding and expands the pilot until 2025.

Business Retention and Expansion (BR+E) Recovery Survey

Business Retention and Expansion (BR+E) is a community-based economic development programme that focuses on supporting existing businesses. The BR+E programme not only assists with building and improving relationships but also helps in establishing strategic actions plans to support business and enable business development, investment and job creation. In November and December 2020, staff from the County and all seven member municipalities conducted the OMAFRA Business Retention and Expansion (BR+E) Recovery Survey. In total, 435 surveys were submitted by Wellington County businesses and a BR+E Recovery Action plan was developed. In 2021, recovery efforts will address four key areas with actions that support: Operating Safety, Business Services, Mental Health Resources for Businesses, and Shop Local and Promotion of Wellington County. Business Recovery Grants were released in June 2021 providing support to County businesses.

Business Retention and Expansion (BR+E) Municipal Implementation Fund.

The BR+E Local Implementation Fund provides funding for the direct execution of BR+E activities to enhance the local economy. The BR+E Implementation Fund began in 2014 and in seven years has produced a total investment of approximately \$3.3 million in Wellington County with a 64% return on investment. Resulting projects include business recruitment activities, business support, signage, community growth plans, community improvement plans and marketing programmes.

Business Retention & Expansion Programs

County of Wellington Cont'd

Live and Work Wellington / Talent Attraction

Live and Work Wellington the Talent Attraction Initiative continues to promote Wellington County as a desirable place to live and work. In 2020, Immigration, Refugee and Citizenship Canada (IRCC) funding was secured to support the Economic Development Talent Attraction position with the aim to attract and connect newcomers with employers, thus helping address the labor skills shortage. The last year has been challenging due to the COVID-19 pandemic, impacting international immigration, in person meetings and service delivery programmes like language training etc. for newcomers in the County. However, efforts continue to make Wellington County more inclusive and welcoming through various initiatives. Several employers, especially in manufacturing, health and social services sector continue to employ newcomers. In 2021 we are conducting a Welcoming and Inclusion Assessment Survey for both newcomers/residents and organizations/businesses to gain insight into how welcoming Wellington County is and what actions can be taken to become more welcoming.

Wellington County Economic Development division is a partner in the Findyourjob.ca project launched by the Waterloo, Wellington Dufferin Workforce Planning Board in 2020.

Attainable Housing Strategy

In 2019 the Economic Development division developed an Attainable Housing Strategy with the assistance of Weston Consulting. The project goal was to seek out recommendations to encourage attainable housing options in Wellington County that would support the local labour force. 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.

In 2021 an Attainable Housing Task Force was formed to push forward the recommendations of the 2019 report and find housing solutions for Wellington County's workforce.

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 September 2019, SWIFT launched an RFP for a \$12.1 million, internet infrastructure buildout in Wellington County. In January 2020 the successful Wellington County projects were announced. The projects have been executed with a total project value of \$12,953,100, the final number of premises passed reached 3,009 and 277.6 total fibre road kilometres archived.

In 2021, the Economic Development Committee and Council further supported the County's investment in SWIFT 2.0, dedicating \$4 million over the next five years to support further internet infrastructure across Wellington County.

Business Retention & Expansion Programs

County of Wellington cont'd

April 2020 the **Keep Well Business Emergency Fund** was established in partnership with the Wellington Waterloo Community Futures and the Saugeen Economic Development Corporation to assist businesses during the COVID-19 pandemic. The Keep Well Fund totaled \$891,400, with 60 agreements finalized, an average loan amount of \$15,108 and 290 jobs supported.

Wellington County Municipal Economic Development Group Meetings.

Monthly Wellington Economic Development meeting includes each member municipality, OMAFRA, MEDEI, GWLIP, two Community Futures Corporations, Workforce Planning Board, Wellington Federation of Agriculture, Innovation Guelph and the Business Centre Guelph Wellington. These meeting continued in 2020 in an online format.

Western Ontario Warden Caucus (WOWC)

Councillor Bridge, Chair of the County Economic Development Committee, led the creation of a regional Economic Development Strategic Plan for Southwestern Ontario that was completed in 2017. In 2021, Council Bridge was re-appointed as Chair of the WOWC Economic Development Sub-Committee. The County continues to play an active role in WOWC advocacy and projects.

Wellington North

- In 2018 the Township of Wellington North completed a Community Growth Plan. 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 our BR+E efforts during the past year of Covid continued to be on the Downtown/Retail Sector. We also participated in the Countywide BR+E Recovery Survey in 2020 which resulted in a variety of Business Recovery grants being approved for local business.
- Construction, Manufacturing and Health Care sectors were exceptionally strong over the past year with a specific focus on Housing, Transportation and Talent Attraction. Major employers supporting these efforts include Musashi, All Treat Farms, Golden Valley Farms, Quality Homes, Vintex and Dana Long.
- 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 expanded to include Aaran-Elderslie. Focus included the advancement of women and support to women entrepreneurs.
- Rural Economic Development (RED) grant funding of \$13,000 obtained to support new outdoor gym and downtown Christmas decorations in Arthur.
- Digital Main Street grant funding of \$26,000 received to establish a Digital Service Squad to support Main Street businesses in Minto, Mapleton and Wellington North.

Business Retention & Expansion Programs

Wellington North Cont'd

- Saugeen Student Start Up program implemented in 2019 to promote Youth entrepreneurship. This year we are providing the opportunity for 58 youth to start-up 51 businesses in our region. These students, from grades six to 12, have started various businesses which include; lawn care, dog walking, babysitting, selling hand-made merchandise, working a concession stand and other creative business ideas.
- Supporting our partnership with the CWCF we contributed \$20,000 to our Community Youth Fund and \$20,000 to our Community Fund.

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
- **Invest Windsor Essex - formerly 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

York Region

Economic Development Action Plan - Supporting Business:

- Regional Business Retention, Expansion and Attraction (BRE&A) advisory services delivered to established companies focused primarily on knowledge-based sectors and customized to client needs
- **York Small Business Enterprise Centre** - small business start-up and growth services in the Northern Six communities of the Region
- York Link marketing campaign - to promote high value business growth and placemaking
- Marketing of office development opportunities in Centres and Corridors with a focus on financial incentives
- Foreign direct investment program - York Region digital marketing and awareness (eg. Web Summit/Collision Conference)
- Agriculture and Agri-Food Advisory Committee (AAAC)

Economic Development Action Plan - Supporting Innovation:

- **Innovation Investment Fund** - to attract and support major transformational investments and drive innovation in the community. It is an annual contribution Council will make to a reserve fund, with initial contribution in 2019 of \$1,000,000.
- **Entrepreneurship and Innovation Fund** - to develop the regional innovation network by supporting companies, initiatives, incubators and accelerators. It is a \$100,000 annual contribution from the Economic Strategy budget to ventureLab.
- **Regional Smart City Working Group** - to guide and evaluate Intelligent Community efforts and to seek senior government funding programs opportunities
- **YorkNet** - the Region-owned dark fibre service provider to build economic and innovation capacity in all parts of the Region
 - Annual signature technology event/summit within the Greater Toronto Area
 - Innovation portal to drive community engagement
- **Economic Development Action Plan - Talent:**
 - Post-secondary/business connection activities
 - Post-secondary investment opportunities
 - Talent attraction placemaking marketing
 - Tech job board
 - Designated Referral Partner for the Federal Global Skills Program
 - Marketing of financial incentives for purpose built rental affordable housing

Downtown/Area Specific Programs

Ajax

The Town of Ajax has two Community Improvement Plan (CIP) areas which have been designated in the Town of Ajax Official Plan. The two areas are the:

- **Downtown Community Improvement Plan area**
 - Municipal Property Acquisition, Investment and Partnership Program helps establish public and private partnerships to clean-up and rehabilitate properties within Downtown CIP area
 - Reduced Parkland Dedication Requirements Program provides financial relief in the form of a reduction in the parkland dedication requirements for eligible residential development
 - Exemption from Parking Requirements Program reduces parking requirements in the Downtown CIP area
- **Pickering Village Community Improvement Plan area**
 - Façade Improvement Grant Program is to promote sensitive redesign and restoration of existing building facades to enhance the existing image of the area
 - Sign Grant Program is to promote new signage that is sensitive to the character of Pickering Village and improve the streetscape

Aylmer

The following are descriptions of the financial incentive programs offered at the discretion of Town Council within all or parts of the identified Community Improvement Project Areas:

- **Planning Application and Building Permit Fees Grant Program** - can equal up to 50% of the planning and building permit fees paid on applications to the Town for the project
- **Development Charges Grant Program** - can equal up to 50% of the fees paid under the Town of Aylmer's Residential Development Charges By-law (By-Law 24-12)
- **Cash-in-Lieu of Parkland Grant Program** – can equal up to 50% of the fees paid for cash-in-lieu of parkland.
- **Property Tax Increment Equivalent Grant Program** - shall begin following project completion at a percentage of up to 50% of the increase of in the municipal portion of property taxes and diminish each year over 5 years
- **Façade Improvement Program** - available for 50% of the construction costs to a maximum grant of \$5,000 per applicant which can be used to offset design and other professional costs and construction costs

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)

- **Building Improvement Grant/Loan**
- **Housing Rehabilitation Grant/Loan**
- **Façade Improvement Grant/Loan**
- **Signage Improvement Grant**
- **Property Improvement Grant/Loan**
- **Energy Efficiency Retrofit Grant/Loan**

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 Façade 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.

Downtown/Area Specific Programs

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 amount of the grant provided will depend on the amount of the municipal portion of property taxes that has increased as a result of the improvements
 - Offers a grant of 100% of the increase in municipal realty taxes paid annually for a maximum period of five years
- **Building and Plumbing Permit Fee Grant Program**
 - A grant equivalent to the fees paid for Building Permits and Plumbing Permits within a designated area. The program is meant to stimulate and encourage development and property improvements in downtown Brockville.
 - The grant represents 100% of equivalent fees paid for building permits and plumbing permits for approved properties.
- **Heritage Signage Grant Program**
 - A grant to owners or tenants of buildings who construct a 'Heritage' sign on their buildings. A grant of \$1000 or 50% of the cost of the sign, whichever is lesser, will be paid to the property owner or tenant by the City following submission and review by the Planning Department of the detailed bill as provided by the sign maker and endorsed by the owner or tenant
- **Residential or Commercial Conversion/Rehabilitation Grant (RCCR) Program**
 - 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
 - Provides the property owner or tenant with a grant equal to 50% of the costs for space converted or rehabilitated up to Twenty Thousand Dollars (\$20,000.00) per property subject to the approval of the Planning Department.

Downtown/Area Specific Programs

Brockville Cont'd

Façade Improvement Grant (FIG) Program

- 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
- Offers a grant of up to 50% of the total cost of façade improvements where a project has a value of more than Two Thousand Dollars (\$2,000.00), said grant being not more than Ten Thousand Dollars (\$10,000.00) per annum, per property, per façade

Caledon

- **Development Charges Exemption** - Caledon East Commercial Core Area and the Bolton Business Improvement Area
- **Community Improvement Plans (CIP)** - Includes the communities of Alton, Bolton, Caledon East, Caledon Village, Cheltenham, Inglewood, Mono Mills and Palgrave. The CIP provides a framework for a series of proposed improvements to public infrastructure and outlines the financial incentives - grants - made available to private property owners and tenants. The purpose of the grants is to encourage investment in commercial and mixed-use and industrial properties and contribute towards the revitalization and beautification of the CIP areas.

Cambridge

Incentives – Core Areas

- **Commercial Property Improvement Grant Program (CPIG)** - to provide financial assistance for commercial property owners/authorized tenants within the Core Areas as identified within the Official Plan with a maximum funding amount of any property to \$45,000
- **Commercial Building Restoration, Renovation and Improvement Grant (CBRRIG)** - Matching grant of up to 50% of eligible costs up to a maximum grant amount. If the building is a single floor commercial, the maximum grant amount will be \$50,000 per property. If the building is two or more floors of commercial use, the maximum grant amount will be up to \$100,000 per property. The maximum grant may increase by \$5,000 for the inclusion of enhanced accessibility elements.
- **Mixed Use Conversion and Restoration Grant Program (MUCRG)** - aimed at attracting new investment and interest in converting currently non-residential vacant or underutilized upper storey space to residential units and renovating the existing commercial space located below. The total amount combined of the grant of the eligible costs is up to a maximum grant of \$150,000 per property. The total amount for projects that include accessible residential units as well as enhanced accessibility elements on the ground floor is a maximum grant of \$177,500 per property.
- **Core Areas Waiver of Application Fees**
- **Tax Increase-based Equivalent Grant Program (TIEG)** - offers grants to eligible applicants whose City property tax has increased as a result of the planning or replanning, design or redesign, resubdivision, clearance, development or redevelopment, reconstruction and rehabilitation of a property within one of the designated Core Areas Community Improvement Project Areas, resulting in the incremental improvement of the built character of these areas. Annual grants may be equal to 75% of the City's portion of the property tax increase.

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
 - May provide up to 50% of the eligible costs by providing an interest free and/or grant to a maximum Township contribution of \$10,000. If both loans and grants are provided, they will be equally apportioned, meaning the maximum Township contribution for the facade improvement would be a \$5,000 interest free loan and a \$5,000 grant
 - Additional funding may be available under certain conditions and in the Fergus BIA area
 - Housing Rehabilitation
 - May provide up to 50% of the eligible construction costs, to a maximum of \$4,000 per unit. If both loans and grants are provided, they will be equally apportioned, with the maximum Township contribution would be a \$2,000 interest free loan and/or a \$2,000 grant. Maximum of 2 units are eligible
 - Tax Increment Equivalent 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

The following apply to Orono, Newcastle and Bowmanville downtown areas:

- **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**
- **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.

Downtown/Area Specific Programs

Dryden

- **Accessibility Grant**
 - A grant for up to half (50%) of the construction costs, to a maximum of \$15,000.
- **Affordable Housing and Seniors Housing Grant**
 - A grant for up to half (50%) of eligible project costs, to a maximum of \$5,000.
- **Commercial and Rental Housing Conversion and Expansion Grant**
 - A grant to a maximum of \$5,000 per project and/or property.
- **Energy Efficiency Grant**
 - A grant for up to half (50%) of eligible project costs, to a maximum of \$15,000.
- **Façade Improvement Grant**
 - A grant for up to half (50%) of the construction costs, to a maximum of \$15,000.
- **Landscaping and Parking Area Improvement Grant**
 - A grant for up to half (50%) of the construction costs, to a maximum of \$15,000.
- **Municipal Land Disposition Program**
 - A program for the disposition of municipally owned lands below market value.
- **Planning, Building, Demolition, and Landfill Fee Grant**
 - A grant for up to 100% of the City's fees to cover the cost of minor variance applications, zoning by-law amendment applications, site plan applications, building permit fees, demolition permit fees, and landfill tipping fees.
- **Public Art Grant**
 - A grant for up to half (50%) of eligible project costs, to a maximum of \$5,000 per property.
- **Signage Improvement Grant**
 - A grant for up to half (50%) of the construction costs, to a maximum of \$4,000.
- **Tax Increment Equivalent Grant**
 - Up to 100% rebate of the municipal portion of a property tax increment resulting from redevelopment or building improvements, paid in increments over a maximum duration, as established on a case-by-case basis.
- **Urban Agriculture Grant**
 - A grant for up to half (50%) of eligible project costs, to a maximum of \$2,500 per property.

Downtown/Area Specific Programs

Gravenhurst Cont'd

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. 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 providing \$10 dollar gift certificates that can be spend at participating merchants through the town.

Greater Sudbury

Six financial incentive programs are available under the Downtown Sudbury CIP to help stimulate development and redevelopment. The available programs are:

- Tax Increment Equivalent Grant Program
- Façade Improvement Program
- Planning and Building Fee Rebate Program
- Residential Incentive Program (Per-door grant)
- Feasibility Grant Program
- Downtown Sudbury Multi-Residential Interest-Free Loan Program

Downtown/Area Specific Programs

Guelph

- **Guelph Shops:** a campaign that encourages shoppers keep dollars in Guelph and provide a convenient way to support local. Guelph Shops has also been expanded to feature business spotlight profiles on small businesses.
- **Seasonal Patio Program:** a three-year Seasonal Patio Program that converts parking spaces for commercial use during the summer months.

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

Financial Incentive Programs

- Design, Study and Application Fee Grant
- Building and Property Improvement Grant
- Downtown Rental Housing Grant
- Commercial Conversion and Expansion Grant
- Tax Increment Equivalent Grant

County of Wellington Invest Well CIP has been added to the township CIP and is available to businesses eligible for Township CIP Incentives.

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 Grant
 - Tax-based Redevelopment Grant
 - Heritage Property Commercial Use Grant

Downtown/Area Specific Programs

Haldimand Cont'd

- **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 development in Downtown Hamilton, Community Downtowns, Business Improvement Areas (BIAs), the Mount Hope/Airport Gateway, and the commercial corridors as identified in the Revitalizing Hamilton's Commercial Districts Community Improvement Project. There are also financial incentives for properties designated under the Ontario Heritage Act. The Revitalizing Hamilton's Commercial Districts Community Improvement Project provides the basis through which these programs are provided. In addition, municipal Development Charges (DC) are reduced within the defined Downtown Hamilton Community Improvement Project Area. Developers are also provided the option to receive an additional exemption of 10% of the municipal development charges in this area where a dollar for dollar contribution is made to the Downtown Public Art Reserve. Programs such as:
 - **Barton/Kenilworth Planning and Building Fees Rebate (BKPBFRR); Revitalization Grant (BKRGR), Tax Increment Grant (BKTIG)**
 - **Commercial District Revitalization Grant (CDRG); Housing Opportunities (CDHO); Vacancy Assistance (CVA)**
 - **Downtown & Barton/Kenilworth Housing Opportunities (DBKHO)**
 - **The Hamilton Community Heritage Fund Loan (HCHFL)**
 - **Hamilton Heritage Conservation Grant (HHCG), Heritage Property Grant (HHPG)**
 - **Revitalizing Hamilton Tax Increment Grant (RHTIG)**
 - **Start-up & Office Tenant Attraction (SOTA)**

Downtown/Area Specific Programs

Huntsville

In March 2011 the Town of Huntsville adopted the Downtown Community Improvement Plan Bylaw which provides a long term vision for Downtown Huntsville in terms of redevelopment, revitalization and beautification of the Area. In December of 2012 the Town of Huntsville adopted the Community Improvement Plan Implementation Bylaw 2012-116 which details the grants that are available to encourage property owners to redevelop their properties in the Downtown Area.

CIP Financial Incentives Brochure: <http://www.huntsville.ca/en/townHall/resources/CIPBrochure.pdf>

Implementation By-law 2012-116: <http://www.huntsville.ca/en/townHall/resources/GrantImplementationBylaw2012-116-CIP.pdf>

Small Community Grants Program

Program designed to support Not-for-Profit organizations with delivery of community events or programs. Organizations are eligible to receive up to \$1000.00 from the municipality to support their efforts

Ingersoll

- **Façade Improvement Program** - All façade improvements must adhere to the Central Area Design Guidelines. The loan will be a maximum of \$10,000 interest free and amortized over a 5 year period with a grant of \$2,000 to be awarded upon successful completion of all requirements of the program.
- **Residential Conversion, Rehabilitation and Intensification Program** - This program is intended to provide a loan or grant to encourage property owners to create one or more new residential dwelling units within and near the Downtown core through the rehabilitation, renovation or addition to an existing building(s). The Town will grant back 50% of the building permit fees associated with residential conversion, rehabilitation and intensification. The Town will provide a tax incremental grant on improvements that create an increase in assessment over a 5 year period with 80% of the tax increase granted back in year 1, 70% in year 2, 60% in year 3, 40% in year 4 and 20% granted back in year 5.
- **Update to Building Code Program** - to ensure older buildings comply with current health and safety to conform with Municipal, Provincial and Federal requirements. The Town will grant back 50% of the building permit fees associated with updating buildings to conform with current Municipal, Provincial and Federal health and safety requirements.
- **Design Grant Back Program** - The Town will grant back 50% of the eligible costs to a maximum of \$1,500 for anyone successful in receiving funding for other programs within the Community Improvement Program.
- **Tax Increment Equivalent Grant Program** - This program is intended to provide a grant to owners of lands and buildings who undertake development, improvements or redevelopment that result in an increased property assessment. The grant will be calculated by subtracting the municipal portion of property taxes before reassessment from the municipal portion of taxes after the increase in assessment, but takes into calculations any increase in property tax due to a general tax increase or decrease, or change in assessment for any other reason.

Downtown/Area Specific Programs

Innisfil

The Town of Innisfil has recently launched a Community Improvement Plan for the neighbourhood of Cookstown.

- Façade, Building and Signage Improvement Grant
 - Accessibility Improvement Grant
 - Building Code Compliance Grant
 - Landscaping and Property Improvement Grant
 - Building Permit and Planning Application Fee Rebate Program
 - Tax Increment Equivalent Grant Program
-

Kenora

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

Kincardine

- Bruce County Economic Development Grants The County of Bruce launched “Economic Development Grant” Similar to “Spruce the Bruce” these grants are for lasting downtown revitalization community improvements i.e. Community signage, destination infrastructure, streetscape beautification which the municipality supports

Downtown/Area Specific Programs

King

- **Community Improvement Plan (CIP)** A NEW and broader Township wide program was adopted by Council in March 2021. Building on the success of the first program that focused on the commercial cores of King City, Nobleton and Schomberg, this new program includes eligible properties in 5 precincts and incents both commercial and agricultural/agri-business enterprises that make physical improvements to their properties. The NEW CIP 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
 - **Property Improvements:** 50% of project cost or \$10,000 whichever is less
 - **Building Accessibility:** 50% of project cost or \$5000 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.
 - The **NEW Rural Resiliency Grant** program, that is available Township wide, will match up to 50% of property improvement expenses for qualifying projects related to agritourism, on-farm dining, sale of local produce and value added activities.

It is anticipated the CIP Financial Incentive Program will continue for a minimum additional five year period and reevaluated in 2025 for effectiveness and impact.

- **Main Street Schomberg Public ROW Pop Up Patio Program** – As a Covid-19 response measure to assist restaurant businesses, and in compliance with the Provincial and AGCO regulated permissions, the Township implemented a extended outdoor seating patio application and permitting process for the second year. Two participants leveraged the program in 2020 and four in 2021. This enables some programing and activation on Main Street while enabling physical distancing and outdoor dining in a safe way.
- **Schomberg Main Street Revitalization Strategy** - A Downtown Revitalization Strategy was endorsed by Council in May, 2019. Additional Provincial funding was secured in the 2nd quarter of 2021 to support the implementation of the 65 Actionable items until March 31st, 2023. This downtown revitalization effort is an integrated and comprehensive plan that focuses on Marketing & Promotion, Economic Development, Physical Designs & Improvements and Management & Organization.

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

Lincoln

To date the Town of Lincoln has approved four Community Improvement Plans. They include the CIP for the Industrial Lands and Rural Area CIP, the Mixed Use and Residential Intensification CIP, the Vineland Central Business District and the CIP for the Beamsville Central Business District and the Ontario Street Commercial Area CIP.

- **Industrial Lands and Rural Area CIP** - Adopted on April 15, 2019
 - Contains financial incentive programs which are designed to promote private sector development on industrial designated and zoned lands
 - Contains financial incentive programs which are designed to encourage the development of value-added agricultural uses and/or agriculture-related uses on designated and zoned agricultural lands or equivalent uses to these in the Niagara Escarpment Plan Area
- **Mixed Use and Residential Intensification CIP** - Adopted on December 5, 2016
 - Contains financial incentive programs which are designed to promote private sector mixed use development and intensification in the areas
- **Vineland Central Business District CIP** - Adopted on November 17, 2014
 - Recommends public realm improvements including physical improvements to the area to help stimulate private sector investment and improvement of the area
 - Contains financial incentive programs to promote private sector building rehabilitation and redevelopment in the area
- **Beamsville Central Business District and The Ontario Street Commercial Area CIP**
 - Adopted on November 21, 2011
 - Recommends public realm improvements including physical improvements to the area to help stimulate private sector investment
 - Contains financial incentive programs designed to promote private sector building rehabilitation and redevelopment
 - Goal is to implement a vision for the Beamsville Central Business District and the Ontario Street Commercial Area

Downtown/Area Specific Programs

London

- **Façade Improvement Loan Program** – Downtown, Old East Village, SoHo, and Hamilton Road properties improving the building façade may be eligible for a 10-year interest-free loan up to a maximum of \$50,000 or half the value of the façade improvements being proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 25% of the annual loan repayment may be forgivable in the form of a grant.
- **Upgrade to Building Code Loan Program** – Assists Downtown, Old East Village, SoHo, and Hamilton Road property owners with interior improvements that relate to Fire and Building Code requirements. May be eligible for a ten-year interest-free loan up to a maximum of \$200,000, or half the value of the work proposed. In certain areas of Downtown, Old East Village, and Hamilton Road, 12.5% of the annual loan repayment may be forgivable in the form of a grant.
- **Rehabilitation and Redevelopment (Tax) Grant Program** – Provides grants to property owners in defined areas of the Downtown and Old East Village who undertake renovation or redevelopment projects, which result in a supplementary reassessment of their property. The annual grant amount is calculated based upon the increase in the municipal portion of property tax directly related to the redevelopment project. Annual grants are provided on a declining scale over a 10-year period.
- **Residential Development Charge Grant** – Provides a grant equal to a rebate of Development Charges (DC) for residential units constructed in the Downtown and Old East Village. DCs are required to be paid “upfront” at the time the building permit is issued. The program grants back a portion of the residential DCs paid by the applicant over an approximately 10-year schedule until 100% of the residential DCs have been repaid to the applicant.
- **Industrial Development Charge Grant** – Provides a grant for Targeted and Non-Targeted industrial uses to reduce the amount of Development Charges (DC) paid by the applicant. The program offers a 100% DC grant for Targeted industrial uses. For Non-Targeted industrial uses, a grant equivalent to 50% of the DCs to be paid, up to a maximum grant of \$250,000, with the remainder of the DCs to be fully paid by the applicant is available.
- **Industrial Corridor Enhancement Grant** – Provides a grant to enhance the public realm of industrial lands directly abutting the Highway 401/402 Investment Corridor. This program provides a grant equal to 50% of the cost of eligible landscaping, fencing, berming, screening, and public art on industrial properties that sufficiently improves the aesthetics of industrial sites, and/or provides effective screening of outside storage areas. The maximum grant per property is \$20,000.

Downtown/Area Specific Programs

Mapleton

- In 2017, the Township created a Community Improvement Plan (CIP). This CIP is a Township-wide, strategic planning tool that is focused on making Mapleton a more inviting destination and ensuring that it is a business friendly community. We are currently working towards achieving the goals and objectives outlined in this plan.
- 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) of 2.5% per year
 - Minimum \$10,000, Maximum \$50,000 loans available
 - Repayment deferred for 6 months (Façade) or 8 months (Accessibility) with installments due monthly thereafter
- **Commercial Development Charge Grant** - This program is intended to assist owners with financing the construction of new commercial units through redevelopment and/or expansion of existing buildings within the Downtown CIP area. Grants are available in the amount of up to 100% of the Commercial Development Charge, to a maximum of \$25,000.
- **Tax Incremental Equivalent Grant** - This program is intended to provide incentive for the rehabilitation and redevelopment of properties within the Downtown CIP Area. It's effect is to provide a grant for a portion of the Municipal taxes attributable to the increased assessment arising from improvements. Phase-in of the tax increase occurs over a 10 year period, representing a grant of 100% of the increase in year one and 10% in year ten.

Minto

- 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

Newmarket

- **Façade Improvements & Restoration Program**—Grant program will of a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property, except for corner and laneway properties which shall be eligible to receive a matching grant of up to 50% of eligible costs to a maximum of \$20,000 per property.
- **Project Feasibility Study Program** - intended to undertake studies necessary to determine project feasibility be they adaptive re-uses of existing facilities or complete redevelopment projects in the CIP. The grant program will see property owners receive matching grants of up to 50% of eligible costs to a max. of \$10,000 per property.
- **Interior Renovation and Improvement Program**— Promotes upgrading of and improvement to the interior of deteriorated or functionally obsolete buildings in order that they may be brought into compliance with the Building Code and the Fire Code. Grant program provides a matching grant of up to 50% of eligible costs to a maximum of \$15,000 per property.
- **Business Sign Program**—Program is directed at commercial and industrial properties within the CIP area to update their signs consistent with the neighbourhood. Grant program provides up to 50% of eligible costs to a maximum of \$2,500 per business.
- The **Redevelopment and Rehabilitation Tax Incremental Program** is intended to provide financial incentives in the form of grants to property owners who undertake appropriate redevelopment of properties that increases property assessment resulting in increased Town property taxes. This program will function as an annual grant for up to 10 years equivalent to a portion of the tax increase the property will experience as a result of the improvement/redevelopment.
- **Residential Conversion and Intensification Program**—The loan program will provide property owners with an interest-free loan to pay for up to 50% of eligible costs to a maximum of \$100,000 of the conversion of commercial/industrial space to residential units and construction of new units on vacant land or as part of an existing structure along Main Street.
- **Parking Requirement Program**—Allows for relief or reduction or waiving of standard parking requirements.

New Tecumseth

Administered by the Town's Planning Department, New Tecumseth's Community Improvement Plan (CIP) program promotes the conservation, enhancement, and beautification of buildings and properties in the historic downtowns of Alliston, Beeton, and Tottenham through development incentive grants and loans.

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

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.

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 focused 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.
- **See You on the Patio Program** – The See You on the Patio Program promotes restaurant patios throughout the City. The program includes a downtown street closure throughout the summer allowing restaurants and retailers to spill into the streets and provides for greater pedestrian use.

Downtown/Area Specific Programs

Oshawa

There are a total of 4 Community Improvement Plans specific to areas or downtown. They are as follows:

- **Harbour Road Area Community Improvement Plan**
 - **Increased Assessment Grant Program:** The City of Oshawa may provide a grant on a sliding scale for part or all of the increase in City taxes attributable to the development and/or redevelopment of a property located within the Harbour Road Area Community Improvement Project Area.
- **Simcoe Street South Renaissance Community Improvement Plan**
 - **Increased Assessment Grant Program:** The City of Oshawa 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 the Simcoe street South Community Improvement Project Area.
 - **Façade and Accessibility Improvement Grant:** The City of Oshawa may provide a Façade and Accessibility Improvement Grant, to a specified maximum, to assist property owners with the financing of building facade and accessibility improvements, in order to create a more interesting, appealing and accessible streetscape to attract more people and businesses to the Simcoe street south Community Improvement Project Area.
 - **Upgrade to Building and Fire Codes Grant:** The City of Oshawa may provide an Upgrade to Building and Fire Codes Grant, to a specified maximum, to assist property owners with the financing of building improvements required to bring existing older buildings into compliance with the current Ontario Building Code and/or into compliance with the current Ontario Fire Code.
 - **Economic Stimulus Grant:** The City of Oshawa may provide an Economic Stimulus Grant, to a specified maximum, to assist property owners with the financing of leasehold improvements and associated accessibility enhancements to ground floor or upper storey units. The goal of this program is to encourage, stimulate and incentivize leasehold improvements and associated accessibility enhancements in order to support a variety of businesses in the Simcoe Street South Community Improvement Project Area.
- **Urban Growth Centre Community Improvement Plan**
 - **All the same programs as above plus the Conversion to Residential Grant:** The City of Oshawa may provide a Conversion to Residential Grant, to a specified maximum, to assist property owners with the financing of building improvements required to convert upper storey non-residential units or ground floor non-residential units in the rear of the building to residential dwelling units.
- **Wentworth Street West Community Improvement Plan**
 - Includes the Increased Assessment Grant Program, Façade and Accessibility Improvement Grant and Economic Stimulus Grant

Downtown/Area Specific Programs

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

The City of Owen Sound completed a Strategic Plan Refresh in 2021 with many key objectives focusing on economic development. This includes a City that Grows, Prosperous City, City Building, Safe City, Green City, A City that Moves and Collaborative City.

The City completed an Official Plan Update. The Official Plan is Council's contract to our City's residents, containing the goals, objectives and policies intended to guide land use development and growth in the City over a 20-year time horizon. The Official Plan contains goals, objectives and policies to manage and direct physical development within the context of social, economic, built and natural environmental matters in the City.

Council approved a new Community Improvement Plan, allocating funds annually to:

- façade & structural improvement,
- accessibility improvements, and
- startup space leasehold improvements

The City, in partnership with the Owen Sound Downtown Improvement Area completed a three-year River District Action Plan with the focus on branding, management, marketing and promotion.

Downtown/Area Specific Programs

Peterborough

- All properties in the Downtown commercial core and the waterfront commercial sub areas. DC's are also waived for the re-development of existing buildings in the City's Central Area.
- Properties in the Central Area that are designated under the Ontario Heritage Act qualify, as of right, under the Heritage Tax Rebate Program (20% rebate for Commercial and 40% for Residential)
- The **Façade Improvement Grant Program** would provide grants to property owners who rehabilitate and improve the facades (including signs) of buildings within the Central Area Target Area. Façades will include rear facing facades where it has high public visibility.

Pickering

- **Business Visits**
 - Main point of contact for downtown businesses for development and expansion to navigate municipal approvals.
 - Gather information and update from businesses to support development.
- **Downtown Redevelopment**
 - Partnering with businesses and developers to revitalize downtown area and support business and residential intensification.
- **Municipal/ Regional Partnership**
 - Work in collaboration with Durham Region to promote Downtowns of Durham
- **Incentives**
 - Assist businesses in navigating and identifying support and grant programs such as Digital Main Street program.
- **Shop Local**
 - Direct marketing to promote developments and local businesses.

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.

Downtown/Area Specific Programs

Puslinch

Community Improvement Plan with Grant Programs for:

- Façade, Signage and Landscape Improvements
- Planning and Building Permit Fees
- Tax Increment Equivalent Grants

Programs completed:

- The purchase and implementation of a Community Engagement Platform
- Development of a Broadband Strategy
- Implementation of Shop Local Puslinch

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

The City of Sarnia recently completed a high-level economic development strategy that focused on the development potential of 6 city-owned assets including the Sarnia Chris Hadfield Airport, the Sarnia Harbour, the Andrew S. Brandt Marina, the Sarnia Waterfront, the 402 Business Park, and the Sarnia Business and Research Park.

Community Improvement Program – offered in Downtown and Mitton Village areas for business owners and commercial property owners to revitalize the area, and attract tourists and new businesses.

Eligible projects may apply under the:

- Landscape and Property Improvement program,
- Renovation Program Grant,
- Building Façade Improvement program,
- Additional Residential Unit program.

Funding and eligible expenses vary by program.

Sault Ste. Marie

- **Community Improvement Program** – The CIP provides two grant programs for approved applicants:
- Grant Program 1: An annual grant of up to three years to fully or partially offset property tax increases resulting from improvement of lands and/or buildings.
- Grant Program 2: A grant of up to \$100,000 per project, or as approved by City Council.
- **Rental Housing Community Improvement Program** - The intent of the Rental Housing Community Improvement Plan (CIP) is to increase Sault Ste. Marie's inventory of affordable rental accommodations. The CIP permits the use of property tax assistance, including grants, as an incentive to encourage new investment in rental housing. A grant may be provided as a direct payment or as a tax credit.

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

- **Tax Increment Finance (TIF) Program** - for redevelopment projects.
- **Facade Improvement (FIP) Program**—Building facade, store front enhancements.

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. The City's CIP offers incentives in a variety of areas that include funding for Facade improvement, Residential Intensification and Brownfield Projects, along with Tax Increment Grants for relevant projects.

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

- **Building and Planning Fee Rebate:** The Building Permit and Planning Fee Grant is available to applicants of commercial and mixed use properties who complete improvement projects within one of the 3 Project Areas, at a rate of 100% rebate to a maximum of \$10,000 dollars.
- **Commercial Conversion – Main floor:** The purpose of the commercial conversion grant is to encourage the redevelopment of existing main floor space to a commercial use. Although other uses such as residential may be permitted on the main floor of a subject location, the objective of this grant is to stimulate the revitalization of properties located within commercial cores for uses that contribute to the economic vitality of these areas. This grant could also be used to provide financial support to rehabilitate vacant commercial properties into viable commercial uses for prospective tenants. The grant provides 50% of the cost of renovating and converting main floor residential for commercial use up to a maximum of \$10,000. Eligibility for renovation costs is intended to provide for the improvement of a space to enable occupancy for a commercial use, where the condition of a commercial space may have deteriorated to the extent that it is vacant or not favorable for commercial occupancy. The grant may be used for rental or ownership units. Eligible costs include improvements related to accessibility in accordance with the Accessibility for Ontarians with Disabilities Act (AODA).
- **Residential/Office Conversion – 2nd floor:** The residential/office conversion grant is intended to encourage property owners to repair, renovate, and create new second storey or higher, residential dwelling units within the commercial core areas through new development. Eligibility is contingent on the use of the main floor being commercial. This grant could also be used to provide financial support to rehabilitate vacant units into viable residential/office uses for prospective tenants. The grant will cover 50% of the cost of renovating and converting second floor or higher units for residential or office use up to a maximum of \$10,000. Eligibility for renovation costs is intended to provide for the improvement of a space to enable occupancy for residential use, where the condition of an existing residential space may have deteriorated to the extent that it is vacant or not favorable for occupancy. The grant may be used for rental or ownership units. Eligible costs include improvements related to accessibility in accordance with the Accessibility for Ontarians with Disabilities Act (AODA).
- **Commercial Façade Improvement Grant:** The commercial façade improvement grant is intended to provide a grant to owners or tenants who rehabilitate and improve façades of buildings within the Project Areas. Works may include lighting, awnings, and other features that contribute to an increase in property value, represent an improvement to the building, and the public realm. The purpose of the grant is to achieve aesthetic improvement to the streetscape while respecting the character of the street and historical features of the building. Examples of eligible façade improvements include but are not limited to: masonry cleaning, restoration, installation of storefront awnings/signs, redesign of storefronts including installation of siding or stucco, replacement or repair of cornices, parapets and other architectural features. The grant will provide 50% of the cost of improvements to the façade of commercial storefront buildings up to a maximum of \$10,000.

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 50/50 matching funds up to a max of \$10,000 per project
- **Architectural Design Grant Back Program**—This program is intended to offset cost of retaining professionals to provide acceptable design(s), in accordance with the Central Area Design Study for eligible properties in the Central Area. Offers 50/50 matching funds up to a max of \$2,500 per project.
- **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 50/50 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 Fees 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 and minor activity grants (including employment related TIGs), commercial building improvement loans and 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.

Downtown/Area Specific Programs

Wellesley

Community Improvement Plan (CIP) for settlement areas outlines a series of improvements and design guidelines for community spaces. The CIP also provides financial incentives (grants) for private property owners and tenant to encourage investments in commercial and mixed use properties towards revitalization and beautification within the settlement core areas. Financial incentives include:

- façade improvement programs,
- planning and building permit fee grants,
- design study grants,
- property tax increment equivalent program and
- accessibility grants.

County of Wellington

Invest Well - Community Improvement Programme (CIP)

In 2019, the County of Wellington began the first year of implementation of its first ever countywide Community Improvement Programme (CIP). With the goal to “Invest Well” this CIP establishes a framework that allows the County to participate financially in local grant and loan programmes aimed at revitalizing, beautifying, and attracting investment in Wellington. A CIP is intended to encourage rehabilitation initiatives and stimulate development. A CIP also allows the County to provide tax assistance, grants or loans to assist in the rehabilitation of lands and buildings within the defined Community Improvement Project Area.

The Invest Well priorities include:

1. Using land strategically
2. Provide rental housing
3. Improve building infrastructure
4. Diversify the economy
5. Promote Tourism

Wellington County provides leadership in community improvement planning by offering incentives to eligible owners and tenants of lands and buildings in key sectors and areas of economic activity across the County. The County’s Invest Well Programme works together with the Member Municipal Community Improvement Plans. Wellington County will continue to offer Invest WELL to member-municipalities and businesses in 2021. This programme illustrates the County’s ongoing commitment to fostering a dynamic and productive business community.

Downtown/Area Specific Programs

County of Wellington Cont'd

Smart Cities Our Food Future

Our Food Future is Guelph-Wellington's \$10 million federally-funded partnership, focused on building Canada's first circular food economy. The project officially launched in January 2020, with plans revised during the first COVID-19 lockdown in order to bring business and community support to the forefront of five-year project.

The Grow Back Better plan launched in May 2020, with a ten-point plan committed to funding programmes, partnerships, and challenges for Guelph-Wellington. The plan reflects our circular economy principles of food access, waste reduction, and small business support. The highlights include:

- Increased emergency food relief, through support of a local not-for-profit food project, The SEED
- Community Urban Agriculture Challenge grants
- Kids Get Growing home garden kits
- Seeding Our Food Future small business grants available through Innovation Guelph
- Harvest Impact's Social Finance Fund zero-interest loans offered through partnership with 10 Carden
- Waste reduction training for businesses by Provision Coalition Inc.

The Grow Back Better plan was recognized as one of Canada's Top 100 Recovery Projects at the Future of Good Summit (November 2020). By the end of 2020, Grow Back Better injected \$780,000 of project funding into the community, received \$1.2 million of cash and in-kind business donations, and leveraged \$1.5 million in public and private donations.

Looking ahead, Our Food Future continues to focus on achieving the following three bold goals by 2025:

- 50% increase in access to affordable, nutritious food
- 50 new circular food businesses, collaborations and social enterprises
- 50% increase in economic benefit by unlocking the value of waste

To achieve these, in 2021 our work will include a public awareness campaign focused on minimizing food waste, a local food hub feasibility report, an exchange marketplace for waste from the food system, on-farm pilots, and other initiatives.

This Way to Wellington Signage Programme

The County of Wellington approved the, "This Way to Wellington Signage Programme" in February 2016. This initiative is designed to promote greater awareness of Wellington's boundary communities, to generate new investments, attract tourism and strengthen County pride. The programme has installed gateway signage, established an annual pay-to-play tourism directional signage programme and installation of community directional signage.

Downtown/Area Specific Programs

County of Wellington Cont'd

Ontario Food Cluster, Investment Attraction

The County of Wellington is 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. Top events include the Hillside Music Festival, Fergus Scottish Festival and Highland Games, and the Mount Forest Fireworks Festival. Events did not run in 2020 but in 2021 the Experience Wellington website has been refreshed and we are promoting online and in person events throughout web based calendar of events.

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. Wellington County is home to a number of excellent food events and festivals, engaging on-farm experiences and seven farmers' markets.

In response to the COVID-19 pandemic, interest in locally grown food has increased significantly. To support local farms and food businesses, Taste Real created an updated business list highlighting the different purchasing procedures for each business, making it easier for customers to access local foods. Additional shop local initiatives included a Food Take Out Map to support the local restaurant sector. Various shop local campaigns were carried out, such as a Local Food Box containing products from local producers and seasonal food and gift guides.

While in-person events were cancelled, Taste Real promoted self-guided tours, outdoor experiences through the Taste Real Summer Campaign, and the Fall Flavours Map. In 2021 an Online Picnic Map identifying all the verified locations to enjoy a picnic in Wellington County was developed as part of a Picnic promotion.

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:
 - 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 Historic Downtown Whitby Priority Area (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.
- **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 properties 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 up to \$10,000 in the HDWPA or designated properties outside the HDWPA.
- **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 up to \$2,000.
- **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 up to \$5,000; 2) Design Assistance Grant up to \$1,500.

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
- Tourism Windsor Essex Pelee Island (regional tourism promotion agency)

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

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 Program**
 - Grant represents foregone income. Site redevelopment creates tax income which is foregone, a portion of which is foregone under this program. At expiry of the program, 100% of municipal property tax is retained by the City at expiry of the agreement. Foregone income is limited to maximum of 10-years following which the municipality retains 100% of property tax. City should be cognizant of potential increase in growth-related annual municipal operating costs to the City as a result of redevelopment of vacant or unused sites
- **City of Brockville Environmental Remediation Tax Cancellation Assistance Program**
- **City of Brockville Environmental Site Assessment (ESA) Grant Program**
 - City of Brockville will reimburse owner for costs associated with eligible studies. Maximum individual grant is \$15,000 or 50% of the cost of the ESA, whichever is less. The Maximum assistance per property of: (i) Maximum of 2 studies per property; and (ii) Maximum of \$25,000 per property.
- **City of Brockville Brownfield Building Permit Fees Grant Program**
 - The property owner or assignee pays for all building permit costs. These costs, to a maximum of 100%, are reimbursed to the owner, in the form of a grant based on the completion of the building as determined by the City. Grant may be less than 100% and in all cases is limited by the 100% cap or total eligible cost, whichever is less.
- **Key Sites Marketing Database**
 - Create market-ready information for key potential brownfield sites to assist would-be developers and tenants involved in redevelopment, renovations or re-use; and to provide on-going assistance with redevelopment efforts in the existing Community Improvement Plan for Downtown.

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

- **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**
 - May provide up to 50% of the cost to complete one or more eligible contamination assessment studies, to a maximum of \$10,000 per property

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
- Brownfield Property Tax Cancellation Assistance
- Payment-in-Lieu of Parkland Dedication Program

Dryden

- **Brownfield Property Tax Assistance Grant**
 - Cancellation, deferment, or freezing of municipal and provincial portions of property taxes for properties undergoing environmental remediation.
- **Environmental Site Assessment Grant**
 - A grant equivalent up to half (50%) of the cost of undertaking an eligible study, to a maximum of \$3,000 per study, and a maximum of two (2) studies per property / project.

Gravenhurst

- The Town of Gravenhurst has waived all development charges for Industrial and Commercial development as well as the redevelopment of building under 9 residential units.

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

Brownfield Redevelopment

Guelph

- Brownfield Community Improvement Plan: a number of financial incentive programs that are 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.
-

Haldimand

- **Rural Water Quality Program** – A voluntary grant program for rural landowners to implement agricultural beneficial management practice projects to protect and improve water quality. Grants include:
 - Livestock Access Restriction
 - Erosion Control Structures
 - Tree planting/Natural restoration
 - Living Snow Fence
 - Water well Decommissioning
 - Sediment Basins/Wetland Creation Cover Crops
-

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
-

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 (RLP)

Brownfield Redevelopment

Innisfil

- **Barrie Road Community Improvement Plan**—Developed to stimulate high quality redevelopment along the Barrie Road corridor, this CIP features a property improvement tax grant program.

Kitchener

- The City in conjunction with the Region of Waterloo have a Brownfield Financial Incentive Program. They include a series of financial incentives that will assist property owners and developers with costs associated with the environmental investigation, remediation and ultimate redevelopment of brownfield sites.

London

Community Improvement Plan for Brownfield Incentives offers 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

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

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

- **Tomorrow CIP Brownfield Tax Assistance Program** – encourages the remediation and rehabilitation of brownfield sites by providing a cancellation of property taxes on a property to assist with payment of the cost of environmental remediation. This program applies only to properties requiring environmental remediation and/or risk assessment/management.
-

Oshawa

Brownfields Renaissance Community Improvement Plan and offers the following programs:

- **Brownfields Study Grant Program:** this program is administered on a first come first served basis and is designed to stimulate the undertaking of private sector environmental studies of brownfield sites in the project area as shown below.
 - **Brownfields Property Tax Cancellation Program:** this program is intended to provide incentives to encourage the rehabilitation of brownfield sites by utilizing the tax cancellation provisions in 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.
 - **Brownfields Redevelopment Grant Program:** this program starts after the Brownfields Tax Cancellation Program ends and will provide an annual City and Regional grant to property owners who undertake redevelopment of their properties in the project area as shown below that will result in an increase in assessment
-

Owen Sound

- Brownfields Financial Tax Incentive Program (City-wide)
-

St. Catharines

- **Brownfield Tax Increment Finance (BTIF) Program** - for redevelopment projects with soil remediation.
 - **Brownfield Tax Assistance (BTA) Program** - for remediation of contaminated soils
-

Brownfield Redevelopment

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. Offers a 50/50 matching funds and a maximum grant of \$5,000 is recommended per environmental study and per property.

Brownfield Redevelopment

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.

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.