

# BMA

Management Consulting Inc.

## Municipal Study 2023



## Executive Summary – Norfolk County

### 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		
	Norfolk	Average	Southwest
2023 Population Density per sq. km.	45	557	495
2016-2021 Population Increase %	5.4%	5.8%	2.8%
2022 Building Construction Value per Capita	\$ 2,309	\$ 5,083	\$ 4,901
2023 Estimated Average Household Income	\$ 100,077	\$ 121,388	\$ 108,821
2023 Weighted Median Value of Dwelling	\$ 265,760	\$ 368,534	\$ 258,560
2023 Unweighted Assessment per Capita	\$ 153,387	\$ 171,895	\$ 144,336
2023 Weighted Assessment per Capita	\$ 133,845	\$ 172,983	\$ 131,885

### 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.

2022 Sustainability Indicators	Norfolk	Total Survey Average
Financial Position per Capita	\$ 812	\$ 1,024
Tax Asset Consumption Ratio	47.2%	45.2%
Net Financial Liabilities Ratio	(0.4)	(0.7)

**Vulnerability**

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

2022 Vulnerability Indicators	Norfolk	Total Survey Average
<b>Reserves</b>		
Tax Reserves (less WWW) as % of Taxation	124.6%	99.7%
Tax Reserves as % of Own Source Revenues	102.6%	74.5%
Tax Reserves / Capita	\$ 1,977	\$ 1,081
<b>Debt</b>		
Total Debt Charges (less WWW) as % of Own Source Revenue	5.6%	3.8%
Total Debt Outstanding / Capita	\$ 1,193	\$ 720
Total Debt Outstanding (less WWW) / Capita	\$ 647	\$ 505
Debt Outstanding per Own Source Revenue	52.3%	37.0%
Debt to Reserve Ratio	0.5	0.6

**Flexibility**

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

2022 Flexibility Indicators	Norfolk	Total Survey Average
Taxes Receivable as % of Taxes Levied	7.9%	5.6%
Rates Coverage Ratio	75.0%	90.6%

***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 2023 municipal levy by-laws and the 2023 estimated populations.

2023	Norfolk	Total Survey		Southwest
		Average		
Net Municipal Levy per Capita	\$ 1,674	\$ 1,815	\$	1,671
Net Municipal Levy per \$100,000 Unweighted CVA	\$ 1,092	\$ 1,198	\$	1,301

***User Fees***

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

2023 Fees	Norfolk	Total Survey		Southwest
		Average		
Development Charges - Single Detached	\$ 22,408	\$ 50,918	\$	24,597
Residential Building Permit Fee	\$ 3,049	\$ 2,578	\$	2,472

**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.

2023 Tax Ratios	Total Survey	
	Norfolk	Average
Multi-Residential	1.6929	1.7097
Commercial (Residual)	1.6929	1.6636
Industrial (Residual)	1.6929	2.1193

**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

2023 Property Taxes	Total Survey		
	Norfolk	Average	Southwest
Detached Bungalow	\$ 3,387	\$ 3,837	\$ 3,439
2 Storey Home	\$ 4,731	\$ 5,065	\$ 4,735
Senior Executive Home	\$ 6,058	\$ 7,097	\$ 6,531
Walk Up Apartment (per Unit)	\$ 1,085	\$ 1,519	\$ 1,500
Mid/High Rise (per Unit)	\$ 1,368	\$ 1,984	\$ 1,923
Neigh. Shopping (per sq. ft.)	\$ 3.54	\$ 3.89	\$ 3.41
Office Building (per sq. ft.)	\$ 2.01	\$ 3.21	\$ 2.81
Hotels (per Suite)	\$ 1,173	\$ 1,675	\$ 1,362
Motels (per Suite)	\$ 1,443	\$ 1,253	\$ 1,104
Industrial Standard (per sq. ft.)	\$ 0.74	\$ 1.65	\$ 1.29
Industrial Large (per sq. ft)	\$ 0.32	\$ 1.15	\$ 0.84
Industrial Vacant Land (per Acre)	\$ 1,261	\$ 4,997	\$ 1,748

**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.

2023 Water/Sewer Cost of Service	Total Survey		
	Norfolk	Average	Southwest
Residential - 200 m <sup>3</sup>	\$ 1,675	\$ 1,302	\$ 1,318
Commercial - 10,000 m <sup>3</sup>	\$ 49,573	\$ 43,144	\$ 41,757
Industrial - 30,000 m <sup>3</sup>	\$ 138,429	\$ 125,034	\$ 112,797
Industrial - 100,000 m <sup>3</sup>	\$ 452,588	\$ 406,473	\$ 352,595
Industrial - 500,000 m <sup>3</sup>	\$ 2,222,607	\$ 2,009,674	\$ 1,707,896

**2023 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.

2023 Affordability Indicators	Total Survey		
	Norfolk	Average	Southwest
Property Taxes as a % of Household Income	3.8%	3.6%	3.5%
Water/Sewer + Taxes as a % of Household Income	5.4%	4.8%	4.7%

**Economic Development Programs**

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

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# Executive Summary



**SECTION 1: Introduction**

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

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

**121 Ontario municipalities, representing approximately 88% of the population**

Populations	Number of Municipalities
100,000 or greater	30
30,000 - 99,999	29
15,000 - 29,999	27
0 - 14,999	35
<b>Total</b>	<b>121</b>



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

- 2023 Current Value Assessment
- 2023 Tax Policies
- 2023 Levy By-laws
- 2023 Development Charges
- 2023 Water/Sewer Rates
- 2022 FIRs
- 2023 User Fees
- Economic Development Programs

**2023 Municipalities included in the Study**

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

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

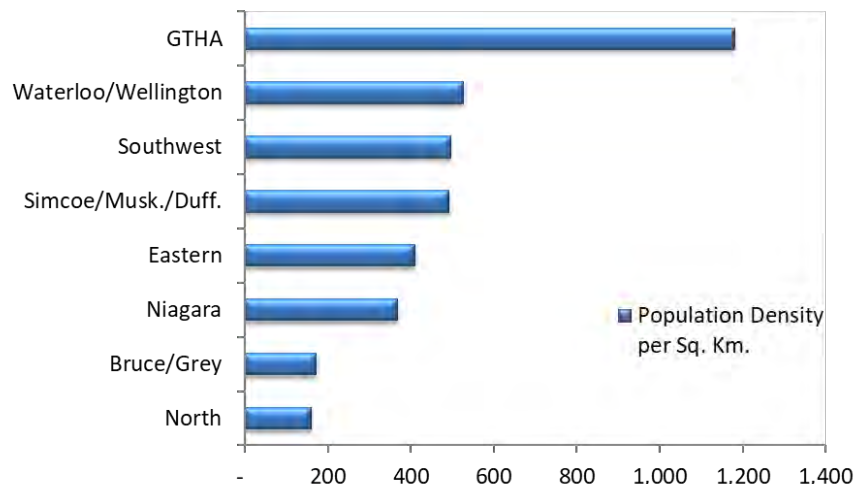
## SECTION 2: Socio-Economic Indicators

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.



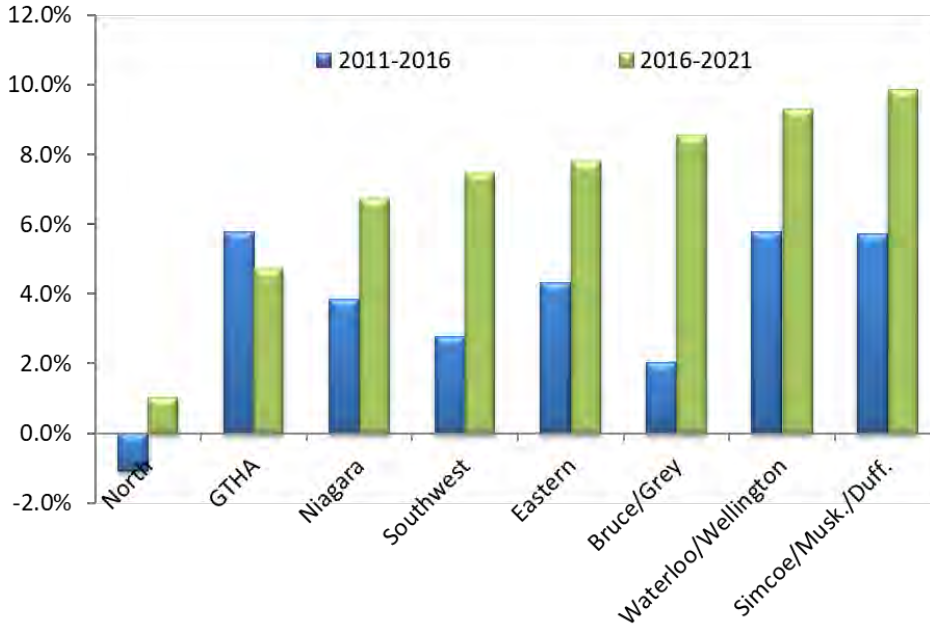
### Land Density

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.



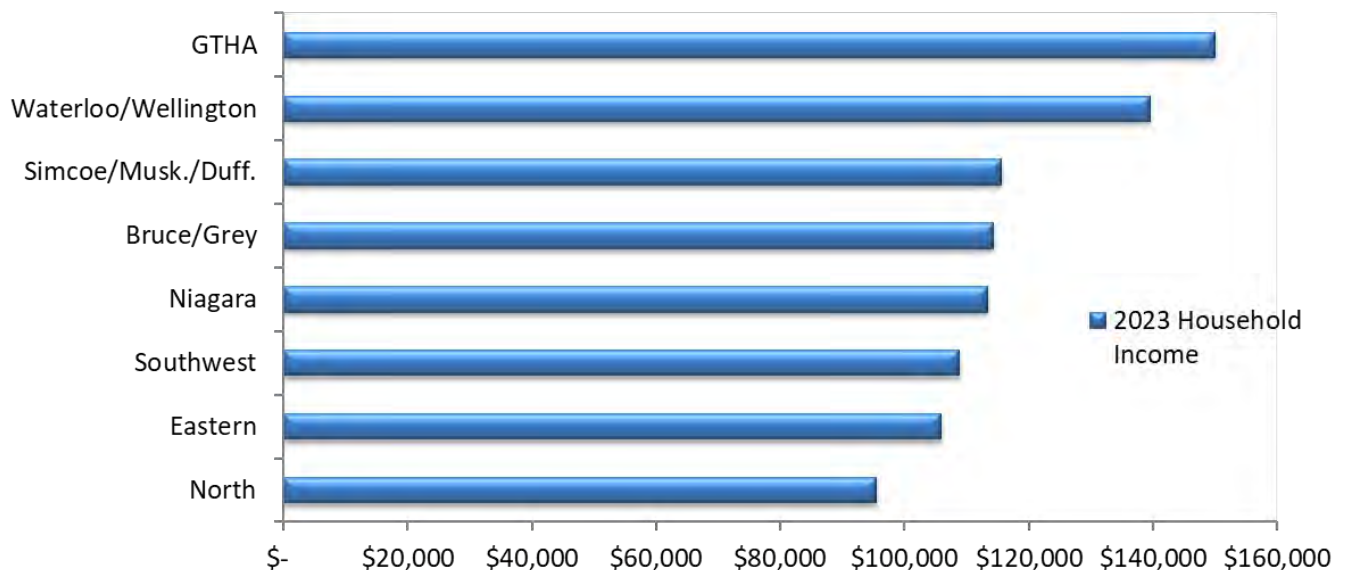
### Population Growth

The following graph shows the change in population from 2011-2016 and from 2016-2021. As shown in the graph, the Simcoe/Muskoka/Dufferin municipalities experienced the largest population percentage growth during 2016 to 2021. Northern municipalities experienced the lowest percentage of population growth.



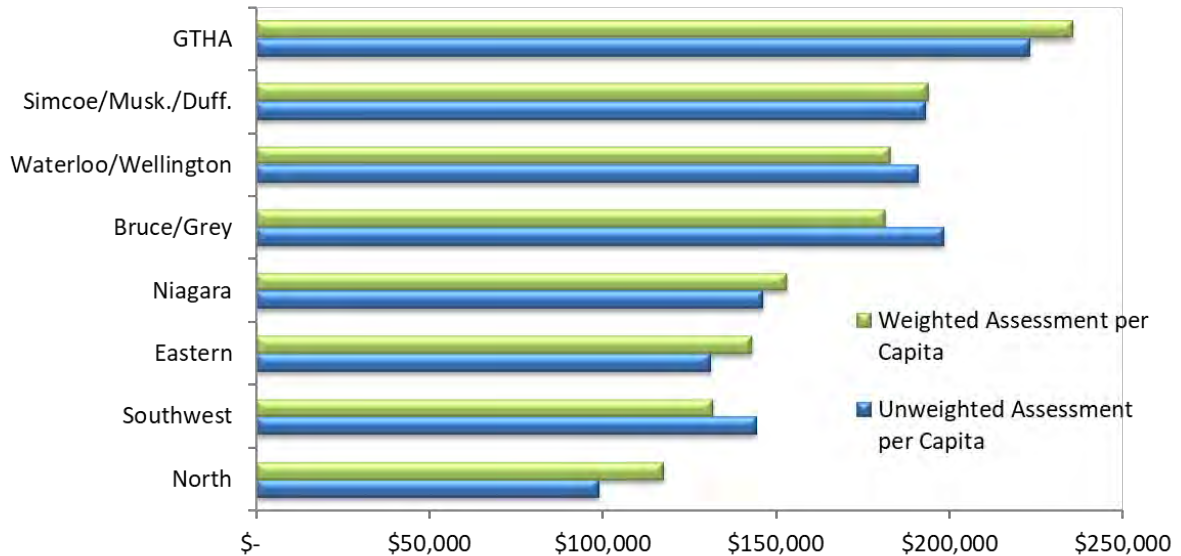
### Household Income

Household income is one measure of a community’s ability to pay. While a higher relative household income is a positive indicator of the overall local economy, it may lead to a greater expectation for quality programs and additional challenges in balancing desired levels of service with a willingness to pay for programs and services. The average household income varies by geographic location. The average household income in Northern municipalities was \$95,436 compared with \$150,005 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

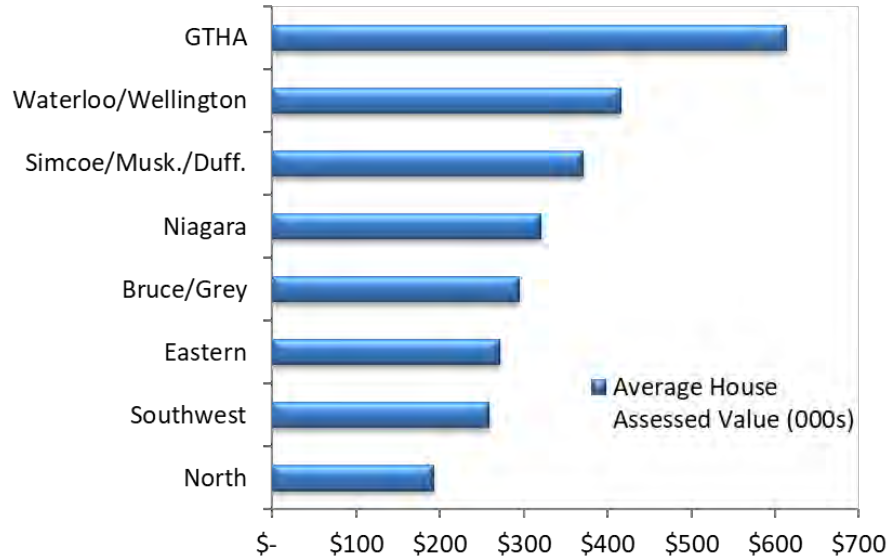
Assessment growth provides an indication of how the bases upon which taxes are levied is changing over time. From 2022—2023, the assessment increased by 1.4% on average across the 121 Ontario municipalities. The Niagara geographic area experienced the largest increase at 2.14%.

Municipalities Grouped by Location	2019-2020	2020-2021	2021-2022	2022-2023
North	3.1%	0.5%	0.5%	0.8%
GTHA	8.0%	1.7%	1.9%	1.5%
Southwest	5.9%	1.6%	2.3%	1.8%
Bruce/Grey	5.4%	1.6%	1.6%	1.8%
Waterloo/Wellington	6.9%	1.5%	1.6%	1.9%
Simcoe/Musk./Duff.	6.4%	1.6%	1.8%	1.9%
Eastern	4.6%	0.7%	1.3%	2.1%
Niagara	5.8%	1.9%	1.9%	2.1%



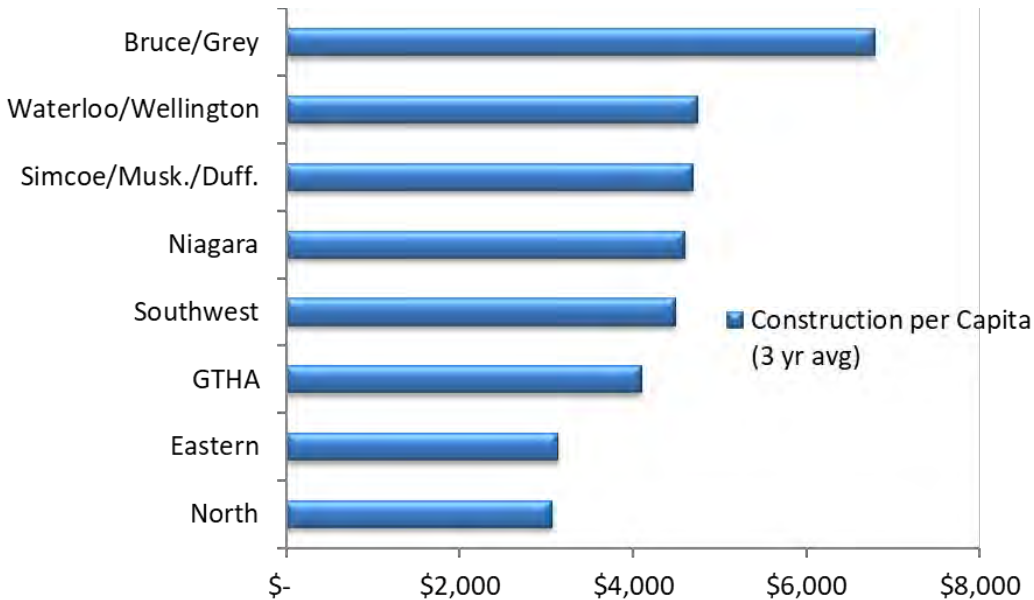
### Residential Properties

Residential properties were broken down by property type to provide an indication of the housing mix in each municipality. The following graph reflects the 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 2020-2022.

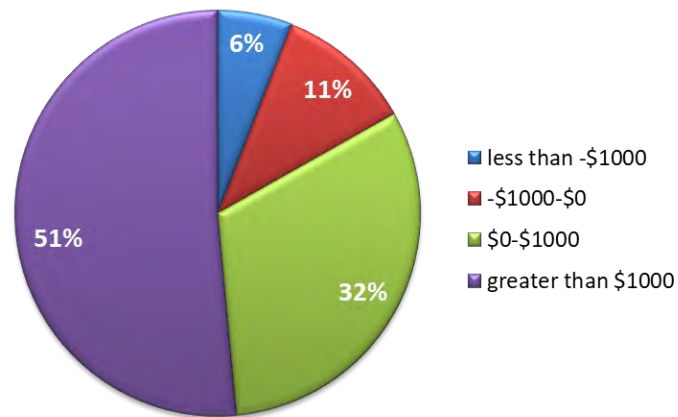




### SECTION 3: Municipal Financial Sustainability Indicators

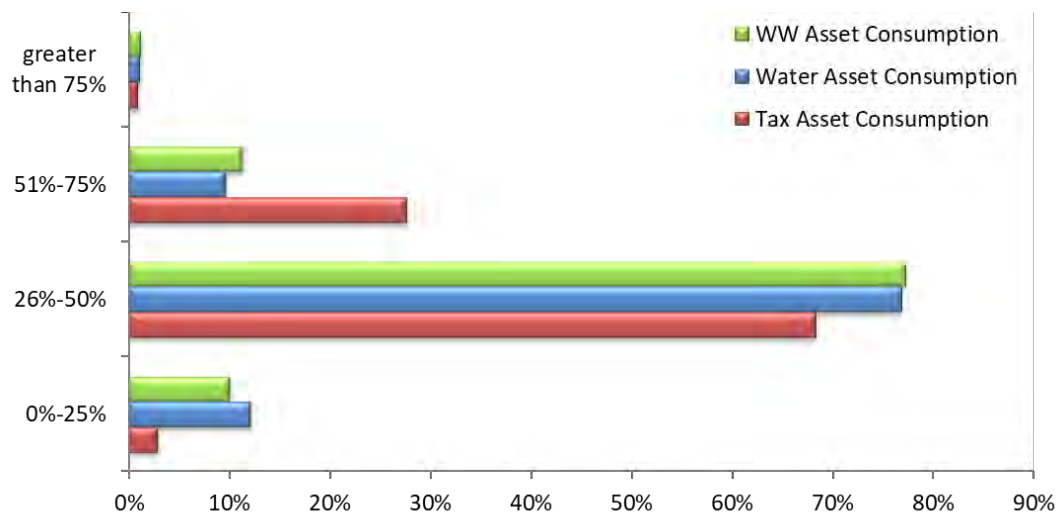
#### Financial Position per Capita

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 (\$2,760) to a high of \$5,878 per capita. The following graph provides the percentage of municipalities that fall within each range.



#### Asset Consumption Ratio

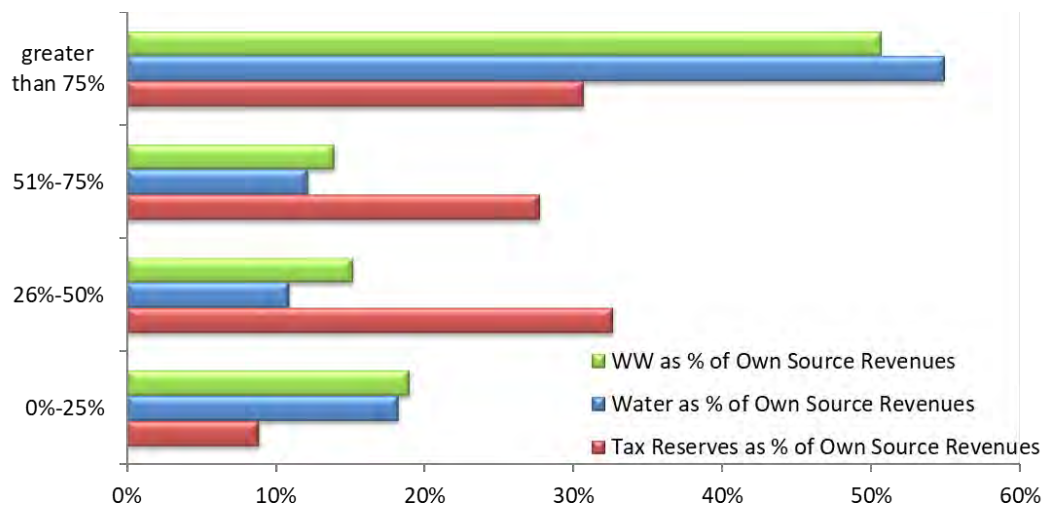
The asset consumption ratio reflects the written down value of the tangible capital assets in relation to the historical costs of the assets. This ratio seeks to highlight the aged condition of the assets and the potential asset replacement needs. A higher ratio may indicate significant replacement needs. 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

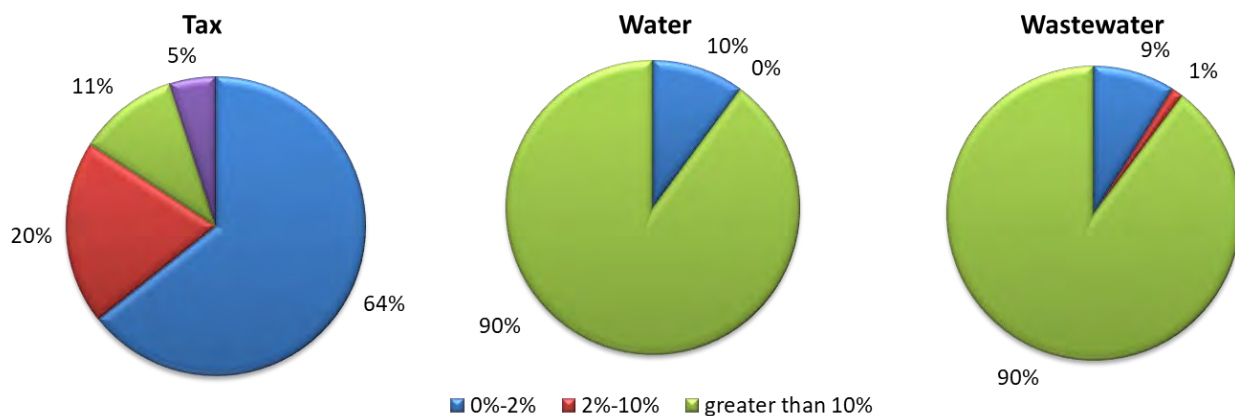
Reserves are a critical component of a municipality’s long-term financing plan. The following graphs provide the range of reserves as a percentage of own source revenues for tax supported services, water and wastewater. The level of reserves required will vary for a number of reasons including:

- 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

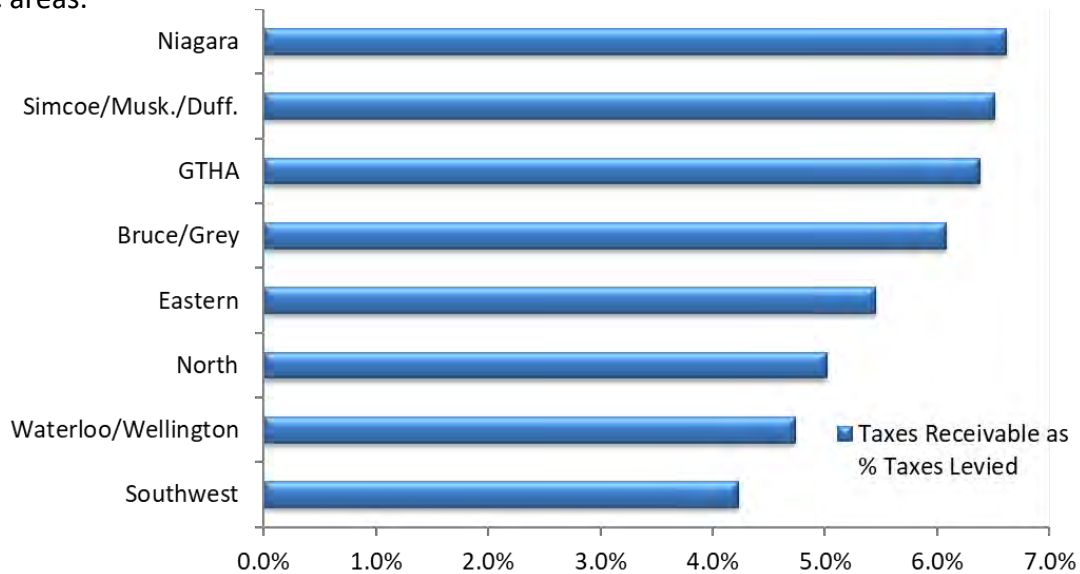
Debt indicators can reveal increasing reliance on debt, decreasing flexibility, sudden large increases or decreases in future debt service and the amount of debt that a community can absorb. The following graphs summarize the debt interest ratio for tax, water and wastewater to provide an understanding 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 2022 taxes receivable as a percentage of taxes levied in each of the geographic areas.

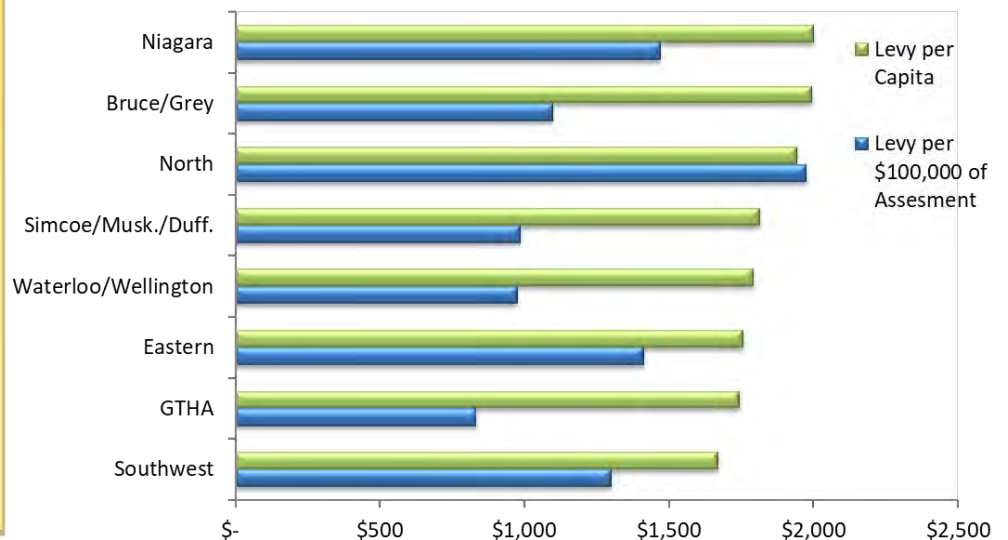


**SECTION 4: Revenue & Expenditure Analysis**

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

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

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



### 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 2023 development charges. Note: some municipalities do not charge development charges.

2023 Development Charges	Multiples Dwelling 3+ bed. per unit		Apartment units >=2 (per unit)		Apartment units < 2 (per unit)		Non-Residential Commercial (per sq.ft.)	Non-Residential Industrial (per sq.ft.)
	Residential							
North	\$ 13,535	\$ 8,815	\$ 7,794	\$ 7,794	\$ 4.92	\$ 3.70		
Bruce/Grey	\$ 21,744	\$ 15,596	\$ 12,844	\$ 12,022	\$ 6.95	\$ 5.07		
Eastern	\$ 23,355	\$ 17,359	\$ 15,092	\$ 10,826	\$ 12.14	\$ 7.59		
Southwest	\$ 24,597	\$ 17,116	\$ 14,607	\$ 10,681	\$ 9.36	\$ 7.86		
Niagara	\$ 41,866	\$ 29,823	\$ 27,911	\$ 17,756	\$ 23.61	\$ 10.29		
Simcoe/Musk./Duff.	\$ 47,410	\$ 39,489	\$ 30,956	\$ 23,930	\$ 17.13	\$ 14.29		
Waterloo/Wellington	\$ 47,953	\$ 36,277	\$ 28,134	\$ 24,734	\$ 19.66	\$ 13.58		
GTHA	\$ 111,153	\$ 90,493	\$ 69,781	\$ 47,890	\$ 57.51	\$ 27.55		

### 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 2023 tax policies that impact the relative tax position was completed. The following table summarizes the range of 2023 tax ratios across the survey.

2023 Tax Ratios	Average	Median	Min.	Max.
Multi-Residential	1.7097	1.8628	1.0000	2.2174
Commercial	1.6636	1.6929	1.0820	2.5818
Industrial	2.1193	2.0907	1.1000	4.3356

### 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
Bruce/Grey	\$ 2,993	\$ 4,623	\$ 7,137
Simcoe/Musk./Duff.	\$ 3,293	\$ 4,383	\$ 6,065
Southwest	\$ 3,439	\$ 4,735	\$ 6,531
North	\$ 3,443	\$ 5,315	\$ 7,254
Eastern	\$ 3,674	\$ 4,889	\$ 7,104
Waterloo/Wellington	\$ 3,757	\$ 4,882	\$ 6,903
Niagara	\$ 4,192	\$ 5,549	\$ 7,509
GTHA	\$ 4,873	\$ 5,720	\$ 7,829
Survey Average	\$ 3,837	\$ 5,065	\$ 7,097
Survey Median	\$ 3,801	\$ 5,149	\$ 7,032

Industrial Properties	Standard per sq.ft.	Large per sq.ft.	Vacant Land per acre
Bruce/Grey	\$ 0.86	\$ 0.80	\$ 1,207
Simcoe/Musk./Duff.	\$ 1.26	\$ 0.89	\$ 2,616
Southwest	\$ 1.29	\$ 0.84	\$ 1,748
Eastern	\$ 1.57	\$ 1.17	\$ 3,964
Waterloo/Wellington	\$ 1.80	\$ 1.38	\$ 5,232
North	\$ 1.97	\$ 1.06	\$ 3,907
Niagara	\$ 2.00	\$ 1.00	\$ 5,225
GTHA	\$ 2.11	\$ 1.48	\$ 11,184
Survey Average	\$ 1.65	\$ 1.15	\$ 4,997
Survey Median	\$ 1.62	\$ 1.14	\$ 3,028

Multi-Residential Properties	Walk-Up per Unit	High-Rise per Unit
Bruce/Grey	\$ 914	\$ 1,857
Simcoe/Musk./Duff.	\$ 1,138	\$ 1,679
Southwest	\$ 1,500	\$ 1,923
North	\$ 1,502	\$ 1,928
Waterloo/Wellington	\$ 1,637	\$ 2,258
GTHA	\$ 1,639	\$ 1,879
Eastern	\$ 1,846	\$ 2,322
Niagara	\$ 1,847	\$ 2,019
Survey Average	\$ 1,519	\$ 1,984
Survey Median	\$ 1,506	\$ 2,027

Commercial Properties	Office per sq.ft.	Neigh. Shopping per sq.ft.	Hotel per suite	Motel per suite
Bruce/Grey	\$ 2.57	\$ 2.58	\$ 1,874	\$ 1,076
Southwest	\$ 2.81	\$ 3.41	\$ 1,362	\$ 1,104
Simcoe/Musk./Duff.	\$ 2.91	\$ 3.51	\$ 1,736	\$ 1,087
Niagara	\$ 3.11	\$ 4.39	\$ 2,054	\$ 1,223
North	\$ 3.37	\$ 3.63	\$ 1,487	\$ 1,267
Eastern	\$ 3.44	\$ 4.46	\$ 1,995	\$ 1,334
Waterloo/Wellington	\$ 3.47	\$ 3.97	\$ 1,693	\$ 1,756
GTHA	\$ 3.60	\$ 4.61	\$ 1,594	\$ 1,428
Survey Average	\$ 3.21	\$ 3.89	\$ 1,675	\$ 1,253
Survey Median	\$ 3.17	\$ 3.84	\$ 1,528	\$ 1,194

**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 <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Average	\$ 1,302	\$ 43,144	\$ 125,034	\$ 406,473	\$ 2,009,674
Median	\$ 1,231	\$ 40,807	\$ 120,683	\$ 388,318	\$ 1,951,843
Min	\$ 672	\$ 13,987	\$ 35,059	\$ 110,820	\$ 553,667
Max	\$ 2,844	\$ 108,936	\$ 318,360	\$ 1,029,912	\$ 5,066,112



**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	
GTHA	4.4%
Waterloo/Wellington	4.4%
Southwest	4.7%
Bruce/Grey	4.8%
Simcoe/Musk./Duff.	4.9%
Eastern	5.1%
North	5.1%
Niagara	5.2%

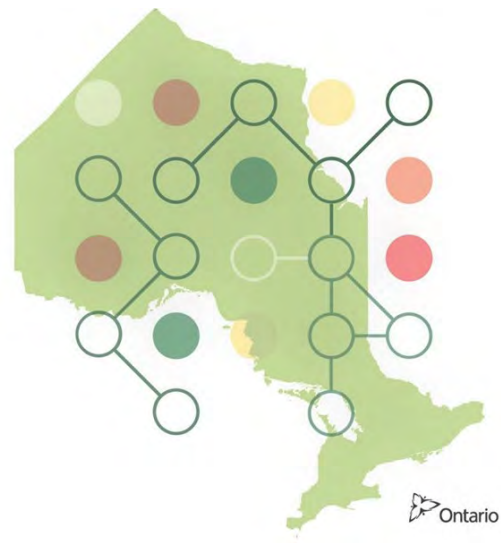


**SECTION 10: Economic Development Programs**

*Business Retention & Expansion Programs*

*Downtown/Area Specific Programs*

*Introduction – Municipal Study 2023*



## *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:

- 2023 current value assessment
- 2023 tax policies
- 2023 levy by-laws
- 2023 development charges
- 2023 water/sewer charges
- 2022 FIRs
- 2023 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](http://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.***

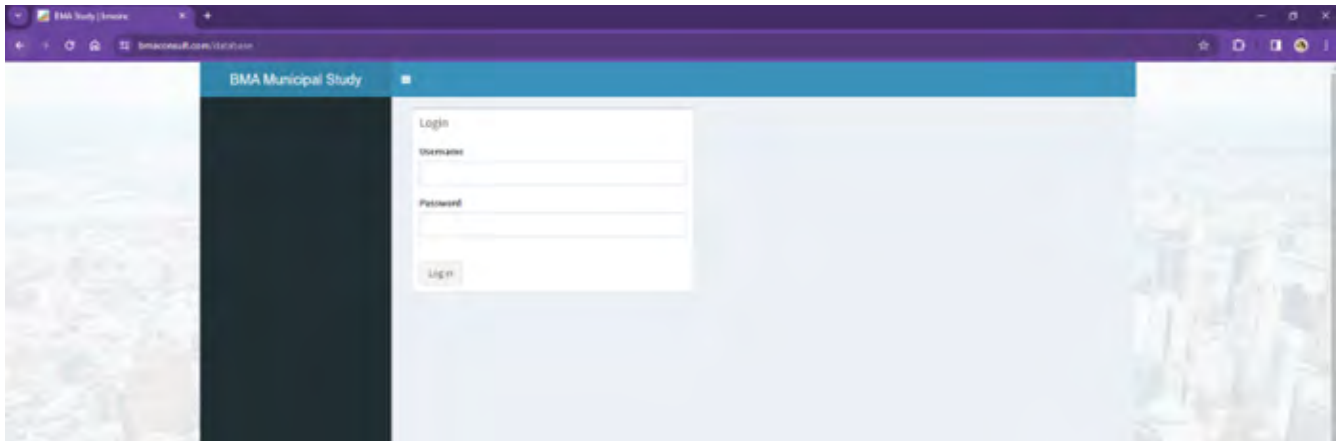
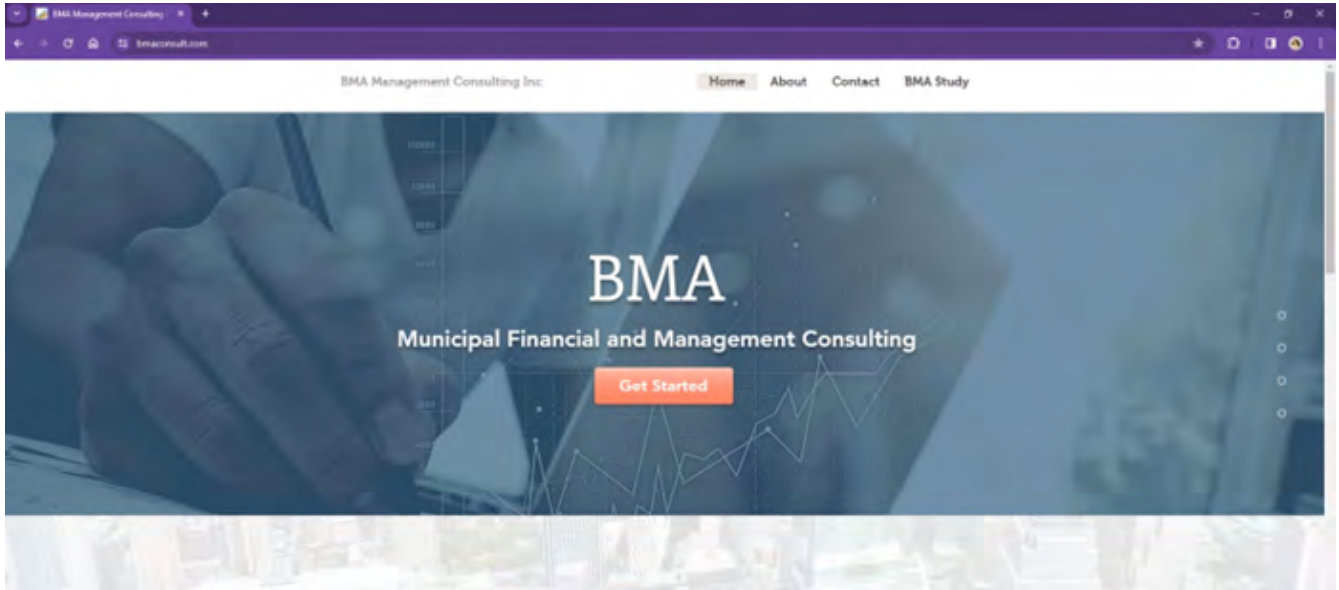
139 Markland St., Hamilton, L8P 2K3

Phone: (905) 528-3206

Email: [bma@on.aibn.com](mailto:bma@on.aibn.com)

Contacts: Jim Bruzzese or Catherine Minshull

**Municipal Study Online Database**



Municipality	2006 Population	2011 Population	2016 Population	2021 Population	2022 Population	2022 Population Density per sq. km.	2015-2022 Annual Population Increase	2022 Weighted Median Value of Dwelling	2022 Unweighted Assessment per Capita
Alton	95,347	379,890	139,877	138,890	130,036	2,005	1.80%	\$491,040	\$194,100
Amherstburg	23,740	21,558	21,636	23,524	24,877	135	2.17%	\$235,721	\$168,048
Aurora	47,629	35,203	35,440	62,057	66,702	1,300	0.08%	\$793,338	\$212,763
Aylmer	7,869	7,353	7,462	7,889	8,034	1,242	1.18%	\$218,221	\$79,263
Bath	128,430	216,711	341,434	247,823	255,854	1,372	1.45%	\$353,333	\$248,204
Bellefleur	48,821	48,434	50,756	33,071	34,236	226	2.24%	\$234,839	\$194,060
Bracebridge	15,472	15,409	16,033	17,303	16,398	59	2.24%	\$345,501	\$191,368
Brampton	433,908	523,011	593,638	656,480	711,593	2,659	2.82%	\$335,871	\$234,638
Brant County	38,413	35,634	35,660	36,478	41,474	11	2.73%	\$483,524	\$88,277



### *Why Participate in a Study?*

The municipal study identifies key financial and socio-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. A 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. Additional context can come from comparing a municipality's own experience with the experience of other municipalities. While the study includes 121 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 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.

It is anticipated that the consolidation of the financial and socio-economic indicators contained in the Municipal Study provides the following benefits:

- To provide an understanding of 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, and
- To help identify opportunities for change to improve efficiency and/or effectiveness of the operations.



*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 is 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 (2011 – 2023)***
  - ***Note: Manifold Data Mining estimates for 2023 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 (2018 - 2023)***
- ***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 2011-2023**

*(sorted highest to lowest population)*

Municipality	2011 Stats Canada	2016 Stats Canada	2021 Stats Canada	2023 Manifold Data Mining	% Change 2011-2016	% Change 2016-2021
Toronto	2,615,060	2,731,571	2,794,356	3,098,895	4.5%	2.3%
Ottawa	883,391	934,243	1,017,449	1,114,314	5.8%	8.9%
Mississauga	713,443	721,599	717,961	796,016	1.1%	-0.5%
Brampton	523,911	593,638	656,480	733,134	13.3%	10.6%
Hamilton	519,949	536,917	569,353	613,259	3.3%	6.0%
London	366,151	383,822	422,324	463,538	4.8%	10.0%
Markham	301,709	328,966	338,503	367,202	9.0%	2.9%
Vaughan	288,301	306,233	323,103	366,138	6.2%	5.5%
Kitchener	219,153	233,222	256,885	285,878	6.4%	10.1%
Windsor	210,891	217,188	229,660	250,538	3.0%	5.7%
Oakville	182,520	193,832	213,759	236,972	6.2%	10.3%
Richmond Hill	185,541	195,022	202,022	226,953	5.1%	3.6%
Burlington	175,779	183,314	186,948	199,630	4.3%	2.0%
Oshawa	149,607	159,458	175,383	190,463	6.6%	10.0%
Greater Sudbury	160,274	161,531	166,004	174,355	0.8%	2.8%
Barrie	135,711	141,434	147,829	159,067	4.2%	4.5%
Guelph	121,688	131,794	143,740	157,178	8.3%	9.1%
Whitby	122,022	128,377	138,501	149,597	5.2%	7.9%
Cambridge	126,748	129,920	138,479	149,142	2.5%	6.6%
Milton	84,362	110,128	132,979	149,100	30.5%	20.7%
St. Catharines	131,400	133,113	136,803	145,562	1.3%	2.8%
Kingston	123,363	123,798	132,485	141,622	0.4%	7.0%
Ajax	109,600	119,677	126,666	136,789	9.2%	5.8%
Waterloo	98,780	104,986	121,436	135,474	6.3%	15.7%
Thunder Bay	108,359	107,909	108,843	114,707	-0.4%	0.9%
Brantford	93,650	98,563	104,688	111,444	5.2%	6.2%
Chatham-Kent	103,671	101,647	103,988	108,878	-2.0%	2.3%
Clarington	84,548	92,013	101,427	108,763	8.8%	10.2%
Pickering	88,721	91,771	99,186	106,699	3.4%	8.1%
Niagara Falls	82,997	88,071	94,415	101,805	6.1%	7.2%
Newmarket	79,978	84,224	87,942	96,451	5.3%	4.4%
Peterborough	78,698	81,032	83,651	87,937	3.0%	3.2%
Caledon	59,460	66,502	76,581	83,913	11.8%	15.2%

**Population Statistics**

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

Municipality	2011 Stats Canada	2016 Stats Canada	2021 Stats Canada	2023 Manifold Data Mining	% Change 2011-2016	% Change 2016-2021
Sault Ste. Marie	75,141	73,368	72,051	75,220	-2.4%	-1.8%
Sarnia	72,366	71,594	72,047	74,896	-1.1%	0.6%
Norfolk	63,175	64,044	67,490	71,281	1.4%	5.4%
Aurora	53,203	55,445	62,057	69,783	4.2%	11.9%
Halton Hills	59,008	61,161	62,951	66,489	3.6%	2.9%
Welland	50,631	52,293	55,750	59,131	3.3%	6.6%
Belleville	49,454	50,716	55,071	58,663	2.6%	8.6%
North Bay	53,651	51,553	52,662	55,061	-3.9%	2.2%
Whitchurch-Stouffville	37,628	45,837	49,864	54,064	21.8%	8.8%
Haldimand	44,876	45,608	49,216	52,285	1.6%	7.9%
Georgina	43,517	45,418	47,642	51,127	4.4%	4.9%
Cornwall	46,340	46,589	47,845	50,155	0.5%	2.7%
Quinte West	43,086	43,577	46,560	49,107	1.1%	6.8%
New Tecumseth	30,234	34,242	43,948	47,783	13.3%	28.3%
Innisfil	33,079	36,566	43,326	47,542	10.5%	18.5%
St. Thomas	37,905	38,909	42,840	45,649	2.6%	10.1%
Lakeshore	34,546	36,611	40,410	43,323	6.0%	10.4%
Timmins	43,165	41,788	41,145	42,972	-3.2%	-1.5%
Brant	35,638	35,640	39,474	42,038	0.0%	10.8%
East Gwillimbury	22,473	23,991	34,637	38,880	6.8%	44.4%
Orillia	30,586	31,166	33,411	35,365	1.9%	7.2%
Stratford	30,886	31,465	33,232	35,088	1.9%	5.6%
Fort Erie	29,960	30,710	32,901	34,756	2.5%	7.1%
Centre Wellington	26,693	28,191	31,093	33,107	5.6%	10.3%
Orangeville	27,975	28,900	30,167	31,936	3.3%	4.4%
Grimsby	25,325	27,314	28,883	30,606	7.9%	5.7%
King	19,899	24,512	27,333	29,815	23.2%	11.5%
Woolwich	23,145	25,006	26,999	28,761	8.0%	8.0%
Lincoln	22,487	23,787	25,719	27,419	5.8%	8.1%
Prince Edward County	25,258	24,735	25,704	26,741	-2.1%	3.9%
Collingwood	19,241	21,793	24,811	26,563	13.3%	13.8%
Thorold	17,931	18,801	23,816	25,968	4.9%	26.7%
Strathroy-Caradoc	20,978	20,867	23,871	25,536	-0.5%	14.4%

**Population Statistics**

*(sorted highest to lowest population) (cont'd)*

Municipality	2011 Stats Canada	2016 Stats Canada	2021 Stats Canada	2023 Manifold Data Mining	% Change 2011-2016	% Change 2016-2021
Amherstburg	21,556	21,936	23,524	24,960	1.8%	7.2%
Springwater	18,223	19,059	21,701	23,375	4.6%	13.9%
Brockville	21,870	21,569	22,116	23,158	-1.4%	2.5%
Owen Sound	21,688	21,341	21,612	22,646	-1.6%	1.3%
Wilmot	19,223	20,545	21,429	22,538	6.9%	4.3%
Scugog	21,569	21,617	21,581	22,430	0.2%	-0.2%
Huntsville	19,056	19,816	21,147	22,387	4.0%	6.7%
Essex	19,600	20,427	21,216	22,280	4.2%	3.9%
Port Colborne	18,424	18,306	20,033	21,141	-0.6%	9.4%
Niagara-on-the-Lake	15,400	17,511	19,088	20,489	13.7%	9.0%
Middlesex Centre	16,487	17,262	18,928	20,034	4.7%	9.7%
Tillsonburg	15,301	15,872	18,615	19,858	3.7%	17.3%
Pelham	16,598	17,110	18,192	19,127	3.1%	6.3%
North Grenville	15,085	16,451	17,964	18,995	9.1%	9.2%
Bracebridge	15,409	16,010	17,305	18,327	3.9%	8.1%
Port Hope	16,214	16,753	17,294	18,022	3.3%	3.2%
Saugeen Shores	12,661	13,715	15,908	17,165	8.3%	16.0%
North Perth	12,631	13,130	15,538	16,740	4.0%	18.3%
West Lincoln	13,837	14,500	15,454	16,232	4.8%	6.6%
Kenora	15,348	15,096	14,967	15,748	-1.6%	-0.9%
Guelph-Eramosa	13,458	12,854	13,904	14,579	-4.5%	8.2%
Ingersoll	12,146	12,757	13,693	14,535	5.0%	7.3%
Central Elgin	12,743	12,607	13,746	14,527	-1.1%	9.0%
Gravenhurst	11,640	12,311	13,157	13,914	5.8%	6.9%
West Grey	12,286	12,518	13,131	13,746	1.9%	4.9%
Tiny	11,232	11,787	12,966	13,643	4.9%	10.0%
Brock	11,341	11,642	12,567	13,273	2.7%	7.9%
Wellington North	11,477	11,914	12,431	13,014	3.8%	4.3%
Kincardine	11,174	11,389	12,268	12,998	1.9%	7.7%
Erin	10,770	11,439	11,981	12,636	6.2%	4.7%
Lambton Shores	10,656	10,631	11,876	12,500	-0.2%	11.7%
Meaford	11,100	10,991	11,485	11,993	-1.0%	4.5%
Elliot Lake	11,348	10,741	11,372	11,835	-5.3%	5.9%

**Population Statistics**

*(sorted highest to lowest population) (cont'd)*

Municipality	2011 Stats Canada	2016 Stats Canada	2021 Stats Canada	2023 Manifold Data Mining	% Change 2011-2016	% Change 2016-2021
Wellesley	10,713	11,260	11,318	11,791	5.1%	0.5%
Tay	9,736	10,033	11,091	11,751	3.1%	10.5%
Georgian Bluffs	10,404	10,479	11,100	11,566	0.7%	5.9%
Hamilton Tp	10,702	10,942	11,059	11,465	2.2%	1.1%
Mapleton	9,989	10,527	10,839	11,339	5.4%	3.0%
North Dumfries	9,334	10,215	10,619	11,160	9.4%	4.0%
Ramara	9,275	9,488	10,377	11,032	2.3%	9.4%
Grey Highlands	9,520	9,804	10,424	10,946	3.0%	6.3%
The Blue Mountains	6,453	7,025	9,390	9,993	8.9%	33.7%
South Bruce Peninsula	8,413	8,416	9,137	9,601	0.0%	8.6%
Minto	8,334	8,671	9,094	9,569	4.0%	4.9%
Southgate	7,190	7,354	8,716	9,324	2.3%	18.5%
Puslinch	7,029	7,336	7,944	8,344	4.4%	8.3%
Hanover	7,490	7,688	7,967	8,340	2.6%	3.6%
Aylmer	7,151	7,492	7,699	8,057	4.8%	2.8%
Dryden	7,617	7,749	7,388	7,734	1.7%	-4.7%
Chatsworth	6,437	6,630	7,080	7,457	3.0%	6.8%
Parry Sound	6,191	6,408	6,879	7,290	3.5%	7.4%
Wainfleet	6,356	6,372	6,887	7,236	0.3%	8.1%
North Middlesex	6,658	6,352	6,307	6,549	-4.6%	-0.7%
Espanola	5,364	5,048	5,185	5,525	-5.9%	2.7%
Greenstone	4,724	4,636	4,309	4,513	-1.9%	-7.1%
Survey Total	11,251,547	11,799,244	12,483,753	13,627,950	4.9%	5.8%
Provincial Total	12,851,820	13,448,495	14,223,942	15,479,114	4.6%	5.8%

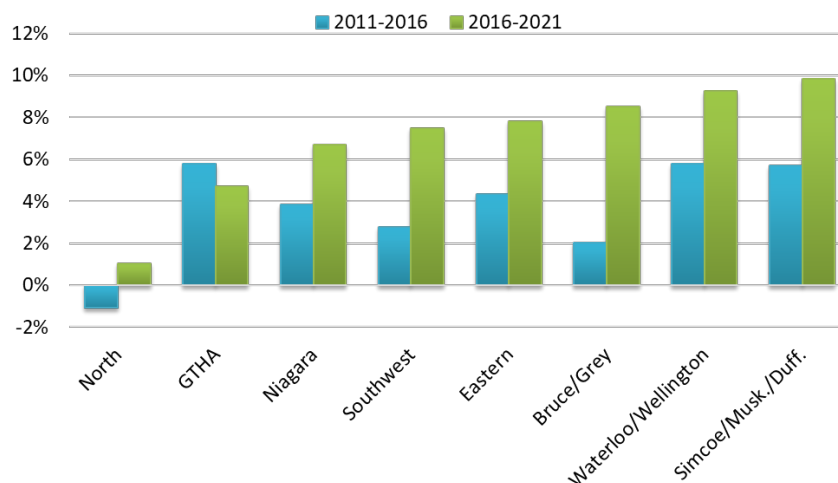
**Population Statistics**

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

Municipality	2011 Stats Canada	2016 Stats Canada	2021 Stats Canada	2023 Manifold Data Mining	% Change 2011-2016	% Change 2016-2021
Peel Region	1,296,814	1,381,739	1,451,022	1,613,063	6.5%	5.0%
York Region	1,032,249	1,109,909	1,173,334	1,300,653	7.5%	5.7%
Durham Region	608,124	645,862	696,992	750,654	6.2%	7.9%
Halton Region	501,669	548,435	596,637	652,191	9.3%	8.8%
Waterloo Region	507,096	535,154	587,165	644,745	5.5%	9.7%
Middlesex County	439,151	455,526	500,563	548,508	3.7%	9.9%
Niagara Region	431,346	447,888	477,941	509,472	3.8%	6.7%
Essex County	388,782	398,953	422,860	456,554	2.6%	6.0%
Simcoe County	279,766	307,035	351,929	378,908	9.7%	14.6%
Grey County	92,568	93,830	100,905	106,011	1.4%	7.5%
Wellington County	86,672	90,932	97,286	102,588	4.9%	7.0%
Bruce County	60,264	68,147	73,396	77,474	13.1%	7.7%
Muskoka District	58,047	60,614	66,674	70,908	4.4%	10.0%
Dufferin County	56,881	61,735	66,257	70,318	8.5%	7.3%
Elgin County	49,556	50,069	51,912	54,479	1.0%	3.7%
Average	392,599	417,055	447,658	489,102	6.2%	7.3%
Median	388,782	398,953	422,860	456,554	2.6%	6.0%

**Summary of Population Change by Geographic Area**

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



**Bruce/Grey Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Owen Sound	21,688	21,341	21,612	22,646	-1.6%	1.3%
Saugeen Shores	12,661	13,715	15,908	17,165	8.3%	16.0%
West Grey	12,286	12,518	13,131	13,746	1.9%	4.9%
Kincardine	11,174	11,389	12,268	12,998	1.9%	7.7%
Meaford	11,100	10,991	11,485	11,993	-1.0%	4.5%
Georgian Bluffs	10,404	10,479	11,100	11,566	0.7%	5.9%
Grey Highlands	9,520	9,804	10,424	10,946	3.0%	6.3%
The Blue Mountains	6,453	7,025	9,390	9,993	8.9%	33.7%
South Bruce Peninsula	8,413	8,416	9,137	9,601	0.0%	8.6%
Southgate	7,190	7,354	8,716	9,324	2.3%	18.5%
Hanover	7,490	7,688	7,967	8,340	2.6%	3.6%
Chatsworth	6,437	6,630	7,080	7,457	3.0%	6.8%
<b>Bruce/Grey Total</b>	<b>124,816</b>	<b>127,350</b>	<b>138,218</b>	<b>145,775</b>	<b>2.0%</b>	<b>8.5%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>

**Eastern Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Ottawa	883,391	934,243	1,017,449	1,114,314	5.8%	8.9%
Kingston	123,363	123,798	132,485	141,622	0.4%	7.0%
Peterborough	78,698	81,032	83,651	87,937	3.0%	3.2%
Belleville	49,454	50,716	55,071	58,663	2.6%	8.6%
Cornwall	46,340	46,589	47,845	50,155	0.5%	2.7%
Quinte West	43,086	43,577	46,560	49,107	1.1%	6.8%
Prince Edward County	25,258	24,735	25,704	26,741	-2.1%	3.9%
Brockville	21,870	21,569	22,116	23,158	-1.4%	2.5%
North Grenville	15,085	16,451	17,964	18,995	9.1%	9.2%
Port Hope	16,214	16,753	17,294	18,022	3.3%	3.2%
Hamilton Tp	10,702	10,942	11,059	11,465	2.2%	1.1%
<b>Eastern Total</b>	<b>1,313,461</b>	<b>1,370,405</b>	<b>1,477,198</b>	<b>1,600,179</b>	<b>4.3%</b>	<b>7.8%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>



**GTHA Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Toronto	2,615,060	2,731,571	2,794,356	3,098,895	4.5%	2.3%
Mississauga	713,443	721,599	717,961	796,016	1.1%	-0.5%
Brampton	523,911	593,638	656,480	733,134	13.3%	10.6%
Hamilton	519,949	536,917	569,353	613,259	3.3%	6.0%
Markham	301,709	328,966	338,503	367,202	9.0%	2.9%
Vaughan	288,301	306,233	323,103	366,138	6.2%	5.5%
Oakville	182,520	193,832	213,759	236,972	6.2%	10.3%
Richmond Hill	185,541	195,022	202,022	226,953	5.1%	3.6%
Burlington	175,779	183,314	186,948	199,630	4.3%	2.0%
Oshawa	149,607	159,458	175,383	190,463	6.6%	10.0%
Whitby	122,022	128,377	138,501	149,597	5.2%	7.9%
Milton	84,362	110,128	132,979	149,100	30.5%	20.7%
Ajax	109,600	119,677	126,666	136,789	9.2%	5.8%
Clarington	84,548	92,013	101,427	108,763	8.8%	10.2%
Pickering	88,721	91,771	99,186	106,699	3.4%	8.1%
Newmarket	79,978	84,224	87,942	96,451	5.3%	4.4%
Caledon	59,460	66,502	76,581	83,913	11.8%	15.2%
Aurora	53,203	55,445	62,057	69,783	4.2%	11.9%
Halton Hills	59,008	61,161	62,951	66,489	3.6%	2.9%
Whitchurch-Stouffville	37,628	45,837	49,864	54,064	21.8%	8.8%
Georgina	43,517	45,418	47,642	51,127	4.4%	4.9%
East Gwillimbury	22,473	23,991	34,637	38,880	6.8%	44.4%
King	19,899	24,512	27,333	29,815	23.2%	11.5%
Scugog	21,569	21,617	21,581	22,430	0.2%	-0.2%
Brock	11,341	11,642	12,567	13,273	2.7%	7.9%
<b>GTHA Total</b>	<b>6,553,149</b>	<b>6,932,865</b>	<b>7,259,782</b>	<b>8,005,835</b>	<b>5.8%</b>	<b>4.7%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>

**Niagara Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
St. Catharines	131,400	133,113	136,803	145,562	1.3%	2.8%
Niagara Falls	82,997	88,071	94,415	101,805	6.1%	7.2%
Welland	50,631	52,293	55,750	59,131	3.3%	6.6%
Fort Erie	29,960	30,710	32,901	34,756	2.5%	7.1%
Grimsby	25,325	27,314	28,883	30,606	7.9%	5.7%
Lincoln	22,487	23,787	25,719	27,419	5.8%	8.1%
Thorold	17,931	18,801	23,816	25,968	4.9%	26.7%
Port Colborne	18,424	18,306	20,033	21,141	-0.6%	9.4%
Niagara-on-the-Lake	15,400	17,511	19,088	20,489	13.7%	9.0%
Pelham	16,598	17,110	18,192	19,127	3.1%	6.3%
West Lincoln	13,837	14,500	15,454	16,232	4.8%	6.6%
Wainfleet	6,356	6,372	6,887	7,236	0.3%	8.1%
<b>Niagara Total</b>	<b>431,346</b>	<b>447,888</b>	<b>477,941</b>	<b>509,472</b>	<b>3.8%</b>	<b>6.7%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>

**North Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Greater Sudbury	160,274	161,531	166,004	174,355	0.8%	2.8%
Thunder Bay	108,359	107,909	108,843	114,707	-0.4%	0.9%
Sault Ste. Marie	75,141	73,368	72,051	75,220	-2.4%	-1.8%
North Bay	53,651	51,553	52,662	55,061	-3.9%	2.2%
Timmins	43,165	41,788	41,145	42,972	-3.2%	-1.5%
Kenora	15,348	15,096	14,967	15,748	-1.6%	-0.9%
Elliot Lake	11,348	10,741	11,372	11,835	-5.3%	5.9%
Dryden	7,617	7,749	7,388	7,734	1.7%	-4.7%
Parry Sound	6,191	6,408	6,879	7,290	3.5%	7.4%
Espanola	5,364	5,048	5,185	5,525	-5.9%	2.7%
Greenstone	4,724	4,636	4,309	4,513	-1.9%	-7.1%
<b>North Total</b>	<b>491,182</b>	<b>485,827</b>	<b>490,805</b>	<b>514,960</b>	<b>-1.1%</b>	<b>1.0%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>

**Southwest Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
London	366,151	383,822	422,324	463,538	4.8%	10.0%
Windsor	210,891	217,188	229,660	250,538	3.0%	5.7%
Brantford	93,650	98,563	104,688	111,444	5.2%	6.2%
Chatham-Kent	103,671	101,647	103,988	108,878	-2.0%	2.3%
Sarnia	72,366	71,594	72,047	74,896	-1.1%	0.6%
Norfolk	63,175	64,044	67,490	71,281	1.4%	5.4%
Haldimand	44,876	45,608	49,216	52,285	1.6%	7.9%
St. Thomas	37,905	38,909	42,840	45,649	2.6%	10.1%
Lakeshore	34,546	36,611	40,410	43,323	6.0%	10.4%
Brant	35,638	35,640	39,474	42,038	0.0%	10.8%
Stratford	30,886	31,465	33,232	35,088	1.9%	5.6%
Strathroy-Caradoc	20,978	20,867	23,871	25,536	-0.5%	14.4%
Amherstburg	21,556	21,936	23,524	24,960	1.8%	7.2%
Essex	19,600	20,427	21,216	22,280	4.2%	3.9%
Middlesex Centre	16,487	17,262	18,928	20,034	4.7%	9.7%
Tillsonburg	15,301	15,872	18,615	19,858	3.7%	17.3%
North Perth	12,631	13,130	15,538	16,740	4.0%	18.3%
Ingersoll	12,146	12,757	13,693	14,535	5.0%	7.3%
Central Elgin	12,743	12,607	13,746	14,527	-1.1%	9.0%
Lambton Shores	10,656	10,631	11,876	12,500	-0.2%	11.7%
Aylmer	7,151	7,492	7,699	8,057	4.8%	2.8%
North Middlesex	6,658	6,352	6,307	6,549	-4.6%	-0.7%
<b>Southwest Total</b>	<b>1,249,662</b>	<b>1,284,424</b>	<b>1,380,382</b>	<b>1,484,534</b>	<b>2.8%</b>	<b>7.5%</b>
<b>Survey Total</b>	<b>11,251,547</b>	<b>11,799,244</b>	<b>12,483,753</b>	<b>13,627,950</b>	<b>4.9%</b>	<b>5.8%</b>

**Simcoe/Muskoka/Dufferin Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Barrie	135,711	141,434	147,829	159,067	4.2%	4.5%
New Tecumseth	30,234	34,242	43,948	47,783	13.3%	28.3%
Innisfil	33,079	36,566	43,326	47,542	10.5%	18.5%
Orillia	30,586	31,166	33,411	35,365	1.9%	7.2%
Orangeville	27,975	28,900	30,167	31,936	3.3%	4.4%
Collingwood	19,241	21,793	24,811	26,563	13.3%	13.8%
Springwater	18,223	19,059	21,701	23,375	4.6%	13.9%
Huntsville	19,056	19,816	21,147	22,387	4.0%	6.7%
Bracebridge	15,409	16,010	17,305	18,327	3.9%	8.1%
Gravenhurst	11,640	12,311	13,157	13,914	5.8%	6.9%
Tiny	11,232	11,787	12,966	13,643	4.9%	10.0%
Tay	9,736	10,033	11,091	11,751	3.1%	10.5%
Ramara	9,275	9,488	10,377	11,032	2.3%	9.4%
Simcoe/Musk./Duff. Total	371,397	392,605	431,236	462,685	5.7%	9.8%
Survey Total	11,251,547	11,799,244	12,483,753	13,627,950	4.9%	5.8%

**Waterloo/Wellington Municipalities**

*Population 2011-2023*

Municipality	2011	2016	2021	2023	% Change 2011-2016	% Change 2016-2021
	Stats Canada	Stats Canada	Stats Canada	Manifold Data Mining		
Kitchener	219,153	233,222	256,885	285,878	6.4%	10.1%
Guelph	121,688	131,794	143,740	157,178	8.3%	9.1%
Cambridge	126,748	129,920	138,479	149,142	2.5%	6.6%
Waterloo	98,780	104,986	121,436	135,474	6.3%	15.7%
Centre Wellington	26,693	28,191	31,093	33,107	5.6%	10.3%
Woolwich	23,145	25,006	26,999	28,761	8.0%	8.0%
Wilmot	19,223	20,545	21,429	22,538	6.9%	4.3%
Guelph-Eramosa	13,458	12,854	13,904	14,579	-4.5%	8.2%
Wellington North	11,477	11,914	12,431	13,014	3.8%	4.3%
Erin	10,770	11,439	11,981	12,636	6.2%	4.7%
Wellesley	10,713	11,260	11,318	11,791	5.1%	0.5%
Mapleton	9,989	10,527	10,839	11,339	5.4%	3.0%
North Dumfries	9,334	10,215	10,619	11,160	9.4%	4.0%
Minto	8,334	8,671	9,094	9,569	4.0%	4.9%
Puslinch	7,029	7,336	7,944	8,344	4.4%	8.3%
Waterloo/Wellington Total	716,534	757,880	828,191	904,510	5.8%	9.3%
Survey Total	11,251,547	11,799,244	12,483,753	13,627,950	4.9%	5.8%

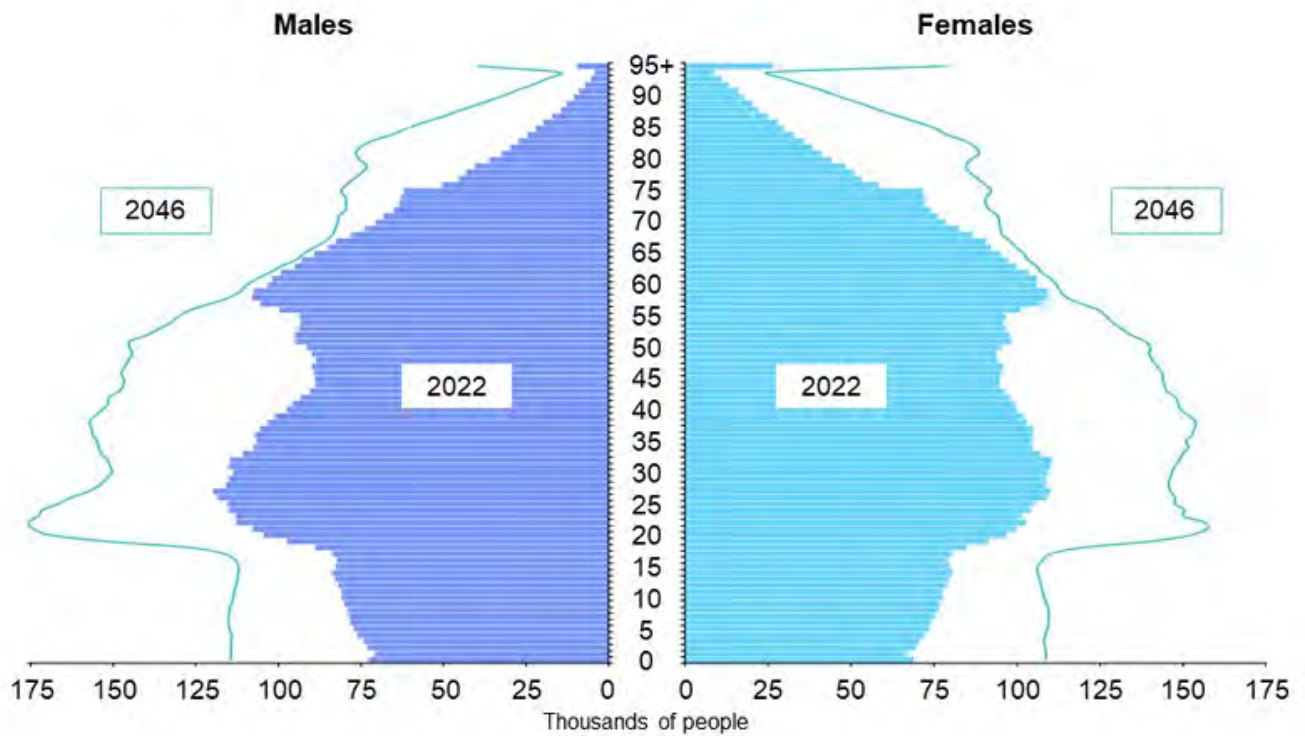
### ***Population of Ontario Regions, 2022 and 2046***

The **Ministry of Finance** produces an updated set of population projections every year to reflect the most up-to-date trends and historical data. This update is based on the 2022 population estimates, from Statistics Canada.

- Ontario's population is projected to increase by 43.6 per cent, or almost 6.6 million, over the next 24 years.
- The provincial population is projected to grow rapidly in the short term, increasing at an annual rate of 3.2 per cent in 2022–23, 2.7 per cent in 2023–24, and 2.1 per cent in 2024–25. Thereafter, the rate of growth is projected to ease over time, reaching 1.3 per cent by 2045–46.
- The number of seniors aged 65 and over is projected to increase significantly, from 2.8 million or 18.4 per cent of population in 2022, to 4.4 million, or 20.3 per cent by 2046. The share of seniors is projected to peak at 20.9 per cent in 2036.
- The number of children aged 0–14 is projected to increase moderately over the projection period, from 2.3 million in 2022 to 3.3 million by 2046.
- The number of Ontarians aged 15–64 is projected to increase from 10.0 million in 2022 to 14.0 million by 2046.
- Each of the six regions of the province are projected to see growing populations over the projection period. Central Ontario is projected to be the fastest growing region, with its population increasing by 1.6 million, or 48.1 per cent, from 3.3 million in 2022 to 4.9 million by 2046. The Greater Toronto Area (GTA) will see the largest increase in population, adding 3.3 million residents to 2046, with growth of 45.9 per cent, from 7.2 million in 2022 to over 10.5 million by 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.



Sources: Statistics Canada for 2022, and Ontario Ministry of Finance projections.

**Age Demographics 2021 Stats Canada**

Municipality	0-19	20-44	45-64	65+
Chatsworth	23%	26%	29%	22%
Georgian Bluffs	19%	24%	31%	26%
Grey Highlands	23%	26%	28%	24%
Hanover	20%	26%	24%	30%
Kincardine	22%	28%	26%	24%
Meaford	17%	23%	28%	31%
Owen Sound	19%	28%	26%	27%
Saugeen Shores	20%	29%	25%	26%
South Bruce Peninsula	22%	29%	27%	21%
Southgate	15%	22%	30%	33%
The Blue Mountains	13%	19%	34%	34%
West Grey	21%	24%	30%	25%
<b>Bruce/Grey Avg</b>	<b>20%</b>	<b>25%</b>	<b>28%</b>	<b>27%</b>
<b>Provincial Average</b>	<b>20%</b>	<b>29%</b>	<b>28%</b>	<b>23%</b>

Municipality	0-19	20-44	45-64	65+
Belleville	20%	30%	27%	24%
Brockville	23%	27%	27%	23%
Cornwall	21%	28%	26%	25%
Hamilton Tp	19%	25%	33%	23%
Kingston	20%	35%	25%	21%
North Grenville	22%	26%	30%	21%
Ottawa	22%	34%	26%	17%
Peterborough	19%	32%	24%	24%
Port Hope	15%	22%	30%	34%
Prince Edward County	17%	26%	28%	28%
Quinte West	21%	29%	28%	22%
<b>Eastern Avg</b>	<b>20%</b>	<b>29%</b>	<b>28%</b>	<b>24%</b>
<b>Provincial Average</b>	<b>20%</b>	<b>29%</b>	<b>28%</b>	<b>23%</b>

Municipality	0-19	20-44	45-64	65+
Fort Erie	18%	24%	30%	27%
Grimsby	22%	28%	29%	21%
Lincoln	22%	29%	27%	22%
Niagara Falls	20%	30%	28%	22%
Niagara-on-the-Lake	15%	21%	28%	36%
Pelham	20%	24%	29%	27%
Port Colborne	18%	26%	29%	27%
St. Catharines	25%	28%	30%	17%
Thorold	23%	36%	26%	16%
Wainfleet	21%	27%	31%	21%
Welland	20%	30%	27%	23%
West Lincoln	27%	28%	28%	17%
<b>Niagara Avg</b>	<b>21%</b>	<b>27%</b>	<b>29%</b>	<b>23%</b>
<b>Provincial Average</b>	<b>20%</b>	<b>29%</b>	<b>28%</b>	<b>23%</b>

Municipality	0-19	20-44	45-64	65+
Ajax	25%	34%	27%	13%
Aurora	24%	30%	31%	15%
Brampton	24%	39%	24%	12%
Brock	22%	29%	27%	22%
Burlington	22%	29%	28%	21%
Caledon	24%	31%	29%	15%
Clarington	25%	33%	26%	15%
East Gwillimbury	25%	33%	28%	14%
Georgina	21%	31%	30%	17%
Halton Hills	24%	30%	31%	15%
Hamilton	22%	34%	26%	18%
King	25%	28%	31%	16%
Markham	22%	31%	28%	18%
Milton	31%	35%	24%	10%
Mississauga	21%	34%	28%	17%
Newmarket	24%	33%	25%	18%
Oakville	26%	29%	30%	16%
Oshawa	23%	34%	26%	17%
Pickering	23%	33%	28%	17%
Richmond Hill	22%	30%	31%	17%
Scugog	20%	26%	30%	24%
Toronto	19%	39%	26%	17%
Vaughan	23%	31%	29%	16%
Whitby	26%	31%	28%	15%
Whitchurch-Stouffville	25%	30%	27%	18%
<b>GTHA Avg</b>	<b>24%</b>	<b>32%</b>	<b>28%</b>	<b>17%</b>
<b>Provincial Average</b>	<b>20%</b>	<b>29%</b>	<b>28%</b>	<b>23%</b>

Source: Stats Canada 2021 Census





**Age Demographics 2021 Stats Canada (cont'd)**

Municipality	0-19	20-44	45-64	65+
Dryden	19%	28%	29%	24%
Elliot Lake	14%	19%	27%	40%
Espanola	20%	26%	29%	25%
Greater Sudbury	21%	31%	28%	20%
Greenstone	23%	25%	31%	21%
Kenora	20%	30%	28%	21%
North Bay	20%	32%	27%	22%
Parry Sound	16%	26%	26%	32%
Sault Ste. Marie	19%	29%	27%	25%
Thunder Bay	19%	32%	27%	22%
Timmins	22%	32%	28%	18%
North Avg	19%	28%	28%	25%
Provincial Average	20%	29%	28%	23%

Municipality	0-19	20-44	45-64	65+
Barrie	23%	35%	27%	16%
Bracebridge	18%	25%	29%	28%
Collingwood	18%	25%	27%	30%
Gravenhurst	15%	26%	30%	29%
Huntsville	18%	26%	30%	25%
Innisfil	23%	31%	29%	17%
New Tecumseth	23%	31%	30%	16%
Orangeville	25%	34%	26%	15%
Orillia	19%	29%	26%	26%
Ramara	16%	22%	34%	28%
Springwater	29%	31%	25%	15%
Tay	18%	27%	31%	23%
Tiny	16%	22%	33%	29%
Simcoe/Musk./Duff. Avg	20%	28%	29%	23%
Provincial Average	20%	29%	28%	23%

Municipality	0-19	20-44	45-64	65+
Amherstburg	22%	28%	29%	21%
Aylmer	26%	30%	24%	20%
Brant	23%	28%	29%	20%
Brantford	23%	33%	26%	19%
Central Elgin	20%	25%	32%	23%
Chatham-Kent	21%	27%	28%	24%
Essex	21%	27%	30%	22%
Haldimand	23%	28%	28%	21%
Ingersoll	24%	31%	28%	17%
Lakeshore	25%	28%	30%	17%
Lambton Shores	16%	21%	31%	33%
London	22%	36%	25%	18%
Middlesex Centre	26%	26%	29%	19%
Norfolk	20%	26%	28%	26%
North Middlesex	24%	27%	27%	22%
North Perth	27%	32%	23%	19%
Sarnia	20%	29%	26%	25%
St. Thomas	20%	26%	28%	26%
Stratford	22%	29%	27%	21%
Strathroy-Caradoc	20%	29%	27%	24%
Tillsonburg	19%	26%	25%	29%
Windsor	22%	33%	26%	19%
Southwest Avg	22%	28%	28%	22%
Provincial Average	20%	29%	28%	23%

Municipality	0-19	20-44	45-64	65+
Cambridge	24%	34%	27%	16%
Centre Wellington	23%	28%	27%	22%
Erin	21%	27%	35%	17%
Guelph	22%	36%	25%	16%
Guelph-Eramosa	23%	27%	31%	19%
Kitchener	22%	28%	27%	23%
Mapleton	35%	30%	22%	12%
Minto	25%	29%	25%	21%
North Dumfries	25%	29%	29%	17%
Puslinch	20%	24%	33%	23%
Waterloo	21%	39%	24%	15%
Wellesley	33%	28%	24%	14%
Wellington North	24%	28%	25%	22%
Wilmot	25%	28%	26%	21%
Woolwich	27%	30%	25%	18%
Waterloo/Wellington Avg	25%	30%	27%	18%
Provincial Average	20%	29%	28%	23%

Source: Stats Canada 2021 Census



**2023 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. Source: Manifold Data Mining.

Municipality	2023 Est. Avg. Household Income
Elliot Lake	\$ 68,680
Cornwall	\$ 71,992
Owen Sound	\$ 78,964
Parry Sound	\$ 80,530
Brockville	\$ 81,199
Orillia	\$ 86,809
Welland	\$ 87,690
Windsor	\$ 88,853
Aylmer	\$ 89,146
Chatham-Kent	\$ 89,324
St. Thomas	\$ 89,328
Hanover	\$ 89,893
Peterborough	\$ 91,080
Port Colborne	\$ 91,302
Tillsonburg	\$ 91,439
Belleville	\$ 92,189
North Bay	\$ 92,751
St. Catharines	\$ 93,330
Sault Ste. Marie	\$ 93,673
Fort Erie	\$ 94,404
Niagara Falls	\$ 94,567
Wellington North	\$ 95,261
Stratford	\$ 95,670
Thunder Bay	\$ 96,022
South Bruce Peninsula	\$ 96,290
Espanola	\$ 96,663
Brantford	\$ 97,134
Chatsworth	\$ 98,286
Greenstone	\$ 98,613
Quinte West	\$ 99,263
Thorold	\$ 99,506
Norfolk	\$ 100,077
Lambton Shores	\$ 100,757
Dryden	\$ 101,199
Tay	\$ 101,317
London	\$ 101,324
West Grey	\$ 101,737
Minto	\$ 102,195

Municipality	2023 Est. Avg. Household Income
North Perth	\$ 104,021
Ingersoll	\$ 104,304
Gravenhurst	\$ 104,364
Kingston	\$ 104,653
Timmins	\$ 105,292
Sarnia	\$ 106,172
Southgate	\$ 106,178
Oshawa	\$ 106,626
Meaford	\$ 106,793
Kenora	\$ 107,125
Ramara	\$ 107,758
Bracebridge	\$ 107,862
Strathroy-Caradoc	\$ 108,667
North Middlesex	\$ 108,892
Essex	\$ 109,114
Greater Sudbury	\$ 109,247
Kitchener	\$ 109,633
Haldimand	\$ 110,282
Huntsville	\$ 110,397
Port Hope	\$ 110,658
Hamilton	\$ 111,188
Brock	\$ 113,125
Tiny	\$ 113,183
Prince Edward County	\$ 113,717
Barrie	\$ 114,486
Grey Highlands	\$ 114,661
Cambridge	\$ 114,830
Wainfleet	\$ 117,864
Guelph	\$ 118,222
Georgina	\$ 119,022
Orangeville	\$ 121,074
New Tecumseth	\$ 121,170
Collingwood	\$ 121,386
Georgian Bluffs	\$ 123,721
Innisfil	\$ 124,837
North Grenville	\$ 125,861
Central Elgin	\$ 126,468
Toronto	\$ 127,848
Mapleton	\$ 128,020
Lincoln	\$ 130,528
Centre Wellington	\$ 131,168
Waterloo	\$ 131,542

Municipality	2023 Est. Avg. Household Income
Amherstburg	\$ 132,086
Brampton	\$ 132,608
West Lincoln	\$ 132,780
Mississauga	\$ 133,373
Brant	\$ 134,146
Grimsby	\$ 135,826
Niagara-on-the-Lake	\$ 136,478
Ottawa	\$ 136,792
Hamilton Tp	\$ 137,787
Clarington	\$ 138,469
Kincardine	\$ 139,049
Scugog	\$ 139,591
Wilmot	\$ 139,736
Markham	\$ 141,910
Newmarket	\$ 143,269
Woolwich	\$ 144,310
Ajax	\$ 144,617
Richmond Hill	\$ 144,924
Saugeen Shores	\$ 146,141
Lakeshore	\$ 146,899
Pelham	\$ 146,977
East Gwillimbury	\$ 149,431
Wellesley	\$ 150,834
Burlington	\$ 153,558
Pickering	\$ 154,278
Whitby	\$ 154,608
Milton	\$ 154,995
North Dumfries	\$ 155,652
Middlesex Centre	\$ 159,948
Guelph-Eramosa	\$ 161,991
Erin	\$ 162,620
Whitchurch-Stouffville	\$ 165,719
Halton Hills	\$ 165,727
Vaughan	\$ 166,448
Springwater	\$ 167,821
The Blue Mountains	\$ 170,272
Caledon	\$ 174,171
Aurora	\$ 183,919
Oakville	\$ 206,785
King	\$ 223,921
Puslinch	\$ 247,020
Average	\$ 121,388
Median	\$ 113,183

**2023 Average Household Income by Geographic Location**

The following tables provide the estimated average household income in 2023 for each of the municipalities. Source is Manifold Data Mining summarized by geographic area.

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Owen Sound	\$ 78,964	low
Hanover	\$ 89,893	low
South Bruce Peninsula	\$ 96,290	low
Chatsworth	\$ 98,286	low
West Grey	\$ 101,737	low
Southgate	\$ 106,178	mid
Meaford	\$ 106,793	mid
Grey Highlands	\$ 114,661	mid
Georgian Bluffs	\$ 123,721	mid
Kincardine	\$ 139,049	high
Saugeen Shores	\$ 146,141	high
The Blue Mountains	\$ 170,272	high
Bruce/Grey Avg	\$ 114,332	
Median	\$ 106,486	

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Cornwall	\$ 71,992	low
Brockville	\$ 81,199	low
Peterborough	\$ 91,080	low
Belleville	\$ 92,189	low
Quinte West	\$ 99,263	low
Kingston	\$ 104,653	mid
Port Hope	\$ 110,658	mid
Prince Edward County	\$ 113,717	mid
North Grenville	\$ 125,861	mid
Ottawa	\$ 136,792	high
Hamilton Tp	\$ 137,787	high
Eastern Avg	\$ 105,926	
Median	\$ 104,653	

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Oshawa	\$ 106,626	mid
Hamilton	\$ 111,188	mid
Brock	\$ 113,125	mid
Georgina	\$ 119,022	mid
Toronto	\$ 127,848	mid
Brampton	\$ 132,608	high
Mississauga	\$ 133,373	high
Clarington	\$ 138,469	high
Scugog	\$ 139,591	high
Markham	\$ 141,910	high
Newmarket	\$ 143,269	high
Ajax	\$ 144,617	high
Richmond Hill	\$ 144,924	high
East Gwillimbury	\$ 149,431	high
Burlington	\$ 153,558	high
Pickering	\$ 154,278	high
Whitby	\$ 154,608	high
Milton	\$ 154,995	high
Whitchurch-Stouffville	\$ 165,719	high
Halton Hills	\$ 165,727	high
Vaughan	\$ 166,448	high
Caledon	\$ 174,171	high
Aurora	\$ 183,919	high
Oakville	\$ 206,785	high
King	\$ 223,921	high
GTHA Avg	\$ 150,005	
Median	\$ 144,924	



**2023 Average Household Income by Geographic Location (cont'd)**

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Welland	\$ 87,690	low
Port Colborne	\$ 91,302	low
St. Catharines	\$ 93,330	low
Fort Erie	\$ 94,404	low
Niagara Falls	\$ 94,567	low
Thorold	\$ 99,506	low
Wainfleet	\$ 117,864	mid
Lincoln	\$ 130,528	mid
West Lincoln	\$ 132,780	high
Grimsby	\$ 135,826	high
Niagara-on-the-Lake	\$ 136,478	high
Pelham	\$ 146,977	high
Niagara Avg	\$ 113,438	
Median	\$ 108,685	

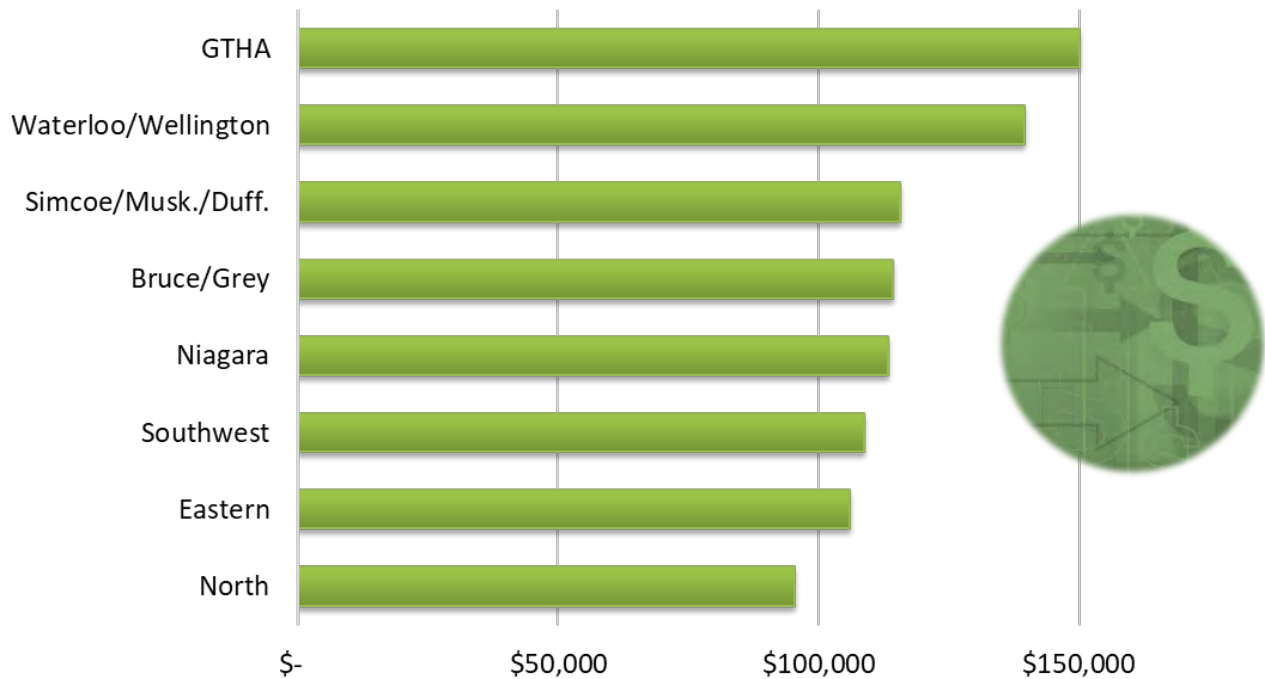
Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Orillia	\$ 86,809	low
Tay	\$ 101,317	low
Gravenhurst	\$ 104,364	mid
Ramara	\$ 107,758	mid
Bracebridge	\$ 107,862	mid
Huntsville	\$ 110,397	mid
Tiny	\$ 113,183	mid
Barrie	\$ 114,486	mid
Orangeville	\$ 121,074	mid
New Tecumseth	\$ 121,170	mid
Collingwood	\$ 121,386	mid
Innisfil	\$ 124,837	mid
Springwater	\$ 167,821	high
Simcoe/Musk./Duff. Avg	\$ 115,574	
Median	\$ 113,183	

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Elliot Lake	\$ 68,680	low
Parry Sound	\$ 80,530	low
North Bay	\$ 92,751	low
Sault Ste. Marie	\$ 93,673	low
Thunder Bay	\$ 96,022	low
Espanola	\$ 96,663	low
Greenstone	\$ 98,613	low
Dryden	\$ 101,199	low
Timmins	\$ 105,292	mid
Kenora	\$ 107,125	mid
Greater Sudbury	\$ 109,247	mid
North Avg	\$ 95,436	
Median	\$ 96,663	
Windsor	\$ 88,853	low
Aylmer	\$ 89,146	low
Chatham-Kent	\$ 89,324	low
St. Thomas	\$ 89,328	low
Tillsonburg	\$ 91,439	low
Stratford	\$ 95,670	low
Brantford	\$ 97,134	low
Norfolk	\$ 100,077	low
Lambton Shores	\$ 100,757	low
London	\$ 101,324	low
North Perth	\$ 104,021	mid
Ingersoll	\$ 104,304	mid
Sarnia	\$ 106,172	mid
Strathroy-Caradoc	\$ 108,667	mid
North Middlesex	\$ 108,892	mid
Essex	\$ 109,114	mid
Haldimand	\$ 110,282	mid
Central Elgin	\$ 126,468	mid
Amherstburg	\$ 132,086	high
Brant	\$ 134,146	high
Lakeshore	\$ 146,899	high
Middlesex Centre	\$ 159,948	high
Southwest Avg	\$ 108,821	
Median	\$ 104,163	

**2023 Average Household Income by Geographic Location (cont'd)**

Municipality	2023 Est. Avg. Household Income	2023 Income Ranking
Wellington North	\$ 95,261	low
Minto	\$ 102,195	low
Kitchener	\$ 109,633	mid
Cambridge	\$ 114,830	mid
Guelph	\$ 118,222	mid
Mapleton	\$ 128,020	mid
Centre Wellington	\$ 131,168	mid
Waterloo	\$ 131,542	mid
Wilmot	\$ 139,736	high
Woolwich	\$ 144,310	high
Wellesley	\$ 150,834	high
North Dumfries	\$ 155,652	high
Guelph-Eramosa	\$ 161,991	high
Erin	\$ 162,620	high
Puslinch	\$ 247,020	high
Waterloo/Wellington Avg	\$ 139,536	
Median	\$ 131,542	

**Summary 2023 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)	2023 Pop. Density Per Sq. Km	Density Ranking	Municipality	Land Area (Sq. Km)	2023 Pop. Density Per Sq. Km	Density Ranking
Greenstone	2,727	2	low	North Grenville	352	54	mid
North Middlesex	599	11	low	Greater Sudbury	3,186	55	mid
Grey Highlands	879	12	low	North Dumfries	188	59	mid
Chatsworth	594	13	low	Port Hope	279	65	mid
Southgate	643	14	low	Espanola	81	68	mid
Timmins	2,955	15	low	Kenora	212	74	mid
West Grey	875	16	low	Essex	278	80	mid
Elliot Lake	696	17	low	Centre Wellington	409	81	mid
South Bruce Peninsula	531	18	low	Lakeshore	529	82	mid
Georgian Bluffs	600	19	low	Tay	138	85	mid
Meaford	588	20	low	Wilmot	264	85	mid
Mapleton	536	21	low	Woolwich	327	88	mid
Kincardine	538	24	low	King	332	90	mid
Wellington North	526	25	low	Strathroy-Caradoc	271	94	mid
Prince Edward County	1,053	25	low	Quinte West	495	99	mid
Ramara	415	27	low	Saugeen Shores	170	101	mid
Gravenhurst	489	28	low	Dryden	66	118	mid
Bracebridge	615	30	low	Caledon	689	122	mid
Brock	423	31	low	Amherstburg	184	136	mid
Huntsville	705	32	low	Pelham	126	151	mid
Minto	300	32	low	Niagara-on-the-Lake	131	156	mid
Wainfleet	218	33	low	East Gwillimbury	245	159	mid
North Perth	493	34	low	Lincoln	163	168	mid
Middlesex Centre	588	34	low	Port Colborne	122	173	mid
The Blue Mountains	285	35	low	New Tecumseth	274	174	mid
Lambton Shores	331	38	low	North Bay	316	175	mid
Puslinch	215	39	low	Georgina	288	178	mid
Tiny	335	41	low	Clarington	611	178	mid
Haldimand	1,250	42	low	Innisfil	262	181	mid
West Lincoln	387	42	low	Fort Erie	166	209	mid
Erin	299	42	low	Belleville	247	237	mid
Wellesley	278	42	low	Halton Hills	277	240	mid
Springwater	536	44	low	Whitchurch-Stouffville	206	262	mid
Chatham-Kent	2,452	44	low	Thorold	83	312	mid
Norfolk	1,598	45	low	Kingston	452	314	mid
Hamilton Tp	256	45	low	Sault Ste. Marie	222	339	mid
Scugog	474	47	low	Thunder Bay	328	350	mid
Guelph-Eramosa	293	50	low	Ottawa	2,788	400	mid
Brant	818	51	low	Milton	364	410	mid
Central Elgin	280	52	low	Grimsby	69	445	mid
				Sarnia	164	457	mid

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

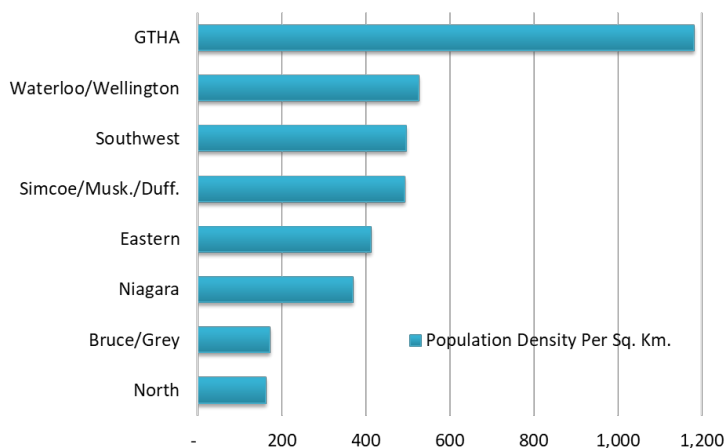
Municipality	Land Area (Sq. Km)	2023 Pop. Density Per Sq. Km	Density Ranking
Pickering	231	462	high
Niagara Falls	210	484	high
Hamilton	1,118	548	high
Parry Sound	13	556	high
Welland	81	729	high
Collingwood	33	801	high
Cornwall	62	816	high
Hanover	10	853	high
Tillsonburg	22	895	high
Owen Sound	24	935	high
Whitby	147	1,020	high
Burlington	186	1,073	high
London	421	1,102	high
Brockville	21	1,108	high
Brantford	99	1,130	high
Ingersoll	13	1,142	high
Stratford	30	1,169	high
Orillia	29	1,240	high
Aylmer	6	1,265	high
St. Thomas	36	1,282	high
Oshawa	146	1,307	high
Cambridge	113	1,320	high
Vaughan	272	1,344	high
Peterborough	65	1,358	high
Aurora	50	1,396	high
St. Catharines	96	1,513	high
Barrie	99	1,607	high
Oakville	139	1,706	high
Windsor	146	1,716	high
Markham	211	1,741	high
Guelph	87	1,798	high
Ajax	67	2,053	high
Kitchener	137	2,090	high
Orangeville	15	2,107	high
Waterloo	64	2,115	high
Richmond Hill	101	2,252	high
Newmarket	39	2,505	high
Mississauga	293	2,719	high
Brampton	266	2,757	high
Toronto	631	4,910	high
Average	420	557	
Median	272	156	



**Land Area and Density by Geographic Location**

Municipality	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Grey Highlands	879	12	low
Chatsworth	594	13	low
Southgate	643	14	low
West Grey	875	16	low
South Bruce Peninsula	531	18	low
Georgian Bluffs	600	19	low
Meaford	588	20	low
Kincardine	538	24	low
The Blue Mountains	285	35	low
Saugeen Shores	170	101	mid
Hanover	10	853	high
Owen Sound	24	935	high
<b>Bruce/Grey Avg</b>	<b>478</b>	<b>172</b>	
<b>Median</b>	<b>563</b>	<b>20</b>	
Wainfleet	218	33	low
West Lincoln	387	42	low
Pelham	126	151	mid
Niagara-on-the-Lake	131	156	mid
Lincoln	163	168	mid
Port Colborne	122	173	mid
Fort Erie	166	209	mid
Thorold	83	312	mid
Grimsby	69	445	mid
Niagara Falls	210	484	high
Welland	81	729	high
St. Catharines	96	1,513	high
<b>Niagara Avg</b>	<b>154</b>	<b>368</b>	
<b>Median</b>	<b>129</b>	<b>191</b>	

	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Brock	423	31	low
Scugog	474	47	low
King	332	90	mid
Caledon	689	122	mid
East Gwillimbury	245	159	mid
Georgina	288	178	mid
Clarington	611	178	mid
Halton Hills	277	240	mid
Whitchurch-Stouffville	206	262	mid
Milton	364	410	mid
Pickering	231	462	high
Hamilton	1,118	548	high
Whitby	147	1,020	high
Burlington	186	1,073	high
Oshawa	146	1,307	high
Vaughan	272	1,344	high
Aurora	50	1,396	high
Oakville	139	1,706	high
Markham	211	1,741	high
Ajax	67	2,053	high
Richmond Hill	101	2,252	high
Newmarket	39	2,505	high
Mississauga	293	2,719	high
Brampton	266	2,757	high
Toronto	631	4,910	high
<b>GTHA Avg</b>	<b>312</b>	<b>1,180</b>	
<b>Median</b>	<b>266</b>	<b>1,020</b>	
Prince Edward County	1,053	25	low
Hamilton Tp	256	45	low
North Grenville	352	54	mid
Port Hope	279	65	mid
Quinte West	495	99	mid
Belleville	247	237	mid
Kingston	452	314	mid
Ottawa	2,788	400	mid
Cornwall	62	816	high
Brockville	21	1,108	high
Peterborough	65	1,358	high
<b>Eastern Avg</b>	<b>552</b>	<b>411</b>	
<b>Median</b>	<b>279</b>	<b>237</b>	



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

Municipality	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Greenstone	2,727	2	low
Timmins	2,955	15	low
Elliot Lake	696	17	low
Greater Sudbury	3,186	55	mid
Espanola	81	68	mid
Kenora	212	74	mid
Dryden	66	118	mid
North Bay	316	175	mid
Sault Ste. Marie	222	339	mid
Thunder Bay	328	350	mid
Parry Sound	13	556	high
North Avg	982	161	
Median	316	74	

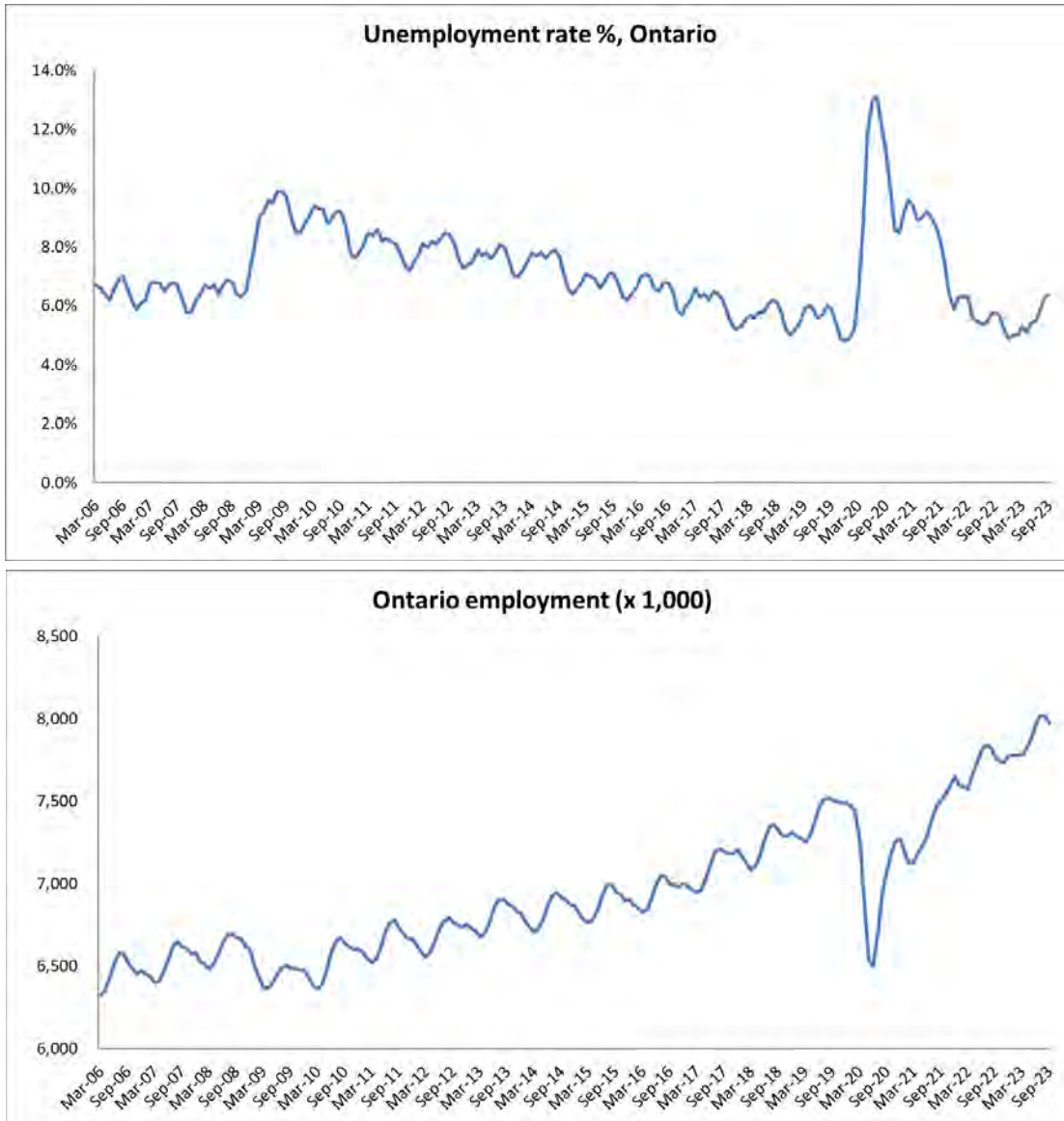
Municipality	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Ramara	415	27	low
Gravenhurst	489	28	low
Bracebridge	615	30	low
Huntsville	705	32	low
Tiny	335	41	low
Springwater	536	44	low
Tay	138	85	mid
New Tecumseth	274	174	mid
Innisfil	262	181	mid
Collingwood	33	801	high
Orillia	29	1,240	high
Barrie	99	1,607	high
Orangeville	15	2,107	high
Simcoe/Musk./Duff. Avg	303	492	
Median	274	85	

Municipality	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
North Middlesex	599	11	low
North Perth	493	34	low
Middlesex Centre	588	34	low
Lambton Shores	331	38	low
Haldimand	1,250	42	low
Chatham-Kent	2,452	44	low
Norfolk	1,598	45	low
Brant	818	51	low
Central Elgin	280	52	low
Essex	278	80	mid
Lakeshore	529	82	mid
Strathroy-Caradoc	271	94	mid
Amherstburg	184	136	mid
Sarnia	164	457	mid
Tillsonburg	22	895	high
London	421	1,102	high
Brantford	99	1,130	high
Ingersoll	13	1,142	high
Stratford	30	1,169	high
Aylmer	6	1,265	high
St. Thomas	36	1,282	high
Windsor	146	1,716	high
Southwest Avg	482	495	
Median	279	88	

Municipality	2023		Density Ranking
	Land Area (Sq. Km)	Population Density Per Sq. Km	
Mapleton	536	21	low
Wellington North	526	25	low
Minto	300	32	low
Puslinch	215	39	low
Erin	299	42	low
Wellesley	278	42	low
Guelph-Eramosa	293	50	low
North Dumfries	188	59	mid
Centre Wellington	409	81	mid
Wilmot	264	85	mid
Woolwich	327	88	mid
Cambridge	113	1,320	high
Guelph	87	1,798	high
Kitchener	137	2,090	high
Waterloo	64	2,115	high
Waterloo/Wellington Avg	269	526	
Median	278	59	

### 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. Higher than average rates of unemployment can be a warning signal that overall economic activity may be declining.



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

**Labour Statistics by Census Metropolitan Areas**

CMA	Employment Rate %		Participation Rate %		Unemployment Rate %	
	Employment Rate Sept 2023	Change Sept 2022 to Sept 2023	Participation Rate Sept 2023	Change Sept 2022 to Sept 2023	Unemployment Rate Sept 2023	Change Sept 2022 to Sept 2023
Barrie	67.5%	-2.0%	70.6%	-2.8%	4.5%	-11.8%
Belleville	56.0%	-6.0%	62.1%	-1.0%	9.8%	92.2%
Brantford	62.3%	-5.2%	65.5%	-4.8%	4.7%	4.4%
Greater Sudbury	58.1%	0.9%	60.9%	1.3%	4.6%	12.2%
Guelph	67.0%	0.0%	70.4%	1.4%	4.9%	44.1%
Hamilton	60.5%	-3.7%	64.0%	-2.3%	5.5%	31.0%
Kingston	60.0%	-1.3%	62.7%	-1.7%	4.2%	-8.7%
Kitchener/Cambridge/ Waterloo	65.8%	-0.5%	69.5%	-0.7%	5.3%	-7.0%
London	63.4%	2.8%	67.5%	2.1%	6.0%	-9.1%
Oshawa	62.3%	-2.8%	66.2%	-2.6%	5.8%	1.8%
Ottawa-Gatineau	65.8%	1.4%	69.2%	2.4%	4.9%	22.5%
Peterborough	59.3%	0.2%	60.8%	-2.4%	2.4%	-52.0%
St Catharines-Niagara	57.8%	0.9%	61.9%	2.5%	6.7%	31.4%
Thunder Bay	59.2%	4.0%	62.2%	3.0%	4.8%	-14.3%
Toronto	63.0%	0.0%	67.4%	0.6%	6.5%	10.2%
Windsor	59.2%	12.8%	63.1%	9.9%	6.0%	-30.2%
Ontario	61.8%	0.2%	65.7%	0.6%	5.8%	7.4%

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	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 49,147	\$ 55,510	low	low
Windsor	\$ 72,581	\$ 91,129	low	low
Espanola	\$ 73,539	\$ 92,352	low	low
Aylmer	\$ 78,674	\$ 89,146	low	low
Cornwall	\$ 81,760	\$ 104,627	low	low
St. Thomas	\$ 84,029	\$ 96,682	low	low
Timmins	\$ 85,745	\$ 103,122	low	low
Dryden	\$ 89,390	\$ 117,947	low	low
Welland	\$ 90,097	\$ 101,397	low	low
Owen Sound	\$ 93,799	\$ 110,643	low	low
Port Colborne	\$ 95,928	\$ 107,743	low	low
Sault Ste. Marie	\$ 96,269	\$ 118,953	low	low
Hanover	\$ 96,289	\$ 103,200	low	low
Tillsonburg	\$ 100,831	\$ 116,581	low	low
Brockville	\$ 101,018	\$ 124,925	low	low
Thunder Bay	\$ 101,424	\$ 122,444	low	low
Ingersoll	\$ 101,584	\$ 127,204	low	low
Essex	\$ 103,631	\$ 95,113	low	low
Parry Sound	\$ 105,121	\$ 121,141	low	low
Sarnia	\$ 105,386	\$ 119,995	low	low
Belleville	\$ 105,687	\$ 131,720	low	low
North Bay	\$ 105,966	\$ 127,103	low	low
Quinte West	\$ 106,265	\$ 115,643	low	low
London	\$ 106,813	\$ 122,381	low	low
Greater Sudbury	\$ 107,876	\$ 132,827	low	low
St. Catharines	\$ 108,791	\$ 125,419	low	low
Amherstburg	\$ 110,851	\$ 107,056	low	low
Peterborough	\$ 112,302	\$ 126,516	low	low
Brantford	\$ 112,583	\$ 134,662	low	low
Thorold	\$ 113,795	\$ 124,694	low	low
Kitchener	\$ 118,447	\$ 139,318	low	mid
Fort Erie	\$ 120,495	\$ 129,080	low	low
Strathroy-Caradoc	\$ 123,856	\$ 114,480	low	low
Kenora	\$ 124,167	\$ 146,021	low	mid
Stratford	\$ 127,367	\$ 153,876	low	mid
Niagara Falls	\$ 127,700	\$ 154,473	low	mid
Oshawa	\$ 127,884	\$ 141,804	low	mid
Cambridge	\$ 128,281	\$ 155,890	low	mid
Orillia	\$ 129,764	\$ 151,717	low	mid
Tay	\$ 132,420	\$ 130,302	low	low

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

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Chatham-Kent	\$ 135,142	\$ 106,310	mid	low
Port Hope	\$ 135,903	\$ 137,473	mid	mid
Hamilton	\$ 136,631	\$ 159,123	mid	mid
Kingston	\$ 137,952	\$ 165,374	mid	mid
Orangeville	\$ 138,244	\$ 146,916	mid	mid
Minto	\$ 138,679	\$ 117,942	mid	low
Lakeshore	\$ 139,801	\$ 134,910	mid	low
Barrie	\$ 142,951	\$ 154,122	mid	mid
North Grenville	\$ 147,990	\$ 147,258	mid	mid
Guelph	\$ 148,122	\$ 174,977	mid	mid
Haldimand	\$ 148,529	\$ 141,702	mid	mid
Brampton	\$ 148,831	\$ 158,191	mid	mid
Greenstone	\$ 150,347	\$ 155,575	mid	mid
Clarington	\$ 152,000	\$ 156,494	mid	mid
Ajax	\$ 152,606	\$ 164,525	mid	mid
Norfolk	\$ 153,387	\$ 133,845	mid	low
West Lincoln	\$ 153,594	\$ 140,776	mid	mid
Chatsworth	\$ 154,087	\$ 121,339	mid	low
Waterloo	\$ 158,990	\$ 188,762	mid	high
Pelham	\$ 159,477	\$ 159,321	mid	mid
Hamilton Tp	\$ 159,853	\$ 148,736	mid	mid
Central Elgin	\$ 160,016	\$ 138,521	mid	mid
Lincoln	\$ 162,989	\$ 163,230	mid	mid
New Tecumseth	\$ 163,676	\$ 160,085	mid	mid
Wainfleet	\$ 165,122	\$ 147,724	mid	mid
Ottawa	\$ 166,015	\$ 195,647	mid	high
Grimsby	\$ 167,961	\$ 179,291	mid	high
Southgate	\$ 168,383	\$ 120,361	mid	low
Centre Wellington	\$ 170,087	\$ 161,413	mid	mid
West Grey	\$ 170,445	\$ 127,886	mid	low
Georgian Bluffs	\$ 174,730	\$ 162,449	mid	mid
Wellington North	\$ 176,122	\$ 135,839	mid	mid
Whitby	\$ 176,511	\$ 188,258	mid	high
Brock	\$ 177,357	\$ 158,863	mid	mid
Wilmot	\$ 177,614	\$ 165,429	mid	mid
Meaford	\$ 177,939	\$ 162,301	mid	mid
Georgina	\$ 178,518	\$ 178,381	mid	mid
Saugeen Shores	\$ 180,377	\$ 176,865	mid	mid
Brant	\$ 186,592	\$ 180,315	mid	high
Milton	\$ 187,293	\$ 200,990	mid	high
Prince Edward County	\$ 187,605	\$ 176,506	mid	mid

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

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Collingwood	\$ 190,495	\$ 195,680	high	high
Springwater	\$ 190,795	\$ 178,342	high	mid
Woolwich	\$ 193,880	\$ 195,245	high	high
Bracebridge	\$ 194,697	\$ 195,355	high	high
Innisfil	\$ 195,199	\$ 191,151	high	high
Huntsville	\$ 201,982	\$ 202,652	high	high
Pickering	\$ 203,832	\$ 217,615	high	high
North Perth	\$ 206,305	\$ 137,234	high	mid
Kincardine	\$ 207,334	\$ 183,401	high	high
Wellesley	\$ 207,650	\$ 169,356	high	mid
Newmarket	\$ 214,487	\$ 224,584	high	high
Scugog	\$ 216,123	\$ 204,309	high	high
South Bruce Peninsula	\$ 216,402	\$ 207,421	high	high
Mississauga	\$ 217,337	\$ 245,119	high	high
Halton Hills	\$ 221,347	\$ 234,717	high	high
North Dumfries	\$ 223,059	\$ 233,769	high	high
Guelph-Eramosa	\$ 223,111	\$ 199,376	high	high
Erin	\$ 223,845	\$ 204,606	high	high
Grey Highlands	\$ 231,332	\$ 187,993	high	high
Burlington	\$ 234,179	\$ 261,815	high	high
Middlesex Centre	\$ 234,566	\$ 176,164	high	mid
Ramara	\$ 238,039	\$ 229,081	high	high
East Gwillimbury	\$ 240,575	\$ 240,691	high	high
Toronto	\$ 251,557	\$ 337,472	high	high
Caledon	\$ 253,512	\$ 257,879	high	high
Lambton Shores	\$ 257,192	\$ 223,823	high	high
Aurora	\$ 263,668	\$ 271,877	high	high
Mapleton	\$ 264,397	\$ 169,878	high	mid
Gravenhurst	\$ 272,496	\$ 273,210	high	high
Whitchurch-Stouffville	\$ 275,564	\$ 279,206	high	high
Niagara-on-the-Lake	\$ 288,166	\$ 303,114	high	high
Markham	\$ 288,307	\$ 300,802	high	high
Oakville	\$ 289,548	\$ 312,670	high	high
Vaughan	\$ 302,816	\$ 324,085	high	high
Richmond Hill	\$ 306,829	\$ 315,104	high	high
Puslinch	\$ 314,978	\$ 331,729	high	high
Tiny	\$ 320,818	\$ 312,794	high	high
North Middlesex	\$ 325,687	\$ 160,343	high	mid
King	\$ 360,472	\$ 350,324	high	high
The Blue Mountains	\$ 510,725	\$ 512,070	high	high
<b>Average</b>	<b>\$ 171,895</b>	<b>\$ 172,983</b>		
<b>Median</b>	<b>\$ 159,853</b>	<b>\$ 158,191</b>		



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

*Bruce/Grey Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Owen Sound	\$ 93,799	\$ 110,643	low	low
Hanover	\$ 96,289	\$ 103,200	low	low
Chatsworth	\$ 154,087	\$ 121,339	mid	low
Southgate	\$ 168,383	\$ 120,361	mid	low
West Grey	\$ 170,445	\$ 127,886	mid	low
Georgian Bluffs	\$ 174,730	\$ 162,449	mid	mid
Meaford	\$ 177,939	\$ 162,301	mid	mid
Saugeen Shores	\$ 180,377	\$ 176,865	mid	mid
Kincardine	\$ 207,334	\$ 183,401	high	high
South Bruce Peninsula	\$ 216,402	\$ 207,421	high	high
Grey Highlands	\$ 231,332	\$ 187,993	high	high
The Blue Mountains	\$ 510,725	\$ 512,070	high	high
Bruce/Grey Avg	\$ 198,487	\$ 181,327		
Median	\$ 176,334	\$ 162,375		

*Eastern Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Cornwall	\$ 81,760	\$ 104,627	low	low
Brockville	\$ 101,018	\$ 124,925	low	low
Belleville	\$ 105,687	\$ 131,720	low	low
Quinte West	\$ 106,265	\$ 115,643	low	low
Peterborough	\$ 112,302	\$ 126,516	low	low
Port Hope	\$ 135,903	\$ 137,473	mid	mid
Kingston	\$ 137,952	\$ 165,374	mid	mid
North Grenville	\$ 147,990	\$ 147,258	mid	mid
Hamilton Tp	\$ 159,853	\$ 148,736	mid	mid
Ottawa	\$ 166,015	\$ 195,647	mid	high
Prince Edward County	\$ 187,605	\$ 176,506	mid	mid
Eastern Avg	\$ 131,123	\$ 143,129		
Median	\$ 135,903	\$ 137,473		

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

*GTHA Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Oshawa	\$ 127,884	\$ 141,804	low	mid
Hamilton	\$ 136,631	\$ 159,123	mid	mid
Brampton	\$ 148,831	\$ 158,191	mid	mid
Clarington	\$ 152,000	\$ 156,494	mid	mid
Ajax	\$ 152,606	\$ 164,525	mid	mid
Whitby	\$ 176,511	\$ 188,258	mid	high
Brock	\$ 177,357	\$ 158,863	mid	mid
Georgina	\$ 178,518	\$ 178,381	mid	mid
Milton	\$ 187,293	\$ 200,990	mid	high
Pickering	\$ 203,832	\$ 217,615	high	high
Newmarket	\$ 214,487	\$ 224,584	high	high
Scugog	\$ 216,123	\$ 204,309	high	high
Mississauga	\$ 217,337	\$ 245,119	high	high
Halton Hills	\$ 221,347	\$ 234,717	high	high
Burlington	\$ 234,179	\$ 261,815	high	high
East Gwillimbury	\$ 240,575	\$ 240,691	high	high
Toronto	\$ 251,557	\$ 337,472	high	high
Caledon	\$ 253,512	\$ 257,879	high	high
Aurora	\$ 263,668	\$ 271,877	high	high
Whitchurch-Stouffville	\$ 275,564	\$ 279,206	high	high
Markham	\$ 288,307	\$ 300,802	high	high
Oakville	\$ 289,548	\$ 312,670	high	high
Vaughan	\$ 302,816	\$ 324,085	high	high
Richmond Hill	\$ 306,829	\$ 315,104	high	high
King	\$ 360,472	\$ 350,324	high	high
GTHA Avg	\$ 223,111	\$ 235,396		
Median	\$ 217,337	\$ 234,717		

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

*Niagara Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Welland	\$ 90,097	\$ 101,397	low	low
Port Colborne	\$ 95,928	\$ 107,743	low	low
St. Catharines	\$ 108,791	\$ 125,419	low	low
Thorold	\$ 113,795	\$ 124,694	low	low
Fort Erie	\$ 120,495	\$ 129,080	low	low
Niagara Falls	\$ 127,700	\$ 154,473	low	mid
West Lincoln	\$ 153,594	\$ 140,776	mid	mid
Pelham	\$ 159,477	\$ 159,321	mid	mid
Lincoln	\$ 162,989	\$ 163,230	mid	mid
Wainfleet	\$ 165,122	\$ 147,724	mid	mid
Grimsby	\$ 167,961	\$ 179,291	mid	high
Niagara-on-the-Lake	\$ 288,166	\$ 303,114	high	high
Niagara Avg	\$ 146,176	\$ 153,022		
Median	\$ 140,647	\$ 144,250		

*North Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Elliot Lake	\$ 49,147	\$ 55,510	low	low
Espanola	\$ 73,539	\$ 92,352	low	low
Timmins	\$ 85,745	\$ 103,122	low	low
Dryden	\$ 89,390	\$ 117,947	low	low
Sault Ste. Marie	\$ 96,269	\$ 118,953	low	low
Thunder Bay	\$ 101,424	\$ 122,444	low	low
Parry Sound	\$ 105,121	\$ 121,141	low	low
North Bay	\$ 105,966	\$ 127,103	low	low
Greater Sudbury	\$ 107,876	\$ 132,827	low	low
Kenora	\$ 124,167	\$ 146,021	low	mid
Greenstone	\$ 150,347	\$ 155,575	mid	mid
North Avg	\$ 98,999	\$ 117,545		
Median	\$ 101,424	\$ 121,141		

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

*Simcoe/Muskoka/Dufferin Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Orillia	\$ 129,764	\$ 151,717	low	mid
Tay	\$ 132,420	\$ 130,302	low	low
Orangeville	\$ 138,244	\$ 146,916	mid	mid
Barrie	\$ 142,951	\$ 154,122	mid	mid
New Tecumseth	\$ 163,676	\$ 160,085	mid	mid
Collingwood	\$ 190,495	\$ 195,680	high	high
Springwater	\$ 190,795	\$ 178,342	high	mid
Bracebridge	\$ 194,697	\$ 195,355	high	high
Innisfil	\$ 195,199	\$ 191,151	high	high
Huntsville	\$ 201,982	\$ 202,652	high	high
Ramara	\$ 238,039	\$ 229,081	high	high
Gravenhurst	\$ 272,496	\$ 273,210	high	high
Tiny	\$ 320,818	\$ 312,794	high	high
Simcoe/Musk./Duff. Avg	\$ 193,198	\$ 193,954		
Median	\$ 190,795	\$ 191,151		

*Waterloo/Wellington Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Kitchener	\$ 118,447	\$ 139,318	low	mid
Cambridge	\$ 128,281	\$ 155,890	low	mid
Minto	\$ 138,679	\$ 117,942	mid	low
Guelph	\$ 148,122	\$ 174,977	mid	mid
Waterloo	\$ 158,990	\$ 188,762	mid	high
Centre Wellington	\$ 170,087	\$ 161,413	mid	mid
Wellington North	\$ 176,122	\$ 135,839	mid	mid
Wilmot	\$ 177,614	\$ 165,429	mid	mid
Woolwich	\$ 193,880	\$ 195,245	high	high
Wellesley	\$ 207,650	\$ 169,356	high	mid
North Dumfries	\$ 223,059	\$ 233,769	high	high
Guelph-Eramosa	\$ 223,111	\$ 199,376	high	high
Erin	\$ 223,845	\$ 204,606	high	high
Mapleton	\$ 264,397	\$ 169,878	high	mid
Puslinch	\$ 314,978	\$ 331,729	high	high
Waterloo/Wellington Avg	\$ 191,151	\$ 182,902		
Median	\$ 177,614	\$ 169,878		

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

*Southwest Municipalities*

Municipality	2023 Unweighted Assessment per Capita	2023 Weighted Assessment per Capita	Unweighted Ranking	Weighted Ranking
Windsor	\$ 72,581	\$ 91,129	low	low
Aylmer	\$ 78,674	\$ 89,146	low	low
St. Thomas	\$ 84,029	\$ 96,682	low	low
Tillsonburg	\$ 100,831	\$ 116,581	low	low
Ingersoll	\$ 101,584	\$ 127,204	low	low
Essex	\$ 103,631	\$ 95,113	low	low
Sarnia	\$ 105,386	\$ 119,995	low	low
London	\$ 106,813	\$ 122,381	low	low
Amherstburg	\$ 110,851	\$ 107,056	low	low
Brantford	\$ 112,583	\$ 134,662	low	low
Strathroy-Caradoc	\$ 123,856	\$ 114,480	low	low
Stratford	\$ 127,367	\$ 153,876	low	mid
Chatham-Kent	\$ 135,142	\$ 106,310	mid	low
Lakeshore	\$ 139,801	\$ 134,910	mid	low
Haldimand	\$ 148,529	\$ 141,702	mid	mid
Norfolk	\$ 153,387	\$ 133,845	mid	low
Central Elgin	\$ 160,016	\$ 138,521	mid	mid
Brant	\$ 186,592	\$ 180,315	mid	high
North Perth	\$ 206,305	\$ 137,234	high	mid
Middlesex Centre	\$ 234,566	\$ 176,164	high	mid
Lambton Shores	\$ 257,192	\$ 223,823	high	high
North Middlesex	\$ 325,687	\$ 160,343	high	mid
Southwest Avg	\$ 144,336	\$ 131,885		
Median	\$ 125,611	\$ 130,524		

**Unweighted Assessment – Trend**

The tables on the next several pages reflect the change in unweighted assessment from 2018-2023. 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 2022-2023 % change in assessment.

	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
Central Elgin	7.2%	6.6%	0.1%	7.6%	-2.6%	low
Peterborough	6.1%	3.7%	0.2%	0.7%	-0.3%	low
Greater Sudbury	3.1%	2.7%	0.5%	0.8%	0.0%	low
Burlington	7.0%	6.6%	0.6%	1.3%	0.0%	low
Halton Hills	8.5%	6.9%	1.0%	1.1%	0.3%	low
Timmins	3.4%	2.6%	0.2%	0.4%	0.5%	low
Wilmot	6.0%	5.6%	0.9%	0.8%	0.5%	low
Thunder Bay	5.5%	5.4%	0.4%	0.2%	0.6%	low
Aylmer	2.8%	4.7%	1.9%	0.1%	0.6%	low
Port Hope	4.8%	4.7%	1.2%	1.5%	0.6%	low
Dryden	2.8%	2.3%	0.2%	0.7%	0.6%	low
Mississauga	6.1%	6.4%	0.3%	0.7%	0.6%	low
Sarnia	3.6%	3.3%	0.7%	0.8%	0.7%	low
Windsor	5.9%	3.5%	1.0%	0.8%	0.8%	low
Elliot Lake	2.8%	2.7%	0.5%	0.3%	0.8%	low
Newmarket	9.4%	8.1%	0.3%	1.5%	0.8%	low
Sault Ste. Marie	3.9%	3.5%	0.2%	0.5%	0.8%	low
Hamilton	7.3%	7.7%	0.9%	1.8%	0.9%	low
Brampton	8.3%	6.9%	1.2%	1.3%	0.9%	low
Erin	5.9%	5.7%	0.6%	1.0%	0.9%	low
King	10.6%	8.4%	2.0%	1.3%	0.9%	low
Georgina	9.0%	8.7%	0.8%	1.9%	0.9%	low
Brock	8.4%	6.7%	3.6%	2.6%	1.0%	low
West Grey	7.3%	7.7%	1.3%	1.4%	1.0%	low
Espanola	2.3%	2.5%	1.0%	0.6%	1.0%	low
Tay	3.9%	6.1%	3.0%	3.4%	1.0%	low
Kincardine	5.5%	5.1%	0.9%	1.8%	1.0%	low
Port Colborne	3.8%	3.4%	1.4%	0.9%	1.1%	low
Toronto	9.2%	6.9%	1.3%	1.4%	1.1%	low
Mapleton	10.0%	9.5%	1.4%	1.4%	1.1%	low
Chatsworth	6.0%	5.4%	0.8%	1.3%	1.1%	low
Vaughan	8.2%	7.6%	1.5%	1.7%	1.1%	low
Kenora	4.8%	4.8%	0.5%	0.5%	1.1%	low
Kingston	7.9%	4.8%	1.2%	2.0%	1.1%	low
Markham	10.1%	8.5%	0.9%	1.5%	1.2%	low
St. Catharines	4.2%	3.8%	0.5%	0.4%	1.2%	low
Niagara Falls	5.9%	5.7%	1.5%	1.2%	1.2%	low
South Bruce Peninsula	N/A	3.3%	0.5%	1.1%	1.2%	low
Grimsby	9.2%	7.4%	1.2%	1.6%	1.2%	low
Oakville	8.5%	6.9%	1.8%	2.2%	1.2%	low
Ingersoll	2.7%	4.3%	1.8%	6.6%	1.2%	low

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

	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
Stratford	5.0%	5.1%	1.9%	1.4%	1.3%	mid
Norfolk	7.1%	5.9%	1.4%	0.6%	1.3%	mid
Owen Sound	2.4%	2.0%	0.8%	0.2%	1.3%	mid
North Bay	1.5%	2.2%	0.2%	0.7%	1.3%	mid
Brockville	2.0%	3.2%	0.4%	0.3%	1.3%	mid
Ajax	7.9%	7.7%	1.4%	0.9%	1.3%	mid
Guelph	6.8%	6.4%	1.2%	1.5%	1.3%	mid
Wainfleet	7.1%	6.5%	1.1%	0.7%	1.4%	mid
Quinte West	6.7%	6.5%	0.4%	2.2%	1.4%	mid
Belleville	6.4%	5.9%	0.2%	2.0%	1.4%	mid
Barrie	7.8%	5.8%	0.6%	0.8%	1.4%	mid
Niagara-on-the-Lake	7.1%	6.1%	1.3%	1.6%	1.4%	mid
Essex	4.1%	4.0%	1.6%	2.7%	1.4%	mid
Aurora	11.1%	9.4%	1.9%	1.9%	1.4%	mid
Hanover	2.9%	3.1%	2.4%	1.4%	1.5%	mid
Meaford	7.7%	4.2%	0.9%	1.2%	1.5%	mid
Collingwood	7.4%	7.1%	3.9%	2.5%	1.5%	mid
North Middlesex	10.8%	9.7%	0.3%	0.8%	1.5%	mid
Parry Sound	2.2%	2.2%	0.7%	0.7%	1.5%	mid
Prince Edward County	8.0%	6.6%	0.0%	1.5%	1.5%	mid
Strathroy-Caradoc	6.8%	6.3%	2.7%	2.4%	1.5%	mid
Gravenhurst	3.1%	3.6%	0.8%	1.4%	1.5%	mid
Innisfil	11.3%	10.4%	3.3%	1.1%	1.5%	mid
Georgian Bluffs	3.4%	5.0%	1.4%	1.3%	1.6%	mid
Orangeville	5.8%	5.4%	0.1%	0.5%	1.6%	mid
Pelham	5.5%	6.0%	2.7%	2.1%	1.6%	mid
Grey Highlands	6.5%	6.1%	1.0%	0.9%	1.6%	mid
Richmond Hill	10.9%	10.3%	0.9%	1.5%	1.7%	mid
Chatham-Kent	7.4%	6.2%	0.6%	0.9%	1.7%	mid
Haldimand	7.5%	8.3%	0.4%	4.0%	1.7%	mid
Milton	9.3%	7.8%	3.4%	3.1%	1.7%	mid
Wellesley	8.0%	8.4%	1.9%	1.0%	1.7%	mid
Springwater	9.1%	7.6%	1.8%	2.6%	1.7%	mid
New Tecumseth	N/A	8.0%	1.3%	1.8%	1.7%	mid
Tiny	2.0%	4.8%	4.5%	1.0%	1.8%	mid
Guelph-Eramosa	7.1%	6.6%	1.4%	1.3%	1.8%	mid
Fort Erie	5.2%	3.9%	2.0%	2.4%	1.8%	mid
Wellington North	8.7%	9.1%	1.4%	1.3%	1.8%	mid
Waterloo	5.3%	6.3%	1.6%	1.1%	1.8%	mid
Orillia	6.0%	5.0%	2.4%	2.3%	1.9%	mid
West Lincoln	9.0%	8.1%	1.5%	1.7%	1.9%	mid



*Unweighted Assessment - Trend (cont'd)*

	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
Bracebridge	3.7%	4.4%	0.9%	1.8%	2.0%	high
Lambton Shores	7.3%	5.5%	1.1%	1.4%	2.0%	high
Centre Wellington	8.6%	6.4%	2.4%	2.4%	2.0%	high
London	5.3%	4.5%	1.5%	1.6%	2.0%	high
Clarington	8.9%	8.2%	2.0%	2.2%	2.0%	high
St. Thomas	5.4%	2.8%	4.5%	2.1%	2.1%	high
Kitchener	5.7%	4.9%	1.6%	2.0%	2.1%	high
North Grenville	4.4%	5.1%	2.0%	2.6%	2.1%	high
Cornwall	2.9%	2.4%	0.9%	0.9%	2.1%	high
Whitby	8.7%	9.8%	3.2%	2.4%	2.2%	high
Minto	8.1%	7.8%	2.0%	2.3%	2.2%	high
Oshawa	8.9%	8.0%	0.8%	1.3%	2.2%	high
Huntsville	3.9%	6.6%	0.9%	2.7%	2.2%	high
Scugog	6.9%	6.3%	1.5%	1.4%	2.2%	high
Lakeshore	N/A	7.6%	1.0%	2.0%	2.4%	high
Caledon	6.9%	7.4%	1.9%	4.1%	2.4%	high
Brantford	6.1%	5.8%	1.7%	1.9%	2.5%	high
Pickering	9.7%	8.2%	3.1%	2.3%	2.5%	high
Whitchurch-Stouffville	10.8%	9.0%	2.9%	2.7%	2.6%	high
Middlesex Centre	8.9%	7.7%	1.3%	2.5%	2.6%	high
Ottawa	3.5%	3.9%	2.1%	0.7%	2.7%	high
Cambridge	5.4%	4.6%	0.8%	1.2%	2.7%	high
Woolwich	7.7%	7.2%	2.1%	3.9%	2.7%	high
Puslinch	6.2%	8.6%	1.5%	1.7%	2.7%	high
Saugeen Shores	4.7%	4.0%	3.3%	2.3%	2.7%	high
Amherstburg	5.3%	4.5%	2.0%	5.8%	2.9%	high
North Perth	11.5%	10.5%	2.0%	2.6%	3.0%	high
The Blue Mountains	4.1%	8.3%	3.7%	3.6%	3.1%	high
Lincoln	6.4%	7.2%	2.8%	3.0%	3.1%	high
Welland	4.7%	5.4%	1.9%	1.6%	3.2%	high
North Dumfries	7.3%	5.9%	1.3%	1.1%	3.2%	high
Brant	7.5%	7.3%	3.0%	2.5%	3.3%	high
East Gwillimbury	22.7%	12.5%	3.2%	3.0%	3.6%	high
Southgate	9.3%	10.9%	2.4%	2.6%	4.5%	high
Tillsonburg	4.0%	4.5%	2.3%	4.0%	5.2%	high
Ramara	3.6%	3.3%	1.6%	1.7%	5.2%	high
Thorold	7.9%	6.0%	5.2%	5.7%	6.8%	high
Hamilton Tp	4.9%	5.4%	0.8%	0.7%	9.4%	high
Average	6.5%	6.1%	1.5%	1.8%	1.7%	
Median	6.5%	6.1%	1.3%	1.5%	1.5%	

**Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023)**

Bruce/Grey	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
West Grey	7.3%	7.7%	1.3%	1.4%	1.0%	low
Kincardine	5.5%	5.1%	0.9%	1.8%	1.0%	low
Chatsworth	6.0%	5.4%	0.8%	1.3%	1.1%	low
South Bruce Peninsula	N/A	3.3%	0.5%	1.1%	1.2%	low
Owen Sound	2.4%	2.0%	0.8%	0.2%	1.3%	mid
Hanover	2.9%	3.1%	2.4%	1.4%	1.5%	mid
Meaford	7.7%	4.2%	0.9%	1.2%	1.5%	mid
Georgian Bluffs	3.4%	5.0%	1.4%	1.3%	1.6%	mid
Grey Highlands	6.5%	6.1%	1.0%	0.9%	1.6%	mid
Saugeen Shores	4.7%	4.0%	3.3%	2.3%	2.7%	high
The Blue Mountains	4.1%	8.3%	3.7%	3.6%	3.1%	high
Southgate	9.3%	10.9%	2.4%	2.6%	4.5%	high
Average	5.4%	5.4%	1.6%	1.6%	1.8%	
Median	5.5%	5.0%	1.1%	1.4%	1.5%	

Eastern	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
Peterborough	6.1%	3.7%	0.2%	0.7%	-0.3%	low
Port Hope	4.8%	4.7%	1.2%	1.5%	0.6%	low
Kingston	7.9%	4.8%	1.2%	2.0%	1.1%	low
Brockville	2.0%	3.2%	0.4%	0.3%	1.3%	mid
Quinte West	6.7%	6.5%	0.4%	2.2%	1.4%	mid
Belleville	6.4%	5.9%	0.2%	2.0%	1.4%	mid
Prince Edward County	8.0%	6.6%	0.0%	1.5%	1.5%	mid
North Grenville	4.4%	5.1%	2.0%	2.6%	2.1%	high
Cornwall	2.9%	2.4%	0.9%	0.9%	2.1%	high
Ottawa	3.5%	3.9%	2.1%	0.7%	2.7%	high
Hamilton Tp	4.9%	5.4%	0.8%	0.7%	9.4%	high
Average	5.2%	4.7%	0.9%	1.4%	2.1%	
Median	4.9%	4.8%	0.8%	1.5%	1.4%	

**Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023) (cont'd)**

<b>GTHA</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>Ranking 2022 - 2023</b>
Burlington	7.0%	6.6%	0.6%	1.3%	0.0%	low
Halton Hills	8.5%	6.9%	1.0%	1.1%	0.3%	low
Mississauga	6.1%	6.4%	0.3%	0.7%	0.6%	low
Newmarket	9.4%	8.1%	0.3%	1.5%	0.8%	low
Hamilton	7.3%	7.7%	0.9%	1.8%	0.9%	low
Brampton	8.3%	6.9%	1.2%	1.3%	0.9%	low
King	10.6%	8.4%	2.0%	1.3%	0.9%	low
Georgina	9.0%	8.7%	0.8%	1.9%	0.9%	low
Brock	8.4%	6.7%	3.6%	2.6%	1.0%	low
Toronto	9.2%	6.9%	1.3%	1.4%	1.1%	low
Vaughan	8.2%	7.6%	1.5%	1.7%	1.1%	low
Markham	10.1%	8.5%	0.9%	1.5%	1.2%	low
Oakville	8.5%	6.9%	1.8%	2.2%	1.2%	low
Ajax	7.9%	7.7%	1.4%	0.9%	1.3%	mid
Aurora	11.1%	9.4%	1.9%	1.9%	1.4%	mid
Richmond Hill	10.9%	10.3%	0.9%	1.5%	1.7%	mid
Milton	9.3%	7.8%	3.4%	3.1%	1.7%	mid
Clarington	8.9%	8.2%	2.0%	2.2%	2.0%	high
Whitby	8.7%	9.8%	3.2%	2.4%	2.2%	high
Oshawa	8.9%	8.0%	0.8%	1.3%	2.2%	high
Scugog	6.9%	6.3%	1.5%	1.4%	2.2%	high
Caledon	6.9%	7.4%	1.9%	4.1%	2.4%	high
Pickering	9.7%	8.2%	3.1%	2.3%	2.5%	high
Whitchurch-Stouffville	10.8%	9.0%	2.9%	2.7%	2.6%	high
East Gwillimbury	22.7%	12.5%	3.2%	3.0%	3.6%	high
Average	9.3%	8.0%	1.7%	1.9%	1.5%	
Median	8.9%	7.8%	1.5%	1.7%	1.2%	

**Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023) (cont'd)**

<b>Niagara</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>Ranking 2022 - 2023</b>
Port Colborne	3.8%	3.4%	1.4%	0.9%	1.1%	low
St. Catharines	4.2%	3.8%	0.5%	0.4%	1.2%	low
Niagara Falls	5.9%	5.7%	1.5%	1.2%	1.2%	low
Grimsby	9.2%	7.4%	1.2%	1.6%	1.2%	low
Wainfleet	7.1%	6.5%	1.1%	0.7%	1.4%	mid
Niagara-on-the-Lake	7.1%	6.1%	1.3%	1.6%	1.4%	mid
Pelham	5.5%	6.0%	2.7%	2.1%	1.6%	mid
Fort Erie	5.2%	3.9%	2.0%	2.4%	1.8%	mid
West Lincoln	9.0%	8.1%	1.5%	1.7%	1.9%	mid
Lincoln	6.4%	7.2%	2.8%	3.0%	3.1%	high
Welland	4.7%	5.4%	1.9%	1.6%	3.2%	high
Thorold	7.9%	6.0%	5.2%	5.7%	6.8%	high
Average	6.3%	5.8%	1.9%	1.9%	2.1%	
Median	6.2%	6.0%	1.5%	1.6%	1.5%	

<b>Simcoe/Musk./Duff.</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>Ranking 2022 - 2023</b>
Tay	3.9%	6.1%	3.0%	3.4%	1.0%	low
Barrie	7.8%	5.8%	0.6%	0.8%	1.4%	mid
Collingwood	7.4%	7.1%	3.9%	2.5%	1.5%	mid
Gravenhurst	3.1%	3.6%	0.8%	1.4%	1.5%	mid
Innisfil	11.3%	10.4%	3.3%	1.1%	1.5%	mid
Orangeville	5.8%	5.4%	0.1%	0.5%	1.6%	mid
Springwater	9.1%	7.6%	1.8%	2.6%	1.7%	mid
New Tecumseth	N/A	8.0%	1.3%	1.8%	1.7%	mid
Tiny	2.0%	4.8%	4.5%	1.0%	1.8%	mid
Orillia	6.0%	5.0%	2.4%	2.3%	1.9%	mid
Bracebridge	3.7%	4.4%	0.9%	1.8%	2.0%	high
Huntsville	3.9%	6.6%	0.9%	2.7%	2.2%	high
Ramara	3.6%	3.3%	1.6%	1.7%	5.2%	high
Average	5.6%	6.0%	1.9%	1.8%	1.9%	
Median	4.9%	5.8%	1.6%	1.8%	1.7%	

**Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023) (cont'd)**

Southwest	2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	Ranking 2022 - 2023
Central Elgin	7.2%	6.6%	0.1%	7.6%	-2.6%	low
Aylmer	2.8%	4.7%	1.9%	0.1%	0.6%	low
Sarnia	3.6%	3.3%	0.7%	0.8%	0.7%	low
Windsor	5.9%	3.5%	1.0%	0.8%	0.8%	low
Ingersoll	2.7%	4.3%	1.8%	6.6%	1.2%	low
Stratford	5.0%	5.1%	1.9%	1.4%	1.3%	mid
Norfolk	7.1%	5.9%	1.4%	0.6%	1.3%	mid
Essex	4.1%	4.0%	1.6%	2.7%	1.4%	mid
North Middlesex	10.8%	9.7%	0.3%	0.8%	1.5%	mid
Strathroy-Caradoc	6.8%	6.3%	2.7%	2.4%	1.5%	mid
Chatham-Kent	7.4%	6.2%	0.6%	0.9%	1.7%	mid
Haldimand	7.5%	8.3%	0.4%	4.0%	1.7%	mid
Lambton Shores	7.3%	5.5%	1.1%	1.4%	2.0%	high
London	5.3%	4.5%	1.5%	1.6%	2.0%	high
St. Thomas	5.4%	2.8%	4.5%	2.1%	2.1%	high
Lakeshore	N/A	7.6%	1.0%	2.0%	2.4%	high
Brantford	6.1%	5.8%	1.7%	1.9%	2.5%	high
Middlesex Centre	8.9%	7.7%	1.3%	2.5%	2.6%	high
Amherstburg	5.3%	4.5%	2.0%	5.8%	2.9%	high
North Perth	11.5%	10.5%	2.0%	2.6%	3.0%	high
Brant	7.5%	7.3%	3.0%	2.5%	3.3%	high
Tillsonburg	4.0%	4.5%	2.3%	4.0%	5.2%	high
Average	6.3%	5.8%	1.6%	2.5%	1.8%	
Median	6.1%	5.7%	1.6%	2.0%	1.7%	

**Unweighted Assessment - Trend (Grouped by Location, sorted by 2022-2023) (cont'd)**

<b>North</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>Ranking 2022 - 2023</b>
Greater Sudbury	3.1%	2.7%	0.5%	0.8%	0.0%	low
Timmins	3.4%	2.6%	0.2%	0.4%	0.5%	low
Thunder Bay	5.5%	5.4%	0.4%	0.2%	0.6%	low
Dryden	2.8%	2.3%	0.2%	0.7%	0.6%	low
Elliot Lake	2.8%	2.7%	0.5%	0.3%	0.8%	low
Sault Ste. Marie	3.9%	3.5%	0.2%	0.5%	0.8%	low
Espanola	2.3%	2.5%	1.0%	0.6%	1.0%	low
Kenora	4.8%	4.8%	0.5%	0.5%	1.1%	low
North Bay	1.5%	2.2%	0.2%	0.7%	1.3%	mid
Parry Sound	2.2%	2.2%	0.7%	0.7%	1.5%	mid
Average	3.2%	3.3%	0.4%	0.5%	0.8%	
Median	2.9%	2.7%	0.4%	0.6%	0.8%	

<b>Waterloo/Wellington</b>	<b>2018 - 2019</b>	<b>2019 - 2020</b>	<b>2020 - 2021</b>	<b>2021 - 2022</b>	<b>2022 - 2023</b>	<b>Ranking 2022 - 2023</b>
Wilmot	6.0%	5.6%	0.9%	0.8%	0.5%	low
Erin	5.9%	5.7%	0.6%	1.0%	0.9%	low
Mapleton	10.0%	9.5%	1.4%	1.4%	1.1%	low
Guelph	6.8%	6.4%	1.2%	1.5%	1.3%	mid
Wellesley	8.0%	8.4%	1.9%	1.0%	1.7%	mid
Guelph-Eramosa	7.1%	6.6%	1.4%	1.3%	1.8%	mid
Wellington North	8.7%	9.1%	1.4%	1.3%	1.8%	mid
Waterloo	5.3%	6.3%	1.6%	1.1%	1.8%	mid
Centre Wellington	8.6%	6.4%	2.4%	2.4%	2.0%	high
Kitchener	5.7%	4.9%	1.6%	2.0%	2.1%	high
Minto	8.1%	7.8%	2.0%	2.3%	2.2%	high
Cambridge	5.4%	4.6%	0.8%	1.2%	2.7%	high
Woolwich	7.7%	7.2%	2.1%	3.9%	2.7%	high
Puslinch	6.2%	8.6%	1.5%	1.7%	2.7%	high
North Dumfries	7.3%	5.9%	1.3%	1.1%	3.2%	high
Average	7.1%	6.9%	1.5%	1.6%	1.9%	
Median	7.1%	6.4%	1.4%	1.3%	1.8%	

**2023 Unweighted Assessment Composition (Sorted Alphabetically)**

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	86.2%	2.4%	9.7%	1.4%	0.1%	0.1%	0.0%
Amherstburg	83.5%	1.0%	6.4%	1.5%	0.5%	7.1%	0.0%
Aurora	88.8%	0.8%	9.0%	1.2%	0.1%	0.1%	0.0%
Aylmer	82.5%	3.0%	10.9%	3.1%	0.3%	0.2%	0.0%
Barrie	77.3%	4.6%	15.8%	2.0%	0.2%	0.1%	0.0%
Belleville	71.3%	4.7%	19.0%	2.9%	0.4%	1.6%	0.0%
Bracebridge	88.0%	1.6%	8.5%	0.8%	0.5%	0.1%	0.5%
Brampton	82.1%	1.6%	13.0%	2.9%	0.2%	0.1%	0.0%
Brant	71.1%	0.4%	6.5%	3.2%	0.3%	18.3%	0.1%
Brantford	75.6%	4.5%	14.9%	4.4%	0.2%	0.3%	0.0%
Brock	76.8%	1.0%	3.5%	1.1%	0.3%	17.0%	0.3%
Brockville	74.0%	7.9%	15.2%	2.6%	0.4%	0.0%	0.0%
Burlington	80.3%	3.8%	12.9%	2.4%	0.2%	0.4%	0.0%
Caledon	79.4%	0.2%	12.4%	2.7%	0.1%	4.5%	0.7%
Cambridge	75.4%	4.5%	14.4%	5.2%	0.2%	0.2%	0.0%
Central Elgin	73.5%	0.2%	3.7%	0.5%	0.3%	21.6%	0.2%
Centre Wellington	77.6%	0.9%	5.6%	1.4%	0.2%	14.2%	0.2%
Chatham-Kent	49.4%	1.4%	6.8%	1.5%	1.1%	39.7%	0.0%
Chatsworth	68.7%	0.2%	1.7%	0.4%	0.6%	26.1%	2.3%
Clarington	86.3%	1.1%	6.8%	1.8%	0.3%	3.4%	0.3%
Collingwood	85.2%	2.1%	11.2%	1.2%	0.1%	0.1%	0.0%
Cornwall	69.9%	4.8%	22.6%	2.1%	0.3%	0.3%	0.0%
Dryden	70.5%	2.2%	19.0%	3.1%	5.2%	0.1%	0.0%
East Gwillimbury	88.5%	0.2%	6.3%	1.2%	0.1%	3.5%	0.2%
Elliot Lake	78.6%	8.8%	11.3%	0.5%	0.8%	0.0%	0.0%
Erin	78.8%	0.1%	3.4%	1.3%	0.1%	15.6%	0.8%
Espanola	83.6%	1.5%	11.2%	2.9%	0.5%	0.1%	0.3%
Essex	75.0%	0.8%	6.7%	1.8%	0.5%	14.9%	0.1%
Fort Erie	89.2%	1.0%	6.8%	1.2%	0.4%	1.3%	0.0%
Georgian Bluffs	82.3%	0.1%	5.0%	0.7%	0.4%	10.9%	0.7%
Georgina	91.0%	1.1%	5.0%	0.2%	0.1%	2.4%	0.1%
Gravenhurst	91.3%	0.9%	6.6%	0.3%	0.7%	0.1%	0.2%
Greater Sudbury	79.1%	4.2%	13.5%	2.7%	0.3%	0.2%	0.0%
Greenstone	28.3%	0.6%	15.7%	1.1%	54.2%	0.0%	0.0%
Grey Highlands	66.8%	0.2%	2.5%	2.6%	0.0%	26.2%	1.6%
Grimsby	88.7%	0.5%	7.7%	1.2%	0.2%	1.7%	0.0%
Guelph	78.8%	4.7%	12.5%	3.8%	0.1%	0.0%	0.0%
Guelph-Eramosa	74.6%	0.1%	4.8%	0.8%	0.2%	19.3%	0.1%
Haldimand	74.1%	0.6%	5.0%	2.6%	0.9%	16.7%	0.1%
Halton Hills	83.0%	0.8%	10.9%	2.4%	0.1%	2.7%	0.1%



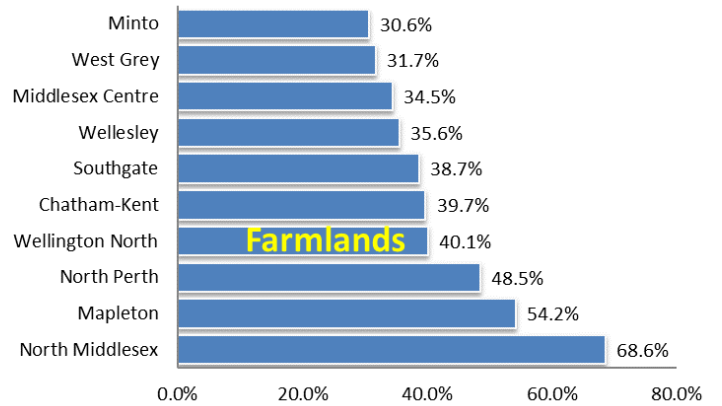
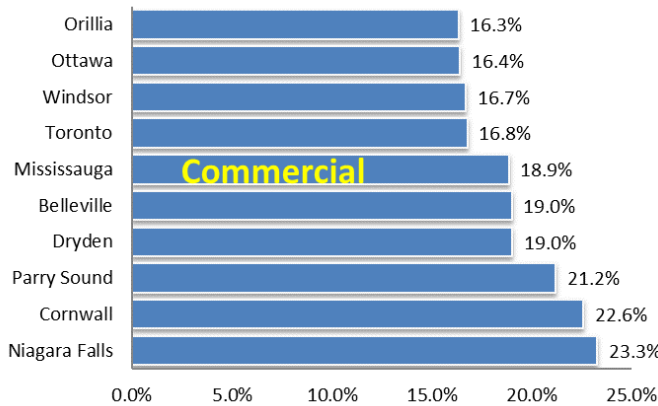
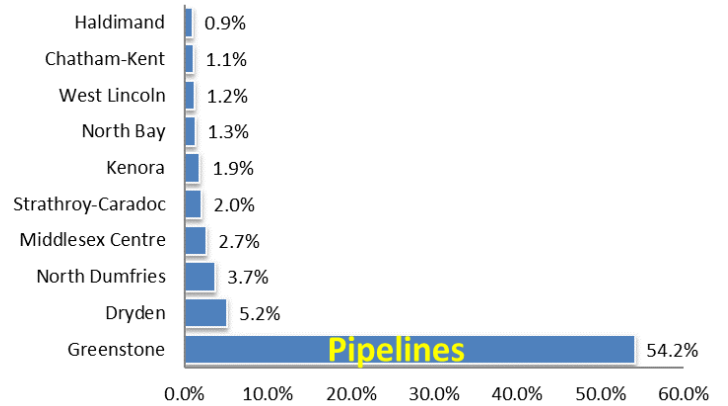
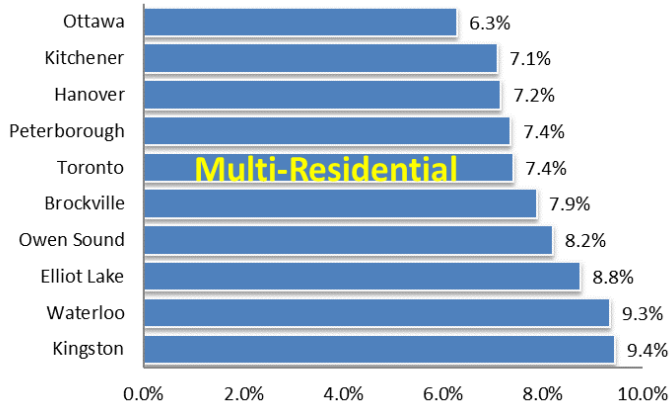
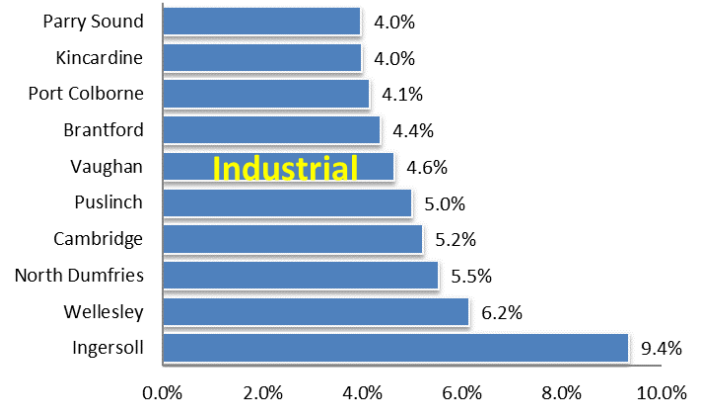
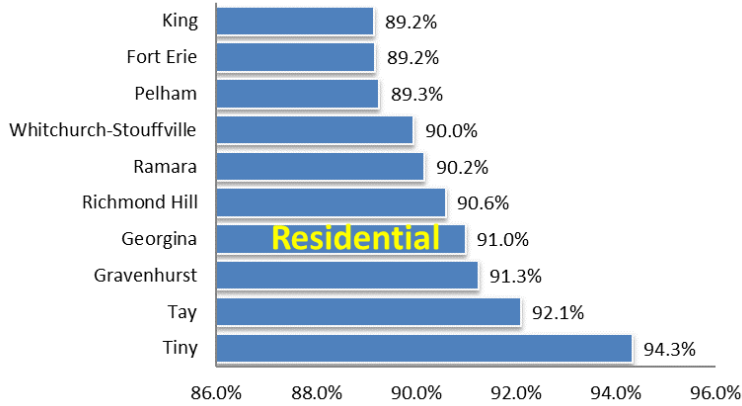
**2023 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)**

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Hamilton	82.3%	3.9%	10.0%	1.6%	0.4%	1.8%	0.0%
Hamilton Tp	85.0%	0.4%	1.6%	0.4%	0.9%	11.6%	0.0%
Hanover	76.4%	7.2%	14.4%	1.3%	0.3%	0.4%	0.0%
Huntsville	86.8%	1.3%	9.3%	1.1%	0.8%	0.1%	0.5%
Ingersoll	77.6%	1.9%	10.1%	9.4%	0.3%	0.7%	0.0%
Innisfil	88.2%	0.1%	6.0%	0.6%	0.3%	4.7%	0.1%
Kenora	83.2%	1.7%	11.1%	2.1%	1.9%	0.1%	0.0%
Kincardine	62.0%	1.0%	10.4%	4.0%	0.0%	22.4%	0.2%
King	89.2%	0.1%	3.9%	0.7%	0.3%	5.5%	0.3%
Kingston	73.4%	9.4%	15.1%	1.3%	0.3%	0.5%	0.0%
Kitchener	79.1%	7.1%	12.1%	1.5%	0.0%	0.1%	0.0%
Lakeshore	78.4%	0.1%	4.5%	4.0%	0.9%	12.1%	0.0%
Lambton Shores	71.1%	0.7%	5.2%	0.6%	0.3%	22.1%	0.0%
Lincoln	79.2%	0.5%	5.6%	2.5%	0.5%	11.7%	0.0%
London	80.4%	4.4%	12.7%	1.3%	0.2%	0.9%	0.0%
Mapleton	40.3%	0.1%	2.2%	2.5%	0.4%	54.2%	0.3%
Markham	86.7%	0.9%	10.8%	1.3%	0.1%	0.1%	0.0%
Meaford	77.7%	1.6%	5.8%	0.2%	0.4%	13.3%	1.0%
Middlesex Centre	58.6%	0.2%	3.5%	0.3%	2.7%	34.5%	0.1%
Milton	83.1%	0.7%	12.0%	2.2%	0.4%	1.3%	0.1%
Minto	59.0%	0.6%	6.4%	3.0%	0.2%	30.6%	0.1%
Mississauga	73.6%	4.1%	18.9%	3.4%	0.1%	0.0%	0.0%
New Tecumseth	83.9%	0.8%	5.6%	3.9%	0.2%	5.5%	0.2%
Newmarket	84.8%	1.8%	11.4%	1.8%	0.1%	0.0%	0.0%
Niagara Falls	71.7%	2.9%	23.3%	1.1%	0.4%	0.6%	0.0%
Niagara-on-the-Lake	74.6%	0.3%	14.1%	1.0%	0.3%	9.6%	0.0%
Norfolk	69.3%	0.6%	5.2%	1.3%	0.5%	22.6%	0.5%
North Bay	75.5%	4.9%	16.2%	2.0%	1.3%	0.0%	0.1%
North Dumfries	70.0%	0.4%	8.3%	5.5%	3.7%	11.9%	0.1%
North Grenville	88.9%	0.4%	6.5%	0.2%	0.3%	3.6%	0.1%
North Middlesex	27.9%	0.3%	1.6%	0.7%	0.6%	68.6%	0.4%
North Perth	43.4%	0.9%	5.3%	1.6%	0.2%	48.5%	0.0%
Oakville	86.4%	2.0%	9.9%	1.6%	0.1%	0.0%	0.0%
Orangeville	83.9%	2.0%	12.4%	1.7%	0.1%	0.0%	0.0%
Orillia	76.8%	5.3%	16.3%	1.4%	0.2%	0.0%	0.0%
Oshawa	80.7%	5.5%	11.9%	1.3%	0.2%	0.4%	0.0%
Ottawa	75.1%	6.3%	16.4%	1.0%	0.2%	1.0%	0.0%
Owen Sound	73.6%	8.2%	16.2%	1.5%	0.3%	0.2%	0.0%
Parry Sound	74.0%	0.4%	21.2%	4.0%	0.2%	0.1%	0.0%
Pelham	89.3%	0.6%	3.9%	0.2%	0.6%	5.4%	0.1%

**2023 Unweighted Assessment Composition (Sorted Alphabetically) (cont'd)**

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Peterborough	78.5%	7.4%	12.4%	1.4%	0.2%	0.1%	0.0%
Pickering	84.3%	0.9%	11.3%	1.9%	0.1%	1.4%	0.0%
Port Colborne	82.9%	2.0%	7.5%	4.1%	0.5%	2.8%	0.0%
Port Hope	77.4%	2.2%	8.1%	2.1%	0.9%	8.8%	0.6%
Prince Edward County	83.9%	1.3%	4.6%	0.6%	0.1%	9.3%	0.2%
Puslinch	78.3%	0.1%	8.2%	5.0%	0.2%	7.5%	0.6%
Quinte West	77.2%	2.5%	14.1%	1.4%	0.8%	4.1%	0.1%
Ramara	90.2%	0.0%	3.3%	0.3%	0.0%	6.0%	0.1%
Richmond Hill	90.6%	1.2%	7.2%	0.9%	0.1%	0.0%	0.0%
Sarnia	78.0%	3.7%	12.0%	3.0%	0.7%	2.5%	0.0%
Saugeen Shores	87.2%	2.1%	5.8%	0.1%	0.2%	4.4%	0.2%
Sault Ste. Marie	77.8%	6.2%	14.0%	1.6%	0.4%	0.0%	0.0%
Scugog	79.8%	0.4%	6.4%	0.9%	0.3%	11.7%	0.4%
South Bruce Peninsula	87.7%	0.6%	3.8%	0.5%	0.2%	6.7%	0.6%
Southgate	56.9%	0.2%	1.4%	2.1%	0.1%	38.7%	0.6%
Springwater	85.1%	0.1%	3.2%	0.8%	0.6%	9.6%	0.5%
St. Catharines	79.2%	4.9%	13.5%	1.2%	0.2%	1.0%	0.0%
St. Thomas	83.2%	3.9%	9.4%	2.9%	0.3%	0.3%	0.0%
Stratford	78.8%	5.2%	11.8%	3.4%	0.2%	0.5%	0.0%
Strathroy-Caradoc	70.0%	3.0%	7.0%	2.2%	2.0%	15.7%	0.1%
Tay	92.1%	0.3%	3.5%	0.4%	0.3%	2.8%	0.6%
The Blue Mountains	87.5%	4.8%	4.0%	0.2%	0.1%	3.0%	0.4%
Thorold	84.1%	4.0%	6.8%	2.5%	0.9%	1.8%	0.0%
Thunder Bay	79.4%	4.3%	14.9%	1.1%	0.3%	0.0%	0.0%
Tillsonburg	84.1%	3.2%	9.1%	3.0%	0.3%	0.3%	0.0%
Timmins	79.7%	2.2%	15.2%	2.3%	0.5%	0.2%	0.0%
Tiny	94.3%	0.2%	1.2%	0.1%	0.3%	3.3%	0.5%
Toronto	74.7%	7.4%	16.8%	1.1%	0.0%	0.0%	0.0%
Vaughan	80.3%	0.5%	14.3%	4.6%	0.1%	0.1%	0.0%
Wainfleet	80.0%	0.0%	1.9%	0.4%	0.5%	17.1%	0.1%
Waterloo	74.6%	9.3%	14.1%	1.8%	0.1%	0.0%	0.0%
Welland	85.5%	3.1%	7.9%	2.6%	0.4%	0.4%	0.0%
Wellesley	55.3%	0.1%	2.5%	6.2%	0.2%	35.6%	0.2%
Wellington North	50.0%	1.0%	6.2%	2.3%	0.2%	40.1%	0.2%
West Grey	61.2%	0.4%	2.6%	1.0%	0.6%	31.7%	2.5%
West Lincoln	74.3%	0.3%	3.5%	1.5%	1.2%	19.2%	0.1%
Whitby	87.8%	2.2%	8.1%	1.4%	0.2%	0.3%	0.0%
Whitchurch-Stouffville	90.0%	0.7%	6.1%	1.2%	0.1%	1.8%	0.1%
Wilmot	77.1%	0.7%	4.0%	1.2%	0.3%	16.5%	0.2%
Windsor	75.6%	4.1%	16.7%	3.1%	0.4%	0.1%	0.0%
Woolwich	69.2%	0.8%	9.5%	3.7%	0.3%	16.4%	0.1%
<b>Average</b>	<b>77.3%</b>	<b>2.2%</b>	<b>9.2%</b>	<b>1.9%</b>	<b>0.9%</b>	<b>8.3%</b>	<b>0.2%</b>
<b>Median</b>	<b>78.8%</b>	<b>1.1%</b>	<b>8.3%</b>	<b>1.5%</b>	<b>0.3%</b>	<b>1.8%</b>	<b>0.0%</b>

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



**2023 Weighted Assessment Composition (Sorted Alphabetically)**

Municipality	Residential	Multi-Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Ajax	80.0%	4.2%	13.1%	2.6%	0.1%	0.0%	0.0%
Amherstburg	86.5%	1.3%	7.1%	2.7%	0.6%	1.8%	0.0%
Aurora	86.1%	0.8%	11.3%	1.7%	0.1%	0.0%	0.0%
Aylmer	72.8%	5.0%	15.7%	6.2%	0.3%	0.0%	0.0%
Barrie	71.7%	4.3%	20.9%	2.9%	0.2%	0.0%	0.0%
Belleville	57.2%	7.1%	29.3%	5.6%	0.4%	0.3%	0.0%
Bracebridge	87.7%	1.6%	9.3%	0.8%	0.4%	0.0%	0.1%
Brampton	77.2%	2.6%	15.9%	4.1%	0.2%	0.0%	0.0%
Brant	73.5%	0.6%	12.4%	8.2%	0.6%	4.6%	0.0%
Brantford	63.2%	6.3%	21.8%	8.2%	0.3%	0.1%	0.0%
Brock	85.7%	1.9%	5.7%	2.4%	0.4%	3.8%	0.1%
Brockville	59.8%	10.6%	23.8%	5.3%	0.5%	0.0%	0.0%
Burlington	71.9%	6.6%	16.8%	4.5%	0.2%	0.1%	0.0%
Caledon	78.1%	0.3%	16.4%	4.2%	0.1%	0.8%	0.2%
Cambridge	62.1%	6.2%	23.1%	8.4%	0.2%	0.0%	0.0%
Central Elgin	84.9%	0.5%	7.0%	1.4%	0.4%	5.7%	0.1%
Centre Wellington	81.8%	1.7%	8.8%	3.5%	0.4%	3.7%	0.0%
Chatham-Kent	62.8%	3.4%	16.9%	3.8%	1.7%	11.1%	0.0%
Chatsworth	87.3%	0.2%	2.8%	1.0%	0.7%	7.2%	0.7%
Clarington	83.8%	1.8%	9.6%	3.6%	0.4%	0.7%	0.1%
Collingwood	83.0%	2.1%	13.3%	1.4%	0.2%	0.0%	0.0%
Cornwall	54.6%	6.9%	33.9%	4.1%	0.4%	0.0%	0.0%
Dryden	53.4%	3.1%	26.8%	11.3%	5.4%	0.0%	0.0%
East Gwillimbury	88.4%	0.2%	8.3%	2.0%	0.1%	0.9%	0.0%
Elliot Lake	69.6%	14.4%	14.8%	0.7%	0.5%	0.0%	0.0%
Erin	86.2%	0.3%	5.5%	3.3%	0.2%	4.3%	0.2%
Espanola	66.6%	2.4%	16.8%	13.8%	0.5%	0.0%	0.1%
Essex	81.7%	1.1%	7.9%	4.4%	0.7%	4.1%	0.0%
Fort Erie	83.3%	1.9%	11.0%	3.0%	0.6%	0.3%	0.0%
Georgian Bluffs	88.5%	0.1%	6.9%	1.3%	0.4%	2.6%	0.2%
Georgina	91.1%	1.1%	6.7%	0.4%	0.1%	0.6%	0.0%
Gravenhurst	91.0%	0.9%	7.3%	0.3%	0.5%	0.0%	0.1%
Greater Sudbury	64.2%	6.2%	20.9%	8.0%	0.6%	0.0%	0.0%
Greenstone	27.4%	1.2%	22.1%	2.7%	46.6%	0.0%	0.0%
Grey Highlands	82.2%	0.4%	4.0%	5.8%	0.1%	7.0%	0.5%
Grimsby	83.1%	1.0%	12.4%	2.8%	0.3%	0.4%	0.0%
Guelph	66.7%	6.4%	19.5%	7.1%	0.2%	0.0%	0.0%
Guelph-Eramosa	83.5%	0.3%	8.0%	2.2%	0.5%	5.4%	0.0%
Haldimand	77.7%	1.3%	8.8%	6.4%	1.5%	4.4%	0.0%
Halton Hills	78.2%	1.4%	15.0%	4.6%	0.1%	0.5%	0.0%

**2023 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)**

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Hamilton	70.6%	6.9%	17.0%	4.6%	0.7%	0.3%	0.0%
Hamilton Tp	91.3%	0.8%	2.7%	0.8%	1.2%	3.1%	0.0%
Hanover	71.3%	8.7%	17.4%	2.2%	0.3%	0.1%	0.0%
Huntsville	86.5%	1.3%	10.2%	1.2%	0.6%	0.0%	0.1%
Ingersoll	61.9%	3.0%	15.3%	19.3%	0.3%	0.1%	0.0%
Innisfil	90.0%	0.1%	7.5%	0.7%	0.4%	1.2%	0.0%
Kenora	70.8%	2.2%	19.7%	4.9%	2.5%	0.0%	0.0%
Kincardine	70.0%	1.2%	14.5%	7.9%	0.0%	6.3%	0.1%
King	91.7%	0.2%	5.3%	1.0%	0.3%	1.4%	0.1%
Kingston	61.3%	11.1%	24.6%	2.7%	0.3%	0.1%	0.0%
Kitchener	67.2%	10.1%	20.1%	2.6%	0.0%	0.0%	0.0%
Lakeshore	81.2%	0.1%	4.9%	9.4%	1.2%	3.1%	0.0%
Lambton Shores	81.7%	1.3%	9.4%	1.5%	0.4%	5.7%	0.0%
Lincoln	79.1%	0.9%	9.7%	6.5%	0.8%	2.9%	0.0%
London	70.2%	6.1%	21.2%	2.1%	0.3%	0.1%	0.0%
Mapleton	62.8%	0.2%	5.0%	9.4%	1.4%	21.1%	0.1%
Markham	83.1%	0.9%	13.8%	2.1%	0.1%	0.0%	0.0%
Meaford	85.2%	2.4%	8.2%	0.4%	0.4%	3.2%	0.3%
Middlesex Centre	78.1%	0.6%	5.3%	0.7%	3.8%	11.5%	0.0%
Milton	77.4%	1.2%	16.4%	4.3%	0.4%	0.3%	0.0%
Minto	69.4%	1.2%	11.3%	8.5%	0.6%	9.0%	0.0%
Mississauga	65.3%	4.5%	25.3%	4.8%	0.1%	0.0%	0.0%
New Tecumseth	85.7%	0.8%	7.0%	4.8%	0.2%	1.4%	0.0%
Newmarket	81.0%	1.7%	14.4%	2.7%	0.1%	0.0%	0.0%
Niagara Falls	59.2%	4.4%	33.3%	2.4%	0.5%	0.1%	0.0%
Niagara-on-the-Lake	71.0%	0.6%	23.2%	2.5%	0.5%	2.3%	0.0%
Norfolk	79.4%	1.3%	9.9%	2.4%	0.9%	6.0%	0.1%
North Bay	63.0%	8.0%	25.4%	2.4%	1.3%	0.0%	0.0%
North Dumfries	66.8%	0.5%	15.4%	10.3%	4.2%	2.8%	0.0%
North Grenville	89.4%	0.4%	8.6%	0.3%	0.4%	0.9%	0.0%
North Middlesex	56.6%	1.1%	3.7%	2.3%	1.3%	34.8%	0.2%
North Perth	65.1%	1.4%	9.9%	4.8%	0.5%	18.2%	0.0%
Oakville	80.0%	3.6%	13.4%	3.0%	0.1%	0.0%	0.0%
Orangeville	78.9%	3.6%	14.1%	3.3%	0.1%	0.0%	0.0%
Orillia	65.7%	6.0%	25.6%	2.1%	0.6%	0.0%	0.0%
Oshawa	72.8%	9.0%	15.6%	2.3%	0.2%	0.1%	0.0%
Ottawa	63.8%	6.8%	27.1%	1.8%	0.3%	0.2%	0.0%
Owen Sound	62.4%	11.2%	23.4%	2.3%	0.7%	0.0%	0.0%
Parry Sound	64.3%	0.4%	30.1%	5.1%	0.2%	0.0%	0.0%
Pelham	89.4%	1.2%	6.7%	0.4%	1.0%	1.4%	0.0%

**2023 Weighted Assessment Composition (Sorted Alphabetically) (cont'd)**

Municipality	Multi-						
	Residential	Residential	Commercial	Industrial	Pipelines	Farmlands	Forests
Peterborough	69.7%	11.6%	16.6%	1.9%	0.2%	0.0%	0.0%
Pickering	79.0%	1.6%	15.4%	3.6%	0.2%	0.3%	0.0%
Port Colborne	73.8%	3.5%	11.6%	9.6%	0.8%	0.6%	0.0%
Port Hope	76.5%	3.9%	11.9%	4.3%	1.0%	2.2%	0.2%
Prince Edward County	89.2%	2.0%	5.3%	0.9%	0.1%	2.5%	0.0%
Puslinch	74.4%	0.1%	11.6%	11.4%	0.5%	1.8%	0.2%
Quinte West	70.9%	4.5%	19.9%	3.1%	0.6%	0.9%	0.0%
Ramara	93.7%	0.0%	4.2%	0.4%	0.0%	1.6%	0.0%
Richmond Hill	88.2%	1.1%	9.3%	1.3%	0.1%	0.0%	0.0%
Sarnia	68.5%	6.4%	17.8%	5.9%	0.8%	0.5%	0.0%
Saugeen Shores	89.0%	2.2%	7.3%	0.2%	0.2%	1.1%	0.0%
Sault Ste. Marie	63.0%	5.5%	23.3%	7.6%	0.6%	0.0%	0.0%
Scugog	84.5%	0.8%	9.8%	2.0%	0.4%	2.5%	0.1%
South Bruce Peninsula	91.5%	0.7%	4.9%	0.9%	0.2%	1.7%	0.1%
Southgate	79.6%	0.4%	2.6%	5.3%	0.1%	11.8%	0.2%
Springwater	91.1%	0.1%	4.2%	1.0%	0.8%	2.6%	0.1%
St. Catharines	68.7%	7.9%	20.3%	2.6%	0.3%	0.2%	0.0%
St. Thomas	72.2%	6.7%	14.6%	6.1%	0.3%	0.1%	0.0%
Stratford	65.2%	7.8%	19.3%	7.2%	0.3%	0.1%	0.0%
Strathroy-Caradoc	75.7%	5.1%	8.5%	4.1%	2.3%	4.3%	0.0%
Tay	93.6%	0.3%	4.3%	0.5%	0.4%	0.7%	0.2%
The Blue Mountains	87.3%	6.3%	5.1%	0.4%	0.1%	0.7%	0.1%
Thorold	76.7%	4.9%	10.7%	5.9%	1.4%	0.4%	0.0%
Thunder Bay	65.8%	6.8%	24.4%	2.2%	0.8%	0.0%	0.0%
Tillsonburg	72.7%	5.2%	15.0%	6.7%	0.3%	0.1%	0.0%
Timmins	66.3%	3.0%	25.0%	4.8%	0.9%	0.0%	0.0%
Tiny	96.8%	0.2%	1.5%	0.1%	0.4%	0.8%	0.1%
Toronto	55.7%	10.2%	32.1%	2.0%	0.1%	0.0%	0.0%
Vaughan	75.0%	0.4%	17.6%	6.8%	0.1%	0.0%	0.0%
Wainfleet	89.4%	0.1%	3.6%	1.1%	1.0%	4.8%	0.0%
Waterloo	62.8%	11.0%	23.1%	2.9%	0.1%	0.0%	0.0%
Welland	76.0%	5.0%	12.2%	6.1%	0.6%	0.1%	0.0%
Wellesley	67.8%	0.2%	6.0%	14.7%	0.3%	10.9%	0.0%
Wellington North	64.8%	2.3%	12.0%	7.2%	0.6%	13.0%	0.1%
West Grey	81.5%	0.7%	4.5%	2.5%	0.7%	9.2%	0.8%
West Lincoln	81.0%	0.6%	6.5%	4.4%	2.2%	5.2%	0.0%
Whitby	82.3%	3.8%	11.0%	2.6%	0.2%	0.1%	0.0%
Whitchurch-Stouffville	88.8%	0.7%	8.0%	2.0%	0.1%	0.4%	0.0%
Wilmot	82.7%	1.5%	8.4%	2.5%	0.4%	4.4%	0.0%
Windsor	60.2%	6.4%	26.3%	6.4%	0.6%	0.0%	0.0%
Woolwich	68.8%	1.2%	18.5%	7.1%	0.3%	4.1%	0.0%
<b>Average</b>	<b>75.5%</b>	<b>3.2%</b>	<b>13.7%</b>	<b>4.0%</b>	<b>1.0%</b>	<b>2.5%</b>	<b>0.1%</b>
<b>Median</b>	<b>76.7%</b>	<b>1.7%</b>	<b>12.4%</b>	<b>2.9%</b>	<b>0.4%</b>	<b>0.4%</b>	<b>0.0%</b>

**2023 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 73.5% of the municipalities surveyed, have a decrease in tax burden on the Residential class as a result of tax ratios for non-residential classes greater than 1.0. The implementation of tax ratios to the assessment base for municipalities with a larger proportion of farmland and managed forest results in an increase in the residential burden.

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Toronto	74.7%	55.7%	-25.5%
Dryden	70.5%	53.4%	-24.2%
Cornwall	69.9%	54.6%	-21.9%
Espanola	83.6%	66.6%	-20.4%
Windsor	75.6%	60.2%	-20.4%
Ingersoll	77.6%	61.9%	-20.1%
Belleville	71.3%	57.2%	-19.8%
Brockville	74.0%	59.8%	-19.1%
Sault Ste. Marie	77.8%	63.0%	-19.1%
Greater Sudbury	79.1%	64.2%	-18.8%
Cambridge	75.4%	62.1%	-17.7%
Niagara Falls	71.7%	59.2%	-17.3%
Stratford	78.8%	65.2%	-17.2%
Thunder Bay	79.4%	65.8%	-17.2%
Timmins	79.7%	66.3%	-16.9%
North Bay	75.5%	63.0%	-16.6%
Kingston	73.4%	61.3%	-16.6%
Brantford	75.6%	63.2%	-16.4%
Waterloo	74.6%	62.8%	-15.8%
Guelph	78.8%	66.7%	-15.3%
Owen Sound	73.6%	62.4%	-15.2%
Ottawa	75.1%	63.8%	-15.1%
Kitchener	79.1%	67.2%	-15.0%
Kenora	83.2%	70.8%	-15.0%
Orillia	76.8%	65.7%	-14.5%
Hamilton	82.3%	70.6%	-14.1%
Tillsonburg	84.1%	72.7%	-13.5%
St. Thomas	83.2%	72.2%	-13.3%
St. Catharines	79.2%	68.7%	-13.3%
Parry Sound	74.0%	64.3%	-13.2%
London	80.4%	70.2%	-12.7%
Sarnia	78.0%	68.5%	-12.2%
Aylmer	82.5%	72.8%	-11.7%
Elliot Lake	78.6%	69.6%	-11.5%
Mississauga	73.6%	65.3%	-11.3%
Peterborough	78.5%	69.7%	-11.2%
Welland	85.5%	76.0%	-11.1%
Port Colborne	82.9%	73.8%	-11.0%
Burlington	80.3%	71.9%	-10.6%
Oshawa	80.7%	72.8%	-9.8%

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Thorold	84.1%	76.7%	-8.7%
Quinte West	77.2%	70.9%	-8.1%
Oakville	86.4%	80.0%	-7.4%
Barrie	77.3%	71.7%	-7.2%
Ajax	86.2%	80.0%	-7.2%
Milton	83.1%	77.4%	-6.8%
Hanover	76.4%	71.3%	-6.7%
Fort Erie	89.2%	83.3%	-6.7%
Vaughan	80.3%	75.0%	-6.6%
Pickering	84.3%	79.0%	-6.3%
Grimsby	88.7%	83.1%	-6.3%
Whitby	87.8%	82.3%	-6.2%
Brampton	82.1%	77.2%	-5.9%
Orangeville	83.9%	78.9%	-5.9%
Halton Hills	83.0%	78.2%	-5.7%
Puslinch	78.3%	74.4%	-5.0%
Niagara-on-the-Lake	74.6%	71.0%	-4.9%
North Dumfries	70.0%	66.8%	-4.6%
Newmarket	84.8%	81.0%	-4.5%
Markham	86.7%	83.1%	-4.2%
Greenstone	28.3%	27.4%	-3.4%
Aurora	88.8%	86.1%	-3.0%
Clarington	86.3%	83.8%	-2.9%
Collingwood	85.2%	83.0%	-2.6%
Richmond Hill	90.6%	88.2%	-2.6%
Caledon	79.4%	78.1%	-1.7%
Whitchurch-Stouffville	90.0%	88.8%	-1.3%
Port Hope	77.4%	76.5%	-1.1%
Woolwich	69.2%	68.8%	-0.7%
Bracebridge	88.0%	87.7%	-0.3%
Huntsville	86.8%	86.5%	-0.3%
The Blue Mountains	87.5%	87.3%	-0.3%
Gravenhurst	91.3%	91.0%	-0.3%
Lincoln	79.2%	79.1%	-0.1%
East Gwillimbury	88.5%	88.4%	0.0%
Georgina	91.0%	91.1%	0.1%
Pelham	89.3%	89.4%	0.1%
North Grenville	88.9%	89.4%	0.5%
Tay	92.1%	93.6%	1.6%
Saugeen Shores	87.2%	89.0%	2.0%



**2023 Shift in Tax Burden - Unweighted to Weighted Residential Assessment (cont'd)**

Municipality	Residential Unweighted Assessment	Residential Weighted Assessment	Change % Unweighted to Weighted
Innisfil	88.2%	90.0%	2.1%
New Tecumseth	83.9%	85.7%	2.2%
Tiny	94.3%	96.8%	2.6%
King	89.2%	91.7%	2.9%
Brant	71.1%	73.5%	3.4%
Amherstburg	83.5%	86.5%	3.5%
Lakeshore	78.4%	81.2%	3.6%
Ramara	90.2%	93.7%	3.9%
South Bruce Peninsula	87.7%	91.5%	4.3%
Haldimand	74.1%	77.7%	4.8%
Centre Wellington	77.6%	81.8%	5.4%
Scugog	79.8%	84.5%	5.8%
Prince Edward County	83.9%	89.2%	6.3%
Springwater	85.1%	91.1%	7.0%
Wilmot	77.1%	82.7%	7.4%
Hamilton Tp	85.0%	91.3%	7.5%
Georgian Bluffs	82.3%	88.5%	7.6%
Strathroy-Caradoc	70.0%	75.7%	8.1%
Essex	75.0%	81.7%	8.9%
West Lincoln	74.3%	81.0%	9.1%
Erin	78.8%	86.2%	9.4%
Meaford	77.7%	85.2%	9.6%
Brock	76.8%	85.7%	11.6%
Wainfleet	80.0%	89.4%	11.8%
Guelph-Eramosa	74.6%	83.5%	11.9%
Kincardine	62.0%	70.0%	13.0%
Norfolk	69.3%	79.4%	14.6%
Lambton Shores	71.1%	81.7%	14.9%
Central Elgin	73.5%	84.9%	15.5%
Minto	59.0%	69.4%	17.6%
Wellesley	55.3%	67.8%	22.6%
Grey Highlands	66.8%	82.2%	23.1%
Chatsworth	68.7%	87.3%	27.0%
Chatham-Kent	49.4%	62.8%	27.1%
Wellington North	50.0%	64.8%	29.7%
Middlesex Centre	58.6%	78.1%	33.1%
West Grey	61.2%	81.5%	33.3%
Southgate	56.9%	79.6%	39.9%
North Perth	43.4%	65.1%	50.2%
Mapleton	40.3%	62.8%	55.6%
North Middlesex	27.9%	56.6%	103.1%
<b>Average</b>	<b>77.3%</b>	<b>75.5%</b>	<b>-0.8%</b>
<b>Median</b>	<b>78.8%</b>	<b>76.7%</b>	<b>-3.4%</b>
<b>Min</b>	<b>27.9%</b>	<b>27.4%</b>	<b>-25.5%</b>
<b>Max</b>	<b>94.3%</b>	<b>96.8%</b>	<b>103.1%</b>

**Building Construction Activity**

*(sorted from lowest to highest 2022 activity per capita)*

The table summarizes the 2022 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 2022.

Municipality	% Res. 2022	% Non-Res. 2022	2022 per Capita	Municipality	% Res. 2022	% Non-Res. 2022	2022 per Capita
Timmins	23%	77%	\$ 1,141	Brockville	31%	69%	\$ 3,151
Thunder Bay	43%	57%	\$ 1,379	Mississauga	67%	33%	\$ 3,193
Greater Sudbury	49%	51%	\$ 1,384	Barrie	72%	28%	\$ 3,305
New Tecumseth	70%	30%	\$ 1,485	Richmond Hill	80%	20%	\$ 3,371
Brampton	58%	42%	\$ 1,596	Clarington	69%	31%	\$ 3,379
Dryden	18%	82%	\$ 1,625	Halton Hills	60%	40%	\$ 3,417
Windsor	73%	27%	\$ 1,649	Sault Ste. Marie	47%	53%	\$ 3,443
Orillia	89%	11%	\$ 1,685	London	63%	37%	\$ 3,448
Scugog	86%	14%	\$ 1,759	Wellesley	37%	63%	\$ 3,501
Aylmer	69%	31%	\$ 1,763	Milton	83%	17%	\$ 3,559
Owen Sound	77%	23%	\$ 1,782	Brock	71%	29%	\$ 3,714
Parry Sound	69%	31%	\$ 2,014	Hamilton Tp	73%	27%	\$ 3,726
Wilmot	77%	23%	\$ 2,020	Guelph	54%	46%	\$ 3,785
Burlington	47%	53%	\$ 2,043	Haldimand	69%	31%	\$ 3,787
St. Catharines	68%	32%	\$ 2,068	Welland	56%	44%	\$ 3,911
St. Thomas	67%	33%	\$ 2,125	North Bay	24%	76%	\$ 3,961
Sarnia	49%	51%	\$ 2,185	Toronto	57%	43%	\$ 4,068
Ajax	97%	3%	\$ 2,253	Kitchener	38%	62%	\$ 4,179
Chatham-Kent	86%	14%	\$ 2,259	Strathroy-Caradoc	59%	41%	\$ 4,274
Norfolk	60%	40%	\$ 2,309	Ottawa	84%	16%	\$ 4,370
Grimsby	76%	24%	\$ 2,318	Cambridge	37%	63%	\$ 4,424
West Lincoln	97%	3%	\$ 2,376	Hanover	42%	58%	\$ 4,498
Peterborough	58%	42%	\$ 2,410	Vaughan	48%	52%	\$ 4,669
Newmarket	58%	42%	\$ 2,431	Oshawa	85%	15%	\$ 4,735
Stratford	75%	25%	\$ 2,445	Niagara-on-the-Lake	78%	22%	\$ 4,779
Guelph-Eramosa	73%	27%	\$ 2,481	Whitby	69%	31%	\$ 4,812
Georgina	71%	29%	\$ 2,577	Brantford	73%	27%	\$ 4,828
Orangeville	70%	30%	\$ 2,658	Mapleton	44%	56%	\$ 4,892
Port Colborne	61%	39%	\$ 2,683	Pickering	83%	17%	\$ 4,909
Niagara Falls	77%	23%	\$ 2,691	Kincardine	46%	54%	\$ 4,979
Lincoln	46%	54%	\$ 2,800	Woolwich	67%	33%	\$ 5,001
Quinte West	65%	35%	\$ 2,912	Meaford	63%	37%	\$ 5,101
Kingston	54%	46%	\$ 2,940	Ramara	94%	6%	\$ 5,235
Waterloo	88%	12%	\$ 2,941	Collingwood	66%	34%	\$ 5,325
Espanola	46%	54%	\$ 2,965	Tillsonburg	84%	16%	\$ 5,390
Hamilton	51%	49%	\$ 3,027	Bracebridge	81%	19%	\$ 5,589
Chatsworth	82%	18%	\$ 3,148	Markham	78%	22%	\$ 5,591

**Building Construction Activity (sorted from lowest to highest 2022 activity per capita) (cont'd)**

Municipality	% Res. 2022	% Non-Res. 2022	2022 per Capita
Belleville	31%	69%	\$ 5,599
Lakeshore	68%	32%	\$ 5,671
Huntsville	87%	13%	\$ 5,798
Fort Erie	70%	30%	\$ 5,957
Tiny	100%	0%	\$ 6,026
Pelham	99%	1%	\$ 6,138
Innisfil	88%	12%	\$ 6,149
Whitchurch-Stouffville	80%	20%	\$ 6,159
Brant	65%	35%	\$ 6,245
Caledon	82%	18%	\$ 6,767
Central Elgin	93%	7%	\$ 6,797
Centre Wellington	71%	29%	\$ 6,820
Wainfleet	32%	68%	\$ 6,832
North Middlesex	38%	62%	\$ 7,125
Grey Highlands	85%	15%	\$ 7,290
Lambton Shores	71%	29%	\$ 7,453
Saugeen Shores	78%	22%	\$ 7,524
Oakville	86%	14%	\$ 7,595
Middlesex Centre	76%	24%	\$ 7,696
Minto	48%	52%	\$ 7,820
Prince Edward County	61%	39%	\$ 7,835
Georgian Bluffs	86%	14%	\$ 7,861
Aurora	40%	60%	\$ 8,100
Ingersoll	14%	86%	\$ 8,352
Amherstburg	92%	8%	\$ 8,374
Wellington North	74%	26%	\$ 8,595
Essex	75%	25%	\$ 8,741
Puslinch	94%	6%	\$ 8,987
Springwater	95%	5%	\$ 9,145
East Gwillimbury	94%	6%	\$ 10,064
King	70%	30%	\$ 10,082
Erin	10%	90%	\$ 10,653
Gravenhurst	75%	25%	\$ 11,016
Thorold	91%	9%	\$ 14,823
The Blue Mountains	96%	4%	\$ 17,822
Greenstone	4%	96%	\$ 34,625
<b>Average</b>	<b>66%</b>	<b>34%</b>	<b>\$ 5,083</b>
<b>Median</b>	<b>70%</b>	<b>30%</b>	<b>\$ 4,227</b>
<b>Maximum</b>	<b>100%</b>	<b>96%</b>	<b>\$ 34,625</b>
<b>Minimum</b>	<b>4%</b>	<b>0%</b>	<b>\$ 1,141</b>

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

Bruce/Grey Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Chatsworth	\$ 19,387	\$ 25,317	\$ 23,475	\$ 3,075
Georgian Bluffs	\$ 28,363	\$ 163,053	\$ 90,919	\$ 8,159
Grey Highlands	\$ 73,267	\$ 82,146	\$ 79,795	\$ 7,256
Hanover	\$ 35,337	\$ 16,183	\$ 37,510	\$ 3,583
Kincardine	\$ 34,885	\$ 47,875	\$ 64,711	\$ 3,837
Meaford	\$ 43,221	\$ 101,074	\$ 61,171	\$ 5,751
Owen Sound	\$ 67,050	\$ 36,044	\$ 40,357	\$ 2,149
Saugeen Shores	\$ 84,233	\$ 154,803	\$ 129,145	\$ 7,375
South Bruce Peninsula	\$ 25,821	N/A	N/A	\$ 2,928
Southgate	\$ 67,928	\$ 86,779	N/A	\$ 8,889
The Blue Mountains	\$ 214,023	\$ 303,204	\$ 178,099	\$ 24,274
West Grey	\$ 41,443	\$ 71,585	N/A	\$ 4,161
<b>Bruce/Grey Average</b>	<b>\$ 61,246</b>	<b>\$ 98,915</b>	<b>\$ 78,354</b>	<b>\$ 6,786</b>
<b>Bruce/Grey Median</b>	<b>\$ 42,332</b>	<b>\$ 82,146</b>	<b>\$ 64,711</b>	<b>\$ 4,956</b>

Eastern Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Belleville	\$ 101,695	\$ 126,655	\$ 328,447	\$ 3,215
Brockville	\$ 37,198	\$ 46,533	\$ 72,979	\$ 2,291
Cornwall	\$ 98,206	\$ 123,784	N/A	\$ 2,248
Hamilton Tp	\$ 18,293	\$ 40,612	\$ 42,715	\$ 2,948
Kingston	\$ 395,923	\$ 374,990	\$ 416,381	\$ 2,844
North Grenville	\$ 68,298	\$ 63,320	N/A	\$ 3,744
Ottawa	\$ 3,798,625	\$ 3,845,768	\$ 4,869,159	\$ 3,864
Peterborough	\$ 153,263	\$ 262,999	\$ 211,896	\$ 2,396
Port Hope	N/A	\$ 39,412	N/A	\$ 2,186
Prince Edward County	\$ 99,392	\$ 186,966	\$ 209,520	\$ 6,249
Quinte West	\$ 92,326	\$ 125,071	\$ 142,986	\$ 2,479
<b>Eastern Average</b>	<b>\$ 486,322</b>	<b>\$ 476,010</b>	<b>\$ 786,760</b>	<b>\$ 3,133</b>
<b>Eastern Median</b>	<b>\$ 98,799</b>	<b>\$ 125,071</b>	<b>\$ 210,708</b>	<b>\$ 2,844</b>

Niagara Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Fort Erie	\$ 158,858	\$ 258,846	\$ 207,037	\$ 6,101
Grimsby	\$ 35,833	\$ 28,324	\$ 70,951	\$ 1,479
Lincoln	\$ 103,741	\$ 183,214	\$ 76,772	\$ 4,581
Niagara Falls	\$ 250,843	\$ 313,000	\$ 274,000	\$ 2,810
Niagara-on-the-Lake	\$ 107,153	\$ 121,583	\$ 97,918	\$ 5,439
Pelham	\$ 110,023	\$ 132,587	\$ 117,409	\$ 6,369
Port Colborne	\$ 29,214	\$ 57,417	\$ 56,721	\$ 2,314
St. Catharines	\$ 335,669	\$ 236,589	\$ 300,953	\$ 2,037
Thorold	\$ 223,295	\$ 214,797	\$ 384,913	\$ 11,139
Wainfleet	\$ 52,927	\$ 31,667	\$ 49,436	\$ 6,373
Welland	\$ 194,054	\$ 236,086	\$ 231,260	\$ 3,802
West Lincoln	\$ 54,190	\$ 38,566	\$ 38,566	\$ 2,728
<b>Niagara Average</b>	<b>\$ 137,983</b>	<b>\$ 154,390</b>	<b>\$ 158,828</b>	<b>\$ 4,598</b>
<b>Niagara Median</b>	<b>\$ 108,588</b>	<b>\$ 157,900</b>	<b>\$ 107,664</b>	<b>\$ 4,191</b>

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

GTHA Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Ajax	\$ 435,868	\$ 333,500	\$ 308,210	\$ 2,668
Aurora	\$ 232,356	\$ 495,529	\$ 565,240	\$ 6,410
Brampton	\$ 1,370,612	\$ 1,726,343	\$ 1,170,001	\$ 1,988
Brock	\$ 54,800	\$ 23,700	\$ 49,300	\$ 3,274
Burlington	\$ 409,091	\$ 465,232	\$ 407,859	\$ 2,181
Caledon	\$ 562,048	\$ 570,671	\$ 567,863	\$ 6,976
Clarington	\$ 397,300	\$ 301,900	\$ 367,536	\$ 3,346
East Gwillimbury	\$ 147,849	\$ 373,636	\$ 391,298	\$ 8,168
Georgina	\$ 77,902	\$ 257,127	\$ 131,739	\$ 3,097
Halton Hills	\$ 204,433	\$ 166,203	\$ 227,201	\$ 3,020
Hamilton	\$ 1,383,481	\$ 2,128,166	\$ 1,856,372	\$ 2,993
King	\$ 110,898	\$ 145,844	\$ 300,601	\$ 6,358
Markham	\$ 317,040	\$ 1,258,731	\$ 2,052,880	\$ 3,346
Milton	\$ 241,157	\$ 629,794	\$ 530,627	\$ 3,300
Mississauga	\$ 1,448,143	\$ 2,093,849	\$ 2,541,916	\$ 2,543
Newmarket	\$ 277,246	\$ 114,029	\$ 234,511	\$ 2,232
Oakville	\$ 1,139,353	\$ 1,125,506	\$ 1,799,844	\$ 5,976
Oshawa	\$ 480,474	\$ 564,583	\$ 901,814	\$ 3,497
Pickering	\$ 721,598	\$ 508,069	\$ 523,801	\$ 5,683
Richmond Hill	\$ 399,532	\$ 842,776	\$ 764,984	\$ 3,085
Scugog	\$ 66,881	\$ 94,226	\$ 39,457	\$ 3,003
Toronto	\$ 12,543,028	\$ 12,910,018	\$ 12,606,540	\$ 4,235
Vaughan	\$ 1,090,540	\$ 1,794,636	\$ 1,709,625	\$ 4,397
Whitby	\$ 480,562	\$ 1,074,231	\$ 719,800	\$ 5,200
Whitchurch-Stouffville	\$ 280,000	\$ 249,000	\$ 333,000	\$ 5,422
<b>GTHA Average</b>	<b>\$ 994,888</b>	<b>\$ 1,209,892</b>	<b>\$ 1,244,081</b>	<b>\$ 4,096</b>
<b>GTHA Median</b>	<b>\$ 399,532</b>	<b>\$ 508,069</b>	<b>\$ 530,627</b>	<b>\$ 3,346</b>

North Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Dryden	\$ 13,657	\$ 33,765	\$ 12,567	\$ 2,586
Elliot Lake	\$ 11,287	N/A	N/A	\$ 999
Espanola	\$ 4,848	\$ 6,774	\$ 16,380	\$ 1,722
Greater Sudbury	\$ 322,458	\$ 290,268	\$ 241,251	\$ 1,654
Greenstone	\$ 9,949	\$ 16,167	\$ 156,264	\$ 13,456
Kenora	\$ 40,974	\$ 75,375	N/A	\$ 3,741
North Bay	\$ 57,559	\$ 153,435	\$ 218,098	\$ 2,613
Parry Sound	\$ 15,728	\$ 21,686	\$ 14,682	\$ 2,435
Sault Ste. Marie	\$ 93,064	\$ 213,526	\$ 258,979	\$ 2,514
Thunder Bay	\$ 77,828	\$ 141,709	\$ 158,178	\$ 1,107
Timmins	\$ 23,893	\$ 43,718	\$ 49,026	\$ 909
<b>North Average</b>	<b>\$ 61,022</b>	<b>\$ 99,642</b>	<b>\$ 125,047</b>	<b>\$ 3,067</b>
<b>North Median</b>	<b>\$ 23,893</b>	<b>\$ 59,547</b>	<b>\$ 156,264</b>	<b>\$ 2,435</b>

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

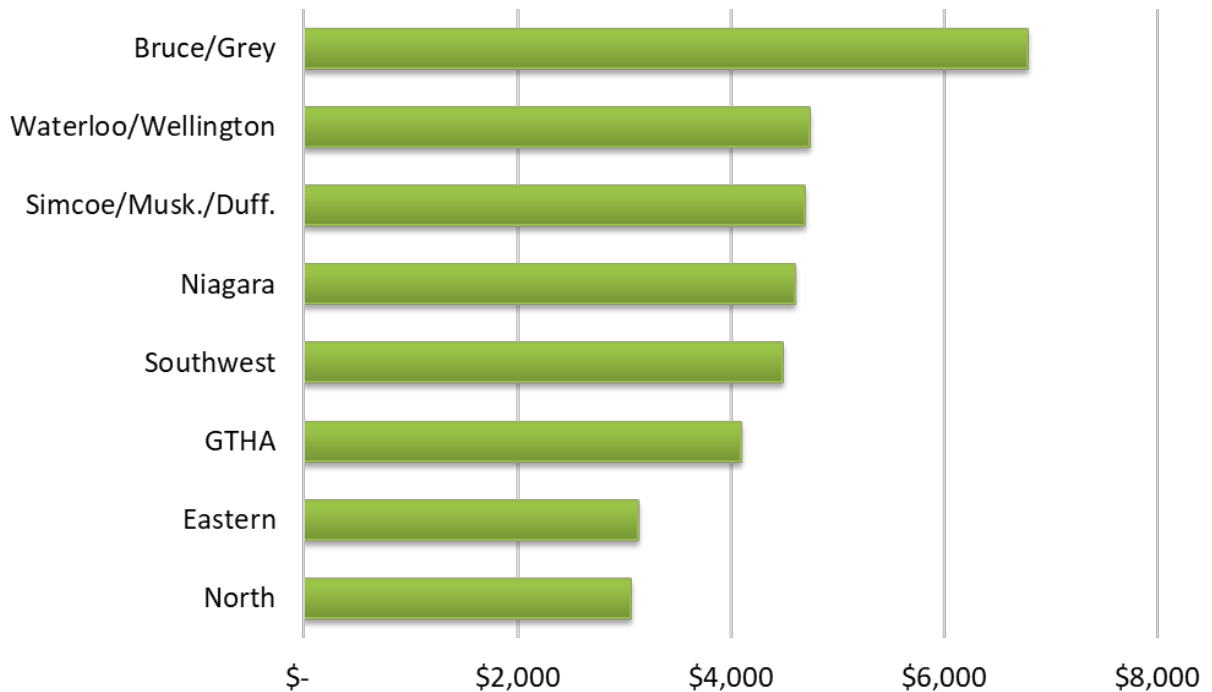
Simcoe/Musk./Duff. Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Barrie	\$ 498,534	\$ 599,256	\$ 525,753	\$ 3,479
Bracebridge	\$ 75,675	\$ 126,182	\$ 102,434	\$ 5,601
Collingwood	\$ 135,354	\$ 168,505	\$ 141,458	\$ 5,702
Gravenhurst	\$ 59,102	\$ 132,766	\$ 153,279	\$ 8,324
Huntsville	\$ 81,819	\$ 196,102	\$ 129,796	\$ 6,130
Innisfil	\$ 155,059	\$ 307,383	\$ 292,321	\$ 5,491
New Tecumseth	\$ 76,727	\$ 141,512	\$ 70,962	\$ 2,092
Orangeville	\$ 21,171	\$ 25,552	\$ 84,879	\$ 1,383
Orillia	\$ 94,649	\$ 174,930	\$ 59,595	\$ 3,168
Ramara	\$ 33,456	\$ 58,874	\$ 57,755	\$ 4,707
Springwater	\$ 98,569	\$ 145,109	\$ 213,761	\$ 6,689
Tay	\$ 29,087	\$ 37,713	N/A	\$ 2,918
Tiny	\$ 58,075	\$ 73,421	\$ 82,215	\$ 5,271
<b>Simcoe/Musk./Duff. Average</b>	<b>\$ 109,021</b>	<b>\$ 168,254</b>	<b>\$ 159,517</b>	<b>\$ 4,689</b>
<b>Simcoe/Musk./Duff. Median</b>	<b>\$ 76,727</b>	<b>\$ 141,512</b>	<b>\$ 116,115</b>	<b>\$ 5,271</b>

Southwest Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Amherstburg	\$ 125,128	\$ 130,000	\$ 209,020	\$ 6,685
Aylmer	\$ 4,975	\$ 29,563	\$ 14,205	\$ 2,018
Brant	\$ 262,085	\$ 183,360	\$ 262,532	\$ 5,773
Brantford	\$ 255,191	\$ 472,291	\$ 538,084	\$ 3,846
Central Elgin	\$ 64,216	\$ 109,501	\$ 98,741	\$ 6,421
Chatham-Kent	\$ 202,000	\$ 379,769	\$ 245,944	\$ 2,565
Essex	\$ 103,914	\$ 83,277	\$ 194,756	\$ 5,739
Haldimand	\$ 198,919	\$ 273,202	\$ 197,980	\$ 4,325
Ingersoll	\$ 40,203	\$ 39,651	\$ 121,395	\$ 4,659
Lakeshore	\$ 178,565	\$ 190,299	\$ 245,693	\$ 4,844
Lambton Shores	\$ 64,919	\$ 82,592	\$ 93,159	\$ 6,639
London	\$ 1,621,544	\$ 1,634,083	\$ 1,598,196	\$ 3,624
Middlesex Centre	\$ 143,339	\$ 257,387	\$ 154,177	\$ 9,395
Norfolk	\$ 125,553	\$ 165,000	\$ 164,618	\$ 2,153
North Middlesex	\$ 21,672	\$ 49,406	\$ 46,662	\$ 6,021
North Perth	\$ 94,116	\$ 97,051	N/A	\$ 6,061
Sarnia	\$ 80,726	\$ 131,213	\$ 163,682	\$ 1,677
St. Thomas	\$ 156,483	\$ 126,437	\$ 97,004	\$ 2,888
Stratford	\$ 54,675	\$ 109,220	\$ 85,794	\$ 2,404
Strathroy-Caradoc	\$ 96,798	\$ 98,700	\$ 109,145	\$ 4,114
Tillsonburg	\$ 71,668	\$ 112,944	\$ 107,038	\$ 5,074
Windsor	\$ 388,812	\$ 432,702	\$ 413,112	\$ 1,701
<b>Southwest Average</b>	<b>\$ 197,977</b>	<b>\$ 235,802</b>	<b>\$ 245,759</b>	<b>\$ 4,483</b>
<b>Southwest Median</b>	<b>\$ 114,521</b>	<b>\$ 128,218</b>	<b>\$ 163,682</b>	<b>\$ 4,492</b>

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

Waterloo/Wellington Municipality	Building Construction Value (000's)			3 Year Per Capita Avg
	2020	2021	2022	
Cambridge	\$ 258,443	\$ 518,909	\$ 659,795	\$ 3,277
Centre Wellington	\$ 158,498	\$ 328,509	\$ 225,789	\$ 7,277
Erin	\$ 19,584	\$ 26,661	\$ 134,609	\$ 4,792
Guelph	\$ 342,657	\$ 474,721	\$ 594,943	\$ 3,074
Guelph-Eramosa	\$ 78,203	\$ 44,311	\$ 36,169	\$ 3,638
Kitchener	\$ 1,048,527	\$ 978,171	\$ 1,194,747	\$ 3,888
Mapleton	\$ 54,154	\$ 80,961	\$ 55,470	\$ 5,588
Minto	\$ 26,262	\$ 38,821	\$ 74,831	\$ 4,897
North Dumfries	\$ 36,836	\$ 105,198	N/A	\$ 6,316
Puslinch	\$ 51,231	\$ 87,006	\$ 74,991	\$ 8,682
Waterloo	\$ 409,671	\$ 398,692	\$ 398,423	\$ 3,119
Wellesley	\$ 35,539	\$ 43,307	\$ 41,281	\$ 3,379
Wellington North	\$ 37,646	\$ 80,325	\$ 111,859	\$ 5,920
Wilmot	\$ 52,709	\$ 41,122	\$ 45,524	\$ 2,062
Woolwich	\$ 127,458	\$ 172,259	\$ 143,833	\$ 5,216
<b>Waterloo/Wellington Average</b>	<b>\$ 182,494</b>	<b>\$ 227,931</b>	<b>\$ 270,876</b>	<b>\$ 4,741</b>
<b>Waterloo/Wellington Median</b>	<b>\$ 54,154</b>	<b>\$ 87,006</b>	<b>\$ 123,234</b>	<b>\$ 4,792</b>

**Summary - 3 Year Average Building Construction Activity per Capita (2020, 2021, 2022) - 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><b>S</b> <b>Sustainability</b></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><b>V</b> <b>Vulnerability</b></p> <p>Addresses a municipality's vulnerability to external sources of funding that it cannot control and its exposure to risks.</p>	<p><b>F</b> <b>Flexibility</b></p> <p>The ability to issue debt responsibly without impacting the credit rating. Also, the ability to generate required revenues.</p>
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*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.*



### 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 the 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, while a ratio less than zero indicates that total assets exceed the total liabilities.

#### 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	2018	2019	2020	2021	2022
Toronto	\$ (2,771)	\$ (2,782)	\$ (2,900)	\$ (2,861)	\$ (2,760)
Ottawa	\$ (2,334)	\$ (2,486)	\$ (2,303)	\$ (2,495)	\$ (2,576)
Quinte West	\$ (1,670)	\$ (1,761)	\$ (1,685)	\$ (1,543)	\$ (1,490)
Kingston	\$ (1,682)	\$ (1,797)	\$ (1,709)	\$ (1,590)	\$ (1,408)
Prince Edward County	\$ (1,285)	\$ (1,237)	\$ (1,404)	\$ (1,076)	\$ (1,108)
Owen Sound	\$ (1,504)	\$ (1,400)	\$ (1,585)	\$ (1,332)	\$ (1,072)
New Tecumseth	\$ (1,069)	\$ (851)	\$ (769)	\$ (786)	\$ (982)
Central Elgin	\$ (2,293)	\$ (1,725)	\$ (1,591)	\$ (1,365)	\$ (745)
Dryden	\$ (1,812)	\$ (1,325)	\$ (652)	\$ (317)	\$ (662)
Pelham	\$ (2,296)	\$ (1,823)	\$ (1,012)	\$ (634)	\$ (549)
Barrie	\$ (910)	\$ (1,013)	\$ (811)	\$ (634)	\$ (510)
Brant County	\$ 127	\$ (208)	\$ (415)	\$ (356)	\$ (509)
Port Colborne	\$ (1,329)	\$ (1,322)	\$ (1,126)	\$ (729)	\$ (466)
Brockville	\$ (1,074)	\$ (726)	\$ (529)	\$ (261)	\$ (262)
Thunder Bay	\$ (1,089)	\$ (1,010)	\$ (620)	\$ (165)	\$ (193)
Amherstburg	\$ (2,261)	\$ (2,010)	\$ (1,255)	\$ (568)	\$ (186)
Grey Highlands	\$ 236	\$ 238	\$ 200	\$ (82)	\$ (90)
Ingersoll	\$ 1,112	\$ 1,330	\$ 1,550	\$ (224)	\$ 189
Georgina	\$ 308	\$ 406	\$ 376	\$ 464	\$ 191
Lincoln	\$ 988	\$ 712	\$ 790	\$ 595	\$ 215
Belleville	\$ (623)	\$ (468)	\$ (385)	\$ 259	\$ 219
Tillsonburg	\$ (64)	\$ (8)	\$ (23)	\$ 27	\$ 233
West Lincoln	\$ 222	\$ 225	\$ 262	\$ 317	\$ 359
Tiny	\$ 405	\$ 338	\$ 320	\$ 373	\$ 403
Brampton	\$ 617	\$ 622	\$ 586	\$ 678	\$ 409
North Bay	\$ 700	\$ 702	\$ 722	\$ 988	\$ 413
St. Catharines	\$ 13	\$ 56	\$ 180	\$ 390	\$ 422
Wellesley	\$ 893	\$ 867	\$ 929	\$ 1,051	\$ 453
Gravenhurst	\$ (299)	\$ (10)	\$ 166	\$ 350	\$ 465
Guelph-Eramosa	\$ (15)	\$ 106	\$ 350	\$ 463	\$ 477
Hamilton	\$ 431	\$ 448	\$ 403	\$ 353	\$ 488
St. Thomas	\$ 239	\$ (23)	\$ 257	\$ 257	\$ 493
Meaford	\$ 133	\$ 271	\$ 148	\$ 433	\$ 544
Whitchurch - Stouffville	\$ (225)	\$ (107)	\$ 160	\$ 405	\$ 558
Hamilton Tp	\$ 399	\$ 421	\$ 533	\$ 590	\$ 581
Oshawa	\$ 85	\$ 192	\$ 373	\$ 469	\$ 583
Minto	\$ 96	\$ 285	\$ 461	\$ 855	\$ 587
Mapleton	\$ 347	\$ 558	\$ 781	\$ 785	\$ 615
Caledon	\$ 560	\$ 581	\$ 717	\$ 802	\$ 700

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

Municipality	2018	2019	2020	2021	2022
Erin	\$ 326	\$ 442	\$ 549	\$ 669	\$ 702
Peterborough	\$ 615	\$ 699	\$ 1,098	\$ 1,070	\$ 708
Puslinch	\$ 552	\$ 671	\$ 778	\$ 765	\$ 802
Norfolk	\$ (295)	\$ (268)	\$ 112	\$ 531	\$ 812
Ramara	\$ (342)	\$ 167	\$ 591	\$ 809	\$ 825
Greenstone	\$ (1,401)	\$ (891)	\$ (155)	\$ 15	\$ 864
Scugog	\$ 811	\$ 879	\$ 881	\$ 961	\$ 904
King	\$ (58)	\$ 210	\$ 459	\$ 476	\$ 919
Cambridge	\$ 720	\$ 797	\$ 799	\$ 696	\$ 931
Espanola	\$ 586	\$ 1,112	\$ 1,330	\$ 1,156	\$ 987
Welland	\$ 467	\$ 728	\$ 918	\$ 1,116	\$ 1,003
Springwater	\$ 595	\$ 625	\$ 617	\$ 744	\$ 1,016
Clarington	\$ 728	\$ 788	\$ 846	\$ 973	\$ 1,084
Sault Ste. Marie	\$ 1,137	\$ 1,178	\$ 1,193	\$ 1,055	\$ 1,148
Aurora	\$ 1,314	\$ 1,420	\$ 1,268	\$ 1,347	\$ 1,182
Brock	\$ 1,131	\$ 1,109	\$ 1,058	\$ 1,074	\$ 1,196
Mississauga	\$ 1,013	\$ 1,012	\$ 1,069	\$ 1,246	\$ 1,197
Burlington	\$ 859	\$ 968	\$ 1,120	\$ 1,230	\$ 1,202
Milton	\$ 882	\$ 973	\$ 1,036	\$ 1,008	\$ 1,203
Centre Wellington	\$ 917	\$ 987	\$ 1,045	\$ 1,012	\$ 1,235
Windsor	\$ 707	\$ 817	\$ 1,109	\$ 1,218	\$ 1,236
Bracebridge	\$ 1,987	\$ 2,100	\$ 2,213	\$ 2,194	\$ 1,284
Huntsville	\$ 706	\$ 855	\$ 1,025	\$ 1,188	\$ 1,319
Ajax	\$ 967	\$ 1,033	\$ 1,096	\$ 1,225	\$ 1,329
Richmond Hill	\$ 1,308	\$ 1,326	\$ 1,342	\$ 1,407	\$ 1,349
Thorold	\$ 1,198	\$ 1,420	\$ 1,505	\$ 1,471	\$ 1,379
Niagara-on-the-Lake	\$ 1,288	\$ 1,382	\$ 1,341	\$ 1,262	\$ 1,391
Wilmot	\$ 1,423	\$ 1,497	\$ 1,580	\$ 1,578	\$ 1,413
Kitchener	\$ 880	\$ 956	\$ 1,009	\$ 1,130	\$ 1,442
Newmarket	\$ 742	\$ 776	\$ 1,009	\$ 1,272	\$ 1,462
Halton Hills	\$ 1,271	\$ 1,247	\$ 1,223	\$ 1,362	\$ 1,477
Markham	\$ 1,357	\$ 1,359	\$ 1,406	\$ 1,554	\$ 1,524
Greater Sudbury	\$ 1,200	\$ 1,243	\$ 1,297	\$ 1,443	\$ 1,625
Sarnia	\$ 866	\$ 1,070	\$ 1,324	\$ 1,498	\$ 1,632
Guelph	\$ 826	\$ 1,146	\$ 1,369	\$ 1,621	\$ 1,653
Vaughan	\$ 1,790	\$ 1,784	\$ 1,824	\$ 1,932	\$ 1,713
Strathroy-Caradoc	\$ 1,167	\$ 1,377	\$ 1,500	\$ 1,644	\$ 1,772
Elliot Lake	\$ 1,119	\$ 1,315	\$ 1,518	\$ 1,514	\$ 1,776
Georgian Bluffs	\$ 1,032	\$ 1,179	\$ 1,309	\$ 1,695	\$ 1,873

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

Municipality	2018	2019	2020	2021	2022
Fort Erie	\$ 948	\$ 1,317	\$ 1,736	\$ 1,705	\$ 1,939
Orangeville	\$ 330	\$ 777	\$ 921	\$ 1,056	\$ 1,948
Grimsby	\$ 744	\$ 1,283	\$ 1,480	\$ 1,819	\$ 1,985
Collingwood	\$ 1,232	\$ 1,374	\$ 1,496	\$ 1,711	\$ 2,013
Woolwich	\$ 1,112	\$ 1,273	\$ 1,311	\$ 1,195	\$ 2,061
Waterloo	\$ 1,395	\$ 1,421	\$ 1,437	\$ 1,308	\$ 2,064
Hanover	\$ 1,442	\$ 1,701	\$ 1,891	\$ 1,959	\$ 2,087
Middlesex Centre	\$ 81	\$ 476	\$ 1,098	\$ 1,754	\$ 2,093
Lambton Shores	\$ 833	\$ 1,418	\$ 1,912	\$ 2,194	\$ 2,169
Wellington North	\$ 1,792	\$ 2,024	\$ 1,786	\$ 2,035	\$ 2,193
London	\$ 976	\$ 1,227	\$ 1,576	\$ 1,926	\$ 2,231
Brantford	\$ 1,352	\$ 1,505	\$ 1,499	\$ 1,729	\$ 2,252
The Blue Mountains	\$ 5,026	\$ 3,956	\$ 4,239	\$ 3,174	\$ 2,385
Aylmer	\$ 1,040	\$ 1,533	\$ 1,723	\$ 2,156	\$ 2,452
East Gwillimbury	\$ 1,238	\$ 1,807	\$ 2,132	\$ 2,264	\$ 2,507
Chatham-Kent	\$ 1,291	\$ 1,509	\$ 1,937	\$ 2,277	\$ 2,512
Oakville	\$ 1,508	\$ 1,526	\$ 1,774	\$ 2,042	\$ 2,514
Haldimand	\$ 1,523	\$ 1,490	\$ 1,816	\$ 2,182	\$ 2,519
Essex	\$ 1,689	\$ 2,174	\$ 2,362	\$ 2,424	\$ 2,735
Parry Sound	\$ 962	\$ 868	\$ 2,154	\$ 2,876	\$ 3,557
Orillia	\$ 1,128	\$ 1,584	\$ 2,220	\$ 3,009	\$ 4,005
Kincardine	\$ 4,828	\$ 5,130	\$ 5,290	\$ 4,860	\$ 4,766
Innisfil	\$ 5,647	\$ 5,919	\$ 6,031	\$ 5,762	\$ 5,878
<b>Average</b>	<b>\$ 513</b>	<b>\$ 644</b>	<b>\$ 811</b>	<b>\$ 925</b>	<b>\$ 1,024</b>
<b>Median</b>	<b>\$ 720</b>	<b>\$ 797</b>	<b>\$ 1,009</b>	<b>\$ 1,051</b>	<b>\$ 1,016</b>
Municipality	2018	2019	2020	2021	2022
Region Waterloo	\$ (1,133)	\$ (1,145)	\$ (1,086)	\$ (1,031)	\$ (1,018)
Region Niagara	\$ (86)	\$ (105)	\$ (75)	\$ (45)	\$ (125)
Region York	\$ (662)	\$ (466)	\$ (158)	\$ 244	\$ 622
Region Peel	\$ 147	\$ 216	\$ 317	\$ 540	\$ 638
District Muskoka	\$ 969	\$ 1,116	\$ 1,479	\$ 1,736	\$ 2,020
Region Durham	\$ 2,087	\$ 2,349	\$ 2,691	\$ 2,875	\$ 3,085
Region Halton	\$ 2,283	\$ 2,510	\$ 2,839	\$ 3,094	\$ 3,373
<b>Average</b>	<b>\$ 515</b>	<b>\$ 639</b>	<b>\$ 858</b>	<b>\$ 1,059</b>	<b>\$ 1,228</b>
<b>Median</b>	<b>\$ 147</b>	<b>\$ 216</b>	<b>\$ 317</b>	<b>\$ 540</b>	<b>\$ 638</b>
Municipality	2018	2019	2020	2021	2022
Simcoe County	\$ (62)	\$ (112)	\$ (78)	\$ (88)	\$ (71)
Bruce County	\$ (94)	\$ (24)	\$ (30)	\$ 20	\$ 82
Middlesex County			\$ 90	\$ 113	\$ 122
Elgin County	\$ 498	\$ 507	\$ 425	\$ 344	\$ 263
Grey County	\$ 284	\$ 320	\$ 429	\$ 487	\$ 487
Essex County			\$ 400	\$ 483	\$ 534
Dufferin County	\$ 189	\$ 274	\$ 349	\$ 466	\$ 542
Wellington County	\$ 551	\$ 593	\$ 719	\$ 954	\$ 1,157
<b>Average</b>	<b>\$ 228</b>	<b>\$ 260</b>	<b>\$ 288</b>	<b>\$ 347</b>	<b>\$ 389</b>
<b>Median</b>	<b>\$ 236</b>	<b>\$ 297</b>	<b>\$ 374</b>	<b>\$ 405</b>	<b>\$ 375</b>



**Financial Position Per Capita by Geographic Location – Trend**

Municipality	2018	2019	2020	2021	2022
Ottawa	\$ (2,334)	\$ (2,486)	\$ (2,303)	\$ (2,495)	\$ (2,576)
Quinte West	\$ (1,670)	\$ (1,761)	\$ (1,685)	\$ (1,543)	\$ (1,490)
Kingston	\$ (1,682)	\$ (1,797)	\$ (1,709)	\$ (1,590)	\$ (1,408)
Prince Edward County	\$ (1,285)	\$ (1,237)	\$ (1,404)	\$ (1,076)	\$ (1,108)
Brockville	\$ (1,074)	\$ (726)	\$ (529)	\$ (261)	\$ (262)
Belleville	\$ (623)	\$ (468)	\$ (385)	\$ 259	\$ 219
Hamilton Tp	\$ 399	\$ 421	\$ 533	\$ 590	\$ 581
Peterborough	\$ 615	\$ 699	\$ 1,098	\$ 1,070	\$ 708
<b>Eastern Average</b>	<b>\$ (957)</b>	<b>\$ (919)</b>	<b>\$ (798)</b>	<b>\$ (631)</b>	<b>\$ (667)</b>
<b>Eastern Median</b>	<b>\$ (1,179)</b>	<b>\$ (982)</b>	<b>\$ (966)</b>	<b>\$ (668)</b>	<b>\$ (685)</b>
Municipality	2018	2019	2020	2021	2022
Dryden	\$ (1,812)	\$ (1,325)	\$ (652)	\$ (317)	\$ (662)
Thunder Bay	\$ (1,089)	\$ (1,010)	\$ (620)	\$ (165)	\$ (193)
North Bay	\$ 700	\$ 702	\$ 722	\$ 988	\$ 413
Greenstone	\$ (1,401)	\$ (891)	\$ (155)	\$ 15	\$ 864
Espanola	\$ 586	\$ 1,112	\$ 1,330	\$ 1,156	\$ 987
Sault Ste. Marie	\$ 1,137	\$ 1,178	\$ 1,193	\$ 1,055	\$ 1,148
Greater Sudbury	\$ 1,200	\$ 1,243	\$ 1,297	\$ 1,443	\$ 1,625
Elliot Lake	\$ 1,119	\$ 1,315	\$ 1,518	\$ 1,514	\$ 1,776
Parry Sound	\$ 962	\$ 868	\$ 2,154	\$ 2,876	\$ 3,557
<b>North Average</b>	<b>\$ 156</b>	<b>\$ 355</b>	<b>\$ 754</b>	<b>\$ 952</b>	<b>\$ 1,057</b>
<b>North Median</b>	<b>\$ 700</b>	<b>\$ 868</b>	<b>\$ 1,193</b>	<b>\$ 1,055</b>	<b>\$ 987</b>
Municipality	2018	2019	2020	2021	2022
New Tecumseth	\$ (1,069)	\$ (851)	\$ (769)	\$ (786)	\$ (982)
Barrie	\$ (910)	\$ (1,013)	\$ (811)	\$ (634)	\$ (510)
Tiny	\$ 405	\$ 338	\$ 320	\$ 373	\$ 403
Gravenhurst	\$ (299)	\$ (10)	\$ 166	\$ 350	\$ 465
Ramara	\$ (342)	\$ 167	\$ 591	\$ 809	\$ 825
Springwater	\$ 595	\$ 625	\$ 617	\$ 744	\$ 1,016
Bracebridge	\$ 1,987	\$ 2,100	\$ 2,213	\$ 2,194	\$ 1,284
Huntsville	\$ 706	\$ 855	\$ 1,025	\$ 1,188	\$ 1,319
Orangeville	\$ 330	\$ 777	\$ 921	\$ 1,056	\$ 1,948
Collingwood	\$ 1,232	\$ 1,374	\$ 1,496	\$ 1,711	\$ 2,013
Orillia	\$ 1,128	\$ 1,584	\$ 2,220	\$ 3,009	\$ 4,005
Innisfil	\$ 5,647	\$ 5,919	\$ 6,031	\$ 5,762	\$ 5,878
<b>Simcoe/Musk./Duff. Average</b>	<b>\$ 784</b>	<b>\$ 989</b>	<b>\$ 1,168</b>	<b>\$ 1,315</b>	<b>\$ 1,472</b>
<b>Simcoe/Musk./Duff. Median</b>	<b>\$ 500</b>	<b>\$ 701</b>	<b>\$ 769</b>	<b>\$ 933</b>	<b>\$ 1,150</b>

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

Municipality	2018	2019	2020	2021	2022
Central Elgin	\$ (2,293)	\$ (1,725)	\$ (1,591)	\$ (1,365)	\$ (745)
Brant County	\$ 127	\$ (208)	\$ (415)	\$ (356)	\$ (509)
Amherstburg	\$ (2,261)	\$ (2,010)	\$ (1,255)	\$ (568)	\$ (186)
Ingersoll	\$ 1,112	\$ 1,330	\$ 1,550	\$ (224)	\$ 189
Tillsonburg	\$ (64)	\$ (8)	\$ (23)	\$ 27	\$ 233
St. Thomas	\$ 239	\$ (23)	\$ 257	\$ 257	\$ 493
Norfolk	\$ (295)	\$ (268)	\$ 112	\$ 531	\$ 812
Windsor	\$ 707	\$ 817	\$ 1,109	\$ 1,218	\$ 1,236
Sarnia	\$ 866	\$ 1,070	\$ 1,324	\$ 1,498	\$ 1,632
Strathroy-Caradoc	\$ 1,167	\$ 1,377	\$ 1,500	\$ 1,644	\$ 1,772
Middlesex Centre	\$ 81	\$ 476	\$ 1,098	\$ 1,754	\$ 2,093
Lambton Shores	\$ 833	\$ 1,418	\$ 1,912	\$ 2,194	\$ 2,169
London	\$ 976	\$ 1,227	\$ 1,576	\$ 1,926	\$ 2,231
Brantford	\$ 1,352	\$ 1,505	\$ 1,499	\$ 1,729	\$ 2,252
Aylmer	\$ 1,040	\$ 1,533	\$ 1,723	\$ 2,156	\$ 2,452
Chatham-Kent	\$ 1,291	\$ 1,509	\$ 1,937	\$ 2,277	\$ 2,512
Haldimand	\$ 1,523	\$ 1,490	\$ 1,816	\$ 2,182	\$ 2,519
Essex	\$ 1,689	\$ 2,174	\$ 2,362	\$ 2,424	\$ 2,735
<b>Southwest Average</b>	<b>\$ 450</b>	<b>\$ 649</b>	<b>\$ 916</b>	<b>\$ 1,073</b>	<b>\$ 1,327</b>
<b>Southwest Median</b>	<b>\$ 850</b>	<b>\$ 1,148</b>	<b>\$ 1,412</b>	<b>\$ 1,571</b>	<b>\$ 1,702</b>
Municipality	2018	2019	2020	2021	2022
Toronto	\$ (2,771)	\$ (2,782)	\$ (2,900)	\$ (2,861)	\$ (2,760)
Georgina	\$ 308	\$ 406	\$ 376	\$ 464	\$ 191
Brampton	\$ 617	\$ 622	\$ 586	\$ 678	\$ 409
Hamilton	\$ 431	\$ 448	\$ 403	\$ 353	\$ 488
Whitchurch - Stouffville	\$ (225)	\$ (107)	\$ 160	\$ 405	\$ 558
Oshawa	\$ 85	\$ 192	\$ 373	\$ 469	\$ 583
Caledon	\$ 560	\$ 581	\$ 717	\$ 802	\$ 700
Scugog	\$ 811	\$ 879	\$ 881	\$ 961	\$ 904
King	\$ (58)	\$ 210	\$ 459	\$ 476	\$ 919
Clarington	\$ 728	\$ 788	\$ 846	\$ 973	\$ 1,084
Aurora	\$ 1,314	\$ 1,420	\$ 1,268	\$ 1,347	\$ 1,182
Brock	\$ 1,131	\$ 1,109	\$ 1,058	\$ 1,074	\$ 1,196
Mississauga	\$ 1,013	\$ 1,012	\$ 1,069	\$ 1,246	\$ 1,197
Burlington	\$ 859	\$ 968	\$ 1,120	\$ 1,230	\$ 1,202
Milton	\$ 882	\$ 973	\$ 1,036	\$ 1,008	\$ 1,203
Ajax	\$ 967	\$ 1,033	\$ 1,096	\$ 1,225	\$ 1,329
Richmond Hill	\$ 1,308	\$ 1,326	\$ 1,342	\$ 1,407	\$ 1,349
Newmarket	\$ 742	\$ 776	\$ 1,009	\$ 1,272	\$ 1,462
Halton Hills	\$ 1,271	\$ 1,247	\$ 1,223	\$ 1,362	\$ 1,477
Markham	\$ 1,357	\$ 1,359	\$ 1,406	\$ 1,554	\$ 1,524
Vaughan	\$ 1,790	\$ 1,784	\$ 1,824	\$ 1,932	\$ 1,713
East Gwillimbury	\$ 1,238	\$ 1,807	\$ 2,132	\$ 2,264	\$ 2,507
Oakville	\$ 1,508	\$ 1,526	\$ 1,774	\$ 2,042	\$ 2,514
<b>GTHA Average</b>	<b>\$ 690</b>	<b>\$ 764</b>	<b>\$ 837</b>	<b>\$ 943</b>	<b>\$ 997</b>
<b>GTHA Median</b>	<b>\$ 859</b>	<b>\$ 968</b>	<b>\$ 1,036</b>	<b>\$ 1,074</b>	<b>\$ 1,196</b>

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

Municipality	2018	2019	2020	2021	2022
Wellesley	\$ 893	\$ 867	\$ 929	\$ 1,051	\$ 453
Guelph-Eramosa	\$ (15)	\$ 106	\$ 350	\$ 463	\$ 477
Minto	\$ 96	\$ 285	\$ 461	\$ 855	\$ 587
Mapleton	\$ 347	\$ 558	\$ 781	\$ 785	\$ 615
Erin	\$ 326	\$ 442	\$ 549	\$ 669	\$ 702
Puslinch	\$ 552	\$ 671	\$ 778	\$ 765	\$ 802
Cambridge	\$ 720	\$ 797	\$ 799	\$ 696	\$ 931
Centre Wellington	\$ 917	\$ 987	\$ 1,045	\$ 1,012	\$ 1,235
Wilmot	\$ 1,423	\$ 1,497	\$ 1,580	\$ 1,578	\$ 1,413
Kitchener	\$ 880	\$ 956	\$ 1,009	\$ 1,130	\$ 1,442
Guelph	\$ 826	\$ 1,146	\$ 1,369	\$ 1,621	\$ 1,653
Woolwich	\$ 1,112	\$ 1,273	\$ 1,311	\$ 1,195	\$ 2,061
Waterloo	\$ 1,395	\$ 1,421	\$ 1,437	\$ 1,308	\$ 2,064
Wellington North	\$ 1,792	\$ 2,024	\$ 1,786	\$ 2,035	\$ 2,193
<b>Waterloo/Wellington Average</b>	<b>\$ 805</b>	<b>\$ 931</b>	<b>\$ 1,013</b>	<b>\$ 1,083</b>	<b>\$ 1,188</b>
<b>Waterloo/Wellington Median</b>	<b>\$ 853</b>	<b>\$ 912</b>	<b>\$ 969</b>	<b>\$ 1,032</b>	<b>\$ 1,083</b>
Municipality	2018	2019	2020	2021	2022
Pelham	\$ (2,296)	\$ (1,823)	\$ (1,012)	\$ (634)	\$ (549)
Port Colborne	\$ (1,329)	\$ (1,322)	\$ (1,126)	\$ (729)	\$ (466)
Lincoln	\$ 988	\$ 712	\$ 790	\$ 595	\$ 215
West Lincoln	\$ 222	\$ 225	\$ 262	\$ 317	\$ 359
St. Catharines	\$ 13	\$ 56	\$ 180	\$ 390	\$ 422
Welland	\$ 467	\$ 728	\$ 918	\$ 1,116	\$ 1,003
Thorold	\$ 1,198	\$ 1,420	\$ 1,505	\$ 1,471	\$ 1,379
Niagara-on-the-Lake	\$ 1,288	\$ 1,382	\$ 1,341	\$ 1,262	\$ 1,391
Fort Erie	\$ 948	\$ 1,317	\$ 1,736	\$ 1,705	\$ 1,939
Grimsby	\$ 744	\$ 1,283	\$ 1,480	\$ 1,819	\$ 1,985
<b>Niagara Average</b>	<b>\$ 224</b>	<b>\$ 398</b>	<b>\$ 607</b>	<b>\$ 731</b>	<b>\$ 768</b>
<b>Niagara Median</b>	<b>\$ 605</b>	<b>\$ 720</b>	<b>\$ 854</b>	<b>\$ 855</b>	<b>\$ 712</b>
Municipality	2018	2019	2020	2021	2022
Owen Sound	\$ (1,504)	\$ (1,400)	\$ (1,585)	\$ (1,332)	\$ (1,072)
Grey Highlands	\$ 236	\$ 238	\$ 200	\$ (82)	\$ (90)
Meaford	\$ 133	\$ 271	\$ 148	\$ 433	\$ 544
Georgian Bluffs	\$ 1,032	\$ 1,179	\$ 1,309	\$ 1,695	\$ 1,873
Hanover	\$ 1,442	\$ 1,701	\$ 1,891	\$ 1,959	\$ 2,087
The Blue Mountains	\$ 5,026	\$ 3,956	\$ 4,239	\$ 3,174	\$ 2,385
Kincardine	\$ 4,828	\$ 5,130	\$ 5,290	\$ 4,860	\$ 4,766
<b>Bruce/Grey Average</b>	<b>\$ 1,599</b>	<b>\$ 1,582</b>	<b>\$ 1,642</b>	<b>\$ 1,530</b>	<b>\$ 1,499</b>
<b>Bruce/Grey Median</b>	<b>\$ 1,032</b>	<b>\$ 1,179</b>	<b>\$ 1,309</b>	<b>\$ 1,695</b>	<b>\$ 1,873</b>

**Net Financial Liabilities Ratio - Trend**

Municipality	2018	2019	2020	2021	2022
Innisfil	(2.94)	(3.01)	(3.75)	(3.70)	(3.49)
Woolwich	(1.52)	(1.48)	(1.72)	(1.55)	(2.58)
Kincardine	(1.97)	(2.16)	(2.24)	(2.07)	(1.83)
Oakville	(1.11)	(1.12)	(1.38)	(1.58)	(1.81)
East Gwillimbury	(0.70)	(1.37)	(1.50)	(1.63)	(1.80)
Grimsby	(0.72)	(1.14)	(1.40)	(1.57)	(1.72)
Ajax	(1.30)	(1.37)	(1.65)	(1.72)	(1.71)
Wellington North	(1.52)	(1.63)	(1.49)	(1.66)	(1.66)
Essex	(1.03)	(1.24)	(1.53)	(1.59)	(1.63)
Aylmer	(0.76)	(1.00)	(1.23)	(1.50)	(1.56)
Waterloo	(0.95)	(1.01)	(1.07)	(1.02)	(1.54)
Georgian Bluffs	(0.87)	(0.98)	(1.11)	(1.37)	(1.43)
Milton	(1.01)	(1.09)	(1.32)	(1.33)	(1.43)
Wilmot	(1.74)	(1.82)	(1.88)	(1.87)	(1.40)
Orillia	(0.44)	(0.57)	(0.70)	(1.13)	(1.40)
Markham	(1.29)	(1.26)	(1.35)	(1.42)	(1.34)
Brock	(1.25)	(1.25)	(1.19)	(1.24)	(1.30)
Halton Hills	(1.23)	(1.17)	(1.23)	(1.31)	(1.30)
Clarington	(0.87)	(0.91)	(1.01)	(1.19)	(1.23)
Vaughan	(1.32)	(1.27)	(1.27)	(1.32)	(1.17)
Strathroy-Caradoc	(0.81)	(1.00)	(0.94)	(1.13)	(1.16)
Richmond Hill	(1.07)	(1.07)	(1.14)	(1.18)	(1.14)
Middlesex Centre	(0.05)	(0.29)	(0.63)	(1.02)	(1.12)
Parry Sound	(0.32)	(0.28)	(0.71)	(0.99)	(1.11)
Fort Erie	(0.60)	(0.81)	(1.06)	(1.05)	(1.11)
Huntsville	(0.70)	(0.80)	(0.96)	(1.04)	(1.09)
Mississauga	(0.94)	(0.90)	(1.05)	(1.13)	(1.06)
Newmarket	(0.55)	(0.57)	(0.77)	(0.95)	(1.06)
Centre Wellington	(0.81)	(0.89)	(0.99)	(0.98)	(1.05)
Orangeville	(0.18)	(0.42)	(0.51)	(0.60)	(1.03)
Bracebridge	(1.69)	(1.75)	(1.89)	(1.84)	(1.01)
Haldimand	(0.70)	(0.62)	(0.84)	(0.97)	(1.00)
Elliot Lake	(0.63)	(0.80)	(0.92)	(0.93)	(1.00)
Hanover	(0.75)	(0.92)	(1.07)	(1.03)	(0.98)
Scugog	(0.85)	(0.83)	(1.04)	(1.10)	(0.96)
Chatham-Kent	(0.54)	(0.62)	(0.79)	(0.93)	(0.94)
London	(0.42)	(0.53)	(0.68)	(0.85)	(0.93)
Puslinch	(0.77)	(0.84)	(0.96)	(0.97)	(0.93)
Lambton Shores	(0.41)	(0.65)	(0.88)	(1.03)	(0.93)

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

Municipality	2018	2019	2020	2021	2022
Kitchener	(0.56)	(0.63)	(0.69)	(0.77)	(0.92)
Burlington	(0.71)	(0.78)	(0.97)	(1.00)	(0.92)
Collingwood	(0.47)	(0.59)	(0.68)	(0.80)	(0.88)
Springwater	(0.56)	(0.59)	(0.56)	(0.73)	(0.87)
Brantford	(0.56)	(0.62)	(0.63)	(0.73)	(0.86)
Thorold	(0.85)	(1.01)	(0.97)	(1.04)	(0.85)
Sarnia	(0.49)	(0.61)	(0.76)	(0.80)	(0.84)
Erin	(0.35)	(0.53)	(0.65)	(0.78)	(0.80)
Aurora	(1.03)	(1.01)	(0.87)	(0.86)	(0.80)
Niagara-on-the-Lake	(0.79)	(0.81)	(0.82)	(0.78)	(0.80)
The Blue Mountains	(1.24)	(1.12)	(1.24)	(1.01)	(0.69)
Cambridge	(0.55)	(0.59)	(0.60)	(0.54)	(0.68)
Hamilton Tp	(0.45)	(0.47)	(0.63)	(0.65)	(0.62)
Guelph	(0.32)	(0.44)	(0.53)	(0.63)	(0.61)
Welland	(0.29)	(0.48)	(0.59)	(0.73)	(0.60)
Greater Sudbury	(0.47)	(0.48)	(0.49)	(0.54)	(0.56)
Oshawa	(0.08)	(0.19)	(0.39)	(0.50)	(0.56)
Mapleton	(0.38)	(0.59)	(0.77)	(0.76)	(0.54)
Caledon	(0.46)	(0.48)	(0.60)	(0.64)	(0.53)
Wellesley	(1.51)	(1.44)	(1.62)	(1.62)	(0.52)
Windsor	(0.31)	(0.34)	(0.48)	(0.52)	(0.51)
King	0.03	(0.11)	(0.25)	(0.28)	(0.49)
Guelph-Eramosa	0.02	(0.12)	(0.40)	(0.51)	(0.48)
Ramara	0.20	(0.09)	(0.31)	(0.46)	(0.44)
Sault Ste. Marie	(0.47)	(0.47)	(0.51)	(0.43)	(0.43)
Minto	(0.07)	(0.21)	(0.34)	(0.66)	(0.42)
Brampton	(0.60)	(0.63)	(0.66)	(0.69)	(0.41)
Espanola	(0.21)	(0.36)	(0.52)	(0.50)	(0.41)
Whitchurch - Stouffville	0.20	0.09	(0.12)	(0.31)	(0.38)
Norfolk	0.16	0.14	(0.05)	(0.25)	(0.36)
West Lincoln	(0.25)	(0.24)	(0.28)	(0.33)	(0.35)
Gravenhurst	0.21	0.01	(0.11)	(0.24)	(0.29)
St. Catharines	(0.01)	(0.04)	(0.13)	(0.27)	(0.27)
Tiny	(0.31)	(0.24)	(0.25)	(0.28)	(0.26)
Peterborough	(0.24)	(0.26)	(0.38)	(0.40)	(0.25)
Meaford	(0.07)	(0.14)	(0.07)	(0.19)	(0.24)
St. Thomas	(0.11)	0.01	(0.12)	(0.12)	(0.20)
Hamilton	(0.18)	(0.18)	(0.16)	(0.14)	(0.19)
Tillsonburg	0.05	0.01	0.02	(0.02)	(0.19)

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

Municipality	2018	2019	2020	2021	2022
Greenstone	0.28	0.19	0.03	(0.00)	(0.17)
Lincoln	(1.05)	(0.69)	(0.71)	(0.56)	(0.16)
North Bay	(0.28)	(0.28)	(0.29)	(0.40)	(0.16)
Ingersoll	(0.89)	(1.06)	(1.32)	0.19	(0.15)
Georgina	(0.26)	(0.33)	(0.31)	(0.37)	(0.14)
Belleville	0.24	0.17	0.15	(0.10)	(0.08)
Thunder Bay	0.25	0.23	0.14	0.04	0.04
Grey Highlands	(0.17)	(0.17)	(0.13)	0.05	0.05
Amherstburg	1.06	0.98	0.56	0.32	0.10
Brockville	0.43	0.29	0.22	0.11	0.11
Barrie	0.40	0.44	0.35	0.27	0.21
Dryden	0.59	0.43	0.23	0.11	0.22
Brant County	(0.06)	0.11	0.20	0.17	0.23
Port Colborne	0.77	0.75	0.64	0.41	0.25
Central Elgin	1.49	1.00	0.88	0.77	0.38
Pelham	2.03	1.53	0.79	0.49	0.38
Kingston	0.52	0.58	0.57	0.52	0.43
Prince Edward County	0.61	0.55	0.60	0.46	0.43
Owen Sound	0.70	0.64	0.73	0.61	0.46
New Tecumseth	0.76	0.66	0.58	0.63	0.76
Quinte West	0.93	0.95	0.89	0.83	0.76
Toronto	0.82	0.81	0.92	0.87	0.83
Ottawa	0.83	0.88	0.85	0.91	0.90
<b>Average</b>	<b>(0.41)</b>	<b>(0.49)</b>	<b>(0.61)</b>	<b>(0.67)</b>	<b>(0.68)</b>
<b>Median</b>	<b>(0.46)</b>	<b>(0.57)</b>	<b>(0.65)</b>	<b>(0.73)</b>	<b>(0.68)</b>

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

Municipality	2018	2019	2020	2021	2022
Region Halton	(1.87)	(2.00)	(2.17)	(2.42)	(2.62)
Region Durham	(1.40)	(1.54)	(1.76)	(1.91)	(1.94)
District Muskoka	(0.47)	(0.54)	(0.67)	(0.81)	(0.91)
Region Peel	(0.13)	(0.19)	(0.27)	(0.43)	(0.52)
Region York	0.47	0.31	0.10	(0.16)	(0.42)
Region Niagara	0.07	0.08	0.05	0.03	0.09
Region Waterloo	0.84	0.84	0.80	0.77	0.71
<b>Average</b>	<b>(0.36)</b>	<b>(0.43)</b>	<b>(0.56)</b>	<b>(0.70)</b>	<b>(0.80)</b>
<b>Median</b>	<b>(0.13)</b>	<b>(0.19)</b>	<b>(0.27)</b>	<b>(0.43)</b>	<b>(0.52)</b>
Essex County			(1.26)	(1.46)	(1.75)
Middlesex County			(0.86)	(1.08)	(1.17)
Wellington County	(0.44)	(0.47)	(0.53)	(0.72)	(0.83)
Dufferin County	(0.25)	(0.39)	(0.49)	(0.62)	(0.71)
Grey County	(0.36)	(0.42)	(0.55)	(0.64)	(0.61)
Elgin County	(0.48)	(0.56)	(0.45)	(0.36)	(0.27)
Bruce County	0.12	0.03	0.04	(0.02)	(0.09)
Simcoe County	0.10	0.18	0.12	0.14	0.11
<b>Average</b>	<b>(0.22)</b>	<b>(0.27)</b>	<b>(0.50)</b>	<b>(0.60)</b>	<b>(0.66)</b>
<b>Median</b>	<b>(0.30)</b>	<b>(0.40)</b>	<b>(0.51)</b>	<b>(0.63)</b>	<b>(0.66)</b>



### 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

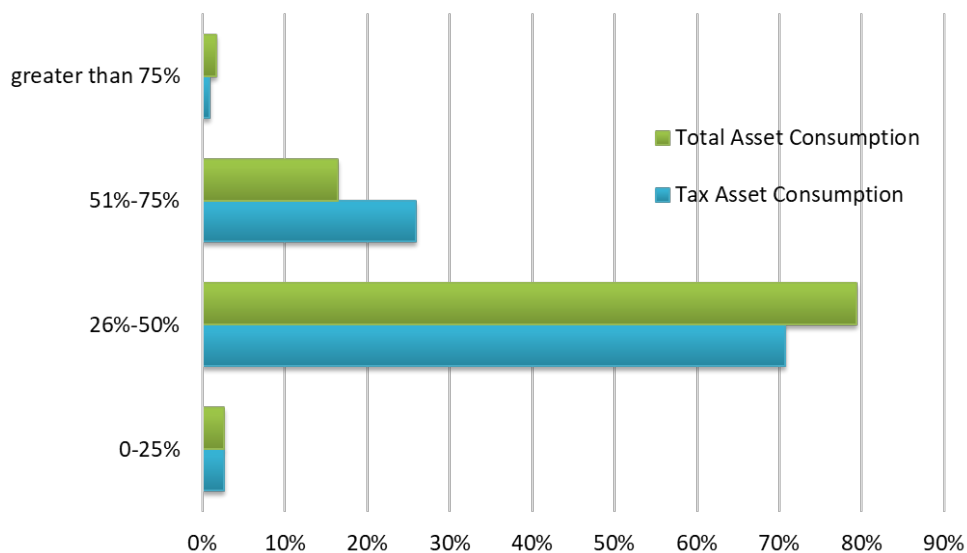
$$Total\ Ratio = \frac{Total\ Accumulated\ Amortization}{Total\ Gross\ Costs\ of\ Capital\ Assets} = \frac{FIR\ Schedule\ 51A\ col\ 10\ line\ 9910}{FIR\ Schedule\ 51A\ col\ 6\ line\ 9910}$$

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

#### 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 - 2022 Asset Consumption Ratio - Total Survey



**Total Asset Consumption Ratio Trend**

Municipalities	2018	2019	2020	2021	2022
Vaughan	12.3%	12.4%	12.8%	13.0%	13.3%
Markham	20.2%	20.7%	21.4%	20.7%	20.9%
Mississauga	21.1%	21.5%	22.3%	23.0%	23.7%
Ottawa	29.7%	27.0%	27.2%	27.5%	28.1%
Hanover	31.5%	31.8%	33.2%	29.9%	30.4%
Kitchener	31.3%	31.8%	31.4%	30.0%	30.4%
Barrie	29.8%	31.2%	30.9%	31.0%	30.8%
Milton	29.4%	28.6%	29.6%	30.0%	31.1%
Oakville	32.2%	31.5%	31.3%	32.0%	31.3%
Grimsby	26.9%	28.5%	29.3%	30.7%	31.7%
King	37.6%	36.5%	35.6%	32.4%	32.7%
West Lincoln	34.6%	29.6%	30.4%	31.6%	33.1%
Central Elgin	33.0%	27.8%	30.0%	32.1%	33.1%
New Tecumseth	28.7%	30.8%	32.4%	33.7%	34.0%
Thorold	40.5%	41.7%	38.2%	38.9%	34.1%
Niagara-on-the-Lake	30.5%	31.7%	32.4%	33.3%	34.1%
Brampton	31.2%	32.2%	33.2%	33.0%	34.1%
Innisfil	34.7%	33.6%	34.9%	35.0%	34.9%
Aurora	31.3%	33.2%	34.3%	35.0%	35.1%
Whitchurch - Stouffville	27.9%	29.5%	31.4%	33.2%	35.2%
Lambton Shores	31.4%	33.0%	33.6%	35.0%	35.7%
Aylmer	34.8%	36.5%	35.4%	35.8%	35.9%
East Gwillimbury	37.9%	38.8%	37.5%	37.7%	35.9%
Ajax	31.6%	31.4%	32.4%	34.2%	36.1%
Woolwich	30.2%	32.0%	33.0%	34.2%	36.2%
Middlesex Centre	33.7%	34.1%	34.7%	35.9%	37.0%
London	36.1%	36.7%	36.1%	36.7%	37.1%
Cambridge	40.3%	38.1%	38.9%	37.9%	37.4%
Georgina	32.8%	34.5%	36.2%	36.7%	37.7%
Kingston	38.8%	39.0%	39.9%	38.8%	37.7%
Orillia	39.2%	39.1%	35.5%	36.7%	38.0%
The Blue Mountains	39.1%	39.0%	39.8%	38.9%	38.2%
Owen Sound	36.3%	36.0%	36.7%	37.1%	38.4%
Burlington	36.1%	36.6%	38.0%	39.0%	39.0%
Espanola	38.7%	38.8%	39.2%	40.5%	39.4%
Waterloo	39.2%	39.1%	38.9%	38.9%	39.4%
Brant County	39.6%	40.8%	40.2%	38.6%	39.6%
Springwater	36.3%	37.7%	37.9%	39.4%	39.9%
Newmarket	37.6%	38.9%	38.7%	39.5%	40.1%

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

Municipalities	2018	2019	2020	2021	2022
Guelph-Eramosa	38.7%	38.8%	39.5%	40.8%	40.2%
Essex	35.1%	36.9%	38.2%	39.4%	40.2%
Hamilton	38.3%	38.5%	39.2%	39.7%	40.3%
Toronto	38.6%	38.5%	38.7%	39.8%	40.3%
Lincoln	43.5%	44.0%	42.4%	40.5%	40.4%
Caledon	50.1%	47.6%	45.2%	45.2%	40.5%
Pelham	37.4%	39.1%	40.5%	40.6%	41.5%
Fort Erie	43.1%	43.9%	41.3%	43.0%	42.2%
Centre Wellington	38.9%	39.7%	40.5%	41.2%	42.4%
St. Catharines	40.4%	41.8%	42.5%	43.1%	42.6%
Sault Ste. Marie	42.5%	43.3%	42.9%	42.1%	42.7%
Ingersoll	39.6%	40.8%	42.5%	43.2%	42.9%
St. Thomas	43.9%	42.1%	43.2%	42.9%	43.3%
Port Colborne	39.7%	38.9%	40.8%	42.5%	43.9%
Belleville	41.4%	42.8%	41.7%	42.9%	44.1%
Richmond Hill	43.4%	43.9%	44.4%	44.7%	44.1%
Tillsonburg	44.4%	43.4%	44.1%	44.5%	44.2%
Strathroy-Caradoc	43.8%	44.3%	45.1%	43.7%	44.3%
Collingwood	39.4%	41.0%	41.2%	42.5%	44.3%
Welland	41.4%	41.0%	41.3%	43.2%	44.4%
Oshawa	42.5%	44.1%	44.0%	44.4%	44.4%
Sarnia	43.4%	43.2%	43.5%	44.3%	44.4%
Peterborough	41.7%	41.8%	42.9%	43.4%	44.4%
Clarington	40.7%	40.9%	42.0%	43.6%	44.7%
Georgian Bluffs	40.1%	41.3%	43.0%	42.9%	44.7%
Parry Sound	39.2%	40.2%	40.7%	42.8%	44.9%
Kincardine	44.3%	44.8%	45.2%	44.5%	45.2%
Windsor	44.0%	43.4%	43.5%	44.3%	45.3%
Norfolk	42.3%	43.3%	44.4%	45.5%	46.1%
Brockville	40.3%	42.0%	43.6%	45.3%	46.4%
Orangeville	44.7%	46.3%	47.2%	48.9%	46.7%
Amherstburg	42.7%	43.3%	44.6%	45.7%	47.0%
Minto	45.5%	46.4%	47.9%	49.3%	48.0%
Guelph	45.2%	45.0%	46.2%	47.3%	48.4%
Prince Edward County	46.2%	46.9%	48.3%	47.0%	48.5%
Wilmot	41.9%	43.7%	44.9%	47.1%	48.7%
Ramara	45.3%	46.8%	47.9%	49.0%	48.7%
Meaford	50.9%	51.0%	50.5%	49.0%	48.8%
North Bay	45.1%	45.7%	47.4%	48.0%	48.9%

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

Municipalities	2018	2019	2020	2021	2022
Brantford	48.7%	49.4%	49.4%	48.8%	49.4%
Haldimand	48.3%	49.0%	49.3%	50.1%	49.8%
Bracebridge	48.5%	49.5%	50.3%	49.9%	50.0%
Halton Hills	45.7%	47.3%	48.4%	49.3%	50.4%
Chatham-Kent	49.2%	48.7%	49.9%	50.4%	50.7%
Greater Sudbury	51.2%	50.7%	50.8%	51.5%	51.9%
Quinte West	52.5%	53.4%	52.6%	51.9%	51.9%
Erin	48.2%	49.7%	51.8%	51.8%	53.1%
Dryden	50.1%	51.9%	53.1%	54.7%	54.9%
Wellington North	54.4%	55.5%	55.8%	54.5%	55.2%
Scugog	50.6%	52.3%	52.7%	54.0%	55.4%
Brock	52.7%	53.6%	54.4%	56.1%	57.6%
Tiny	56.6%	55.6%	56.5%	57.4%	57.7%
Hamilton Tp	52.7%	53.8%	55.7%	57.0%	58.0%
Grey Highlands	55.1%	56.0%	57.0%	56.9%	58.2%
Huntsville	52.2%	53.9%	55.6%	57.2%	58.3%
Thunder Bay	58.2%	59.2%	60.1%	60.7%	60.7%
Greenstone	56.2%	57.4%	59.3%	59.5%	61.0%
Puslinch	66.5%	64.9%	63.0%	61.7%	61.0%
Mapleton	63.5%	62.9%	63.8%	63.8%	65.1%
Gravenhurst	59.8%	61.9%	62.9%	64.9%	65.9%
Elliot Lake	79.5%	78.4%	77.0%	75.7%	76.2%
Wellesley	72.1%	72.5%	73.6%	75.4%	76.3%
<b>Average</b>	<b>41.6%</b>	<b>42.1%</b>	<b>42.6%</b>	<b>43.1%</b>	<b>43.5%</b>
<b>Median</b>	<b>40.4%</b>	<b>41.3%</b>	<b>41.7%</b>	<b>42.9%</b>	<b>42.9%</b>
Region Halton	27.5%	26.8%	27.0%	27.8%	29.2%
Region York	28.3%	28.7%	28.9%	30.6%	31.3%
Region Peel	29.3%	29.9%	30.8%	31.6%	32.4%
Region Waterloo	34.5%	34.1%	34.0%	34.6%	34.8%
Region Durham	34.7%	35.7%	36.7%	38.1%	39.2%
Region Niagara	43.9%	44.7%	44.3%	45.0%	46.0%
District Muskoka	49.9%	51.5%	52.7%	52.9%	54.4%
<b>Average</b>	<b>35.4%</b>	<b>35.9%</b>	<b>36.3%</b>	<b>37.2%</b>	<b>38.2%</b>
<b>Median</b>	<b>34.5%</b>	<b>34.1%</b>	<b>34.0%</b>	<b>34.6%</b>	<b>34.8%</b>
Simcoe County	34.4%	34.7%	33.3%	32.4%	33.6%
Middlesex County			41.0%	42.7%	44.9%
Bruce County	43.5%	44.0%	45.7%	45.0%	47.2%
Wellington County	42.9%	44.0%	45.1%	46.5%	47.7%
Elgin County	48.6%	48.1%	48.7%	49.7%	48.2%
Dufferin County	43.1%	44.1%	45.6%	46.6%	49.3%
Essex County			50.4%	51.4%	49.9%
Grey County	56.7%	56.5%	56.5%	57.3%	57.2%
<b>Average</b>	<b>44.9%</b>	<b>45.2%</b>	<b>45.8%</b>	<b>46.4%</b>	<b>47.2%</b>
<b>Median</b>	<b>43.3%</b>	<b>44.0%</b>	<b>45.6%</b>	<b>46.6%</b>	<b>47.9%</b>

**Tax Asset Consumption Ratio**

Municipalities	2022
Vaughan	11.9%
Markham	17.5%
Mississauga	23.7%
Barrie	27.6%
Ottawa	29.1%
Grimsby	30.3%
Milton	31.1%
Oakville	31.3%
Hanover	31.3%
Kitchener	32.5%
East Gwillimbury	33.2%
New Tecumseth	33.3%
West Lincoln	33.5%
Brampton	34.1%
Innisfil	34.9%
Orillia	35.1%
Aylmer	35.4%
Aurora	35.5%
Ajax	36.1%
London	36.7%
Thorold	36.9%
Central Elgin	37.1%
Niagara-on-the-Lake	37.6%
King	38.0%
Whitchurch - Stouffville	38.4%
Woolwich	38.8%
Burlington	39.1%
Owen Sound	39.4%
Collingwood	39.6%
St. Thomas	39.8%
Kingston	40.0%
Caledon	40.5%
Toronto	40.6%
Pelham	40.7%
Newmarket	40.9%
Waterloo	40.9%
Brant County	41.0%
Lambton Shores	41.7%
Espanola	41.7%

Municipalities	2022
Middlesex Centre	42.4%
Georgina	42.4%
Cambridge	42.4%
Peterborough	42.6%
Essex	42.6%
Hamilton	42.9%
Ingersoll	42.9%
Sault Ste. Marie	43.0%
Springwater	43.1%
Sarnia	43.2%
Georgian Bluffs	43.6%
Guelph-Eramosa	43.6%
Port Colborne	44.3%
Oshawa	44.4%
Tillsonburg	44.4%
The Blue Mountains	44.5%
Clarington	44.7%
Lincoln	44.8%
Windsor	45.5%
Fort Erie	46.0%
Centre Wellington	46.0%
Richmond Hill	46.4%
Ramara	46.4%
St. Catharines	46.4%
Kincardine	47.1%
Norfolk	47.2%
Belleville	47.9%
Welland	48.4%
Parry Sound	48.4%
Guelph	48.9%
Meaford	49.0%
Bracebridge	50.0%
Halton Hills	50.4%
Chatham-Kent	51.0%
Brockville	51.4%
Minto	51.8%
North Bay	52.4%
Wilmot	52.6%
Brantford	52.7%

*Tax Asset Consumption Ratio (cont'd)*

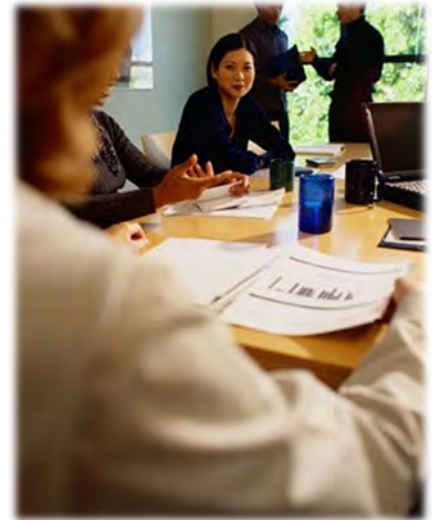
Municipalities	2022
Prince Edward County	52.8%
Haldimand	53.1%
Strathroy-Caradoc	54.6%
Orangeville	55.3%
Greater Sudbury	55.3%
Erin	55.4%
Scugog	55.4%
Brock	57.6%
Quinte West	57.6%
Huntsville	58.3%
Tiny	60.5%
Thunder Bay	60.5%
Grey Highlands	60.6%
Hamilton Tp	60.8%
Puslinch	61.0%
Amherstburg	61.3%
Dryden	61.9%
Greenstone	62.5%
Wellington North	64.2%
Gravenhurst	65.9%
Mapleton	68.1%
Elliot Lake	74.8%
Wellesley	76.3%
<b>Average</b>	<b>45.2%</b>
<b>Median</b>	<b>43.6%</b>

Municipalities	2022
Region Waterloo	31.4%
Region Halton	31.4%
Region York	34.8%
Region Peel	41.6%
Region Niagara	43.4%
Region Durham	46.1%
District Muskoka	58.5%
<b>Average</b>	<b>41.0%</b>
<b>Median</b>	<b>41.6%</b>
Simcoe County	33.6%
Middlesex County	44.9%
Bruce County	47.2%
Wellington County	47.7%
Elgin County	48.2%
Dufferin County	49.3%
Essex County	49.9%
Grey County	57.2%
<b>Average</b>	<b>47.2%</b>
<b>Median</b>	<b>47.9%</b>

### Reserves

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

- Provide stability of tax rates in the face of variable and uncontrollable factors (consumption, interest rates, unemployment rates, changes in subsidies)
- Provide financing for one-time or short-term requirements without permanently impacting the tax and utility rates
- Make provisions for 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	2018	2019	2020	2021	2022
Wilmot	41%	36%	27%	19%	12%
Tiny	37%	35%	36%	26%	26%
Ottawa	26%	24%	27%	28%	28%
Lincoln	59%	56%	51%	41%	29%
Brockville	20%	35%	32%	34%	29%
Dryden	52%	56%	41%	42%	29%
St. Thomas	23%	27%	43%	31%	31%
Sault Ste. Marie	34%	30%	29%	33%	38%
Waterloo	56%	52%	43%	45%	43%
Niagara-on-the-Lake	50%	42%	37%	34%	44%
Tillsonburg	28%	30%	31%	48%	45%
Barrie	29%	31%	36%	43%	45%
North Bay	43%	40%	40%	45%	47%
St. Catharines	47%	44%	46%	53%	48%
Quinte West	42%	47%	51%	53%	49%
Greater Sudbury	39%	33%	37%	47%	49%
Caledon	60%	56%	63%	60%	51%
Strathroy-Caradoc	40%	45%	48%	54%	51%
Woolwich	41%	65%	60%	49%	53%
Innisfil	93%	76%	65%	51%	53%
Hamilton	54%	50%	56%	57%	53%
Prince Edward County	29%	35%	33%	46%	58%
Belleville	38%	40%	41%	45%	59%
Guelph	35%	45%	52%	60%	59%
Markham	45%	29%	27%	58%	60%
Kitchener	48%	52%	53%	60%	61%
Central Elgin	67%	56%	41%	45%	61%
Pelham	7%	22%	50%	64%	62%
Halton Hills	101%	105%	78%	76%	64%
Minto	66%	79%	68%	70%	66%
Sarnia	47%	52%	54%	67%	67%
Grey Highlands	58%	59%	66%	64%	69%
Burlington	74%	73%	79%	76%	69%
Brantford	60%	52%	44%	62%	69%
New Tecumseth	75%	85%	86%	91%	70%
Wellesley	94%	83%	95%	101%	72%
Amherstburg	25%	29%	44%	55%	72%
Windsor	54%	62%	68%	75%	73%
Thunder Bay	57%	61%	69%	82%	75%

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

Municipality	2018	2019	2020	2021	2022
Newmarket	10%	15%	24%	40%	77%
Espanola	35%	98%	102%	85%	78%
Oshawa	62%	65%	74%	88%	81%
Cambridge	71%	80%	83%	82%	81%
Kingston	83%	74%	79%	81%	82%
Guelph-Eramosa	61%	68%	75%	84%	84%
Greenstone	63%	68%	81%	78%	85%
Brant County	86%	90%	87%	87%	85%
Hamilton Tp	62%	65%	85%	88%	87%
Meaford	55%	65%	65%	91%	88%
Springwater	87%	82%	79%	89%	89%
Collingwood	110%	106%	94%	97%	92%
Scugog	78%	84%	99%	104%	95%
Bracebridge	90%	94%	90%	67%	96%
Grimsby	60%	68%	75%	96%	99%
Owen Sound	88%	87%	90%	92%	99%
Toronto	48%	46%	63%	81%	101%
Aylmer	74%	96%	106%	103%	102%
Gravenhurst	94%	94%	98%	106%	105%
Port Colborne	88%	89%	92%	109%	106%
Georgina	74%	79%	87%	106%	109%
Peterborough	63%	68%	116%	119%	112%
Centre Wellington	74%	85%	80%	91%	113%
Huntsville	73%	80%	91%	107%	113%
Wellington North	117%	91%	102%	103%	113%
Brampton	85%	94%	95%	109%	114%
Vaughan	82%	87%	97%	115%	115%
The Blue Mountains	93%	101%	114%	118%	115%
Whitchurch - Stouffville	52%	63%	83%	108%	115%
Orillia	-41%	-50%	26%	60%	116%
Ramara	47%	79%	102%	125%	117%
Hanover	98%	123%	131%	137%	121%
Kincardine	98%	74%	111%	116%	122%
Erin	80%	89%	111%	120%	123%
Mapleton	153%	138%	156%	152%	123%
Clarington	106%	108%	105%	114%	124%
Norfolk	69%	68%	78%	99%	125%
King	78%	110%	111%	115%	125%
Fort Erie	76%	91%	114%	123%	127%

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

Municipality	2018	2019	2020	2021	2022
Ingersoll	82%	94%	111%	92%	128%
Welland	90%	131%	113%	144%	129%
London	94%	100%	112%	126%	132%
Puslinch	99%	111%	124%	127%	133%
West Lincoln	150%	161%	141%	144%	136%
Orangeville	48%	63%	79%	93%	142%
Lambton Shores	90%	111%	126%	144%	143%
Chatham-Kent	103%	110%	118%	132%	145%
Ajax	125%	124%	128%	144%	147%
Oakville	91%	85%	109%	132%	147%
Elliot Lake	110%	127%	127%	141%	158%
Brock	157%	158%	129%	127%	160%
Mississauga	91%	93%	101%	153%	160%
Milton	124%	127%	127%	132%	161%
Georgian Bluffs	112%	120%	127%	160%	165%
Thorold	190%	186%	175%	171%	167%
Parry Sound	102%	105%	149%	164%	181%
Aurora	121%	151%	171%	190%	197%
Richmond Hill	159%	192%	187%	196%	198%
Middlesex Centre	102%	124%	148%	197%	200%
Haldimand	180%	189%	206%	205%	214%
East Gwillimbury	199%	211%	204%	240%	263%
Essex	306%	334%	359%	359%	368%
<b>Average</b>	<b>76%</b>	<b>82%</b>	<b>88%</b>	<b>96%</b>	<b>100%</b>
<b>Median</b>	<b>73%</b>	<b>79%</b>	<b>83%</b>	<b>91%</b>	<b>92%</b>
Region Niagara	43%	37%	44%	46%	42%
Region Waterloo	40%	37%	41%	44%	43%
District Muskoka	102%	99%	116%	120%	125%
Region Peel	126%	129%	131%	139%	135%
Region Durham	169%	180%	182%	191%	196%
Region Halton	226%	233%	239%	238%	234%
Region York	241%	247%	265%	282%	307%
<b>Average</b>	<b>135%</b>	<b>138%</b>	<b>145%</b>	<b>152%</b>	<b>155%</b>
<b>Median</b>	<b>126%</b>	<b>129%</b>	<b>131%</b>	<b>139%</b>	<b>135%</b>
Elgin County	44%	27%	37%	39%	58%
Bruce County	52%	57%	66%	64%	65%
Middlesex County			80%	90%	92%
Grey County	87%	89%	104%	112%	106%
Wellington County	84%	88%	96%	107%	111%
Dufferin County	71%	80%	92%	103%	113%
Simcoe County	96%	106%	111%	121%	114%
Essex County			199%	231%	244%
<b>Average</b>	<b>72%</b>	<b>75%</b>	<b>98%</b>	<b>109%</b>	<b>113%</b>
<b>Median</b>	<b>78%</b>	<b>84%</b>	<b>94%</b>	<b>105%</b>	<b>109%</b>

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

Municipality	2018	2019	2020	2021	2022
Wilmot	26%	23%	19%	14%	8%
Tiny	31%	30%	32%	23%	21%
Ottawa	19%	18%	21%	22%	21%
St. Thomas	18%	23%	37%	24%	22%
Dryden	38%	42%	34%	34%	23%
Lincoln	46%	44%	42%	35%	23%
Brockville	16%	30%	28%	29%	24%
Kitchener	20%	23%	26%	29%	27%
Niagara-on-the-Lake	28%	25%	26%	24%	28%
Waterloo	36%	34%	31%	33%	30%
Sault Ste. Marie	26%	23%	25%	29%	31%
Thunder Bay	25%	27%	32%	36%	34%
Tillsonburg	20%	21%	24%	36%	34%
St. Catharines	33%	31%	37%	42%	35%
Innisfil	52%	44%	48%	36%	36%
Barrie	24%	26%	32%	37%	37%
Woolwich	27%	38%	42%	36%	38%
Markham	27%	19%	20%	39%	38%
Caledon	44%	43%	51%	47%	38%
Strathroy-Caradoc	29%	34%	34%	42%	39%
Greater Sudbury	29%	26%	30%	38%	39%
North Bay	34%	32%	34%	38%	39%
Hamilton	42%	38%	45%	45%	42%
Wellesley	62%	57%	72%	71%	43%
Quinte West	37%	42%	47%	48%	44%
Prince Edward County	24%	29%	28%	37%	45%
Minto	42%	50%	45%	54%	46%
Guelph	27%	35%	43%	50%	47%
Belleville	31%	33%	37%	39%	49%
Pelham	6%	18%	43%	55%	49%
Central Elgin	57%	46%	35%	39%	50%
Burlington	52%	52%	62%	59%	52%
Brantford	43%	38%	36%	49%	52%
Halton Hills	75%	80%	66%	65%	52%
Windsor	39%	42%	52%	56%	53%
Sarnia	37%	42%	47%	55%	54%
Espanola	26%	65%	87%	74%	55%
Toronto	24%	23%	37%	46%	56%
Grey Highlands	46%	49%	55%	53%	58%

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

Municipality	2018	2019	2020	2021	2022
Amherstburg	19%	25%	38%	47%	58%
Kingston	55%	52%	60%	60%	59%
Newmarket	7%	11%	20%	33%	60%
New Tecumseth	63%	74%	76%	79%	61%
Guelph-Eramosa	49%	52%	60%	66%	61%
Oshawa	49%	53%	65%	72%	62%
Cambridge	53%	59%	67%	68%	64%
Springwater	69%	69%	68%	77%	70%
Brant County	70%	77%	74%	74%	71%
Hanover	58%	74%	87%	86%	71%
Meaford	46%	51%	55%	68%	72%
Bracebridge	67%	71%	72%	52%	72%
Greenstone	43%	54%	66%	62%	72%
Scugog	57%	60%	73%	80%	73%
Whitchurch - Stouffville	34%	44%	56%	77%	73%
Vaughan	54%	58%	67%	79%	73%
Centre Wellington	44%	54%	61%	71%	75%
Hamilton Tp	53%	56%	75%	76%	76%
Huntsville	50%	56%	68%	73%	77%
Brampton	60%	65%	74%	78%	79%
Collingwood	76%	89%	84%	86%	79%
Owen Sound	71%	72%	77%	78%	80%
Grimsby	44%	48%	64%	78%	80%
Peterborough	44%	47%	76%	89%	81%
Wellington North	87%	68%	83%	78%	81%
The Blue Mountains	70%	76%	89%	90%	84%
Port Colborne	67%	69%	77%	87%	84%
Gravenhurst	75%	77%	84%	90%	86%
Aylmer	61%	81%	94%	91%	86%
Georgina	61%	65%	74%	88%	87%
Kincardine	67%	55%	88%	91%	89%
Puslinch	71%	77%	92%	89%	94%
Lambton Shores	67%	79%	97%	103%	95%
Clarington	79%	80%	84%	92%	96%
Welland	59%	101%	89%	111%	96%
Orillia	-34%	-39%	18%	50%	97%
King	58%	87%	96%	99%	97%
Erin	56%	72%	95%	101%	99%
Ramara	41%	65%	93%	108%	99%

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

Municipality	2018	2019	2020	2021	2022
Mapleton	118%	114%	131%	127%	100%
London	71%	77%	91%	101%	102%
Fort Erie	64%	76%	98%	102%	102%
Norfolk	57%	57%	66%	83%	103%
Oakville	64%	60%	85%	102%	103%
West Lincoln	104%	112%	111%	114%	104%
Mississauga	56%	58%	73%	109%	107%
Milton	71%	77%	94%	94%	107%
Ajax	86%	87%	104%	115%	109%
Ingersoll	67%	79%	99%	83%	110%
Chatham-Kent	79%	85%	96%	107%	111%
Orangeville	39%	53%	70%	84%	120%
Thorold	154%	152%	141%	141%	127%
Brock	125%	126%	108%	108%	131%
Georgian Bluffs	93%	100%	109%	134%	136%
Elliot Lake	85%	108%	115%	126%	136%
Parry Sound	75%	78%	124%	138%	140%
Aurora	106%	112%	136%	126%	141%
Richmond Hill	105%	135%	147%	149%	144%
Middlesex Centre	73%	91%	111%	146%	146%
Haldimand	142%	131%	159%	159%	154%
East Gwillimbury	122%	159%	158%	169%	184%
Essex	192%	208%	240%	242%	229%
<b>Average</b>	<b>55%</b>	<b>61%</b>	<b>70%</b>	<b>75%</b>	<b>75%</b>
<b>Median</b>	<b>53%</b>	<b>56%</b>	<b>67%</b>	<b>74%</b>	<b>72%</b>
Region Niagara	31%	28%	34%	35%	32%
Region Waterloo	33%	31%	35%	38%	36%
District Muskoka	87%	84%	94%	97%	101%
Region Peel	105%	108%	108%	113%	114%
Region Durham	143%	151%	163%	168%	168%
Region Halton	179%	184%	188%	191%	187%
Region York	193%	199%	219%	238%	254%
<b>Average</b>	<b>110%</b>	<b>112%</b>	<b>120%</b>	<b>126%</b>	<b>127%</b>
<b>Median</b>	<b>105%</b>	<b>108%</b>	<b>108%</b>	<b>113%</b>	<b>114%</b>
Elgin County	34%	21%	30%	32%	47%
Bruce County	42%	46%	54%	53%	53%
Middlesex County			69%	76%	78%
Grey County	62%	68%	80%	88%	83%
Simcoe County	76%	84%	89%	96%	90%
Dufferin County	55%	64%	75%	82%	90%
Wellington County	68%	72%	78%	88%	90%
Essex County			165%	180%	210%
<b>Average</b>	<b>56%</b>	<b>59%</b>	<b>80%</b>	<b>87%</b>	<b>93%</b>
<b>Median</b>	<b>58%</b>	<b>66%</b>	<b>76%</b>	<b>85%</b>	<b>86%</b>

**2022 Total and Tax Reserve per Capita**

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Wilmot	\$ 243	\$ 54
Lincoln	\$ 448	\$ 222
Woolwich	\$ 374	\$ 254
Waterloo	\$ 493	\$ 286
Markham	\$ 535	\$ 287
Kitchener	\$ 452	\$ 307
Tiny	\$ 601	\$ 321
Niagara-on-the-Lake	\$ 796	\$ 336
Wellesley	\$ 372	\$ 372
St. Catharines	\$ 434	\$ 406
Tillsonburg	\$ 415	\$ 415
Strathroy-Caradoc	\$ 1,599	\$ 422
Minto	\$ 1,213	\$ 423
St. Thomas	\$ 1,060	\$ 427
Guelph-Eramosa	\$ 775	\$ 478
Brockville	\$ 933	\$ 488
Caledon	\$ 509	\$ 509
Ottawa	\$ 696	\$ 538
Dryden	\$ 669	\$ 552
Pelham	\$ 687	\$ 553
Newmarket	\$ 1,279	\$ 558
Cambridge	\$ 831	\$ 564
Halton Hills	\$ 592	\$ 592
New Tecumseth	\$ 1,049	\$ 597
Innisfil	\$ 599	\$ 599
Centre Wellington	\$ 1,266	\$ 616
Oshawa	\$ 652	\$ 652
Springwater	\$ 1,103	\$ 656
Burlington	\$ 676	\$ 676
Sault Ste. Marie	\$ 678	\$ 678
Hamilton Tp	\$ 687	\$ 680
Scugog	\$ 690	\$ 690
Quinte West	\$ 1,004	\$ 693
Grimsby	\$ 1,530	\$ 719
Vaughan	\$ 1,141	\$ 720
Central Elgin	\$ 768	\$ 733
Wellington North	\$ 1,379	\$ 744
Barrie	\$ 1,383	\$ 758
Sarnia	\$ 1,261	\$ 773

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Aylmer	\$ 1,482	\$ 781
Erin	\$ 1,024	\$ 785
Brampton	\$ 786	\$ 786
West Lincoln	\$ 1,011	\$ 794
Puslinch	\$ 806	\$ 806
Whitchurch - Stouffville	\$ 1,069	\$ 811
Amherstburg	\$ 1,370	\$ 817
Grey Highlands	\$ 1,138	\$ 843
Clarington	\$ 845	\$ 845
Ajax	\$ 847	\$ 847
North Bay	\$ 1,169	\$ 870
Hamilton	\$ 1,049	\$ 890
Milton	\$ 901	\$ 901
Bracebridge	\$ 922	\$ 922
Greater Sudbury	\$ 1,118	\$ 924
Huntsville	\$ 928	\$ 928
Mapleton	\$ 1,389	\$ 978
Prince Edward County	\$ 1,414	\$ 980
Georgina	\$ 1,226	\$ 1,071
Welland	\$ 1,166	\$ 1,087
Guelph	\$ 2,060	\$ 1,087
Belleville	\$ 1,836	\$ 1,107
Windsor	\$ 1,175	\$ 1,109
Port Colborne	\$ 1,270	\$ 1,114
Brantford	\$ 2,329	\$ 1,130
Richmond Hill	\$ 1,482	\$ 1,134
Hanover	\$ 2,182	\$ 1,140
Fort Erie	\$ 1,555	\$ 1,154
Mississauga	\$ 1,203	\$ 1,203
Brock	\$ 1,210	\$ 1,210
Espanola	\$ 1,831	\$ 1,211
Meaford	\$ 1,743	\$ 1,291
Brant County	\$ 1,902	\$ 1,323
Collingwood	\$ 2,719	\$ 1,334
Thunder Bay	\$ 1,721	\$ 1,368
Gravenhurst	\$ 1,370	\$ 1,370
Ingersoll	\$ 1,403	\$ 1,403
Owen Sound	\$ 1,647	\$ 1,424
Oakville	\$ 1,435	\$ 1,435

**2022 Total and Tax Reserve per Capita (cont'd)**

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
King	\$ 1,691	\$ 1,441
Thorold	\$ 2,126	\$ 1,471
Aurora	\$ 1,789	\$ 1,545
Ramara	\$ 1,642	\$ 1,578
Lambton Shores	\$ 2,968	\$ 1,583
Georgian Bluffs	\$ 2,010	\$ 1,592
Kingston	\$ 2,459	\$ 1,625
Toronto	\$ 2,067	\$ 1,638
Orangeville	\$ 2,507	\$ 1,757
Elliot Lake	\$ 2,458	\$ 1,794
Kincardine	\$ 3,442	\$ 1,927
Peterborough	\$ 2,477	\$ 1,932
East Gwillimbury	\$ 2,561	\$ 1,950
Norfolk	\$ 2,488	\$ 1,977
London	\$ 2,715	\$ 2,074
Middlesex Centre	\$ 2,831	\$ 2,221
Orillia	\$ 3,078	\$ 2,234
The Blue Mountains	\$ 5,011	\$ 2,235
Chatham-Kent	\$ 2,554	\$ 2,402
Essex	\$ 3,029	\$ 3,029
Greenstone	\$ 3,119	\$ 3,119
Parry Sound	\$ 5,314	\$ 3,192
Haldimand	\$ 3,919	\$ 3,291
<b>Average</b>	<b>\$ 1,484</b>	<b>\$ 1,081</b>
<b>Median</b>	<b>\$ 1,226</b>	<b>\$ 890</b>

Municipality	Total Reserves Per Capita	Tax Reserves Per Capita
Region Niagara	\$ 532	\$ 364
Region Waterloo	\$ 660	\$ 429
Region Peel	\$ 1,631	\$ 1,038
Region Halton	\$ 2,257	\$ 1,720
District Muskoka	\$ 2,819	\$ 1,991
Region Durham	\$ 2,632	\$ 2,046
Region York	\$ 3,695	\$ 3,030
<b>Average</b>	<b>\$ 2,032</b>	<b>\$ 1,517</b>
<b>Median</b>	<b>\$ 2,257</b>	<b>\$ 1,720</b>
Middlesex County	\$ 111	\$ 81
Elgin County	\$ 464	\$ 464
Bruce County	\$ 486	\$ 486
Simcoe County	\$ 570	\$ 570
Essex County	\$ 641	\$ 641
Grey County	\$ 666	\$ 666
Dufferin County	\$ 692	\$ 692
Wellington County	\$ 1,261	\$ 1,261
<b>Average</b>	<b>\$ 611</b>	<b>\$ 608</b>
<b>Median</b>	<b>\$ 605</b>	<b>\$ 605</b>



### **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	2018	2019	2020	2021	2022
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Espanola	0.0%	0.0%	0.0%	0.0%	0.0%
Hamilton Tp	0.0%	0.0%	0.0%	0.0%	0.0%
Puslinch	0.1%	0.0%	0.0%	0.0%	0.0%
Richmond Hill	0.0%	0.0%	0.0%	0.0%	0.0%
Wellington North	0.9%	0.4%	0.1%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Tiny	0.0%	0.0%	0.0%	0.0%	0.0%
Brock	0.4%	0.4%	0.4%	0.0%	0.0%
Sarnia	0.2%	0.3%	0.1%	0.1%	0.0%
Sault Ste. Marie	0.2%	0.1%	0.1%	0.1%	0.0%
Thorold	0.2%	0.2%	0.1%	0.1%	0.1%
Dryden	1.6%	2.6%	0.7%	0.3%	0.1%
Hanover	0.3%	0.2%	0.2%	0.1%	0.1%
Greenstone	0.9%	0.9%	0.7%	0.1%	0.1%
Markham	0.2%	0.2%	0.2%	0.1%	0.1%
Fort Erie	0.4%	0.3%	0.3%	0.2%	0.1%
Georgian Bluffs	0.5%	0.5%	0.3%	0.2%	0.2%
Aylmer	0.3%	0.4%	0.3%	0.2%	0.2%
Grimsby	1.2%	0.3%	0.3%	0.3%	0.2%
Scugog	0.3%	0.3%	0.3%	0.3%	0.2%
Strathroy-Caradoc	0.5%	0.5%	0.3%	0.3%	0.2%
Ajax	0.5%	0.3%	0.4%	0.3%	0.3%
Orillia	0.3%	0.2%	0.2%	0.1%	0.3%
Vaughan	0.3%	0.2%	0.2%	0.1%	0.3%
Ingersoll	0.9%	0.8%	0.7%	0.5%	0.4%
Chatham-Kent	0.9%	0.8%	0.6%	0.5%	0.4%
Springwater	0.8%	0.7%	0.6%	0.5%	0.4%
Windsor	0.7%	0.6%	0.6%	0.5%	0.4%
Aurora	0.7%	0.4%	0.3%	0.3%	0.4%
Central Elgin	0.5%	0.4%	0.3%	0.2%	0.4%
Halton Hills	1.2%	0.9%	0.9%	0.7%	0.5%
Guelph-Eramosa	1.7%	1.4%	0.6%	0.5%	0.5%
Elliot Lake	0.8%	0.8%	0.7%	0.6%	0.5%
Kincardine	0.5%	0.4%	0.3%	0.4%	0.5%
London	0.9%	0.9%	0.8%	0.6%	0.5%
Hamilton	0.8%	0.8%	0.8%	0.7%	0.5%
Grey Highlands	0.6%	0.5%	0.6%	0.6%	0.6%
Caledon	0.9%	0.8%	0.6%	0.6%	0.6%

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

Municipality	2018	2019	2020	2021	2022
Kitchener	1.0%	0.9%	0.8%	0.6%	0.6%
The Blue Mountains	0.4%	0.5%	0.3%	0.5%	0.6%
Georgina	0.4%	0.3%	0.3%	0.5%	0.6%
North Bay	0.9%	0.7%	0.7%	0.7%	0.6%
Thunder Bay	0.7%	0.8%	0.8%	0.7%	0.6%
Cambridge	0.8%	0.7%	0.7%	0.6%	0.6%
Woolwich	1.0%	0.8%	0.8%	0.7%	0.6%
Mississauga	0.5%	0.5%	0.6%	0.6%	0.6%
Ramara	1.0%	2.7%	0.8%	0.7%	0.7%
Meaford	0.8%	0.7%	0.6%	0.5%	0.7%
Prince Edward County	1.1%	0.9%	0.8%	0.9%	0.7%
Burlington	1.1%	1.1%	1.0%	0.9%	0.7%
Orangeville	1.1%	1.0%	0.9%	1.0%	0.7%
Clarington	0.7%	0.5%	0.4%	0.3%	0.8%
Lincoln	0.8%	0.8%	0.8%	0.9%	0.8%
Brantford	0.6%	0.7%	0.7%	0.7%	0.8%
Norfolk	1.2%	1.0%	1.1%	1.0%	0.9%
Innisfil	1.4%	1.2%	1.3%	1.1%	0.9%
Huntsville	1.7%	1.5%	1.3%	1.1%	0.9%
Erin	0.0%	1.2%	1.1%	1.0%	0.9%
Guelph	1.0%	1.0%	1.1%	1.1%	0.9%
Owen Sound	1.1%	1.0%	0.8%	1.1%	0.9%
Niagara-on-the-Lake	0.4%	0.5%	0.8%	0.9%	0.9%
Centre Wellington	0.8%	0.7%	0.9%	0.8%	0.9%
Milton	1.2%	1.1%	1.1%	1.0%	0.9%
Barrie	0.8%	0.8%	1.1%	1.0%	1.0%
Brockville	1.4%	1.5%	1.4%	1.2%	1.0%
Oshawa	0.6%	1.6%	1.6%	1.3%	1.0%
Amherstburg	1.4%	4.6%	1.3%	1.2%	1.0%
Brampton	0.0%	1.1%	1.1%	1.1%	1.0%
Lambton Shores	1.7%	1.5%	1.4%	1.2%	1.0%
Oakville	1.4%	1.3%	1.3%	1.2%	1.1%
Middlesex Centre	1.5%	1.7%	1.5%	1.4%	1.2%
King	1.2%	1.1%	1.4%	1.4%	1.2%
St. Thomas	1.5%	1.9%	2.0%	1.8%	1.4%
Peterborough	1.9%	1.7%	1.5%	1.5%	1.5%
Brant County	1.8%	1.8%	1.9%	1.7%	1.5%
Newmarket	1.9%	2.2%	2.2%	1.9%	1.5%
Collingwood	2.0%	2.5%	2.3%	1.9%	1.6%

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

Municipality	2018	2019	2020	2021	2022
Haldimand	1.8%	1.3%	2.2%	1.8%	1.6%
New Tecumseth	2.1%	2.0%	2.1%	1.9%	1.6%
Mapleton	2.9%	2.6%	2.2%	2.1%	1.7%
Essex	2.7%	2.6%	2.0%	1.8%	1.8%
Whitchurch - Stouffville	2.9%	2.9%	2.5%	2.4%	1.9%
Tillsonburg	1.9%	2.2%	2.3%	2.2%	1.9%
Greater Sudbury	0.3%	0.2%	1.2%	1.4%	2.0%
Quinte West	2.6%	2.2%	2.2%	2.3%	2.1%
Belleville	2.5%	2.4%	2.4%	2.4%	2.2%
Minto	2.7%	2.0%	2.1%	2.3%	2.2%
St. Catharines	2.4%	2.7%	2.9%	2.6%	2.2%
Waterloo	3.1%	3.1%	2.9%	2.7%	2.3%
Gravenhurst	4.2%	3.7%	3.0%	2.7%	2.3%
Wellesley	0.2%	0.2%	0.3%	0.2%	2.4%
Welland	2.3%	2.5%	2.8%	2.7%	2.5%
Kingston	2.9%	3.0%	3.0%	3.0%	2.6%
Port Colborne	3.7%	3.6%	3.5%	3.4%	2.7%
Parry Sound	1.6%	2.4%	2.9%	2.9%	2.9%
Bracebridge	1.9%	1.7%	1.6%	1.4%	3.5%
Toronto	3.7%	3.8%	4.3%	4.3%	4.1%
Ottawa	3.0%	3.1%	4.5%	4.2%	4.2%
Pelham	5.5%	5.3%	5.0%	4.8%	4.5%
West Lincoln	4.4%	4.6%	5.7%	5.2%	4.8%
<b>Average</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.2%</b>	<b>1.1%</b>	<b>1.0%</b>
<b>Median</b>	<b>0.9%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.7%</b>

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

Municipality	2018	2019	2020	2021	2022
District Muskoka	0.3%	0.2%	0.2%	0.1%	0.1%
Region Durham	0.5%	0.4%	0.3%	0.3%	0.3%
Region Halton	0.6%	0.5%	0.5%	0.5%	0.4%
Region Peel	0.8%	0.7%	0.7%	0.6%	0.5%
Region York	2.1%	2.0%	2.2%	2.3%	2.2%
Region Niagara	2.6%	2.6%	2.5%	2.6%	2.4%
Region Waterloo	3.1%	3.0%	3.1%	2.9%	2.6%
<b>Average</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>1.2%</b>
<b>Median</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.6%</b>	<b>0.5%</b>
Grey County	0.0%	0.1%	0.1%	0.1%	0.0%
Middlesex County			0.4%	0.4%	0.3%
Elgin County	0.2%	0.1%	0.1%	0.5%	0.4%
Dufferin County	1.3%	1.1%	1.0%	0.8%	0.7%
Wellington County	1.1%	1.0%	1.0%	0.9%	0.8%
Simcoe County	0.5%	0.5%	0.5%	0.7%	0.8%
Bruce County	1.9%	1.6%	1.4%	1.3%	1.1%
Essex County			1.4%	1.2%	1.2%
<b>Average</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>
<b>Median</b>	<b>0.8%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.8%</b>	<b>0.8%</b>



**2022 Total and Tax Debt Charges as a % of Own Source Revenues**

Municipality	2022 Total Debt Charges as a % of Own Source Revenues	2022 Total less W/WW Debt Charges as a % of Own Source Revenues	Municipality	2022 Total Debt Charges as a % of Own Source Revenues	2022 Total less W/WW Debt Charges as a % of Own Source Revenues
East Gwillimbury	0.0%	0.0%	Oakville	2.5%	2.1%
Espanola	2.9%	0.0%	Halton Hills	6.1%	2.1%
Georgian Bluffs	2.7%	0.0%	Centre Wellington	22.9%	2.1%
Guelph	4.1%	0.0%	Amherstburg	7.0%	2.2%
Hamilton Tp	0.0%	0.0%	Meaford	3.5%	2.3%
Kingston	6.8%	0.0%	Caledon	2.5%	2.3%
Markham	0.3%	0.0%	King	1.9%	2.4%
Puslinch	0.0%	0.0%	County	6.0%	2.6%
Ramara	3.5%	0.0%	Kincardine	2.3%	2.6%
Richmond Hill	0.0%	0.0%	Springwater	2.2%	2.7%
Wilmot	0.0%	0.0%	Ingersoll	3.0%	2.8%
Windsor	1.0%	0.0%	Burlington	6.1%	2.9%
Tiny	0.0%	0.0%	Milton	5.0%	2.9%
Scugog	0.9%	0.0%	Thunder Bay	5.9%	3.0%
Brock	0.0%	0.0%	Kitchener	3.5%	3.0%
Erin	17.0%	0.0%	Brantford	3.5%	3.0%
Sault Ste. Marie	0.6%	0.0%	Middlesex Centre	5.2%	3.2%
Thorold	0.4%	0.5%	Cambridge	3.4%	3.2%
Clarington	2.6%	0.6%	Orillia	2.6%	3.2%
Aurora	1.6%	0.6%	Wellesley	3.5%	3.5%
Chatham-Kent	4.0%	0.7%	Huntsville	3.6%	3.6%
Ajax	1.1%	0.8%	Collingwood	6.5%	3.6%
Strathroy-Caradoc	2.1%	0.9%	St. Thomas	4.0%	3.9%
Sarnia	0.6%	0.9%	London	5.0%	4.1%
Aylmer	0.7%	0.9%	Hamilton	4.0%	4.2%
Innisfil	3.3%	1.1%	Owen Sound	6.4%	4.4%
Georgina	4.3%	1.2%	Brant County	5.7%	4.5%
Hanover	1.0%	1.3%	Waterloo	4.5%	4.8%
Lincoln	1.9%	1.4%	Mississauga	4.9%	4.9%
Brampton	1.5%	1.5%	New Tecumseth	13.7%	5.0%
Stouffville	3.8%	1.5%	Oshawa	5.2%	5.2%
Elliot Lake	1.2%	1.6%	Greater Sudbury	4.4%	5.3%
Grimsby	1.2%	1.6%	North Bay	6.7%	5.4%
Fort Erie	1.6%	1.6%	Peterborough	7.8%	5.4%
Vaughan	1.2%	1.8%	Norfolk	5.3%	5.6%
Woolwich	1.5%	1.8%	Newmarket	4.0%	5.7%
The Blue Mountains	2.1%	1.9%	Orangeville	4.4%	5.8%
Central Elgin	14.6%	1.9%	Dryden	4.6%	5.8%
Niagara-on-the-Lake	2.2%	2.1%	Mapleton	11.9%	6.0%



**2022 Total and Tax Debt Charges as a % of Own Source Revenues (cont'd)**

Municipality	2022 Total Debt Charges as a % of Own Source Revenues	2022 Total less W/WW Debt Charges as a % of Own Source Revenues
Lambton Shores	4.4%	6.1%
Guelph-Eramosa	4.8%	6.2%
Belleville	6.2%	6.3%
Barrie	9.9%	6.3%
Wellington North	4.8%	6.8%
Gravenhurst	7.0%	7.0%
Grey Highlands	6.3%	7.3%
Brockville	6.2%	7.6%
Bracebridge	7.8%	7.8%
Greenstone	6.5%	7.9%
Ottawa	9.2%	8.0%
West Lincoln	7.9%	8.1%
Tillsonburg	8.1%	8.2%
Port Colborne	5.8%	8.3%
Haldimand	7.2%	8.4%
Pelham	11.8%	8.8%
Toronto	8.5%	9.6%
Essex	8.4%	10.7%
St. Catharines	8.3%	11.2%
Parry Sound	8.1%	11.4%
Quinte West	10.0%	12.4%
Welland	10.3%	15.1%
Minto	11.9%	17.8%
<b>Average</b>	<b>4.8%</b>	<b>3.8%</b>
<b>Median</b>	<b>4.1%</b>	<b>2.9%</b>

Municipality	2022 Total Debt Charges as a % of Own Source Revenues	2022 Total less W/WW Debt Charges as a % of Own Source Revenues
Region York	5.9%	0.2%
Region Peel	7.0%	0.4%
District Muskoka	3.7%	0.9%
Region Halton	2.8%	1.3%
Region Durham	1.8%	2.2%
Region Waterloo	9.3%	6.5%
Region Niagara	6.6%	8.0%
<b>Average</b>	<b>5.3%</b>	<b>2.8%</b>
<b>Median</b>	<b>5.9%</b>	<b>1.3%</b>
Essex County	2.4%	0.0%
Grey County	0.2%	0.2%
Middlesex County	1.9%	0.8%
Elgin County	2.6%	2.4%
Dufferin County	2.5%	2.5%
Simcoe County	2.7%	2.7%
Wellington County	4.0%	2.8%
Bruce County	5.9%	5.9%
<b>Average</b>	<b>2.8%</b>	<b>2.2%</b>
<b>Median</b>	<b>2.6%</b>	<b>2.5%</b>

**2022 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	\$ -	\$ -	Cambridge	\$ 357	\$ 217
Espanola	\$ -	\$ -	Georgina	\$ 431	\$ 217
Hamilton Tp	\$ -	\$ -	Caledon	\$ 231	\$ 231
Puslinch	\$ -	\$ -	Grey Highlands	\$ 742	\$ 233
Richmond Hill	\$ -	\$ -	Niagara-on-the-Lake	\$ 267	\$ 257
Tiny	\$ -	\$ -	Innisfil	\$ 295	\$ 295
Wellington North	\$ -	\$ -	Clarington	\$ 297	\$ 297
Wilmot	\$ -	\$ -	Mississauga	\$ 313	\$ 313
Brock	\$ -	\$ -	Milton	\$ 315	\$ 315
Thorold	\$ 22	\$ 22	Ramara	\$ 800	\$ 323
Markham	\$ 23	\$ 23	Waterloo	\$ 334	\$ 325
Sarnia	\$ 37	\$ 37	Meaford	\$ 537	\$ 326
Sault Ste. Marie	\$ 75	\$ 39	Orillia	\$ 345	\$ 327
Georgian Bluffs	\$ 53	\$ 39	London	\$ 475	\$ 344
Fort Erie	\$ 111	\$ 47	Newmarket	\$ 352	\$ 345
Aylmer	\$ 52	\$ 52	Amherstburg	\$ 1,121	\$ 348
Hanover	\$ 52	\$ 52	Burlington	\$ 370	\$ 370
Scugog	\$ 63	\$ 63	Central Elgin	\$ 2,053	\$ 374
Ajax	\$ 67	\$ 67	New Tecumseth	\$ 1,329	\$ 378
Grimsby	\$ 68	\$ 68	Hamilton	\$ 576	\$ 408
Strathroy-Caradoc	\$ 109	\$ 69	Kincardine	\$ 1,058	\$ 420
Woolwich	\$ 84	\$ 81	Lambton Shores	\$ 474	\$ 420
Guelph-Eramosa	\$ 270	\$ 84	King	\$ 646	\$ 427
Springwater	\$ 105	\$ 105	Oakville	\$ 447	\$ 447
Ingersoll	\$ 120	\$ 120	Middlesex Centre	\$ 862	\$ 456
Dryden	\$ 909	\$ 121	Prince Edward County	\$ 1,342	\$ 466
Elliot Lake	\$ 126	\$ 126	Orangeville	\$ 992	\$ 483
Aurora	\$ 145	\$ 145	Mapleton	\$ 822	\$ 485
Chatham-Kent	\$ 363	\$ 151	Collingwood	\$ 683	\$ 487
Windsor	\$ 219	\$ 161	Whitchurch - Stouffville	\$ 494	\$ 494
Brampton	\$ 163	\$ 163	Brockville	\$ 794	\$ 536
Vaughan	\$ 182	\$ 182	The Blue Mountains	\$ 631	\$ 559
Halton Hills	\$ 183	\$ 183	Minto	\$ 1,129	\$ 570
Huntsville	\$ 196	\$ 196	Tillsonburg	\$ 624	\$ 624
Kitchener	\$ 202	\$ 202	Norfolk	\$ 1,193	\$ 647
Erin	\$ 208	\$ 208	Essex	\$ 808	\$ 655
Centre Wellington	\$ 626	\$ 215	Owen Sound	\$ 1,524	\$ 660
Lincoln	\$ 250	\$ 216	Brantford	\$ 827	\$ 672
Oshawa	\$ 216	\$ 216	Haldimand	\$ 1,162	\$ 690

**2022 Total Debt Outstanding per Capita (cont'd)**

Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita
Wellesley	\$ 728	\$ 728
St. Thomas	\$ 780	\$ 748
St. Catharines	\$ 833	\$ 795
Guelph	\$ 802	\$ 802
Barrie	\$ 2,081	\$ 809
Brant County	\$ 1,076	\$ 855
Gravenhurst	\$ 855	\$ 855
Welland	\$ 1,198	\$ 870
Thunder Bay	\$ 1,891	\$ 904
Quinte West	\$ 2,268	\$ 1,062
West Lincoln	\$ 1,069	\$ 1,069
Peterborough	\$ 1,423	\$ 1,178
Greenstone	\$ 1,935	\$ 1,190
Port Colborne	\$ 1,297	\$ 1,199
Belleville	\$ 1,758	\$ 1,488
Pelham	\$ 1,503	\$ 1,491
North Bay	\$ 1,904	\$ 1,708
Greater Sudbury	\$ 1,941	\$ 1,710
Bracebridge	\$ 1,731	\$ 1,731
Parry Sound	\$ 2,486	\$ 1,960
Kingston	\$ 3,530	\$ 2,283
Ottawa	\$ 3,229	\$ 2,691
Toronto	\$ 3,001	\$ 3,001
<b>Average</b>	<b>\$ 720</b>	<b>\$ 505</b>
<b>Median</b>	<b>\$ 474</b>	<b>\$ 326</b>

Municipality	Total Debt Outstanding Per Capita	Total less W/WW Debt Outstanding Per Capita
District Muskoka	\$ 507	\$ 46
Region Peel	\$ 787	\$ 107
Region Durham	\$ 151	\$ 109
Region Halton	\$ 339	\$ 141
Region Niagara	\$ 787	\$ 611
Region Waterloo	\$ 1,129	\$ 832
Region York	\$ 2,624	\$ 917
<b>Average</b>	<b>\$ 903</b>	<b>\$ 395</b>
<b>Median</b>	<b>\$ 787</b>	<b>\$ 141</b>
Grey County	\$ -	\$ -
Middlesex County	\$ 6	\$ 6
Essex County	\$ 57	\$ 57
Dufferin County	\$ 155	\$ 155
Simcoe County	\$ 190	\$ 190
Elgin County	\$ 217	\$ 217
Bruce County	\$ 317	\$ 317
Wellington County	\$ 336	\$ 336
<b>Average</b>	<b>\$ 160</b>	<b>\$ 160</b>
<b>Median</b>	<b>\$ 173</b>	<b>\$ 173</b>

**2022 Debt Outstanding as a % of Own Source Revenues**

Municipality	Debt Outstanding as a % of Own Source Revenues
East Gwillimbury	0.0%
Hamilton Tp	0.0%
Puslinch	0.0%
Richmond Hill	0.0%
Brock	0.0%
Tiny	0.1%
Thorold	1.4%
Sarnia	1.9%
Markham	2.0%
Hanover	2.5%
Sault Ste. Marie	2.8%
Aylmer	3.3%
Georgian Bluffs	4.1%
Grimsby	5.9%
Fort Erie	6.4%
Scugog	6.7%
Strathroy-Caradoc	7.1%
Elliot Lake	7.1%
Ajax	8.6%
Springwater	9.0%
Windsor	9.0%
Ingersoll	9.4%
Aurora	9.8%
Woolwich	10.5%
Orillia	12.0%
Vaughan	12.5%
Kitchener	12.9%
Chatham-Kent	13.6%
Niagara-on-the-Lake	15.2%
Halton Hills	16.0%
Huntsville	16.2%
Brampton	16.3%
Innisfil	17.5%
Caledon	17.5%
The Blue Mountains	18.2%
Lincoln	19.1%
London	19.9%
Lambton Shores	20.3%
Oshawa	20.6%

Municipality	Debt Outstanding as a % of Own Source Revenues
Hamilton	22.5%
Erin	23.7%
Meaford	24.1%
Waterloo	25.0%
Newmarket	25.4%
Cambridge	26.1%
Guelph-Eramosa	26.9%
Mississauga	27.8%
Burlington	28.2%
Wellington North	28.2%
Guelph	29.4%
Collingwood	29.9%
Dryden	30.0%
Brantford	31.6%
Oakville	32.2%
St. Thomas	32.2%
Georgina	32.4%
Brockville	32.9%
Clarington	33.6%
Espanola	33.9%
Whitchurch - Stouffville	34.0%
King	34.7%
Greenstone	37.1%
Milton	37.4%
Wilmot	39.0%
Kincardine	40.6%
Thunder Bay	41.2%
Ramara	43.1%
Grey Highlands	44.7%
Middlesex Centre	46.1%
Haldimand	46.3%
Essex	48.0%
Brant County	49.0%
Tillsonburg	50.3%
Peterborough	50.3%
Orangeville	52.3%
Norfolk	52.3%
Prince Edward County	52.5%
Centre Wellington	53.1%

**2022 Debt Outstanding as % of Own Source Revenues (cont'd)**

Municipality	Debt Outstanding as a % of Own Source Revenues
St. Catharines	53.3%
Gravenhurst	53.9%
Amherstburg	57.6%
Belleville	64.1%
Owen Sound	65.7%
Greater Sudbury	67.4%
Port Colborne	68.9%
North Bay	71.8%
Welland	72.2%
Mapleton	72.7%
Parry Sound	77.8%
Minto	81.3%
Barrie	84.1%
Wellesley	84.2%
Toronto	90.8%
New Tecumseth	102.6%
Pelham	104.2%
West Lincoln	104.6%
Central Elgin	104.7%
Kingston	107.3%
Ottawa	113.1%
Quinte West	116.0%
Bracebridge	135.5%
<b>Average</b>	<b>37.0%</b>
<b>Median</b>	<b>29.9%</b>

Municipality	Debt Outstanding as a % of Own Source Revenues
Region Durham	9.5%
District Muskoka	22.7%
Region Halton	26.3%
Region Niagara	55.6%
Region Peel	63.8%
Region Waterloo	79.2%
Region York	175.5%
<b>Average</b>	<b>61.8%</b>
<b>Median</b>	<b>55.6%</b>
Grey County	0.5%
Middlesex County	5.4%
Essex County	18.9%
Dufferin County	20.3%
Elgin County	22.0%
Wellington County	24.1%
Simcoe County	30.0%
Bruce County	34.7%
<b>Average</b>	<b>19.5%</b>
<b>Median</b>	<b>21.1%</b>

**Debt to Reserve Ratio - Trend**

This includes discretionary reserves and all outstanding debt as reflected on Schedules 60 and 74A of the 2022 FIRs. Note Reserves excludes obligatory reserves.

Municipality	2018	2019	2020	2021	2022
East Gwillimbury	-	-	-	-	-
Hamilton Tp	-	-	-	-	-
Puslinch	-	-	-	-	-
Richmond Hill	-	-	-	-	-
Brock	0.1	0.1	-	-	-
Tiny	0.0	0.0	0.0	0.0	0.0
Thorold	0.0	0.0	0.0	0.0	0.0
Hanover	0.1	0.1	0.0	0.0	0.0
Georgian Bluffs	0.1	0.1	0.1	0.0	0.0
Sarnia	0.2	0.2	0.1	0.0	0.0
Aylmer	0.2	0.1	0.1	0.0	0.0
Markham	0.1	0.1	0.1	0.1	0.0
Grimsby	0.5	0.1	0.1	0.1	0.0
Elliot Lake	0.1	0.1	0.1	0.1	0.1
Strathroy-Caradoc	0.2	0.2	0.1	0.1	0.1
Fort Erie	0.3	0.2	0.1	0.1	0.1
Ajax	0.1	0.1	0.1	0.1	0.1
Aurora	0.2	0.1	0.1	0.1	0.1
Ingersoll	0.4	0.3	0.2	0.2	0.1
Scugog	0.2	0.2	0.1	0.1	0.1
Springwater	0.2	0.2	0.2	0.1	0.1
Sault Ste. Marie	0.3	0.2	0.2	0.2	0.1
Orillia	(2.1)	(1.3)	0.1	0.1	0.1
The Blue Mountains	0.1	0.1	0.1	0.1	0.1
Chatham-Kent	0.5	0.4	0.3	0.2	0.1
Vaughan	0.2	0.2	0.2	0.2	0.2
Lambton Shores	0.5	0.4	0.3	0.2	0.2
London	0.4	0.4	0.3	0.2	0.2
Windsor	0.4	0.3	0.2	0.2	0.2
Erin	0.5	0.4	0.3	0.2	0.2
Brampton	0.2	0.2	0.2	0.2	0.2
Huntsville	0.7	0.5	0.4	0.3	0.2
Woolwich	0.3	0.2	0.2	0.2	0.2
Collingwood	0.5	0.4	0.4	0.3	0.3
Mississauga	0.4	0.4	0.3	0.3	0.3
Essex	0.4	0.3	0.3	0.3	0.3
Wellington North	0.2	0.2	0.1	0.3	0.3

*Debt to Reserve Ratio - Trend (cont'd)*

Municipality	2018	2019	2020	2021	2022
Newmarket	0.9	0.8	0.6	0.4	0.3
Haldimand	0.3	0.4	0.4	0.3	0.3
Middlesex Centre	1.0	0.8	0.5	0.4	0.3
Kincardine	0.1	0.1	0.1	0.3	0.3
Meaford	0.5	0.4	0.4	0.2	0.3
Halton Hills	0.5	0.4	0.5	0.4	0.3
Oakville	0.6	0.6	0.5	0.3	0.3
Oshawa	0.8	0.7	0.5	0.4	0.3
Niagara-on-the-Lake	0.2	0.3	0.4	0.4	0.3
Guelph-Eramosa	1.0	0.8	0.5	0.4	0.3
Milton	0.6	0.5	0.4	0.4	0.3
Clarington	0.2	0.2	0.1	0.1	0.4
Georgina	0.2	0.3	0.3	0.4	0.4
Brantford	0.5	0.5	0.4	0.4	0.4
King	0.5	0.7	0.5	0.4	0.4
Guelph	0.4	0.5	0.4	0.4	0.4
Orangeville	0.4	0.3	0.3	0.2	0.4
Cambridge	0.4	0.4	0.4	0.5	0.4
Kitchener	1.0	0.8	0.6	0.5	0.4
Espanola	1.2	0.5	0.4	0.4	0.5
Caledon	0.4	0.4	0.3	0.5	0.5
Whitchurch - Stouffville	1.8	1.3	0.8	0.6	0.5
Parry Sound	0.7	0.8	0.6	0.6	0.5
Norfolk	0.6	0.8	0.8	0.5	0.5
Ramara	1.6	0.9	0.6	0.5	0.5
Innisfil	0.5	0.5	0.6	0.6	0.5
Centre Wellington	0.8	0.7	0.7	0.6	0.5
Burlington	0.8	0.7	0.6	0.5	0.5
Hamilton	0.7	0.7	0.6	0.6	0.5
Lincoln	0.2	0.3	0.4	0.5	0.6
Brant County	0.8	0.9	0.8	0.7	0.6
Peterborough	1.1	0.9	0.6	0.5	0.6
Mapleton	0.7	0.6	0.5	0.5	0.6
Greenstone	1.5	1.2	0.9	0.8	0.6
Gravenhurst	1.3	1.0	0.8	0.7	0.6
Grey Highlands	0.4	0.5	0.5	0.4	0.7
Waterloo	0.9	0.9	0.9	0.8	0.7

*Debt to Reserve Ratio - Trend (cont'd)*

Municipality	2018	2019	2020	2021	2022
St. Thomas	1.3	1.2	1.0	0.9	0.7
Amherstburg	3.3	2.6	1.7	1.3	0.8
Brockville	1.9	1.3	1.2	0.9	0.9
Owen Sound	0.9	0.8	0.9	0.8	0.9
Minto	1.1	0.8	0.7	1.0	0.9
Prince Edward County	2.7	2.0	2.0	1.3	0.9
Belleville	1.6	1.4	1.3	1.1	1.0
Port Colborne	1.7	1.5	1.6	1.2	1.0
Welland	1.3	0.8	0.9	0.9	1.0
West Lincoln	1.2	1.3	1.2	1.1	1.1
Thunder Bay	1.7	1.6	1.3	1.0	1.1
New Tecumseth	2.0	1.7	1.4	1.3	1.3
Dryden	1.9	1.4	1.4	1.1	1.4
Kingston	1.3	1.3	1.3	1.2	1.4
Toronto	2.1	2.2	1.9	1.7	1.5
Barrie	2.3	2.3	1.9	1.6	1.5
Tillsonburg	3.1	2.9	2.8	1.7	1.5
Wilmot	-	-	-	-	1.6
North Bay	1.0	1.1	1.1	0.8	1.6
Greater Sudbury	0.5	0.5	1.7	1.3	1.7
Bracebridge	0.8	0.6	0.6	0.7	1.9
St. Catharines	2.1	2.2	2.4	2.0	1.9
Wellesley	0.1	0.2	0.2	0.1	2.0
Pelham	10.2	6.3	3.3	2.2	2.2
Quinte West	2.8	2.3	2.7	2.4	2.3
Central Elgin	4.1	4.2	4.9	3.9	2.7
Ottawa	3.8	5.4	5.1	4.7	4.6
Average	0.9	0.8	0.7	0.6	0.6
Median	0.5	0.5	0.4	0.4	0.4



*Debt to Reserve Ratio - Trend (cont'd)*

Municipality	2018	2019	2020	2021	2022
Region Durham	0.1	0.0	0.0	0.1	0.1
Region Halton	0.3	0.2	0.2	0.2	0.2
District Muskoka	0.5	0.4	0.3	0.2	0.2
Region Peel	0.7	0.6	0.6	0.5	0.5
Region York	1.1	1.0	0.9	0.8	0.7
Region Niagara	1.2	1.4	1.5	1.4	1.5
Region Waterloo	2.1	2.1	1.9	1.8	1.7
<b>Average</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.7</b>	<b>0.7</b>
<b>Median</b>	<b>0.7</b>	<b>0.6</b>	<b>0.6</b>	<b>0.5</b>	<b>0.5</b>
Grey County	0.1	0.1	0.1	0.0	0.0
Middlesex County			0.1	0.1	0.1
Essex County			0.1	0.1	0.1
Dufferin County	0.6	0.4	0.4	0.3	0.2
Wellington County	0.4	0.4	0.3	0.3	0.3
Simcoe County	0.1	0.2	0.2	0.3	0.3
Elgin County	0.1	0.2	0.5	0.8	0.5
Bruce County	0.8	0.7	0.6	0.5	0.7
<b>Average</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>
<b>Median</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.2</b>

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

Municipality	2018	2019	2020	2021	2022
Brant County	\$ 742	\$ 783	\$ 711	\$ 644	\$ -
East Gwillimbury	\$ -	\$ -	\$ -	\$ -	\$ -
Hamilton Tp	\$ -	\$ -	\$ -	\$ -	\$ -
Puslinch	\$ -	\$ -	\$ -	\$ -	\$ -
Richmond Hill	\$ -	\$ -	\$ -	\$ -	\$ -
Whitchurch - Stouffville	\$ 287	\$ 245	\$ 221	\$ 197	\$ -
Brock	\$ 52	\$ 46	\$ -	\$ -	\$ -
Tiny	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0
Markham	\$ 12	\$ 11	\$ 10	\$ 9	\$ 8
Thorold	\$ 45	\$ 38	\$ 32	\$ 25	\$ 19
Scugog	\$ 47	\$ 41	\$ 36	\$ 33	\$ 29
Georgian Bluffs	\$ 93	\$ 76	\$ 63	\$ 51	\$ 31
Sarnia	\$ 157	\$ 157	\$ 59	\$ 47	\$ 35
Grimsby	\$ 235	\$ 64	\$ 56	\$ 49	\$ 41
Woolwich	\$ 71	\$ 61	\$ 55	\$ 49	\$ 43
Ajax	\$ 44	\$ 67	\$ 54	\$ 49	\$ 44
Hanover	\$ 158	\$ 118	\$ 96	\$ 75	\$ 55
Springwater	\$ 112	\$ 93	\$ 81	\$ 67	\$ 55
Aurora	\$ 61	\$ 50	\$ 43	\$ 63	\$ 55
Vaughan	\$ 63	\$ 64	\$ 63	\$ 57	\$ 60
Aylmer	\$ 133	\$ 115	\$ 94	\$ 79	\$ 67
Sault Ste. Marie	\$ 157	\$ 118	\$ 115	\$ 93	\$ 78
Halton Hills	\$ 178	\$ 165	\$ 146	\$ 112	\$ 82
Strathroy-Caradoc	\$ 220	\$ 160	\$ 143	\$ 112	\$ 88
Caledon	\$ 92	\$ 87	\$ 77	\$ 104	\$ 91
Fort Erie	\$ 195	\$ 161	\$ 137	\$ 114	\$ 92
Niagara-on-the-Lake	\$ 46	\$ 67	\$ 88	\$ 103	\$ 92
Erin	\$ 150	\$ 130	\$ 118	\$ 105	\$ 93
Huntsville	\$ 182	\$ 154	\$ 136	\$ 116	\$ 97
Brampton	\$ 88	\$ 105	\$ 101	\$ 114	\$ 110
Ingersoll	\$ 317	\$ 255	\$ 208	\$ 153	\$ 118
Guelph-Eramosa	\$ 237	\$ 200	\$ 136	\$ 116	\$ 121
The Blue Mountains	\$ 114	\$ 82	\$ 71	\$ 138	\$ 124
Mississauga	\$ 113	\$ 121	\$ 103	\$ 138	\$ 144
Innisfil	\$ 275	\$ 227	\$ 198	\$ 175	\$ 151
Lincoln	\$ 117	\$ 163	\$ 185	\$ 167	\$ 153
Oakville	\$ 193	\$ 168	\$ 162	\$ 148	\$ 155
Burlington	\$ 223	\$ 194	\$ 178	\$ 160	\$ 158
Newmarket	\$ 303	\$ 224	\$ 206	\$ 184	\$ 164

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

Municipality	2018	2019	2020	2021	2022
Milton	\$ 179	\$ 165	\$ 138	\$ 163	\$ 168
Oshawa	\$ 338	\$ 281	\$ 245	\$ 208	\$ 169
Kitchener	\$ 233	\$ 200	\$ 193	\$ 181	\$ 170
King	\$ 146	\$ 219	\$ 190	\$ 163	\$ 179
Lambton Shores	\$ 359	\$ 299	\$ 255	\$ 221	\$ 184
Clarington	\$ 99	\$ 76	\$ 60	\$ 47	\$ 195
Waterloo	\$ 314	\$ 292	\$ 265	\$ 239	\$ 210
Wellington North	\$ 182	\$ 109	\$ 45	\$ 243	\$ 211
Wilmot	\$ -	\$ -	\$ -	\$ -	\$ 221
Georgina	\$ 123	\$ 170	\$ 150	\$ 244	\$ 242
Elliot Lake	\$ 427	\$ 363	\$ 318	\$ 289	\$ 257
Orillia	\$ 196	\$ 140	\$ 141	\$ 85	\$ 266
Chatham-Kent	\$ 586	\$ 479	\$ 410	\$ 340	\$ 268
Cambridge	\$ 202	\$ 228	\$ 249	\$ 316	\$ 278
Windsor	\$ 457	\$ 399	\$ 350	\$ 300	\$ 301
Meaford	\$ 300	\$ 262	\$ 233	\$ 201	\$ 302
Mapleton	\$ 353	\$ 296	\$ 266	\$ 338	\$ 311
Gravenhurst	\$ 522	\$ 408	\$ 379	\$ 347	\$ 314
Grey Highlands	\$ 176	\$ 186	\$ 201	\$ 172	\$ 321
Ramara	\$ 432	\$ 404	\$ 377	\$ 359	\$ 336
Wellesley	\$ 28	\$ 39	\$ 33	\$ 29	\$ 351
Collingwood	\$ 742	\$ 606	\$ 498	\$ 426	\$ 358
Middlesex Centre	\$ 546	\$ 475	\$ 440	\$ 405	\$ 367
Centre Wellington	\$ 456	\$ 393	\$ 393	\$ 415	\$ 368
Hamilton	\$ 646	\$ 535	\$ 535	\$ 483	\$ 422
London	\$ 698	\$ 646	\$ 589	\$ 511	\$ 445
Kincardine	\$ 122	\$ 85	\$ 176	\$ 445	\$ 510
Guelph	\$ 458	\$ 521	\$ 461	\$ 611	\$ 541
Tillsonburg	\$ 781	\$ 784	\$ 798	\$ 731	\$ 619
West Lincoln	\$ 695	\$ 787	\$ 746	\$ 738	\$ 696
Prince Edward County	\$ 838	\$ 796	\$ 844	\$ 779	\$ 715
Orangeville	\$ 316	\$ 266	\$ 346	\$ 309	\$ 717
Brantford	\$ 780	\$ 727	\$ 662	\$ 672	\$ 735
St. Catharines	\$ 859	\$ 845	\$ 834	\$ 786	\$ 765
Norfolk	\$ 544	\$ 718	\$ 764	\$ 696	\$ 778
Essex	\$ 1,030	\$ 893	\$ 758	\$ 785	\$ 780
Haldimand	\$ 629	\$ 956	\$ 849	\$ 837	\$ 782
Brockville	\$ 1,067	\$ 1,123	\$ 1,003	\$ 881	\$ 786
New Tecumseth	\$ 1,001	\$ 943	\$ 873	\$ 909	\$ 812

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

Municipality	2018	2019	2020	2021	2022
Minto	\$ 873	\$ 723	\$ 640	\$ 927	\$ 814
Bracebridge	\$ 311	\$ 277	\$ 253	\$ 227	\$ 889
St. Thomas	\$ 1,135	\$ 1,015	\$ 1,130	\$ 1,032	\$ 929
Pelham	\$ 1,114	\$ 1,127	\$ 1,138	\$ 1,034	\$ 942
Amherstburg	\$ 1,533	\$ 1,427	\$ 1,277	\$ 1,126	\$ 1,011
Dryden	\$ 2,261	\$ 1,730	\$ 1,277	\$ 1,131	\$ 1,016
Espanola	\$ 1,405	\$ 1,319	\$ 1,253	\$ 1,190	\$ 1,123
Toronto	\$ 967	\$ 984	\$ 1,052	\$ 1,107	\$ 1,193
Peterborough	\$ 1,443	\$ 1,237	\$ 1,306	\$ 1,136	\$ 1,267
Central Elgin	\$ 1,825	\$ 1,590	\$ 1,465	\$ 1,312	\$ 1,283
Greenstone	\$ 2,255	\$ 1,912	\$ 1,681	\$ 1,467	\$ 1,287
Welland	\$ 1,061	\$ 989	\$ 951	\$ 1,220	\$ 1,329
Port Colborne	\$ 1,523	\$ 1,396	\$ 1,525	\$ 1,438	\$ 1,352
Barrie	\$ 1,389	\$ 1,477	\$ 1,420	\$ 1,495	\$ 1,456
Owen Sound	\$ 1,248	\$ 1,110	\$ 1,437	\$ 1,327	\$ 1,624
Belleville	\$ 1,928	\$ 1,717	\$ 1,937	\$ 1,793	\$ 1,663
North Bay	\$ 871	\$ 949	\$ 961	\$ 784	\$ 1,797
Greater Sudbury	\$ 424	\$ 379	\$ 1,404	\$ 1,321	\$ 1,800
Thunder Bay	\$ 1,889	\$ 1,845	\$ 1,838	\$ 1,762	\$ 1,864
Ottawa	\$ 1,349	\$ 1,669	\$ 1,853	\$ 1,905	\$ 1,945
Quinte West	\$ 2,065	\$ 1,849	\$ 2,445	\$ 2,280	\$ 2,134
Parry Sound	\$ 1,787	\$ 2,435	\$ 2,264	\$ 2,554	\$ 2,365
Kingston	\$ 1,989	\$ 1,895	\$ 2,078	\$ 1,958	\$ 2,559
<b>Average</b>	<b>\$ 555</b>	<b>\$ 525</b>	<b>\$ 523</b>	<b>\$ 508</b>	<b>\$ 522</b>
<b>Median</b>	<b>\$ 311</b>	<b>\$ 262</b>	<b>\$ 245</b>	<b>\$ 239</b>	<b>\$ 266</b>
Municipality	2018	2019	2020	2021	2022
Region Durham	\$ 89	\$ 63	\$ 46	\$ 89	\$ 94
District Muskoka	\$ 238	\$ 198	\$ 179	\$ 142	\$ 125
Region Halton	\$ 216	\$ 185	\$ 169	\$ 153	\$ 140
Region Peel	\$ 489	\$ 435	\$ 470	\$ 439	\$ 419
Region Niagara	\$ 602	\$ 614	\$ 662	\$ 653	\$ 611
Region Waterloo	\$ 860	\$ 834	\$ 837	\$ 833	\$ 817
Region York	\$ 1,055	\$ 957	\$ 998	\$ 939	\$ 923
<b>Average</b>	<b>\$ 507</b>	<b>\$ 470</b>	<b>\$ 480</b>	<b>\$ 464</b>	<b>\$ 447</b>
<b>Median</b>	<b>\$ 489</b>	<b>\$ 435</b>	<b>\$ 470</b>	<b>\$ 439</b>	<b>\$ 419</b>
Municipality	2018	2019	2020	2021	2022
Grey County	\$ 26	\$ 21	\$ 17	\$ 3	\$ 2
Middlesex County			\$ 30	\$ 24	\$ 19
Dufferin County	\$ 145	\$ 118	\$ 108	\$ 98	\$ 88
Simcoe County	\$ 25	\$ 61	\$ 54	\$ 111	\$ 103
Essex County			\$ 123	\$ 115	\$ 104
Elgin County	\$ 28	\$ -	\$ 92	\$ 150	\$ 135
Bruce County	\$ 141	\$ -	\$ 130	\$ 104	\$ 156
Wellington County	\$ 178	\$ 194	\$ 171	\$ 158	\$ 165
<b>Average</b>	<b>\$ 90</b>	<b>\$ 66</b>	<b>\$ 91</b>	<b>\$ 96</b>	<b>\$ 96</b>
<b>Median</b>	<b>\$ 84</b>	<b>\$ 41</b>	<b>\$ 100</b>	<b>\$ 108</b>	<b>\$ 103</b>

**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*

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

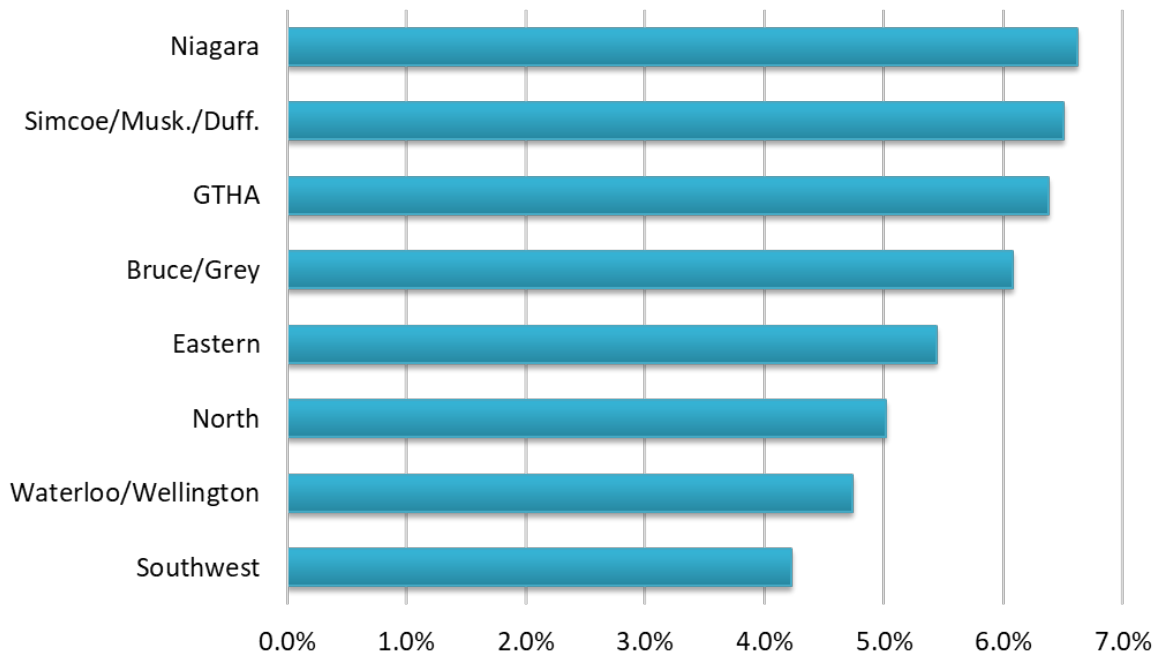
*Target*

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	2018	2019	2020	2021	2022
Peterborough	1.9%	1.5%	1.3%	1.1%	1.4%
Kingston	1.5%	1.1%	1.3%	1.2%	2.2%
Belleville	2.6%	2.0%	3.5%	3.5%	2.6%
Ottawa	5.0%	5.1%	5.0%	4.4%	4.7%
Hamilton Tp	6.0%	5.6%	5.7%	6.1%	6.4%
Prince Edward County	6.1%	7.1%	10.9%	5.2%	6.4%
Quinte West	5.9%	5.7%	7.6%	5.9%	6.8%
Brockville	11.8%	12.1%	13.4%	13.9%	13.1%
<b>Eastern Average</b>	<b>5.1%</b>	<b>5.0%</b>	<b>6.1%</b>	<b>5.2%</b>	<b>5.4%</b>
<b>Eastern Median</b>	<b>5.5%</b>	<b>5.3%</b>	<b>5.4%</b>	<b>4.8%</b>	<b>5.5%</b>
Municipality	2018	2019	2020	2021	2022
Greater Sudbury	2.7%	2.8%	3.2%	3.1%	3.0%
North Bay	3.8%	4.0%	4.8%	5.9%	3.7%
Greenstone	14.0%	14.3%	11.8%	4.5%	4.0%
Sault Ste. Marie	3.5%	1.8%	1.9%	2.0%	4.2%
Elliot Lake	9.0%	7.1%	8.5%	4.7%	5.4%
Parry Sound	4.2%	5.9%	8.9%	4.7%	5.5%
Thunder Bay	4.9%	4.7%	5.7%	5.1%	5.6%
Dryden	7.9%	7.2%	7.5%	6.9%	6.6%
Espanola	8.9%	6.6%	9.5%	8.4%	7.3%
<b>North Average</b>	<b>6.5%</b>	<b>6.0%</b>	<b>6.9%</b>	<b>5.1%</b>	<b>5.0%</b>
<b>North Median</b>	<b>4.9%</b>	<b>5.9%</b>	<b>7.5%</b>	<b>4.7%</b>	<b>5.4%</b>

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

Municipality	2018	2019	2020	2021	2022
Orangeville	4.1%	3.9%	4.2%	3.6%	4.1%
Collingwood	6.0%	6.3%	6.5%	4.2%	4.7%
Gravenhurst	7.2%	5.6%	5.5%	5.6%	5.1%
Barrie	5.6%	5.0%	5.9%	5.2%	5.3%
Tiny	7.4%	6.9%	6.4%	5.3%	6.0%
Bracebridge	6.9%	7.2%	8.3%	7.8%	6.2%
Springwater	8.9%	8.3%	8.9%	6.8%	6.8%
New Tecumseth	9.4%	8.0%	9.0%	7.5%	7.3%
Huntsville	13.0%	13.1%	13.2%	10.6%	7.5%
Innisfil	8.7%	9.7%	9.2%	7.0%	7.9%
Orillia	7.6%	8.1%	9.4%	8.7%	7.9%
Ramara	10.3%	11.7%	12.3%	8.5%	9.2%
<b>Simcoe/Musk./Duff. Average</b>	<b>7.9%</b>	<b>7.8%</b>	<b>8.2%</b>	<b>6.7%</b>	<b>6.5%</b>
<b>Simcoe/Musk./Duff. Median</b>	<b>7.5%</b>	<b>7.6%</b>	<b>8.6%</b>	<b>6.9%</b>	<b>6.5%</b>
Municipality	2018	2019	2020	2021	2022
London	2.0%	1.7%	2.4%	1.6%	1.1%
Sarnia	2.3%	1.5%	1.1%	1.2%	2.2%
Essex	3.5%	3.5%	4.0%	4.3%	2.3%
Ingersoll	3.1%	3.5%	2.8%	1.3%	2.3%
Strathroy-Caradoc	4.0%	3.4%	3.3%	2.9%	2.4%
St. Thomas	5.6%	4.3%	2.1%	-1.8%	2.5%
Amherstburg	3.0%	2.4%	3.3%	3.1%	2.7%
Tillsonburg	2.4%	3.0%	1.5%	2.3%	3.1%
Chatham-Kent	2.5%	1.6%	3.3%	3.6%	3.4%
Brant County	3.1%	2.6%	4.3%	2.7%	3.6%
Middlesex Centre	4.7%	3.5%	3.6%	2.4%	3.6%
Aylmer	3.5%	4.2%	3.2%	3.5%	3.9%
Central Elgin	109.9%	10.7%	9.6%	6.6%	4.6%
Brantford	2.6%	1.4%	2.9%	2.1%	5.2%
Lambton Shores	5.5%	5.6%	6.3%	6.8%	7.2%
Norfolk	8.4%	8.9%	8.8%	8.3%	7.9%
Windsor	7.1%	7.0%	8.6%	8.7%	8.3%
Haldimand	9.4%	8.2%	10.7%	12.7%	10.0%
<b>Southwest Average</b>	<b>10.1%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>4.0%</b>	<b>4.2%</b>
<b>Southwest Median</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.3%</b>	<b>3.0%</b>	<b>3.5%</b>

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

Municipality	2018	2019	2020	2021	2022
Oshawa	2.8%	2.6%	3.1%	2.7%	2.5%
Burlington	2.3%	2.6%	3.1%	2.4%	2.7%
Milton	4.2%	3.2%	4.4%	2.7%	3.3%
Mississauga	2.7%	2.8%	4.7%	3.2%	3.6%
Halton Hills	4.5%	4.2%	5.3%	3.9%	4.0%
Markham	3.6%	3.6%	4.9%	4.4%	4.4%
Toronto	3.6%	3.8%	6.7%	5.5%	4.7%
Oakville	3.8%	4.0%	6.0%	4.1%	4.8%
Newmarket	2.4%	3.0%	7.4%	4.5%	4.8%
Clarington	4.5%	4.6%	4.3%	4.4%	4.9%
Ajax	4.2%	4.1%	5.4%	5.6%	5.8%
Caledon	5.4%	5.7%	7.3%	7.3%	5.9%
Aurora	7.7%	6.7%	10.0%	6.8%	6.1%
Brampton	5.5%	5.3%	7.0%	5.3%	6.4%
Hamilton	7.5%	7.8%	7.4%	7.0%	7.1%
Vaughan	5.6%	5.4%	6.4%	7.8%	7.4%
Richmond Hill	5.9%	6.4%	9.8%	7.8%	8.5%
East Gwillimbury	8.0%	8.7%	8.9%	8.1%	9.0%
King	12.8%	12.9%	12.2%	8.6%	9.1%
Georgina	7.2%	7.9%	9.5%	10.7%	9.1%
Scugog	7.7%	8.0%	8.1%	7.0%	9.5%
Brock	8.9%	7.7%	8.1%	9.4%	10.0%
Whitchurch - Stouffville	7.3%	10.3%	10.7%	12.5%	13.1%
<b>GTHA Average</b>	<b>5.6%</b>	<b>5.7%</b>	<b>7.0%</b>	<b>6.2%</b>	<b>6.4%</b>
<b>GTHA Median</b>	<b>5.4%</b>	<b>5.3%</b>	<b>7.0%</b>	<b>5.6%</b>	<b>5.9%</b>



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

Municipality	2018	2019	2020	2021	2022
Wellesley	2.2%	2.3%	2.4%	1.7%	1.7%
Guelph	1.7%	1.6%	1.6%	1.5%	1.8%
Wilmot	3.4%	3.2%	3.4%	2.5%	2.1%
Woolwich	4.5%	4.2%	4.2%	3.9%	3.7%
Waterloo	5.1%	4.2%	5.0%	3.8%	3.9%
Minto	8.0%	5.4%	4.4%	4.2%	4.0%
Wellington North	5.1%	4.7%	4.7%	4.1%	4.2%
Centre Wellington	3.5%	4.1%	4.6%	4.2%	4.5%
Cambridge	6.1%	6.4%	5.5%	4.9%	4.9%
Guelph-Eramosa	6.0%	5.7%	6.4%	5.4%	5.3%
Kitchener	4.2%	4.9%	5.1%	5.0%	5.3%
Mapleton	6.8%	5.5%	6.4%	5.1%	5.8%
Puslinch	4.8%	4.6%	5.2%	5.0%	5.8%
Erin	8.4%	8.7%	9.2%	10.9%	13.3%
<b>Waterloo/Wellington Average</b>	<b>5.0%</b>	<b>4.7%</b>	<b>4.9%</b>	<b>4.4%</b>	<b>4.7%</b>
<b>Waterloo/Wellington Median</b>	<b>4.9%</b>	<b>4.6%</b>	<b>4.9%</b>	<b>4.2%</b>	<b>4.4%</b>
Municipality	2018	2019	2020	2021	2022
St. Catharines	5.3%	3.6%	2.4%	2.8%	3.4%
Niagara-on-the-Lake	3.4%	3.8%	3.9%	3.3%	4.0%
Grimsby	7.7%	7.1%	6.6%	5.9%	5.2%
Pelham	5.2%	4.9%	5.0%	4.2%	6.6%
Lincoln	5.3%	4.7%	7.2%	6.9%	6.7%
Fort Erie	5.4%	5.7%	5.9%	5.2%	7.0%
Welland	7.4%	8.8%	13.2%	7.8%	7.3%
Port Colborne	8.1%	9.4%	10.8%	9.4%	7.6%
West Lincoln	8.3%	7.3%	7.3%	7.1%	8.1%
Thorold	8.9%	9.1%	9.2%	10.2%	10.3%
<b>Niagara Average</b>	<b>6.5%</b>	<b>6.4%</b>	<b>7.2%</b>	<b>6.3%</b>	<b>6.6%</b>
<b>Niagara Median</b>	<b>6.4%</b>	<b>6.4%</b>	<b>6.9%</b>	<b>6.4%</b>	<b>6.8%</b>
Municipality	2018	2019	2020	2021	2022
Kincardine	4.0%	4.7%	3.8%	4.1%	3.3%
Hanover	1.7%	2.1%	3.4%		4.0%
Owen Sound	4.6%	4.5%	5.7%	3.8%	4.8%
Georgian Bluffs	4.4%	4.6%	4.0%	3.7%	5.0%
The Blue Mountains	6.4%	7.8%	8.0%	6.3%	5.7%
Meaford	5.1%	6.0%	6.4%	7.8%	9.1%
Grey Highlands	14.8%	13.6%	12.9%	10.1%	10.6%
<b>Bruce/Grey Average</b>	<b>5.9%</b>	<b>6.2%</b>	<b>6.3%</b>	<b>6.0%</b>	<b>6.1%</b>
<b>Bruce/Grey Median</b>	<b>4.6%</b>	<b>4.7%</b>	<b>5.7%</b>	<b>5.2%</b>	<b>5.0%</b>

### 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
Parry Sound	65.7%
Dryden	67.8%
North Bay	67.8%
Peterborough	69.3%
St. Thomas	69.4%
Windsor	69.5%
Elliot Lake	70.2%
Ottawa	73.2%
Greater Sudbury	73.4%
Chatham-Kent	73.8%
Toronto	74.0%
Norfolk	75.0%
Hamilton Tp	75.1%
Lincoln	76.1%
Hamilton	77.7%
Brantford	78.6%
The Blue Mountains	78.7%
Brock	79.8%
Brant County	80.0%
Woolwich	80.4%
Brampton	80.4%
Grey Highlands	82.0%
Wilmot	82.1%
Halton Hills	82.3%
Erin	83.4%
Guelph	83.5%
Kingston	84.3%
Espanola	85.6%
London	85.8%
Ajax	85.8%

Municipality	OSR as a % of Total Expenditures
Minto	86.1%
Greenstone	86.7%
New Tecumseth	87.4%
Prince Edward County	87.7%
Owen Sound	87.7%
Thunder Bay	87.8%
Richmond Hill	88.1%
West Lincoln	88.4%
Mississauga	88.7%
Welland	88.9%
Huntsville	89.2%
Georgina	89.8%
Milton	89.9%
Tiny	90.0%
Hanover	90.1%
Wellesley	90.4%
Bracebridge	90.5%
Brockville	91.1%
Markham	91.2%
Tillsonburg	91.5%
Vaughan	92.1%
Scugog	92.2%
Haldimand	92.2%
Niagara-on-the-Lake	92.5%
Gravenhurst	92.7%
Port Colborne	93.0%
Puslinch	93.1%
Belleville	93.2%
Aurora	93.4%
Waterloo	93.6%

*Rates Coverage Ratio (cont'd)*

Municipality	OSR as a % of Total Expenditures
Centre Wellington	94.0%
Aylmer	94.1%
Quinte West	94.3%
St. Catharines	95.0%
Burlington	95.2%
East Gwillimbury	95.2%
Wellington North	95.2%
Whitchurch - Stouffville	95.4%
King	95.5%
Clarington	95.6%
Barrie	95.9%
Georgian Bluffs	96.0%
Mapleton	96.1%
Sault Ste. Marie	96.4%
Newmarket	96.4%
Lambton Shores	96.7%
Grimsby	96.9%
Springwater	97.3%
Guelph-Eramosa	97.4%
Collingwood	97.8%
Pelham	98.2%
Cambridge	98.2%
Ingersoll	98.7%
Caledon	98.7%
Essex	100.5%
Innisfil	101.1%
Oshawa	101.8%
Central Elgin	101.9%
Kincardine	102.4%
Sarnia	102.4%
Ramara	102.8%
Kitchener	105.3%
Meaford	106.0%
Amherstburg	106.3%
Orangeville	106.9%
Fort Erie	109.5%
Orillia	110.3%
Oakville	111.9%
Thorold	112.7%
Strathroy-Caradoc	116.2%
Middlesex Centre	118.3%
<b>Average</b>	<b>90.6%</b>
<b>Median</b>	<b>92.1%</b>

Municipality	OSR as a % of Total Expenditures
Region Niagara	65.0%
Region Waterloo	70.3%
Region Peel	72.0%
Region Durham	76.5%
District Muskoka	78.9%
Region York	79.5%
Region Halton	79.8%
<b>Average</b>	<b>74.6%</b>
<b>Median</b>	<b>76.5%</b>
Middlesex County	43.5%
Simcoe County	45.2%
Dufferin County	54.6%
Wellington County	56.2%
Grey County	58.0%
Bruce County	58.1%
Elgin County	65.5%
Essex County	77.9%
<b>Average</b>	<b>57.4%</b>
<b>Median</b>	<b>57.1%</b>

*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 (2023 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 in Emergency Measures
- **Social and Family Services**
  - General Assistance, Assistance to Aged
  - Child Care
- **Social Housing**
- **Recreation and Culture**
  - Parks, Recreation Programs
  - Recreation Facilities, Golf Courses, Marina, Ski Hills
  - Recreation Facilities Other
  - Libraries
  - Museums
  - Cultural Services
- **Planning and Development Services**
  - Planning
  - Commercial and Industrial
  - 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 2023 municipal levy by-laws and the 2023 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 \$1,169 to \$3,973 (with an average of \$1,815 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.





**2023 Net Municipal Levy per Capita**

Municipality	2023 Levy per Capita	2023 Levy Ranking Per Capita
Milton	\$ 1,169	low
Elliot Lake	\$ 1,177	low
Quinte West	\$ 1,244	low
Essex	\$ 1,260	low
Springwater	\$ 1,279	low
Tay	\$ 1,298	low
New Tecumseth	\$ 1,333	low
Strathroy-Caradoc	\$ 1,355	low
Chatsworth	\$ 1,381	low
Brampton	\$ 1,396	low
Aylmer	\$ 1,397	low
Minto	\$ 1,408	low
West Grey	\$ 1,415	low
St. Thomas	\$ 1,418	low
Wilmot	\$ 1,423	low
Espanola	\$ 1,445	low
Hanover	\$ 1,448	low
Kitchener	\$ 1,456	low
Tillsonburg	\$ 1,458	low
North Perth	\$ 1,485	low
Markham	\$ 1,518	low
North Grenville	\$ 1,520	low
Southgate	\$ 1,534	low
Haldimand	\$ 1,536	low
Newmarket	\$ 1,537	low
West Lincoln	\$ 1,539	low
Wellesley	\$ 1,555	low
Hamilton Tp	\$ 1,586	low
Wellington North	\$ 1,588	low
East Gwillimbury	\$ 1,588	low
London	\$ 1,589	low
Lakeshore	\$ 1,593	low
Welland	\$ 1,618	low
Georgina	\$ 1,621	low
Brant	\$ 1,625	low
Halton Hills	\$ 1,627	low
Windsor	\$ 1,628	low
Woolwich	\$ 1,629	low
Georgian Bluffs	\$ 1,639	low
Centre Wellington	\$ 1,642	low
Clarington	\$ 1,647	low

Municipality	2023 Levy per Capita	2023 Levy Ranking Per Capita
Brantford	\$ 1,659	mid
Norfolk	\$ 1,674	mid
Toronto	\$ 1,678	mid
Ajax	\$ 1,685	mid
Richmond Hill	\$ 1,691	mid
Amherstburg	\$ 1,694	mid
Cornwall	\$ 1,697	mid
Ingersoll	\$ 1,707	mid
Thorold	\$ 1,710	mid
Oshawa	\$ 1,724	mid
Samia	\$ 1,730	mid
Hamilton	\$ 1,744	mid
Parry Sound	\$ 1,745	mid
Chatham-Kent	\$ 1,745	mid
Innisfil	\$ 1,748	mid
Peterborough	\$ 1,752	mid
Vaughan	\$ 1,753	mid
Barrie	\$ 1,759	mid
Aurora	\$ 1,762	mid
Brockville	\$ 1,766	mid
Prince Edward County	\$ 1,769	mid
Caledon	\$ 1,771	mid
Mississauga	\$ 1,776	mid
Sault Ste. Marie	\$ 1,785	mid
Grimsby	\$ 1,788	mid
Whitchurch-Stouffville	\$ 1,791	mid
Brock	\$ 1,792	mid
Cambridge	\$ 1,792	mid
Orangeville	\$ 1,813	mid
Timmins	\$ 1,836	mid
Ottawa	\$ 1,846	mid
Owen Sound	\$ 1,850	mid
Burlington	\$ 1,850	mid
Huntsville	\$ 1,858	mid
Guelph-Eramosa	\$ 1,868	mid
Guelph	\$ 1,882	mid
Fort Erie	\$ 1,883	mid
Middlesex Centre	\$ 1,898	mid
Oakville	\$ 1,899	mid
Thunder Bay	\$ 1,904	mid
Greater Sudbury	\$ 1,906	mid

**2023 Net Municipal Levy per Capita (cont'd)**

Municipality	2023 Levy per Capita	2023 Levy Ranking Per Capita
Kenora	\$ 1,910	high
North Bay	\$ 1,921	high
Lincoln	\$ 1,946	high
North Dumfries	\$ 1,946	high
Bracebridge	\$ 1,952	high
Ramara	\$ 1,952	high
Dryden	\$ 1,956	high
Mapleton	\$ 1,957	high
Waterloo	\$ 1,970	high
Orillia	\$ 1,976	high
Kingston	\$ 1,980	high
Erin	\$ 1,990	high
Whitby	\$ 1,995	high
Grey Highlands	\$ 2,004	high
North Middlesex	\$ 2,008	high
Belleville	\$ 2,009	high
Collingwood	\$ 2,031	high
Tiny	\$ 2,044	high
Saugeen Shores	\$ 2,055	high
Pelham	\$ 2,063	high
St. Catharines	\$ 2,074	high
Meaford	\$ 2,079	high
Stratford	\$ 2,081	high
Scugog	\$ 2,082	high
Central Elgin	\$ 2,086	high
Niagara Falls	\$ 2,119	high
Lambton Shores	\$ 2,136	high
Pickering	\$ 2,137	high
Port Hope	\$ 2,159	high
Wainfleet	\$ 2,203	high
South Bruce Peninsula	\$ 2,206	high
Port Colborne	\$ 2,229	high
Kincardine	\$ 2,360	high
King	\$ 2,373	high
Gravenhurst	\$ 2,573	high
Puslinch	\$ 2,795	high
Niagara-on-the-Lake	\$ 2,864	high
Greenstone	\$ 3,820	high
The Blue Mountains	\$ 3,973	high
Average	\$ 1,815	
Median	\$ 1,766	

**2023 Net Municipal Levy per \$100,000 Unweighted Assessment**

Net levy on a per \$100,000 of unweighted assessment ranged across the municipalities from \$526 to \$2,541 (with an average of \$1,198). 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.

	2023 Net Levy Per \$100,000 Unweighted Assessment	2023 Net Levy Per \$100,000 Unweighted Assessment Ranking
Markham	\$ 526	low
Richmond Hill	\$ 551	low
Vaughan	\$ 579	low
North Middlesex	\$ 617	low
Milton	\$ 624	low
Tiny	\$ 637	low
Whitchurch-Stouffville	\$ 650	low
Oakville	\$ 656	low
King	\$ 658	low
East Gwillimbury	\$ 660	low
Toronto	\$ 667	low
Aurora	\$ 668	low
Springwater	\$ 670	low
Caledon	\$ 698	low
Newmarket	\$ 717	low
North Perth	\$ 720	low
Halton Hills	\$ 735	low
Mapleton	\$ 740	low
Wellesley	\$ 749	low
The Blue Mountains	\$ 778	low
Burlington	\$ 790	low
Wilmot	\$ 801	low
Middlesex Centre	\$ 809	low
New Tecumseth	\$ 814	low
Mississauga	\$ 817	low
Ramara	\$ 820	low
West Grey	\$ 830	low
Lambton Shores	\$ 831	low
Guelph-Eramosa	\$ 837	low
Woolwich	\$ 840	low
Grey Highlands	\$ 866	low
Brant	\$ 871	low
North Dumfries	\$ 872	low
Puslinch	\$ 887	low
Erin	\$ 889	low
Chatsworth	\$ 896	low
Innisfil	\$ 899	low
Wellington North	\$ 901	low
Georgina	\$ 908	low
Southgate	\$ 911	low

	2023 Net Levy Per \$100,000 Unweighted Assessment	2023 Net Levy Per \$100,000 Unweighted Assessment Ranking
Huntsville	\$ 920	mid
Brampton	\$ 938	mid
Georgian Bluffs	\$ 938	mid
Prince Edward County	\$ 943	mid
Gravenhurst	\$ 944	mid
Scugog	\$ 963	mid
Centre Wellington	\$ 965	mid
Tay	\$ 981	mid
Hamilton Tp	\$ 992	mid
Niagara-on-the-Lake	\$ 994	mid
West Lincoln	\$ 1,002	mid
Bracebridge	\$ 1,003	mid
Brock	\$ 1,010	mid
Minto	\$ 1,016	mid
South Bruce Peninsula	\$ 1,019	mid
North Grenville	\$ 1,027	mid
Haldimand	\$ 1,034	mid
Pickering	\$ 1,048	mid
Grimsby	\$ 1,065	mid
Collingwood	\$ 1,066	mid
Clarington	\$ 1,083	mid
Norfolk	\$ 1,092	mid
Strathroy-Caradoc	\$ 1,094	mid
Ajax	\$ 1,104	mid
Ottawa	\$ 1,112	mid
Whitby	\$ 1,130	mid
Kincardine	\$ 1,138	mid
Saugeen Shores	\$ 1,139	mid
Lakeshore	\$ 1,139	mid
Meaford	\$ 1,169	mid
Quinte West	\$ 1,171	mid
Lincoln	\$ 1,194	mid
Essex	\$ 1,215	mid
Kitchener	\$ 1,229	mid
Barrie	\$ 1,231	mid
Waterloo	\$ 1,239	mid
Guelph	\$ 1,271	mid
Hamilton	\$ 1,277	mid
Chatham-Kent	\$ 1,291	mid
Pelham	\$ 1,294	mid
Central Elgin	\$ 1,303	mid

**2023 Net Municipal Levy per \$100,000 Unweighted Assessment (cont'd)**

	2023 Net Levy Per \$100,000 Unweighted Assessment	2023 Net Levy Per \$100,000 Unweighted Assessment Ranking
Orangeville	\$ 1,312	high
Wainfleet	\$ 1,334	high
Oshawa	\$ 1,348	high
Cambridge	\$ 1,397	high
Kingston	\$ 1,436	high
Tillsonburg	\$ 1,446	high
Brantford	\$ 1,473	high
London	\$ 1,487	high
Thorold	\$ 1,503	high
Hanover	\$ 1,504	high
Orillia	\$ 1,523	high
Amherstburg	\$ 1,528	high
Kenora	\$ 1,538	high
Peterborough	\$ 1,560	high
Fort Erie	\$ 1,562	high
Port Hope	\$ 1,589	high
Stratford	\$ 1,634	high
Sarnia	\$ 1,641	high
Niagara Falls	\$ 1,659	high
Parry Sound	\$ 1,660	high
Ingersoll	\$ 1,680	high
St. Thomas	\$ 1,687	high
Brockville	\$ 1,748	high
Greater Sudbury	\$ 1,767	high
Aylmer	\$ 1,776	high
Welland	\$ 1,796	high
North Bay	\$ 1,813	high
Sault Ste. Marie	\$ 1,855	high
Thunder Bay	\$ 1,877	high
Belleville	\$ 1,901	high
St. Catharines	\$ 1,907	high
Espanola	\$ 1,965	high
Owen Sound	\$ 1,972	high
Cornwall	\$ 2,075	high
Timmins	\$ 2,141	high
Dryden	\$ 2,188	high
Windsor	\$ 2,243	high
Port Colborne	\$ 2,324	high
Elliot Lake	\$ 2,395	high
Greenstone	\$ 2,541	high
Average	\$ 1,198	
Median	\$ 1,083	

**2023 Net Municipal Levy per \$100,000 Weighted Assessment**

Net levy on a per \$100,000 of assessment ranged across the municipalities from \$497 to \$2,456 (with an average of \$1,149). 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.

	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
Toronto	\$ 497	low
Markham	\$ 505	low
Richmond Hill	\$ 537	low
Vaughan	\$ 541	low
Milton	\$ 582	low
Oakville	\$ 607	low
Whitchurch-Stouffville	\$ 641	low
Aurora	\$ 648	low
Tiny	\$ 653	low
East Gwillimbury	\$ 660	low
King	\$ 677	low
Newmarket	\$ 684	low
Caledon	\$ 687	low
Halton Hills	\$ 693	low
Burlington	\$ 707	low
Springwater	\$ 717	low
Mississauga	\$ 725	low
The Blue Mountains	\$ 776	low
North Dumfries	\$ 832	low
New Tecumseth	\$ 833	low
Woolwich	\$ 834	low
Puslinch	\$ 842	low
Ramara	\$ 852	low
Wilmot	\$ 860	low
Brampton	\$ 883	low
Brant	\$ 901	low
Georgina	\$ 909	low
Huntsville	\$ 917	low
Innisfil	\$ 918	low
Wellesley	\$ 918	low
Guelph-Eramosa	\$ 937	low
Gravenhurst	\$ 942	low
Ottawa	\$ 943	low
Niagara-on-the-Lake	\$ 945	low
Lambton Shores	\$ 955	low
Erin	\$ 973	low
Pickering	\$ 982	low
Tay	\$ 996	low
Grimsby	\$ 997	low
Bracebridge	\$ 999	low

	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
Prince Edward County	\$ 1,002	mid
Georgian Bluffs	\$ 1,009	mid
Centre Wellington	\$ 1,017	mid
Scugog	\$ 1,019	mid
Ajax	\$ 1,024	mid
North Grenville	\$ 1,032	mid
Collingwood	\$ 1,038	mid
Waterloo	\$ 1,044	mid
Kitchener	\$ 1,045	mid
Clarington	\$ 1,052	mid
Whitby	\$ 1,060	mid
South Bruce Peninsula	\$ 1,063	mid
Grey Highlands	\$ 1,066	mid
Hamilton Tp	\$ 1,066	mid
Quinte West	\$ 1,076	mid
Guelph	\$ 1,076	mid
Middlesex Centre	\$ 1,077	mid
North Perth	\$ 1,082	mid
Haldimand	\$ 1,084	mid
West Lincoln	\$ 1,093	mid
Hamilton	\$ 1,096	mid
West Grey	\$ 1,106	mid
Brock	\$ 1,128	mid
Chatsworth	\$ 1,138	mid
Barrie	\$ 1,141	mid
Cambridge	\$ 1,150	mid
Mapleton	\$ 1,152	mid
Saugeen Shores	\$ 1,162	mid
Wellington North	\$ 1,169	mid
Lakeshore	\$ 1,181	mid
Strathroy-Caradoc	\$ 1,183	mid
Lincoln	\$ 1,192	mid
Minto	\$ 1,194	mid
Kingston	\$ 1,198	mid
Oshawa	\$ 1,216	mid
Brantford	\$ 1,232	mid
Orangeville	\$ 1,234	mid
Tillsonburg	\$ 1,251	mid
Norfolk	\$ 1,251	mid
North Middlesex	\$ 1,252	mid
Southgate	\$ 1,274	mid

**2023 Net Municipal Levy per \$100,000 Weighted Assessment (cont'd)**

	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
Meaford	\$ 1,281	high
Kincardine	\$ 1,287	high
Pelham	\$ 1,295	high
London	\$ 1,298	high
Orillia	\$ 1,302	high
Kenora	\$ 1,308	high
Essex	\$ 1,324	high
Ingersoll	\$ 1,342	high
Stratford	\$ 1,353	high
Thorold	\$ 1,371	high
Niagara Falls	\$ 1,371	high
Peterborough	\$ 1,385	high
Hanover	\$ 1,403	high
Brockville	\$ 1,414	high
Greater Sudbury	\$ 1,435	high
Parry Sound	\$ 1,440	high
Sarnia	\$ 1,441	high
Fort Erie	\$ 1,458	high
St. Thomas	\$ 1,467	high
Wainfleet	\$ 1,492	high
Sault Ste. Marie	\$ 1,501	high
Central Elgin	\$ 1,506	high
North Bay	\$ 1,511	high
Belleville	\$ 1,526	high
Thunder Bay	\$ 1,555	high
Espanola	\$ 1,564	high
Aylmer	\$ 1,567	high
Port Hope	\$ 1,571	high
Amherstburg	\$ 1,583	high
Welland	\$ 1,595	high
Cornwall	\$ 1,622	high
Chatham-Kent	\$ 1,641	high
St. Catharines	\$ 1,654	high
Dryden	\$ 1,659	high
Owen Sound	\$ 1,672	high
Timmins	\$ 1,780	high
Windsor	\$ 1,787	high
Port Colborne	\$ 2,069	high
Elliot Lake	\$ 2,121	high
Greenstone	\$ 2,456	high
Average	\$ 1,149	
Median	\$ 1,096	

**2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location**

	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>Bruce/Grey</b>				
The Blue Mountains	\$ 3,973	\$ 776	high	low
Georgian Bluffs	\$ 1,639	\$ 1,009	low	mid
South Bruce Peninsula	\$ 2,206	\$ 1,063	high	mid
Grey Highlands	\$ 2,004	\$ 1,066	high	mid
West Grey	\$ 1,415	\$ 1,106	low	mid
Chatsworth	\$ 1,381	\$ 1,138	low	mid
Saugeen Shores	\$ 2,055	\$ 1,162	high	mid
Southgate	\$ 1,534	\$ 1,274	low	mid
Meaford	\$ 2,079	\$ 1,281	high	high
Kincardine	\$ 2,360	\$ 1,287	high	high
Hanover	\$ 1,448	\$ 1,403	low	high
Owen Sound	\$ 1,850	\$ 1,672	mid	high
Average	\$ 1,995	\$ 1,187		
Median	\$ 1,927	\$ 1,150		
<b>Eastern</b>				
Ottawa	\$ 1,846	\$ 943	mid	low
Prince Edward County	\$ 1,769	\$ 1,002	mid	mid
North Grenville	\$ 1,520	\$ 1,032	low	mid
Hamilton Tp	\$ 1,586	\$ 1,066	low	mid
Quinte West	\$ 1,244	\$ 1,076	low	mid
Kingston	\$ 1,980	\$ 1,198	high	mid
Peterborough	\$ 1,752	\$ 1,385	mid	high
Brockville	\$ 1,766	\$ 1,414	mid	high
Belleville	\$ 2,009	\$ 1,526	high	high
Port Hope	\$ 2,159	\$ 1,571	high	high
Cornwall	\$ 1,697	\$ 1,622	mid	high
Average	\$ 1,757	\$ 1,258		
Median	\$ 1,766	\$ 1,198		

**2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)**

<b>GTHA</b>	<b>2023 Levy per Capita</b>	<b>2023 Net Levy Per \$100,000 Weighted Assessment</b>	<b>2023 Levy per Capita Ranking</b>	<b>2023 Net Levy Per \$100,000 Weighted Assessment Ranking</b>
Toronto	\$ 1,678	\$ 497	mid	low
Markham	\$ 1,518	\$ 505	low	low
Richmond Hill	\$ 1,691	\$ 537	mid	low
Vaughan	\$ 1,753	\$ 541	mid	low
Milton	\$ 1,169	\$ 582	low	low
Oakville	\$ 1,899	\$ 607	mid	low
Whitchurch-Stouffville	\$ 1,791	\$ 641	mid	low
Aurora	\$ 1,762	\$ 648	mid	low
East Gwillimbury	\$ 1,588	\$ 660	low	low
King	\$ 2,373	\$ 677	high	low
Newmarket	\$ 1,537	\$ 684	low	low
Caledon	\$ 1,771	\$ 687	mid	low
Halton Hills	\$ 1,627	\$ 693	low	low
Burlington	\$ 1,850	\$ 707	mid	low
Mississauga	\$ 1,776	\$ 725	mid	low
Brampton	\$ 1,396	\$ 883	low	low
Georgina	\$ 1,621	\$ 909	low	low
Pickering	\$ 2,137	\$ 982	high	low
Scugog	\$ 2,082	\$ 1,019	high	mid
Ajax	\$ 1,685	\$ 1,024	mid	mid
Clarington	\$ 1,647	\$ 1,052	low	mid
Whitby	\$ 1,995	\$ 1,060	high	mid
Hamilton	\$ 1,744	\$ 1,096	mid	mid
Brock	\$ 1,792	\$ 1,128	mid	mid
Oshawa	\$ 1,724	\$ 1,216	mid	mid
Average	\$ 1,744	\$ 790		
Median	\$ 1,744	\$ 693		



2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)

	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>Niagara</b>				
Niagara-on-the-Lake	\$ 2,864	\$ 945	high	low
Grimsby	\$ 1,788	\$ 997	mid	low
West Lincoln	\$ 1,539	\$ 1,093	low	mid
Lincoln	\$ 1,946	\$ 1,192	high	mid
Pelham	\$ 2,063	\$ 1,295	high	high
Thorold	\$ 1,710	\$ 1,371	mid	high
Niagara Falls	\$ 2,119	\$ 1,371	high	high
Fort Erie	\$ 1,883	\$ 1,458	mid	high
Wainfleet	\$ 2,203	\$ 1,492	high	high
Welland	\$ 1,618	\$ 1,595	low	high
St. Catharines	\$ 2,074	\$ 1,654	high	high
Port Colborne	\$ 2,229	\$ 2,069	high	high
Average	\$ 2,003	\$ 1,378		
Median	\$ 2,004	\$ 1,371		

	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>North</b>				
Kenora	\$ 1,910	\$ 1,308	high	high
Greater Sudbury	\$ 1,906	\$ 1,435	mid	high
Parry Sound	\$ 1,745	\$ 1,440	mid	high
Sault Ste. Marie	\$ 1,785	\$ 1,501	mid	high
North Bay	\$ 1,921	\$ 1,511	high	high
Thunder Bay	\$ 1,904	\$ 1,555	mid	high
Espanola	\$ 1,445	\$ 1,564	low	high
Dryden	\$ 1,956	\$ 1,659	high	high
Timmins	\$ 1,836	\$ 1,780	mid	high
Elliot Lake	\$ 1,177	\$ 2,121	low	high
Greenstone	\$ 3,820	\$ 2,456	high	high
Average	\$ 1,946	\$ 1,666		
Median	\$ 1,904	\$ 1,555		

**2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)**

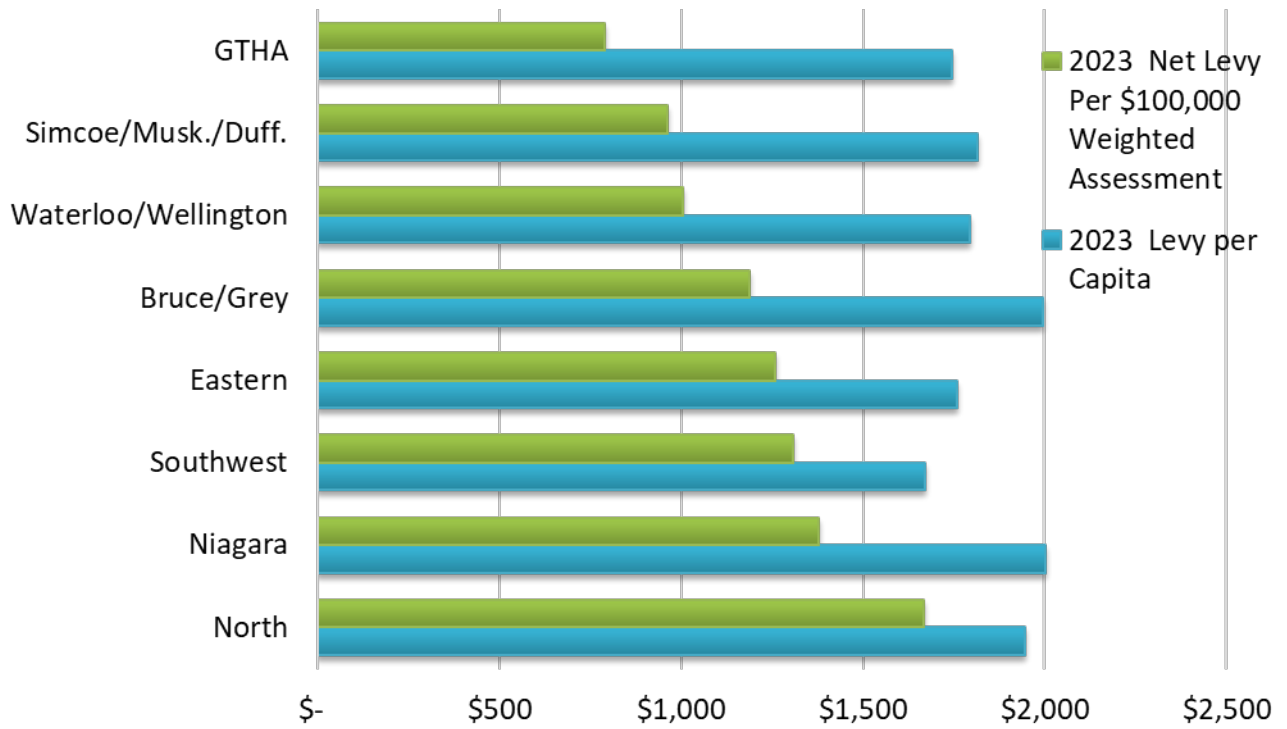
	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>Simcoe/Musk./Duff.</b>				
Tiny	\$ 2,044	\$ 653	high	low
Springwater	\$ 1,279	\$ 717	low	low
New Tecumseth	\$ 1,333	\$ 833	low	low
Ramara	\$ 1,952	\$ 852	high	low
Huntsville	\$ 1,858	\$ 917	mid	low
Innisfil	\$ 1,754	\$ 918	mid	low
Gravenhurst	\$ 2,573	\$ 942	high	low
Tay	\$ 1,298	\$ 996	low	low
Bracebridge	\$ 1,952	\$ 999	high	low
Collingwood	\$ 2,031	\$ 1,038	high	mid
Barrie	\$ 1,759	\$ 1,141	mid	mid
Orangeville	\$ 1,813	\$ 1,234	mid	mid
Orillia	\$ 1,976	\$ 1,302	high	high
Average	\$ 1,817	\$ 965		
Median	\$ 1,858	\$ 942		

	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>Waterloo/Wellington</b>				
North Dumfries	\$ 1,946	\$ 832	high	low
Woolwich	\$ 1,629	\$ 834	low	low
Puslinch	\$ 2,795	\$ 842	high	low
Wilmot	\$ 1,423	\$ 860	low	low
Wellesley	\$ 1,555	\$ 918	low	low
Guelph-Eramosa	\$ 1,868	\$ 937	mid	low
Erin	\$ 1,990	\$ 973	high	low
Centre Wellington	\$ 1,642	\$ 1,017	low	mid
Waterloo	\$ 1,970	\$ 1,044	high	mid
Kitchener	\$ 1,456	\$ 1,045	low	mid
Guelph	\$ 1,882	\$ 1,076	mid	mid
Cambridge	\$ 1,792	\$ 1,150	mid	mid
Mapleton	\$ 1,957	\$ 1,152	high	mid
Wellington North	\$ 1,588	\$ 1,169	low	mid
Minto	\$ 1,408	\$ 1,194	low	mid
Average	\$ 1,793	\$ 1,003		
Median	\$ 1,792	\$ 1,017		

**2023 Net Municipal Levy Comparison per Capita vs. \$100,000 Assessment - by Location (cont'd)**

	2023 Levy per Capita	2023 Net Levy Per \$100,000 Weighted Assessment	2023 Levy per Capita Ranking	2023 Net Levy Per \$100,000 Weighted Assessment Ranking
<b>Southwest</b>				
Brant	\$ 1,625	\$ 901	low	low
Lambton Shores	\$ 2,136	\$ 955	high	low
Middlesex Centre	\$ 1,898	\$ 1,077	mid	mid
North Perth	\$ 1,485	\$ 1,082	low	mid
Haldimand	\$ 1,536	\$ 1,084	low	mid
Lakeshore	\$ 1,593	\$ 1,181	low	mid
Strathroy-Caradoc	\$ 1,355	\$ 1,183	low	mid
Brantford	\$ 1,659	\$ 1,232	mid	mid
Tillsonburg	\$ 1,458	\$ 1,251	low	mid
Norfolk	\$ 1,674	\$ 1,251	mid	mid
North Middlesex	\$ 2,008	\$ 1,252	high	mid
London	\$ 1,589	\$ 1,298	low	high
Essex	\$ 1,260	\$ 1,324	low	high
Ingersoll	\$ 1,707	\$ 1,342	mid	high
Stratford	\$ 2,081	\$ 1,353	high	high
Sarnia	\$ 1,730	\$ 1,441	mid	high
St. Thomas	\$ 1,418	\$ 1,467	low	high
Central Elgin	\$ 2,086	\$ 1,506	high	high
Aylmer	\$ 1,397	\$ 1,567	low	high
Amherstburg	\$ 1,694	\$ 1,583	mid	high
Chatham-Kent	\$ 1,745	\$ 1,641	mid	high
Windsor	\$ 1,628	\$ 1,787	low	high
Average	\$ 1,671	\$ 1,307		
Median	\$ 1,643	\$ 1,275		

**Summary - 2023 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
The Blue Mountains	\$ (210)	\$ (140)	\$ (41)	\$ (27)
New Tecumseth	\$ (48)	\$ (42)	\$ (30)	\$ (26)
Oakville	\$ (11)	\$ 6	\$ (4)	\$ 2
Georgina	\$ (1)	\$ 7	\$ (1)	\$ 4
Grimsby	\$ 7	\$ 18	\$ 4	\$ 11
Richmond Hill	\$ 29	\$ 44	\$ 9	\$ 13
Minto	\$ 18	\$ 23	\$ 13	\$ 16
Newmarket	\$ 43	\$ 53	\$ 20	\$ 25
St. Thomas	\$ 13	\$ 23	\$ 15	\$ 27
Markham	\$ 68	\$ 78	\$ 24	\$ 27
Wellesley	\$ 47	\$ 57	\$ 23	\$ 28
Guelph-Eramosa	\$ 56	\$ 62	\$ 25	\$ 28
Huntsville	\$ 43	\$ 58	\$ 21	\$ 29
Milton	\$ 37	\$ 55	\$ 20	\$ 29
Aurora	\$ 72	\$ 81	\$ 27	\$ 31
Woolwich	\$ 53	\$ 62	\$ 27	\$ 32
Sault Ste. Marie	\$ 29	\$ 33	\$ 31	\$ 34
Wilmot	\$ 55	\$ 62	\$ 31	\$ 35
Clarington	\$ 50	\$ 56	\$ 33	\$ 37
Tiny	\$ 107	\$ 119	\$ 33	\$ 37
Toronto	\$ 69	\$ 95	\$ 27	\$ 38
St. Catharines	\$ 39	\$ 44	\$ 36	\$ 41
Vaughan	\$ 105	\$ 126	\$ 35	\$ 41
Niagara-on-the-Lake	\$ 118	\$ 134	\$ 41	\$ 46
Waterloo	\$ 57	\$ 75	\$ 36	\$ 47
East Gwillimbury	\$ 97	\$ 114	\$ 40	\$ 48
Burlington	\$ 103	\$ 113	\$ 44	\$ 48
Dryden	\$ 20	\$ 43	\$ 23	\$ 48
Lambton Shores	\$ 121	\$ 131	\$ 47	\$ 51
Middlesex Centre	\$ 121	\$ 123	\$ 52	\$ 52
Mississauga	\$ 87	\$ 115	\$ 40	\$ 53
Kitchener	\$ 50	\$ 65	\$ 42	\$ 55
Espanola	\$ 38	\$ 40	\$ 51	\$ 55
Whitchurch - Stouffville	\$ 135	\$ 155	\$ 49	\$ 56

**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
Ottawa	\$ 93	\$ 94	\$ 56	\$ 57
Sarnia	\$ 50	\$ 60	\$ 48	\$ 57
Quinte West	\$ 50	\$ 61	\$ 47	\$ 57
Innisfil	\$ 104	\$ 114	\$ 54	\$ 58
Wellington North	\$ 97	\$ 104	\$ 55	\$ 59
Ajax	\$ 81	\$ 91	\$ 53	\$ 60
Mapleton	\$ 148	\$ 158	\$ 56	\$ 60
Brampton	\$ 74	\$ 91	\$ 50	\$ 61
Centre Wellington	\$ 93	\$ 106	\$ 55	\$ 62
Puslinch	\$ 205	\$ 211	\$ 65	\$ 67
Thorold	\$ 65	\$ 77	\$ 57	\$ 67
Fort Erie	\$ 73	\$ 82	\$ 61	\$ 68
Caledon	\$ 161	\$ 177	\$ 63	\$ 70
Bracebridge	\$ 123	\$ 137	\$ 63	\$ 70
Oshawa	\$ 73	\$ 90	\$ 57	\$ 70
Welland	\$ 52	\$ 65	\$ 58	\$ 73
Norfolk	\$ 103	\$ 112	\$ 67	\$ 73
King	\$ 248	\$ 271	\$ 69	\$ 75
Pelham	\$ 117	\$ 123	\$ 74	\$ 77
Chatham-Kent	\$ 97	\$ 106	\$ 72	\$ 79
Scugog	\$ 158	\$ 172	\$ 73	\$ 79
Brock	\$ 101	\$ 142	\$ 57	\$ 80
Hamilton Tp	\$ 124	\$ 129	\$ 77	\$ 80
Cambridge	\$ 85	\$ 111	\$ 66	\$ 87
Prince Edward County	\$ 156	\$ 165	\$ 83	\$ 88
Springwater	\$ 156	\$ 170	\$ 82	\$ 89
Thunder Bay	\$ 83	\$ 91	\$ 82	\$ 89
Halton Hills	\$ 192	\$ 200	\$ 87	\$ 90
Erin	\$ 202	\$ 205	\$ 90	\$ 91
Brant County	\$ 150	\$ 172	\$ 80	\$ 92
Hamilton	\$ 111	\$ 128	\$ 81	\$ 93
Gravenhurst	\$ 242	\$ 269	\$ 89	\$ 99
Kincardine	\$ 182	\$ 206	\$ 88	\$ 99
Brockville	\$ 96	\$ 103	\$ 95	\$ 102
Essex	\$ 100	\$ 109	\$ 97	\$ 106
Guelph	\$ 126	\$ 158	\$ 85	\$ 107

**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
Kingston	\$ 104	\$ 148	\$ 75	\$ 107
Windsor	\$ 67	\$ 79	\$ 92	\$ 109
Ramara	\$ 255	\$ 267	\$ 107	\$ 112
Strathroy-Caradoc	\$ 127	\$ 139	\$ 103	\$ 112
Georgian Bluffs	\$ 193	\$ 198	\$ 111	\$ 113
Lincoln	\$ 168	\$ 188	\$ 103	\$ 115
London	\$ 102	\$ 124	\$ 96	\$ 116
Central Elgin	\$ 175	\$ 190	\$ 109	\$ 119
Barrie	\$ 121	\$ 172	\$ 84	\$ 120
Brantford	\$ 117	\$ 136	\$ 104	\$ 121
Orillia	\$ 141	\$ 157	\$ 108	\$ 121
Grey Highlands	\$ 281	\$ 288	\$ 122	\$ 125
West Lincoln	\$ 176	\$ 193	\$ 115	\$ 125
North Bay	\$ 122	\$ 138	\$ 115	\$ 130
Owen Sound	\$ 114	\$ 130	\$ 122	\$ 139
Haldimand	\$ 192	\$ 214	\$ 129	\$ 144
Collingwood	\$ 265	\$ 276	\$ 139	\$ 145
Tillsonburg	\$ 108	\$ 148	\$ 108	\$ 147
Meaford	\$ 258	\$ 266	\$ 145	\$ 150
Greater Sudbury	\$ 159	\$ 166	\$ 147	\$ 154
Orangeville	\$ 238	\$ 250	\$ 172	\$ 181
Belleville	\$ 204	\$ 211	\$ 193	\$ 200
Hanover	\$ 180	\$ 193	\$ 187	\$ 200
Parry Sound	\$ 201	\$ 220	\$ 191	\$ 209
Port Colborne	\$ 192	\$ 206	\$ 200	\$ 215
Ingersoll	\$ 208	\$ 219	\$ 204	\$ 216
Aylmer	\$ 177	\$ 179	\$ 225	\$ 227
Peterborough	\$ 249	\$ 281	\$ 222	\$ 250
Amherstburg	\$ 311	\$ 322	\$ 281	\$ 290
Elliot Lake	\$ 156	\$ 169	\$ 317	\$ 343
Greenstone	\$ 1,061	\$ 1,118	\$ 703	\$ 740
<b>Average</b>	<b>\$ 123</b>	<b>\$ 138</b>	<b>\$ 84</b>	<b>\$ 94</b>
<b>Median</b>	<b>\$ 105</b>	<b>\$ 124</b>	<b>\$ 65</b>	<b>\$ 73</b>

**General Government (cont'd)**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Region York	\$ 40	\$ 57	\$ 14	\$ 20
Region Halton	\$ 57	\$ 66	\$ 24	\$ 27
District Muskoka	\$ 93	\$ 120	\$ 23	\$ 30
Region Waterloo	\$ 38	\$ 46	\$ 27	\$ 33
Region Durham	\$ 52	\$ 59	\$ 32	\$ 36
Region Peel	\$ 76	\$ 84	\$ 40	\$ 44
Region Niagara	\$ 66	\$ 74	\$ 51	\$ 57
<b>Region Average</b>	<b>\$ 60</b>	<b>\$ 72</b>	<b>\$ 30</b>	<b>\$ 35</b>
<b>Region Median</b>	<b>\$ 57</b>	<b>\$ 66</b>	<b>\$ 27</b>	<b>\$ 33</b>
Simcoe County	\$ 28	\$ 34	\$ 15	\$ 18
Middlesex County	\$ 5	\$ 7	\$ 17	\$ 22
Bruce County	\$ 37	\$ 46	\$ 18	\$ 23
Essex County	\$ 14	\$ 16	\$ 25	\$ 29
Wellington County	\$ 45	\$ 60	\$ 22	\$ 29
Grey County	\$ 76	\$ 83	\$ 41	\$ 45
Dufferin County	\$ 72	\$ 85	\$ 41	\$ 48
Elgin County	\$ 77	\$ 93	\$ 48	\$ 58
<b>County Average</b>	<b>\$ 44</b>	<b>\$ 53</b>	<b>\$ 28</b>	<b>\$ 34</b>
<b>County Median</b>	<b>\$ 41</b>	<b>\$ 53</b>	<b>\$ 24</b>	<b>\$ 29</b>



## Fire

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

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

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

- The nature and extent of fire risks: The type of building construction, i.e., apartment dwellings vs. single family homes vs. institutions such as hospitals
- Geography: Topography, urban/rural mix, road congestion and fire station locations and travel distances from those stations
- Fire prevention and education efforts: Enforcement of the fire code, and the presence of working smoke alarms
- Collective agreements: Differences in what stage of multiyear agreements municipalities are at and also differences 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
Mapleton	\$ 56	\$ 66
Meaford	\$ 59	\$ 71
Wellington North	\$ 56	\$ 73
Grey Highlands	\$ 61	\$ 75
Georgian Bluffs	\$ 67	\$ 76
Hanover	\$ 62	\$ 76
Ingersoll	\$ 74	\$ 83
Espanola	\$ 69	\$ 85
Guelph-Eramosa	\$ 73	\$ 86
Erin	\$ 71	\$ 92
Brock	\$ 75	\$ 93
Lambton Shores	\$ 71	\$ 96
Aylmer	\$ 86	\$ 102
Hamilton Tp	\$ 84	\$ 102
Kincardine	\$ 95	\$ 108
Wellesley	\$ 91	\$ 113
Gravenhurst	\$ 95	\$ 115
Parry Sound	\$ 97	\$ 119
Tiny	\$ 98	\$ 120
Puslinch	\$ 106	\$ 125
Minto	\$ 106	\$ 130
Ramara	\$ 107	\$ 131
Central Elgin	\$ 118	\$ 167
Elliot Lake	\$ 158	\$ 168
Dryden	\$ 156	\$ 182
Greenstone	\$ 186	\$ 217
The Blue Mountains	\$ 247	\$ 270
<b>Population &lt; 15,000</b>		
<b>Average</b>	<b>\$ 97</b>	<b>\$ 116</b>
<b>Median</b>	<b>\$ 86</b>	<b>\$ 102</b>

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Strathroy-Caradoc	\$ 44	\$ 55
Tillsonburg	\$ 58	\$ 64
Huntsville	\$ 62	\$ 69
West Lincoln	\$ 57	\$ 73
Pelham	\$ 64	\$ 80
Springwater	\$ 65	\$ 80
Bracebridge	\$ 61	\$ 81
Essex	\$ 72	\$ 84
Woolwich	\$ 69	\$ 91
Scugog	\$ 83	\$ 93
Wilmot	\$ 76	\$ 98
Middlesex Centre	\$ 82	\$ 108
Amherstburg	\$ 94	\$ 109
Prince Edward County	\$ 98	\$ 119
Lincoln	\$ 102	\$ 126
King	\$ 113	\$ 133
Niagara-on-the-Lake	\$ 108	\$ 143
Port Colborne	\$ 170	\$ 183
Thorold	\$ 171	\$ 187
Collingwood	\$ 197	\$ 220
Owen Sound	\$ 230	\$ 240
Brockville	\$ 302	\$ 312
<b>Population 15,000 - 29,999</b>		
<b>Average</b>	<b>\$ 108</b>	<b>\$ 125</b>
<b>Median</b>	<b>\$ 82</b>	<b>\$ 103</b>

**Fire (cont'd)**

(sorted by Total Costs per Capita)

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Centre Wellington	\$ 53	\$ 63
New Tecumseth	\$ 70	\$ 78
Haldimand	\$ 59	\$ 81
Fort Erie	\$ 73	\$ 92
Grimsby	\$ 78	\$ 94
Brant County	\$ 78	\$ 102
Norfolk	\$ 91	\$ 107
Orangeville	\$ 125	\$ 130
Quinte West	\$ 120	\$ 138
Whitchurch - Stouffville	\$ 133	\$ 145
Caledon	\$ 151	\$ 171
East Gwillimbury	\$ 150	\$ 171
Halton Hills	\$ 181	\$ 195
Newmarket	\$ 190	\$ 196
Peterborough	\$ 196	\$ 201
Welland	\$ 193	\$ 202
Innisfil	\$ 188	\$ 208
Aurora	\$ 212	\$ 217
Georgina	\$ 218	\$ 233
Belleville	\$ 223	\$ 239
Sault Ste. Marie	\$ 234	\$ 240
Orillia	\$ 228	\$ 243
St. Thomas	\$ 248	\$ 254
North Bay	\$ 260	\$ 268
Sarnia	\$ 291	\$ 298
<b>Population 30,000 - 99,999</b>		
<b>Average</b>	<b>\$ 162</b>	<b>\$ 175</b>
<b>Median</b>	<b>\$ 181</b>	<b>\$ 195</b>

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort
Milton	\$ 90	\$ 103
Brampton	\$ 125	\$ 132
Markham	\$ 130	\$ 134
Kitchener	\$ 144	\$ 151
Clarington	\$ 143	\$ 153
Ajax	\$ 147	\$ 154
London	\$ 161	\$ 168
Waterloo	\$ 163	\$ 168
Richmond Hill	\$ 169	\$ 175
Ottawa	\$ 169	\$ 176
Mississauga	\$ 174	\$ 182
Hamilton	\$ 172	\$ 182
Chatham-Kent	\$ 168	\$ 183
Vaughan	\$ 183	\$ 189
Burlington	\$ 187	\$ 195
Toronto	\$ 190	\$ 195
Greater Sudbury	\$ 189	\$ 198
Oakville	\$ 191	\$ 200
Brantford	\$ 202	\$ 208
Oshawa	\$ 204	\$ 208
Cambridge	\$ 205	\$ 210
St. Catharines	\$ 208	\$ 214
Guelph	\$ 220	\$ 228
Barrie	\$ 220	\$ 238
Kingston	\$ 221	\$ 238
Windsor	\$ 241	\$ 248
Thunder Bay	\$ 346	\$ 358
<b>Population &gt; 100,000</b>		
<b>Average</b>	<b>\$ 184</b>	<b>\$ 192</b>
<b>Median</b>	<b>\$ 183</b>	<b>\$ 189</b>

## Police

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

The key objectives provided by Police Services include:

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

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

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

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

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



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

Municipality	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
Wellesley	\$ 8	\$ 8	\$ 4	\$ 4
Ramara	\$ 153	\$ 153	\$ 64	\$ 64
Tiny	\$ 209	\$ 209	\$ 65	\$ 65
The Blue Mountains	\$ 332	\$ 335	\$ 65	\$ 66
Grey Highlands	\$ 165	\$ 165	\$ 71	\$ 71
Lambton Shores	\$ 210	\$ 210	\$ 82	\$ 82
Hamilton Tp	\$ 132	\$ 132	\$ 82	\$ 82
Central Elgin	\$ 134	\$ 134	\$ 84	\$ 84
Georgian Bluffs	\$ 147	\$ 147	\$ 84	\$ 84
Kincardine	\$ 183	\$ 183	\$ 88	\$ 88
Meaford	\$ 176	\$ 176	\$ 99	\$ 99
Ingersoll	\$ 210	\$ 210	\$ 207	\$ 207
Greenstone	\$ 367	\$ 367	\$ 243	\$ 243
Parry Sound	\$ 295	\$ 295	\$ 281	\$ 281
Espanola	\$ 237	\$ 242	\$ 323	\$ 330
Aylmer	\$ 295	\$ 301	\$ 375	\$ 383
Hanover	\$ 359	\$ 368	\$ 372	\$ 383
Elliot Lake	\$ 263	\$ 264	\$ 535	\$ 538
Dryden	\$ 1,072	\$ 1,081	\$ 1,199	\$ 1,209
<b>Population &lt; 15,000</b>				
<b>Average</b>	<b>\$ 260</b>	<b>\$ 262</b>	<b>\$ 228</b>	<b>\$ 230</b>
<b>Median</b>	<b>\$ 210</b>	<b>\$ 210</b>	<b>\$ 88</b>	<b>\$ 88</b>
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	\$ 119	\$ 119	\$ 51	\$ 51
Springwater	\$ 109	\$ 109	\$ 57	\$ 57
Prince Edward County	\$ 188	\$ 188	\$ 100	\$ 100
Collingwood	\$ 199	\$ 201	\$ 104	\$ 106
Essex	\$ 135	\$ 137	\$ 130	\$ 133
Tillsonburg	\$ 184	\$ 185	\$ 182	\$ 184
Amherstburg	\$ 219	\$ 221	\$ 197	\$ 200
Strathroy-Caradoc	\$ 262	\$ 271	\$ 211	\$ 218
Owen Sound	\$ 348	\$ 365	\$ 371	\$ 390
Brockville	\$ 440	\$ 447	\$ 436	\$ 443
<b>Population 15,000 - 29,999</b>				
<b>Average</b>	<b>\$ 220</b>	<b>\$ 224</b>	<b>\$ 184</b>	<b>\$ 188</b>
<b>Median</b>	<b>\$ 193</b>	<b>\$ 194</b>	<b>\$ 156</b>	<b>\$ 158</b>

*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	\$ 150	\$ 157	\$ 80	\$ 84
New Tecumseth	\$ 145	\$ 145	\$ 88	\$ 88
Haldimand	\$ 148	\$ 148	\$ 100	\$ 100
Norfolk	\$ 189	\$ 189	\$ 123	\$ 123
Innisfil	\$ 251	\$ 260	\$ 129	\$ 133
Orillia	\$ 239	\$ 239	\$ 184	\$ 184
Orangeville	\$ 255	\$ 259	\$ 184	\$ 188
Quinte West	\$ 214	\$ 221	\$ 201	\$ 208
Peterborough	\$ 311	\$ 321	\$ 277	\$ 286
Sarnia	\$ 349	\$ 363	\$ 332	\$ 345
North Bay	\$ 383	\$ 395	\$ 362	\$ 372
Belleville	\$ 359	\$ 399	\$ 340	\$ 377
St. Thomas	\$ 342	\$ 352	\$ 408	\$ 419
Sault Ste. Marie	\$ 433	\$ 447	\$ 450	\$ 464
<b>Population 30,000 - 99,999</b>				
<b>Average</b>	<b>\$ 269</b>	<b>\$ 278</b>	<b>\$ 233</b>	<b>\$ 241</b>
<b>Median</b>	<b>\$ 253</b>	<b>\$ 260</b>	<b>\$ 193</b>	<b>\$ 198</b>
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	\$ 389	\$ 405	\$ 155	\$ 161
Ottawa	\$ 289	\$ 293	\$ 174	\$ 177
Chatham-Kent	\$ 294	\$ 300	\$ 218	\$ 222
Hamilton	\$ 297	\$ 304	\$ 217	\$ 223
Guelph	\$ 326	\$ 342	\$ 220	\$ 231
Kingston	\$ 329	\$ 345	\$ 239	\$ 250
London	\$ 290	\$ 302	\$ 272	\$ 282
Barrie	\$ 384	\$ 413	\$ 269	\$ 289
Brantford	\$ 402	\$ 408	\$ 357	\$ 363
Greater Sudbury	\$ 380	\$ 395	\$ 352	\$ 366
Windsor	\$ 355	\$ 370	\$ 489	\$ 509
Thunder Bay	\$ 563	\$ 575	\$ 576	\$ 587
<b>Population &gt; 100,000</b>				
<b>Average</b>	<b>\$ 358</b>	<b>\$ 371</b>	<b>\$ 295</b>	<b>\$ 305</b>
<b>Median</b>	<b>\$ 342</b>	<b>\$ 357</b>	<b>\$ 254</b>	<b>\$ 266</b>

**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
District Muskoka	\$ 217	\$ 217	\$ 54	\$ 54
Region York	\$ 288	\$ 299	\$ 101	\$ 105
Region Halton	\$ 242	\$ 259	\$ 100	\$ 107
Region Peel	\$ 291	\$ 302	\$ 155	\$ 160
Region Durham	\$ 314	\$ 325	\$ 194	\$ 201
Region Waterloo	\$ 297	\$ 309	\$ 215	\$ 223
Region Niagara	\$ 345	\$ 364	\$ 268	\$ 283
<b>Region Average</b>	<b>\$ 285</b>	<b>\$ 296</b>	<b>\$ 155</b>	<b>\$ 162</b>
<b>Region Median</b>	<b>\$ 291</b>	<b>\$ 302</b>	<b>\$ 155</b>	<b>\$ 160</b>
Wellington County	\$ 173	\$ 180	\$ 85	\$ 88

**Court Security Costs**

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Parry Sound	\$ (12)	\$ (11)
Tillsonburg	\$ (6)	\$ (6)
Kingston	\$ (4)	\$ (3)
Essex	\$ (2)	\$ (2)
Tiny	\$ (1)	\$ (0)
Sault Ste. Marie	\$ (0)	\$ (0)
Greater Sudbury	\$ 0	\$ 0
Prince Edward County	\$ 0	\$ 0
Guelph	\$ 3	\$ 2
Hamilton	\$ 3	\$ 2
Chatham-Kent	\$ 3	\$ 2
North Bay	\$ 3	\$ 3
Dryden	\$ 3	\$ 3
Ottawa	\$ 6	\$ 3
St. Thomas	\$ 3	\$ 3
Brantford	\$ 5	\$ 4
Toronto	\$ 12	\$ 5
Belleville	\$ 5	\$ 5
Thunder Bay	\$ 5	\$ 5
London	\$ 8	\$ 8
Sarnia	\$ 8	\$ 8
Peterborough	\$ 11	\$ 10
Owen Sound	\$ 14	\$ 15
Brockville	\$ 16	\$ 16
Barrie	\$ 23	\$ 16
Windsor	\$ 33	\$ 45
<b>Average</b>	<b>\$ 5</b>	<b>\$ 5</b>
<b>Median</b>	<b>\$ 3</b>	<b>\$ 3</b>
Region Halton	\$ 1	\$ 0
Region York	\$ 1	\$ 0
Region Peel	\$ 1	\$ 1
Region Durham	\$ 2	\$ 2
Region Waterloo	\$ 4	\$ 3
<b>Region Average</b>	<b>\$ 2</b>	<b>\$ 1</b>
<b>Region Median</b>	<b>\$ 1</b>	<b>\$ 1</b>
Dufferin County	\$ 1	\$ 0

**Prisoner Transportation**

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

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Hamilton	\$ (0)	\$ (0)
Ottawa	\$ (0)	\$ (0)
Chatham-Kent	\$ 0	\$ 0
Guelph	\$ 0	\$ 0
London	\$ 1	\$ 0
North Bay	\$ 2	\$ 1
Brantford	\$ 2	\$ 2
Thunder Bay	\$ 3	\$ 3
Greater Sudbury	\$ 3	\$ 3
Windsor	\$ 2	\$ 3
Kingston	\$ 8	\$ 5
Belleville	\$ 8	\$ 7
<b>Average</b>	<b>\$ 2</b>	<b>\$ 2</b>
<b>Median</b>	<b>\$ 2</b>	<b>\$ 2</b>
Region Waterloo	\$ 0	\$ 0
Region Halton	\$ 1	\$ 0
Region York	\$ 8	\$ 3
Region Peel	\$ 6	\$ 3
<b>Region Average</b>	<b>\$ 4</b>	<b>\$ 2</b>
<b>Region Median</b>	<b>\$ 3</b>	<b>\$ 2</b>



**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
Ramara	\$ 7	\$ 3
Barrie	\$ 5	\$ 3
Toronto	\$ 9	\$ 3
Orangeville	\$ 5	\$ 3
Mapleton	\$ 11	\$ 4
London	\$ 4	\$ 4
Essex	\$ 5	\$ 5
Guelph-Eramosa	\$ 12	\$ 5
Erin	\$ 12	\$ 5
Centre Wellington	\$ 10	\$ 6
Innisfil	\$ 11	\$ 6
Greater Sudbury	\$ 6	\$ 6
New Tecumseth	\$ 10	\$ 6
Brant County	\$ 12	\$ 6
Puslinch	\$ 21	\$ 7
Springwater	\$ 13	\$ 7
Collingwood	\$ 13	\$ 7
Middlesex Centre	\$ 17	\$ 7
Guelph	\$ 11	\$ 7
Sarnia	\$ 8	\$ 7
Ottawa	\$ 13	\$ 8
Haldimand	\$ 12	\$ 8
Strathroy-Caradoc	\$ 10	\$ 8
Central Elgin	\$ 13	\$ 8
Peterborough	\$ 9	\$ 8
Kingston	\$ 12	\$ 9
Grey Highlands	\$ 21	\$ 9
Chatham-Kent	\$ 12	\$ 9
Brockville	\$ 9	\$ 9

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Hamilton	\$ 13	\$ 10
Windsor	\$ 7	\$ 10
Meaford	\$ 18	\$ 10
Hamilton Tp	\$ 16	\$ 10
Georgian Bluffs	\$ 18	\$ 10
The Blue Mountains	\$ 53	\$ 10
Prince Edward County	\$ 21	\$ 11
Lambton Shores	\$ 29	\$ 11
Kincardine	\$ 26	\$ 12
Minto	\$ 18	\$ 13
Owen Sound	\$ 13	\$ 14
Thunder Bay	\$ 14	\$ 14
Quinte West	\$ 15	\$ 14
Hanover	\$ 15	\$ 15
Aylmer	\$ 12	\$ 16
North Bay	\$ 25	\$ 23
<b>Average</b>	<b>\$ 14</b>	<b>\$ 9</b>
<b>Median</b>	<b>\$ 12</b>	<b>\$ 8</b>

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Region York	\$ 5	\$ 2
Region Halton	\$ 16	\$ 7
Region Waterloo	\$ 10	\$ 7
Region Durham	\$ 12	\$ 7
Region Niagara	\$ 13	\$ 10
Region Peel	\$ 22	\$ 12
<b>Region Average</b>	<b>\$ 13</b>	<b>\$ 7</b>
<b>Region Median</b>	<b>\$ 12</b>	<b>\$ 7</b>

**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
Grey Highlands	\$ (13)	\$ (6)	Springwater	\$ 18	\$ 9
Wilmot	\$ (8)	\$ (4)	Aurora	\$ 24	\$ 9
Espanola	\$ (3)	\$ (4)	Chatham-Kent	\$ 13	\$ 9
Middlesex Centre	\$ 0	\$ 0	Norfolk	\$ 15	\$ 9
Quinte West	\$ 0	\$ 0	Innisfil	\$ 19	\$ 10
Mapleton	\$ 2	\$ 1	Brockville	\$ 10	\$ 10
Ingersoll	\$ 1	\$ 1	Ajax	\$ 15	\$ 10
Erin	\$ 2	\$ 1	Gravenhurst	\$ 27	\$ 10
Hanover	\$ 1	\$ 1	Scugog	\$ 22	\$ 10
Georgian Bluffs	\$ 3	\$ 1	Halton Hills	\$ 23	\$ 10
Aylmer	\$ 2	\$ 2	Toronto	\$ 26	\$ 10
Ottawa	\$ 4	\$ 3	Caledon	\$ 26	\$ 10
Markham	\$ 11	\$ 4	Barrie	\$ 15	\$ 10
Kingston	\$ 5	\$ 4	Bracebridge	\$ 21	\$ 11
West Lincoln	\$ 7	\$ 4	Essex	\$ 11	\$ 11
Grimsby	\$ 8	\$ 5	Kincardine	\$ 22	\$ 11
Central Elgin	\$ 8	\$ 5	Clarington	\$ 16	\$ 11
Puslinch	\$ 17	\$ 5	Lambton Shores	\$ 30	\$ 12
Strathroy-Caradoc	\$ 7	\$ 6	Newmarket	\$ 26	\$ 12
East Gwillimbury	\$ 14	\$ 6	King	\$ 43	\$ 12
Woolwich	\$ 11	\$ 6	Peterborough	\$ 14	\$ 12
Centre Wellington	\$ 11	\$ 6	St. Thomas	\$ 10	\$ 12
Milton	\$ 12	\$ 6	Meaford	\$ 23	\$ 13
Oakville	\$ 19	\$ 7	New Tecumseth	\$ 21	\$ 13
Burlington	\$ 16	\$ 7	Welland	\$ 12	\$ 14
Guelph-Eramosa	\$ 16	\$ 7	North Bay	\$ 15	\$ 14
Huntsville	\$ 14	\$ 7	Tillsonburg	\$ 14	\$ 14
Mississauga	\$ 16	\$ 7	Waterloo	\$ 23	\$ 15
St. Catharines	\$ 9	\$ 8	Cambridge	\$ 19	\$ 15
Orangeville	\$ 11	\$ 8	Haldimand	\$ 22	\$ 15
Belleville	\$ 9	\$ 8	Richmond Hill	\$ 50	\$ 15
Whitchurch - Stouffville	\$ 23	\$ 8	Vaughan	\$ 46	\$ 15
Pelham	\$ 14	\$ 9	Thunder Bay	\$ 16	\$ 15
Niagara-on-the-Lake	\$ 25	\$ 9	Collingwood	\$ 30	\$ 16

*Protective Inspection and Control (cont'd)*

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Greater Sudbury	\$ 18	\$ 17
Prince Edward County	\$ 32	\$ 17
Brant County	\$ 33	\$ 17
Orillia	\$ 23	\$ 18
Lincoln	\$ 29	\$ 18
Brampton	\$ 26	\$ 18
Ramara	\$ 44	\$ 18
London	\$ 20	\$ 18
Thorold	\$ 22	\$ 19
Owen Sound	\$ 19	\$ 20
Guelph	\$ 29	\$ 20
Brantford	\$ 22	\$ 20
The Blue Mountains	\$ 103	\$ 20
Tiny	\$ 66	\$ 21
Greenstone	\$ 32	\$ 21
Kitchener	\$ 26	\$ 22
Hamilton	\$ 30	\$ 22
Brock	\$ 40	\$ 22
Georgina	\$ 41	\$ 23
Sault Ste. Marie	\$ 24	\$ 24
Minto	\$ 36	\$ 26
Fort Erie	\$ 32	\$ 26
Windsor	\$ 20	\$ 28
Parry Sound	\$ 30	\$ 29
Wellington North	\$ 52	\$ 30
Dryden	\$ 32	\$ 36
Oshawa	\$ 46	\$ 36
Hamilton Tp	\$ 73	\$ 46
Elliot Lake	\$ 24	\$ 49
Port Colborne	\$ 49	\$ 51
<b>Average</b>	<b>\$ 21</b>	<b>\$ 13</b>
<b>Median</b>	<b>\$ 19</b>	<b>\$ 11</b>

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
Quinte West	\$ (3)	\$ (3)
Essex	\$ (3)	\$ (3)
Greenstone	\$ (4)	\$ (3)
Brockville	\$ (3)	\$ (3)
Aylmer	\$ (2)	\$ (2)
Cambridge	\$ (2)	\$ (1)
St. Thomas	\$ (1)	\$ (1)
Orillia	\$ (1)	\$ (1)
Ramara	\$ (2)	\$ (1)
Milton	\$ (1)	\$ (1)
Oakville	\$ (2)	\$ (1)
Springwater	\$ (1)	\$ (1)
Innisfil	\$ (1)	\$ (0)
Thorold	\$ (0)	\$ (0)
Whitchurch - Stouffville	\$ (0)	\$ (0)
Wilmot	\$ (0)	\$ (0)
Middlesex Centre	\$ (0)	\$ (0)
Oshawa	\$ (0)	\$ (0)
Strathroy-Caradoc	\$ 0	\$ 0
Lincoln	\$ 0	\$ 0
St. Catharines	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1	\$ 0
West Lincoln	\$ 0	\$ 0
Pelham	\$ 0	\$ 0
Brant County	\$ 0	\$ 0
Fort Erie	\$ 1	\$ 0
Mississauga	\$ 8	\$ 4
Ottawa	\$ 7	\$ 4
Toronto	\$ 13	\$ 5
Prince Edward County	\$ 11	\$ 6
Hamilton	\$ 8	\$ 6
East Gwillimbury	\$ 15	\$ 6
Norfolk	\$ 9	\$ 6
Haldimand	\$ 9	\$ 6
Greater Sudbury	\$ 8	\$ 7
Kingston	\$ 10	\$ 7
Brampton	\$ 12	\$ 8
London	\$ 9	\$ 8
Caledon	\$ 26	\$ 10

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Brantford	\$ 12	\$ 11
Chatham-Kent	\$ 15	\$ 11
Sault Ste. Marie	\$ 14	\$ 14
Burlington	\$ 37	\$ 16
Thunder Bay	\$ 17	\$ 17
Peterborough	\$ 19	\$ 17
North Bay	\$ 19	\$ 18
Guelph	\$ 27	\$ 18
Barrie	\$ 30	\$ 21
Windsor	\$ 24	\$ 33
Dryden	\$ 82	\$ 92
Parry Sound	\$ 124	\$ 118
Espanola	\$ 97	\$ 132
<b>Average</b>	<b>\$ 12</b>	<b>\$ 11</b>
<b>Median</b>	<b>\$ 4</b>	<b>\$ 2</b>

Municipality	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Incl Amort
Region Halton	\$ (1)	\$ (1)
District Muskoka	\$ 11	\$ 3
Region York	\$ 12	\$ 4
Region Waterloo	\$ 7	\$ 5
Region Durham	\$ 11	\$ 7
Region Niagara	\$ 10	\$ 8
<b>Region Average</b>	<b>\$ 8</b>	<b>\$ 4</b>
<b>Region Median</b>	<b>\$ 10</b>	<b>\$ 5</b>
Wellington County	\$ (4)	\$ (2)
Bruce County	\$ (3)	\$ (1)
Dufferin County	\$ 0	\$ 0
Grey County	\$ 18	\$ 10
Elgin County	\$ 29	\$ 18
<b>County Average</b>	<b>\$ 8</b>	<b>\$ 5</b>
<b>County Median</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Roads Services

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

Transportation infrastructure generally includes roads, bridges, culverts, sidewalks, traffic control systems, signage and boulevards. In addition to constructing and repairing infrastructure, roads services include clearing the transportation network of snow and debris to ensure that it is safe and convenient to use. Single-tier municipalities are responsible for maintaining all types of roads, including arterial, collector and local roads and, in some cases, 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 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
Markham	\$ (4,971)	\$ 5,031	\$ (30)	\$ 31	\$ (10)	\$ 11
Richmond Hill	\$ 4,934	\$ 8,280	\$ 40	\$ 67	\$ 12	\$ 20
Strathroy-Caradoc	\$ (0)	\$ 28	\$ (0)	\$ 28	\$ (0)	\$ 22
Mississauga	\$ 1,607	\$ 6,847	\$ 11	\$ 49	\$ 5	\$ 22
Oakville	\$ 2,303	\$ 7,334	\$ 21	\$ 66	\$ 7	\$ 23
Vaughan	\$ 2,128	\$ 13,971	\$ 13	\$ 83	\$ 4	\$ 27
Kitchener	\$ 1,001	\$ 7,166	\$ 6	\$ 40	\$ 5	\$ 34
Newmarket	\$ 5,125	\$ 14,512	\$ 31	\$ 87	\$ 14	\$ 41
Scugog	\$ 1,834	\$ 4,493	\$ 37	\$ 90	\$ 17	\$ 42
Caledon	\$ 1,402	\$ 6,882	\$ 22	\$ 107	\$ 9	\$ 42
Grey Highlands	\$ (271)	\$ 2,670	\$ (11)	\$ 105	\$ (5)	\$ 46
Mapleton	\$ 221	\$ 6,936	\$ 4	\$ 129	\$ 2	\$ 49
Wellesley	\$ 5,438	\$ 5,438	\$ 103	\$ 103	\$ 50	\$ 50
Whitchurch - Stouffville	\$ 7,746	\$ 14,331	\$ 75	\$ 138	\$ 27	\$ 50
Aurora			\$ 84	\$ 133	\$ 32	\$ 50
East Gwillimbury	\$ 5,830	\$ 10,363	\$ 72	\$ 128	\$ 30	\$ 53
Milton	\$ 3,200	\$ 11,874	\$ 27	\$ 100	\$ 14	\$ 53
Brampton	\$ 6,537	\$ 15,303	\$ 34	\$ 80	\$ 23	\$ 54
Gravenhurst	\$ (1,103)	\$ 5,294	\$ (31)	\$ 151	\$ (12)	\$ 55
Ajax	\$ 4,922	\$ 15,100	\$ 28	\$ 87	\$ 19	\$ 57
Clarington	\$ 394	\$ 5,891	\$ 6	\$ 91	\$ 4	\$ 60
Tiny	\$ 2,514	\$ 3,702	\$ 131	\$ 193	\$ 41	\$ 60
Guelph-Eramosa	\$ 1,127	\$ 5,865	\$ 26	\$ 136	\$ 12	\$ 61
Middlesex Centre	\$ 565	\$ 4,488	\$ 19	\$ 148	\$ 8	\$ 63
Collingwood	\$ 4,025	\$ 11,313	\$ 45	\$ 125	\$ 23	\$ 66
Puslinch	\$ 2,753	\$ 6,725	\$ 87	\$ 212	\$ 28	\$ 67
King	\$ 4,479	\$ 9,645	\$ 114	\$ 246	\$ 32	\$ 68
Burlington	\$ 13,346	\$ 21,859	\$ 107	\$ 175	\$ 46	\$ 75
Woolwich	\$ 2,996	\$ 9,074	\$ 48	\$ 145	\$ 25	\$ 75
Niagara-on-the-Lake	\$ 6,350	\$ 9,796	\$ 140	\$ 216	\$ 49	\$ 75
Kincardine	\$ 1,216	\$ 3,111	\$ 62	\$ 160	\$ 30	\$ 77
Cambridge	\$ 8,969	\$ 14,464	\$ 62	\$ 100	\$ 48	\$ 78
Lincoln	\$ 2,226	\$ 5,907	\$ 48	\$ 128	\$ 30	\$ 78
Waterloo	\$ 9,170	\$ 20,018	\$ 57	\$ 125	\$ 36	\$ 79
Centre Wellington	\$ 1,554	\$ 8,452	\$ 25	\$ 137	\$ 15	\$ 80
Oshawa	\$ 9,677	\$ 16,886	\$ 63	\$ 110	\$ 50	\$ 86
Aylmer	\$ 583	\$ 6,413	\$ 6	\$ 68	\$ 8	\$ 87

**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
Bracebridge	\$ 1,476	\$ 8,572	\$ 29	\$ 170	\$ 15	\$ 87
Georgina	\$ 8,441	\$ 24,094	\$ 56	\$ 159	\$ 31	\$ 89
Central Elgin	\$ (1,306)	\$ 6,039	\$ (31)	\$ 145	\$ (20)	\$ 91
St. Catharines	\$ 6,080	\$ 12,257	\$ 49	\$ 99	\$ 45	\$ 91
New Tecumseth	\$ 7,317	\$ 11,491	\$ 95	\$ 149	\$ 58	\$ 91
Springwater	\$ 586	\$ 6,288	\$ 16	\$ 175	\$ 9	\$ 92
Grimsby	\$ 9,196	\$ 13,739	\$ 103	\$ 154	\$ 62	\$ 92
The Blue Mountains	\$ 19,376	\$ 26,110	\$ 351	\$ 473	\$ 69	\$ 93
Fort Erie	\$ 964	\$ 4,776	\$ 23	\$ 113	\$ 19	\$ 94
Innisfil	\$ 4,909	\$ 12,681	\$ 72	\$ 186	\$ 37	\$ 95
Sarnia	\$ 3,502	\$ 9,427	\$ 43	\$ 116	\$ 41	\$ 110
Brock			\$ 58	\$ 198	\$ 33	\$ 112
Ramara	\$ 6,741	\$ 8,965	\$ 204	\$ 272	\$ 85	\$ 114
Lambton Shores	\$ 5,093	\$ 9,218	\$ 164	\$ 297	\$ 64	\$ 116
Halton Hills	\$ 9,905	\$ 19,636	\$ 133	\$ 264	\$ 60	\$ 119
West Lincoln	\$ 3,648	\$ 5,551	\$ 121	\$ 184	\$ 79	\$ 120
Thorold	\$ 6,995	\$ 11,520	\$ 83	\$ 137	\$ 73	\$ 120
Wilmot	\$ 4,546	\$ 10,054	\$ 100	\$ 221	\$ 56	\$ 125
Hanover	\$ 3,952	\$ 10,703	\$ 45	\$ 121	\$ 46	\$ 125
Minto	\$ 3,007	\$ 4,580	\$ 121	\$ 184	\$ 87	\$ 133
Pelham	\$ 4,163	\$ 9,210	\$ 105	\$ 233	\$ 66	\$ 146
Georgian Bluffs	\$ 3,736	\$ 6,609	\$ 153	\$ 271	\$ 88	\$ 155
Erin	\$ 29,610	\$ 46,053	\$ 225	\$ 350	\$ 100	\$ 156
Meaford	\$ 4,835	\$ 8,480	\$ 168	\$ 294	\$ 94	\$ 165
Ingersoll	\$ 7,082	\$ 14,164	\$ 87	\$ 173	\$ 85	\$ 171
Essex	\$ 1,122	\$ 7,355	\$ 28	\$ 182	\$ 27	\$ 176
Owen Sound	\$ 8,928	\$ 15,058	\$ 99	\$ 166	\$ 105	\$ 177
Orangeville	\$ 23,367	\$ 30,841	\$ 193	\$ 255	\$ 140	\$ 184
Huntsville	\$ 6,060	\$ 15,230	\$ 155	\$ 388	\$ 77	\$ 192
Port Colborne	\$ 7,937	\$ 10,108	\$ 148	\$ 189	\$ 155	\$ 197
Amherstburg	\$ 6,051	\$ 14,593	\$ 99	\$ 240	\$ 90	\$ 216
Tillsonburg	\$ 14,068	\$ 20,690	\$ 166	\$ 245	\$ 165	\$ 243
Hamilton Tp	\$ 4,780	\$ 8,906	\$ 223	\$ 416	\$ 140	\$ 260
Welland	\$ 18,101	\$ 23,340	\$ 182	\$ 235	\$ 202	\$ 261
Wellington North			\$ 216	\$ 478	\$ 123	\$ 271
<b>Lower Tier Average</b>	<b>\$ 5,277</b>	<b>\$ 11,186</b>	<b>\$ 79</b>	<b>\$ 170</b>	<b>\$ 46</b>	<b>\$ 99</b>
<b>Lower Tier Median</b>	<b>\$ 4,479</b>	<b>\$ 9,218</b>	<b>\$ 62</b>	<b>\$ 148</b>	<b>\$ 32</b>	<b>\$ 87</b>

**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	\$ 11,461	\$ 18,710	\$ 49	\$ 80	\$ 19	\$ 32
Ottawa	\$ 4,505	\$ 11,298	\$ 48	\$ 120	\$ 29	\$ 72
Brockville	\$ 4,908	\$ 5,598	\$ 66	\$ 75	\$ 65	\$ 74
Guelph	\$ 5,383	\$ 14,611	\$ 41	\$ 110	\$ 27	\$ 74
Barrie	\$ 5,979	\$ 13,295	\$ 61	\$ 136	\$ 43	\$ 95
Sault Ste. Marie	\$ 3,957	\$ 5,717	\$ 64	\$ 93	\$ 67	\$ 97
Hamilton	\$ 5,113	\$ 13,153	\$ 54	\$ 139	\$ 40	\$ 102
St. Thomas	\$ 1,465	\$ 7,652	\$ 17	\$ 87	\$ 20	\$ 103
Kingston	\$ 6,294	\$ 12,368	\$ 78	\$ 154	\$ 57	\$ 112
Peterborough	\$ 6,521	\$ 12,875	\$ 73	\$ 143	\$ 65	\$ 128
Brant County	\$ 1,786	\$ 5,224	\$ 82	\$ 241	\$ 44	\$ 129
Brantford	\$ 9,875	\$ 15,018	\$ 103	\$ 156	\$ 91	\$ 138
Orillia	\$ 2,261	\$ 10,504	\$ 39	\$ 180	\$ 30	\$ 139
London	\$ 7,581	\$ 19,231	\$ 62	\$ 156	\$ 58	\$ 146
Thunder Bay	\$ 4,048	\$ 9,675	\$ 67	\$ 161	\$ 66	\$ 158
Windsor	\$ 2,537	\$ 12,437	\$ 24	\$ 117	\$ 33	\$ 161
Chatham-Kent	\$ 2,573	\$ 7,075	\$ 86	\$ 236	\$ 64	\$ 175
Norfolk	\$ 2,118	\$ 5,442	\$ 120	\$ 309	\$ 78	\$ 201
Belleville	\$ 6,492	\$ 14,201	\$ 103	\$ 226	\$ 98	\$ 214
North Bay	\$ 4,953	\$ 16,436	\$ 74	\$ 247	\$ 70	\$ 233
Prince Edward County	\$ 3,354	\$ 6,676	\$ 221	\$ 441	\$ 118	\$ 235
Greater Sudbury	\$ 6,130	\$ 17,189	\$ 105	\$ 294	\$ 97	\$ 273
Espanola	\$ 3,218	\$ 8,639	\$ 76	\$ 205	\$ 104	\$ 279
Haldimand	\$ 3,807	\$ 8,289	\$ 197	\$ 430	\$ 133	\$ 289
Quinte West	\$ 5,055	\$ 11,143	\$ 151	\$ 334	\$ 142	\$ 314
Parry Sound	\$ 15,010	\$ 31,271	\$ 214	\$ 446	\$ 204	\$ 424
Dryden	\$ 17,632	\$ 22,825	\$ 504	\$ 652	\$ 564	\$ 730
Greenstone			\$ 845	\$ 1,109	\$ 560	\$ 734
Elliot Lake	\$ 20,518	\$ 25,459	\$ 329	\$ 409	\$ 670	\$ 832
<b>Single Tier Average</b>	<b>\$ 6,233</b>	<b>\$ 12,929</b>	<b>\$ 136</b>	<b>\$ 258</b>	<b>\$ 126</b>	<b>\$ 231</b>
<b>Single Tier Median</b>	<b>\$ 5,004</b>	<b>\$ 12,402</b>	<b>\$ 76</b>	<b>\$ 180</b>	<b>\$ 66</b>	<b>\$ 158</b>



**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	\$ 12,164	\$ 38,435	\$ 13	\$ 40	\$ 7	\$ 21
Region Halton	\$ 21,423	\$ 35,726	\$ 38	\$ 63	\$ 16	\$ 26
Region York	\$ 11,933	\$ 26,550	\$ 40	\$ 89	\$ 14	\$ 31
Region Niagara	\$ 1,380	\$ 12,470	\$ 5	\$ 43	\$ 4	\$ 33
Region Waterloo	\$ 4,624	\$ 21,797	\$ 12	\$ 59	\$ 9	\$ 42
Region Durham	\$ 5,410	\$ 22,453	\$ 18	\$ 74	\$ 11	\$ 46
District Muskoka	\$ 2,129	\$ 8,996	\$ 44	\$ 186	\$ 11	\$ 46
<b>Region Average</b>	<b>\$ 8,438</b>	<b>\$ 23,775</b>	<b>\$ 24</b>	<b>\$ 79</b>	<b>\$ 10</b>	<b>\$ 35</b>
<b>Region Median</b>	<b>\$ 5,410</b>	<b>\$ 22,453</b>	<b>\$ 18</b>	<b>\$ 63</b>	<b>\$ 11</b>	<b>\$ 33</b>
Bruce County	\$ 480	\$ 4,148	\$ 8	\$ 68	\$ 4	\$ 34
Dufferin County	\$ 3,878	\$ 11,124	\$ 36	\$ 103	\$ 21	\$ 59
Simcoe County	\$ 12,911	\$ 22,980	\$ 62	\$ 111	\$ 34	\$ 60
Middlesex County	\$ 2,304	\$ 6,255	\$ 7	\$ 19	\$ 23	\$ 62
Wellington County	\$ 3,638	\$ 11,225	\$ 50	\$ 156	\$ 25	\$ 76
Grey County	\$ 4,966	\$ 9,957	\$ 82	\$ 165	\$ 44	\$ 88
Essex County	\$ 10,648	\$ 19,826	\$ 32	\$ 59	\$ 57	\$ 106
Elgin County	\$ 4,104	\$ 10,204	\$ 104	\$ 258	\$ 64	\$ 160
<b>County Average</b>	<b>\$ 5,366</b>	<b>\$ 11,965</b>	<b>\$ 48</b>	<b>\$ 117</b>	<b>\$ 34</b>	<b>\$ 81</b>
<b>County Median</b>	<b>\$ 3,991</b>	<b>\$ 10,664</b>	<b>\$ 43</b>	<b>\$ 107</b>	<b>\$ 29</b>	<b>\$ 69</b>

**Roadways - Unpaved**

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

Municipality	Per Ln Km Excl Amort	Per Ln Km Incl Amort	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Vaughan	\$ 129	\$ 129	\$ 0	\$ 0	\$ 0	\$ 0
Oshawa	\$ 561	\$ 561	\$ 0	\$ 0	\$ 0	\$ 0
Kitchener	\$ 20,220	\$ 20,220	\$ 0	\$ 0	\$ 0	\$ 0
Ajax	\$ 3,812	\$ 5,095	\$ 0	\$ 0	\$ 0	\$ 0
Welland		\$ 7,168		\$ 0		\$ 0
Collingwood	\$ 11,490	\$ 11,490	\$ 1	\$ 1	\$ 0	\$ 0
Niagara-on-the-Lake	\$ 1,075	\$ 1,182	\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills	\$ 3,525	\$ 4,788	\$ 1	\$ 2	\$ 1	\$ 1
King	\$ 1,213	\$ 1,213	\$ 5	\$ 5	\$ 1	\$ 1
Hamilton Tp		\$ 465		\$ 3		\$ 2
Thorold	\$ 3,696	\$ 3,898	\$ 2	\$ 2	\$ 2	\$ 2
Ingersoll	\$ 6,011	\$ 6,011	\$ 2	\$ 2	\$ 2	\$ 2
Whitchurch - Stouffville	\$ 60,820	\$ 65,854	\$ 4	\$ 5	\$ 2	\$ 2
Wilmot	\$ 1,357	\$ 2,139	\$ 3	\$ 4	\$ 2	\$ 3
Port Colborne	\$ 1,237	\$ 1,657	\$ 2	\$ 2	\$ 2	\$ 3
Owen Sound	\$ 30,508	\$ 30,508	\$ 4	\$ 4	\$ 4	\$ 4
New Tecumseth	\$ 1,909	\$ 2,464	\$ 6	\$ 7	\$ 4	\$ 5
Caledon	\$ 3,836	\$ 4,262	\$ 11	\$ 12	\$ 4	\$ 5
Gravenhurst	\$ 1,829	\$ 2,762	\$ 15	\$ 22	\$ 5	\$ 8
Fort Erie	\$ 3,855	\$ 3,955	\$ 10	\$ 10	\$ 8	\$ 9
Innisfil	\$ 6,978	\$ 12,301	\$ 10	\$ 18	\$ 5	\$ 9
Georgina	\$ 52,247	\$ 53,164	\$ 16	\$ 17	\$ 9	\$ 9
Strathroy-Caradoc	\$ 3,077	\$ 4,139	\$ 11	\$ 15	\$ 9	\$ 12
Essex	\$ 6,963	\$ 7,945	\$ 12	\$ 14	\$ 11	\$ 13
Springwater	\$ 2,747	\$ 2,747	\$ 25	\$ 25	\$ 13	\$ 13
Guelph-Eramosa	\$ 4,026	\$ 5,617	\$ 22	\$ 30	\$ 10	\$ 13
Mapleton	\$ 1,543	\$ 1,608	\$ 35	\$ 36	\$ 13	\$ 14
Woolwich	\$ 3,324	\$ 3,324	\$ 28	\$ 28	\$ 14	\$ 14
Puslinch	\$ 3,317	\$ 3,509	\$ 48	\$ 51	\$ 15	\$ 16
West Lincoln	\$ 1,673	\$ 1,807	\$ 25	\$ 27	\$ 16	\$ 17
The Blue Mountains	\$ 485	\$ 3,612	\$ 12	\$ 93	\$ 2	\$ 18
Meaford		\$ 1,065		\$ 32		\$ 18
Clarington	\$ 2,833	\$ 16,243	\$ 5	\$ 31	\$ 4	\$ 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
Minto	\$ 1,341	\$ 2,637	\$ 15	\$ 30	\$ 11	\$ 21
Bracebridge	\$ 1,929	\$ 3,192	\$ 28	\$ 47	\$ 15	\$ 24
Middlesex Centre	\$ 1,231	\$ 2,125	\$ 33	\$ 58	\$ 14	\$ 25
Central Elgin	\$ 1,048	\$ 6,807	\$ 6	\$ 42	\$ 4	\$ 26
Scugog	\$ 1,128	\$ 3,666	\$ 20	\$ 65	\$ 9	\$ 30
Georgian Bluffs	\$ 2,072	\$ 3,278	\$ 46	\$ 73	\$ 26	\$ 42
Ramara	\$ 2,858	\$ 3,149	\$ 93	\$ 102	\$ 39	\$ 43
Kincardine	\$ 4,677	\$ 5,509	\$ 82	\$ 97	\$ 40	\$ 47
Centre Wellington	\$ 5,794	\$ 6,727	\$ 72	\$ 83	\$ 42	\$ 49
Tiny	\$ 9,820	\$ 14,463	\$ 131	\$ 193	\$ 41	\$ 60
Lambton Shores	\$ 7,347	\$ 8,033	\$ 162	\$ 177	\$ 63	\$ 69
Brock			\$ 65	\$ 135	\$ 37	\$ 76
Grey Highlands	\$ 1,074	\$ 2,241	\$ 90	\$ 188	\$ 39	\$ 81
Wellesley	\$ 6,179	\$ 18,679	\$ 113	\$ 342	\$ 55	\$ 165
<b>Lower Tier Average</b>	<b>\$ 6,809</b>	<b>\$ 8,118</b>	<b>\$ 29</b>	<b>\$ 45</b>	<b>\$ 13</b>	<b>\$ 21</b>
<b>Lower Tier Median</b>	<b>\$ 3,077</b>	<b>\$ 3,782</b>	<b>\$ 12</b>	<b>\$ 22</b>	<b>\$ 9</b>	<b>\$ 13</b>

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	\$ 270	\$ 1,107	\$ 0	\$ 0	\$ 0	\$ 0
Peterborough	\$ 577	\$ 5,094	\$ 0	\$ 0	\$ 0	\$ 0
Quinte West	\$ 655	\$ 655	\$ 0	\$ 0	\$ 0	\$ 0
Prince Edward County		\$ 39		\$ 0		\$ 0
St. Thomas	\$ 12,930	\$ 12,930	\$ 1	\$ 1	\$ 1	\$ 1
Kingston	\$ 3,026	\$ 3,070	\$ 1	\$ 1	\$ 1	\$ 1
Hamilton	\$ 10,527	\$ 10,795	\$ 1	\$ 1	\$ 1	\$ 1
London	\$ 19,798	\$ 19,798	\$ 1	\$ 1	\$ 1	\$ 1
Greenstone			\$ 2	\$ 2	\$ 2	\$ 2
Sault Ste. Marie	\$ 3,304	\$ 6,567	\$ 1	\$ 2	\$ 1	\$ 2
Ottawa	\$ 4,067	\$ 4,068	\$ 4	\$ 4	\$ 2	\$ 2
North Bay	\$ 4,834	\$ 8,616	\$ 2	\$ 4	\$ 2	\$ 4
Thunder Bay	\$ 4,485	\$ 4,485	\$ 7	\$ 7	\$ 7	\$ 7
Dryden		\$ 1,798		\$ 8		\$ 9
Greater Sudbury	\$ 2,883	\$ 3,268	\$ 10	\$ 12	\$ 9	\$ 11
Brant County	\$ 3,412	\$ 3,618	\$ 32	\$ 34	\$ 17	\$ 18
Norfolk	\$ 3,944	\$ 15,421	\$ 7	\$ 29	\$ 5	\$ 19
Espanola	\$ 2,551	\$ 2,615	\$ 14	\$ 15	\$ 19	\$ 20
Haldimand	\$ 12,617	\$ 64,553	\$ 10	\$ 49	\$ 6	\$ 33
Chatham-Kent	\$ 2,969	\$ 3,114	\$ 90	\$ 95	\$ 67	\$ 70
<b>Single Tier Average</b>	<b>\$ 5,462</b>	<b>\$ 9,032</b>	<b>\$ 10</b>	<b>\$ 13</b>	<b>\$ 8</b>	<b>\$ 10</b>
<b>Single Tier Median</b>	<b>\$ 3,412</b>	<b>\$ 4,068</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>

**Roadways - Bridges and Culverts**

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

Municipality	Total m2 Surface Area	Total Net Costs per m2 Surface		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
Waterloo	9,834		\$ 1		\$ 1	\$ 0		\$ 0	
Orillia	461	\$ 1	\$ 10		\$ 10	\$ 0	\$ 0	\$ 0	\$ 0
Brockville	4,640	\$ 1	\$ 1		\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
Richmond Hill	11,692		\$ 17		\$ 17		\$ 1		\$ 0
Newmarket	7,022	\$ 8	\$ 35		\$ 35	\$ 1	\$ 3	\$ 0	\$ 1
Aurora							\$ 3		\$ 1
Kitchener	21,146	\$ 2	\$ 21		\$ 21	\$ 0	\$ 2	\$ 0	\$ 1
Springwater	2,500	\$ 27	\$ 27		\$ 27	\$ 3	\$ 3	\$ 1	\$ 1
Barrie	18,283	\$ 20	\$ 20		\$ 20	\$ 2	\$ 2	\$ 2	\$ 2
Whitchurch - Stouffville	2,235	\$ 18	\$ 112		\$ 112	\$ 1	\$ 5	\$ 0	\$ 2
Strathroy-Caradoc	3,276	\$ 1	\$ 18		\$ 18	\$ 0	\$ 2	\$ 0	\$ 2
Oshawa	22,143	\$ 2	\$ 21		\$ 21	\$ 0	\$ 2	\$ 0	\$ 2
Guelph	16,308	\$ 28	\$ 28		\$ 28	\$ 3	\$ 3	\$ 2	\$ 2
St. Catharines	7,829	\$ 8	\$ 39		\$ 39	\$ 0	\$ 2	\$ 0	\$ 2
Huntsville	2,371		\$ 39		\$ 39		\$ 4		\$ 2
Toronto	863,364	\$ (3)	\$ 19		\$ 19	\$ (1)	\$ 5	\$ (0)	\$ 2
Aylmer	131		\$ 105		\$ 105		\$ 2		\$ 2
Grimsby	2,835	\$ 8	\$ 42		\$ 42	\$ 1	\$ 4	\$ 0	\$ 2
Niagara-on-the-Lake	4,185	\$ 11	\$ 33		\$ 33	\$ 2	\$ 7	\$ 1	\$ 2
Burlington	48,017	\$ 6	\$ 25		\$ 25	\$ 1	\$ 6	\$ 1	\$ 3
Oakville	46,829	\$ 6	\$ 38		\$ 38	\$ 1	\$ 8	\$ 0	\$ 3
Vaughan	30,200	\$ 11	\$ 105		\$ 105	\$ 1	\$ 9	\$ 0	\$ 3
Ajax	16,472	\$ 4	\$ 41		\$ 41	\$ 1	\$ 5	\$ 0	\$ 3
Cambridge	11,316	\$ 43	\$ 55		\$ 55	\$ 3	\$ 4	\$ 3	\$ 3
Orangeville	1,275		\$ 122		\$ 122		\$ 5		\$ 4
Scugog	2,174	\$ 54	\$ 80		\$ 80	\$ 5	\$ 8	\$ 2	\$ 4
Markham	55,425	\$ 7	\$ 69		\$ 69	\$ 1	\$ 10	\$ 0	\$ 4
Pelham	2,163	\$ 3	\$ 51		\$ 51	\$ 0	\$ 6	\$ 0	\$ 4
Collingwood	3,554	\$ 14	\$ 53		\$ 53	\$ 2	\$ 7	\$ 1	\$ 4
Mississauga	126,063	\$ 9	\$ 51		\$ 51	\$ 1	\$ 8	\$ 1	\$ 4
King	7,400	\$ 4	\$ 56		\$ 56	\$ 1	\$ 14	\$ 0	\$ 4
Welland	3,394	\$ 24	\$ 62		\$ 62	\$ 1	\$ 4	\$ 2	\$ 4
Brampton	94,530	\$ 5	\$ 47		\$ 47	\$ 1	\$ 6	\$ 0	\$ 4
Georgina	1,428	\$ 87	\$ 298		\$ 298	\$ 2	\$ 8	\$ 1	\$ 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				
Milton	85,200	\$ 1	\$ 15	\$ 0	\$ 9	\$ 0	5
Puslinch	1,227	\$ 69	\$ 113	\$ 10	\$ 17	\$ 3	5
Clarington	16,242	\$ 14	\$ 54	\$ 2	\$ 8	\$ 1	5
Fort Erie	5,805	\$ 0	\$ 40	\$ 0	\$ 7	\$ 0	6
The Blue Mountains	3,669	\$ 8	\$ 78	\$ 3	\$ 29	\$ 1	6
Ottawa	282,002	\$ 8	\$ 38	\$ 2	\$ 9	\$ 1	6
Guelph-Eramosa	2,838	\$ 27	\$ 66	\$ 5	\$ 13	\$ 2	6
Ramara				\$ 9	\$ 14	\$ 4	6
East Gwillimbury	5,282	\$ 9	\$ 106	\$ 1	\$ 14	\$ 1	6
Essex	6,370	\$ 2	\$ 22	\$ 1	\$ 6	\$ 1	6
Port Colborne	1,929	\$ 63	\$ 65	\$ 6	\$ 6	\$ 6	6
Wellesley	4,141	\$ 10	\$ 38	\$ 4	\$ 13	\$ 2	6
Hamilton	198,217	\$ 11	\$ 28	\$ 3	\$ 9	\$ 3	7
St. Thomas	8,969	\$ 3	\$ 28	\$ 1	\$ 6	\$ 1	7
Prince Edward County	125	\$ 1,043	\$ 2,682	\$ 5	\$ 13	\$ 3	7
Kingston	25,596	\$ 7	\$ 51	\$ 1	\$ 9	\$ 1	7
Peterborough	22,501	\$ 7	\$ 30	\$ 2	\$ 8	\$ 1	7
Halton Hills	22,378	\$ 4	\$ 45	\$ 1	\$ 15	\$ 1	7
Woolwich	6,132	\$ 13	\$ 63	\$ 3	\$ 13	\$ 1	7
Espanola				\$ (0)	\$ 5	\$ (0)	7
West Lincoln	10,679	\$ 1	\$ 17	\$ 1	\$ 11	\$ 1	7
Thorold	3,250	\$ 19	\$ 66	\$ 2	\$ 8	\$ 2	7
Wilmot	6,953	\$ 14	\$ 42	\$ 4	\$ 13	\$ 2	7
Brantford	30,301	\$ 19	\$ 34	\$ 5	\$ 9	\$ 4	8
Sarnia	13,607	\$ 0	\$ 49	\$ 0	\$ 9	\$ 0	8
Gravenhurst	835	\$ 211	\$ 381	\$ 13	\$ 23	\$ 5	8
Lincoln	6,942	\$ 22	\$ 57	\$ 5	\$ 14	\$ 3	9
Middlesex Centre	18,216	\$ 9	\$ 24	\$ 8	\$ 22	\$ 3	9
Norfolk	43,586	\$ 8	\$ 23	\$ 5	\$ 14	\$ 3	9
Wellington North				\$	16	\$	9
Ingersoll	4,200	\$ 3	\$ 35	\$ 1	\$ 10	\$ 1	10
Tiny	2,346	\$ 4	\$ 208	\$ 1	\$ 36	\$ 0	11
Hamilton Tp	1,443	\$ 91	\$ 152	\$ 11	\$ 19	\$ 7	12
London	93,754	\$ 25	\$ 64	\$ 5	\$ 13	\$ 5	12
Windsor	53,106	\$ 5	\$ 43	\$ 1	\$ 9	\$ 1	12

**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	Capita Excl Amort	Capita Incl Amort	Excl Amort	Incl Amort	Excl Amort	Incl Amort
Brock				\$ 9		\$ 22		\$ 5	\$ 13
Lambton Shores	1,909	\$ 159	\$ 223	\$ 24	\$ 34	\$ 9	\$ 13		
Caledon	14,995	\$ 156	\$ 193	\$ 28	\$ 35	\$ 11	\$ 14		
New Tecumseth	10,380	\$ 70	\$ 103	\$ 15	\$ 22	\$ 9	\$ 14		
Innisfil	3,865	\$ 156	\$ 343	\$ 13	\$ 28	\$ 7	\$ 14		
Belleville	23,511	\$ 8	\$ 38	\$ 3	\$ 15	\$ 3	\$ 15		
Bracebridge	3,512	\$ 29	\$ 155	\$ 6	\$ 30	\$ 3	\$ 15		
Minto	6,901	\$ 17	\$ 31	\$ 12	\$ 23	\$ 9	\$ 16		
Greenstone				\$ 5	\$ 26	\$ 3	\$ 17		
Owen Sound	3,594	\$ 62	\$ 106	\$ 10	\$ 17	\$ 11	\$ 18		
Parry Sound	2,206	\$ 0	\$ 62	\$ 0	\$ 19	\$ 0	\$ 18		
Mapleton	8,700	\$ 18	\$ 62	\$ 14	\$ 48	\$ 5	\$ 18		
Dryden	1,385		\$ 102		\$ 18		\$ 20		
Haldimand	38,318	\$ 15	\$ 42	\$ 11	\$ 30	\$ 7	\$ 21		
North Bay	10,841	\$ 37	\$ 112	\$ 7	\$ 22	\$ 7	\$ 21		
Centre Wellington	12,958	\$ 17	\$ 91	\$ 7	\$ 36	\$ 4	\$ 21		
Quinte West	24,776	\$ 22	\$ 45	\$ 11	\$ 23	\$ 10	\$ 21		
Kincardine	5,612	\$ 54	\$ 110	\$ 23	\$ 48	\$ 11	\$ 23		
Sault Ste. Marie	10,121	\$ 124	\$ 167	\$ 17	\$ 22	\$ 17	\$ 23		
Meaford	11,986	\$ 8	\$ 43	\$ 8	\$ 43	\$ 5	\$ 24		
Georgian Bluffs	1,566	\$ 285	\$ 318	\$ 39	\$ 43	\$ 22	\$ 25		
Thunder Bay	32,056	\$ 25	\$ 89	\$ 7	\$ 25	\$ 7	\$ 25		
Brant County	42,114	\$ 26	\$ 56	\$ 26	\$ 56	\$ 14	\$ 30		
Central Elgin	4,197	\$ 99	\$ 170	\$ 29	\$ 49	\$ 18	\$ 31		
Chatham-Kent	114,345	\$ 11	\$ 43	\$ 11	\$ 45	\$ 8	\$ 33		
Greater Sudbury	45,908	\$ 66	\$ 142	\$ 17	\$ 37	\$ 16	\$ 35		
Grey Highlands	5,600	\$ 174	\$ 206	\$ 89	\$ 105	\$ 39	\$ 46		
<b>Average</b>	<b>31,997</b>	<b>\$ 45</b>	<b>\$ 106</b>	<b>\$ 7</b>	<b>\$ 16</b>	<b>\$ 4</b>	<b>\$ 10</b>		
<b>Median</b>	<b>7,615</b>	<b>\$ 12</b>	<b>\$ 51</b>	<b>\$ 3</b>	<b>\$ 10</b>	<b>\$ 2</b>	<b>\$ 7</b>		

**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	Capita Excl Amort	Capita Incl Amort	Excl Amort	Incl Amort	Excl Amort	Incl Amort
Region Peel	90,248	28	65	\$ 2	\$ 4	\$ 1	\$ 2		
Region Durham	95,727	7	27	\$ 1	\$ 3	\$ 1	\$ 2		
Region York	172,719	41	75	\$ 5	\$ 10	\$ 2	\$ 3		
Region Halton	86,583	12	66	\$ 2	\$ 9	\$ 1	\$ 4		
Region Waterloo	80,965	8	59	\$ 1	\$ 7	\$ 1	\$ 5		
Region Niagara	89,336	16	63	\$ 3	\$ 11	\$ 2	\$ 9		
District Muskoka	24,414	18	106	\$ 6	\$ 36	\$ 2	\$ 9		
<b>Region Average</b>	<b>91,427</b>	<b>\$ 19</b>	<b>\$ 66</b>	<b>\$ 3</b>	<b>\$ 12</b>	<b>\$ 1</b>	<b>\$ 5</b>		
<b>Region Median</b>	<b>89,336</b>	<b>\$ 16</b>	<b>\$ 65</b>	<b>\$ 2</b>	<b>\$ 9</b>	<b>\$ 1</b>	<b>\$ 4</b>		
Simcoe County	49,457	4	4	\$ 1	\$ 1	\$ 0	\$ 0		
Grey County	36,636		13		\$ 5		\$ 2		
Middlesex County	65,397	4	13	\$ 0	\$ 2	\$ 2	\$ 5		
Dufferin County				\$ 2	\$ 9	\$ 1	\$ 5		
Bruce County	37,512	14	38	\$ 7	\$ 19	\$ 3	\$ 9		
Essex County	32,573	10	77	\$ 1	\$ 6	\$ 1	\$ 10		
Elgin County	37,432	4	26	\$ 3	\$ 18	\$ 2	\$ 11		
Wellington County	36,878	32	103	\$ 11	\$ 37	\$ 6	\$ 18		
<b>County Average</b>	<b>42,269</b>	<b>\$ 11</b>	<b>\$ 39</b>	<b>\$ 4</b>	<b>\$ 12</b>	<b>\$ 2</b>	<b>\$ 8</b>		
<b>County Median</b>	<b>37,432</b>	<b>\$ 7</b>	<b>\$ 26</b>	<b>\$ 2</b>	<b>\$ 7</b>	<b>\$ 2</b>	<b>\$ 7</b>		

**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
Cambridge	\$ 3	\$ 3	\$ 2	\$ 2
The Blue Mountains	\$ 2	\$ 17	\$ 0	\$ 3
Newmarket	\$ 7	\$ 7	\$ 3	\$ 3
Pelham	\$ 3	\$ 6	\$ 2	\$ 4
Meaford		\$ 7		\$ 4
Markham	\$ 6	\$ 12	\$ 2	\$ 4
Puslinch	\$ 13	\$ 13	\$ 4	\$ 4
Wellesley	\$ 10	\$ 10	\$ 5	\$ 5
Wilmot	\$ 9	\$ 10	\$ 5	\$ 6
Grimsby	\$ 8	\$ 10	\$ 5	\$ 6
Whitchurch - Stouffville	\$ 16	\$ 19	\$ 6	\$ 7
Georgian Bluffs		\$ 12		\$ 7
Waterloo	\$ 12	\$ 12	\$ 7	\$ 7
Vaughan	\$ 29	\$ 31	\$ 10	\$ 10
Orangeville		\$ 14		\$ 10
Welland	\$ 9	\$ 10	\$ 10	\$ 11
Georgina	\$ 20	\$ 20	\$ 11	\$ 11
Lambton Shores	\$ 15	\$ 30	\$ 6	\$ 12
Aurora	\$ 4	\$ 36	\$ 1	\$ 14
Ajax	\$ 20	\$ 23	\$ 13	\$ 15
Richmond Hill	\$ 47	\$ 50	\$ 14	\$ 15
Oshawa	\$ 19	\$ 20	\$ 15	\$ 15
Woolwich	\$ 21	\$ 31	\$ 11	\$ 16
Burlington	\$ 35	\$ 37	\$ 15	\$ 16
Halton Hills	\$ 30	\$ 36	\$ 13	\$ 16
Oakville	\$ 43	\$ 47	\$ 15	\$ 16
Mississauga	\$ 30	\$ 40	\$ 14	\$ 18
Niagara-on-the-Lake	\$ 53	\$ 59	\$ 18	\$ 21
St. Catharines	\$ 17	\$ 22	\$ 16	\$ 21
Bracebridge	\$ 30	\$ 42	\$ 15	\$ 22



**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
New Tecumseth	\$ 30	\$ 38	\$ 18	\$ 23
West Lincoln	\$ 24	\$ 36	\$ 16	\$ 24
Milton	\$ 35	\$ 48	\$ 19	\$ 26
Kitchener	\$ 24	\$ 31	\$ 20	\$ 26
Tiny	\$ 53	\$ 83	\$ 16	\$ 26
Guelph-Eramosa	\$ 55	\$ 58	\$ 25	\$ 26
Sarnia	\$ 28	\$ 28	\$ 27	\$ 27
Hanover	\$ 17	\$ 26	\$ 18	\$ 27
Thorold	\$ 25	\$ 36	\$ 22	\$ 32
Centre Wellington	\$ 53	\$ 57	\$ 31	\$ 33
East Gwillimbury	\$ 61	\$ 87	\$ 25	\$ 36
Innisfil	\$ 47	\$ 73	\$ 24	\$ 37
Brampton	\$ 43	\$ 56	\$ 29	\$ 38
Ramara	\$ 71	\$ 99	\$ 30	\$ 41
Ingersoll	\$ 18	\$ 46	\$ 18	\$ 45
Essex	\$ 47	\$ 47	\$ 46	\$ 46
Collingwood	\$ 47	\$ 89	\$ 24	\$ 47
Springwater	\$ 94	\$ 94	\$ 49	\$ 49
Caledon	\$ 105	\$ 139	\$ 41	\$ 55
Kincardine	\$ 96	\$ 117	\$ 46	\$ 57
Gravenhurst	\$ 143	\$ 173	\$ 52	\$ 64
Clarington	\$ 87	\$ 100	\$ 57	\$ 66
Scugog	\$ 140	\$ 146	\$ 65	\$ 67
Strathroy-Caradoc	\$ 79	\$ 87	\$ 64	\$ 71
Owen Sound	\$ 60	\$ 76	\$ 64	\$ 81
Middlesex Centre	\$ 162	\$ 191	\$ 69	\$ 81
Mapleton	\$ 216	\$ 249	\$ 82	\$ 94
Brock	\$ 146	\$ 173	\$ 82	\$ 97
Fort Erie	\$ 104	\$ 118	\$ 87	\$ 98
Grey Highlands	\$ 189	\$ 238	\$ 82	\$ 103
Lincoln	\$ 149	\$ 168	\$ 91	\$ 103
Port Colborne	\$ 84	\$ 127	\$ 88	\$ 133
Central Elgin	\$ 208	\$ 220	\$ 130	\$ 138
Aylmer	\$ 113	\$ 113	\$ 144	\$ 144
<b>Lower Tier Average</b>	<b>\$ 55</b>	<b>\$ 65</b>	<b>\$ 32</b>	<b>\$ 37</b>
<b>Lower Tier Median</b>	<b>\$ 35</b>	<b>\$ 41</b>	<b>\$ 18</b>	<b>\$ 25</b>

**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	\$ 50	\$ 54	\$ 20	\$ 22
Prince Edward County	\$ 50	\$ 55	\$ 27	\$ 29
Dryden	\$ 21	\$ 27	\$ 23	\$ 30
Barrie	\$ 33	\$ 46	\$ 23	\$ 32
Peterborough	\$ 13	\$ 40	\$ 12	\$ 35
Greater Sudbury	\$ 33	\$ 40	\$ 31	\$ 37
Norfolk	\$ 54	\$ 61	\$ 35	\$ 40
Haldimand	\$ 50	\$ 61	\$ 33	\$ 41
Orillia	\$ 36	\$ 54	\$ 28	\$ 41
North Bay	\$ 33	\$ 47	\$ 32	\$ 44
London	\$ 37	\$ 48	\$ 34	\$ 45
Parry Sound	\$ 12	\$ 48	\$ 12	\$ 46
Guelph	\$ 59	\$ 68	\$ 40	\$ 46
Kingston	\$ 34	\$ 66	\$ 24	\$ 48
Hamilton	\$ 55	\$ 70	\$ 41	\$ 51
Brant County	\$ 101	\$ 112	\$ 54	\$ 60
Thunder Bay	\$ 47	\$ 68	\$ 47	\$ 67
Quinte West	\$ 71	\$ 73	\$ 67	\$ 68
Chatham-Kent	\$ 80	\$ 94	\$ 59	\$ 70
St. Thomas	\$ 53	\$ 62	\$ 63	\$ 74
Belleville	\$ 60	\$ 78	\$ 56	\$ 74
Ottawa	\$ 124	\$ 137	\$ 75	\$ 83
Brantford	\$ 82	\$ 95	\$ 73	\$ 84
Brockville	\$ 35	\$ 86	\$ 35	\$ 86
Windsor	\$ 58	\$ 71	\$ 79	\$ 98
Sault Ste. Marie	\$ 183	\$ 243	\$ 190	\$ 252
Espanola	\$ 269	\$ 273	\$ 366	\$ 372
<b>Single Tier Average</b>	<b>\$ 64</b>	<b>\$ 81</b>	<b>\$ 58</b>	<b>\$ 73</b>
<b>Single Tier Median</b>	<b>\$ 50</b>	<b>\$ 66</b>	<b>\$ 35</b>	<b>\$ 48</b>

**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 York	\$ 11	\$ 16	\$ 4	\$ 6
Region Halton	\$ 14	\$ 20	\$ 6	\$ 8
District Muskoka	\$ 31	\$ 36	\$ 8	\$ 9
Region Waterloo	\$ 19	\$ 22	\$ 14	\$ 16
Region Durham	\$ 43	\$ 48	\$ 27	\$ 30
Region Niagara	\$ 38	\$ 46	\$ 29	\$ 36
<b>Region Average</b>	<b>\$ 23</b>	<b>\$ 28</b>	<b>\$ 13</b>	<b>\$ 15</b>
<b>Region Median</b>	<b>\$ 19</b>	<b>\$ 22</b>	<b>\$ 8</b>	<b>\$ 9</b>
Simcoe County	\$ 1	\$ 1	\$ 1	\$ 1
Middlesex County	\$ 1	\$ 1	\$ 3	\$ 4
Dufferin County	\$ 12	\$ 17	\$ 7	\$ 9
Essex County	\$ 6	\$ 6	\$ 10	\$ 11
Wellington County	\$ 29	\$ 35	\$ 14	\$ 17
Bruce County	\$ 55	\$ 64	\$ 27	\$ 32
<b>County Average</b>	<b>\$ 17</b>	<b>\$ 21</b>	<b>\$ 10</b>	<b>\$ 12</b>
<b>County Median</b>	<b>\$ 9</b>	<b>\$ 11</b>	<b>\$ 9</b>	<b>\$ 10</b>

**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 Excluding Amortization	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Incl Amort
Burlington	\$ 1,456	\$ 12	\$ 12	\$ 5	\$ 5
Newmarket	\$ 2,331	\$ 14	\$ 14	\$ 7	\$ 7
Niagara-on-the-Lake	\$ 805	\$ 19	\$ 19	\$ 7	\$ 7
East Gwillimbury	\$ 1,500	\$ 18	\$ 19	\$ 8	\$ 8
Grimsby	\$ 1,233	\$ 14	\$ 14	\$ 8	\$ 8
Whitchurch - Stouffville	\$ 2,430	\$ 24	\$ 24	\$ 9	\$ 9
Aurora		\$ 23	\$ 23	\$ 9	\$ 9
Oakville	\$ 3,001	\$ 28	\$ 28	\$ 10	\$ 10
Welland	\$ 861	\$ 9	\$ 9	\$ 10	\$ 10
Wellesley	\$ 542	\$ 20	\$ 20	\$ 10	\$ 10
Cambridge	\$ 1,874	\$ 13	\$ 13	\$ 10	\$ 10
Aylmer	\$ 760	\$ 6	\$ 8	\$ 8	\$ 10
Markham	\$ 5,200	\$ 32	\$ 32	\$ 11	\$ 11
Lambton Shores	\$ 530	\$ 29	\$ 29	\$ 11	\$ 11
Vaughan	\$ 5,788	\$ 35	\$ 35	\$ 11	\$ 11
Tiny	\$ 612	\$ 36	\$ 40	\$ 11	\$ 12
Ramara	\$ 488	\$ 31	\$ 31	\$ 13	\$ 13
Middlesex Centre	\$ 503	\$ 30	\$ 30	\$ 13	\$ 13
Lincoln	\$ 1,019	\$ 22	\$ 22	\$ 14	\$ 14
Sarnia	\$ 932	\$ 15	\$ 15	\$ 14	\$ 14
Ajax	\$ 3,655	\$ 19	\$ 21	\$ 12	\$ 14
Caledon	\$ 1,874	\$ 36	\$ 36	\$ 14	\$ 14
King	\$ 2,292	\$ 52	\$ 52	\$ 14	\$ 14
Hamilton Tp	\$ 448	\$ 23	\$ 23	\$ 15	\$ 15
Milton	\$ 3,050	\$ 27	\$ 28	\$ 15	\$ 15
Puslinch	\$ 1,029	\$ 47	\$ 47	\$ 15	\$ 15
Waterloo	\$ 3,887	\$ 24	\$ 24	\$ 15	\$ 15
Strathroy-Caradoc	\$ 1,505	\$ 16	\$ 20	\$ 13	\$ 16
Mapleton	\$ 1,072	\$ 44	\$ 44	\$ 17	\$ 17
Port Colborne	\$ 1,085	\$ 17	\$ 17	\$ 18	\$ 18
The Blue Mountains	\$ 1,849	\$ 78	\$ 92	\$ 15	\$ 18
Wilmot	\$ 1,415	\$ 34	\$ 34	\$ 19	\$ 19
Mississauga	\$ 5,929	\$ 43	\$ 43	\$ 20	\$ 20
West Lincoln	\$ 622	\$ 30	\$ 31	\$ 20	\$ 20
Scugog	\$ 1,227	\$ 40	\$ 45	\$ 18	\$ 21

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

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

Municipality	Net Costs per Ln Km Incl Amort	Net Costs per Capita Excluding Amortization	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Incl Amort
Halton Hills	\$ 3,314	\$ 46	\$ 46	\$ 21	\$ 21
Kitchener	\$ 4,367	\$ 24	\$ 25	\$ 20	\$ 21
Woolwich	\$ 1,676	\$ 41	\$ 41	\$ 21	\$ 21
Central Elgin	\$ 1,168	\$ 30	\$ 34	\$ 19	\$ 21
Brampton	\$ 5,728	\$ 32	\$ 32	\$ 22	\$ 22
Wellington North		\$ 38	\$ 38	\$ 22	\$ 22
Thorold	\$ 2,012	\$ 24	\$ 25	\$ 22	\$ 22
Innisfil	\$ 2,708	\$ 40	\$ 44	\$ 20	\$ 22
Richmond Hill	\$ 8,998	\$ 44	\$ 74	\$ 13	\$ 22
Pelham	\$ 1,418	\$ 36	\$ 36	\$ 22	\$ 22
St. Catharines	\$ 3,120	\$ 24	\$ 25	\$ 22	\$ 23
Springwater	\$ 1,207	\$ 45	\$ 45	\$ 23	\$ 23
Clarington		\$ 35	\$ 39	\$ 23	\$ 26
Oshawa	\$ 5,488	\$ 34	\$ 36	\$ 26	\$ 28
New Tecumseth	\$ 2,980	\$ 44	\$ 48	\$ 27	\$ 30
Kincardine	\$ 999	\$ 57	\$ 62	\$ 28	\$ 30
Ingersoll	\$ 2,479	\$ 30	\$ 30	\$ 29	\$ 30
Brock		\$ 54	\$ 54	\$ 30	\$ 30
Essex	\$ 1,217	\$ 32	\$ 32	\$ 31	\$ 31
Georgina	\$ 9,219	\$ 61	\$ 61	\$ 34	\$ 34
Collingwood	\$ 5,408	\$ 65	\$ 66	\$ 34	\$ 35
Fort Erie	\$ 1,775	\$ 42	\$ 42	\$ 35	\$ 35
Guelph-Eramosa	\$ 2,734	\$ 71	\$ 79	\$ 32	\$ 35
Georgian Bluffs	\$ 1,121	\$ 67	\$ 67	\$ 38	\$ 38
Huntsville	\$ 2,216	\$ 83	\$ 83	\$ 41	\$ 41
Gravenhurst	\$ 3,074	\$ 101	\$ 112	\$ 37	\$ 41
Centre Wellington	\$ 2,533	\$ 72	\$ 72	\$ 42	\$ 42
Minto	\$ 1,185	\$ 58	\$ 59	\$ 42	\$ 43
Hanover	\$ 4,482	\$ 50	\$ 51	\$ 52	\$ 52
Meaford	\$ 1,582	\$ 94	\$ 94	\$ 53	\$ 53
Bracebridge	\$ 4,017	\$ 107	\$ 107	\$ 55	\$ 55
Owen Sound	\$ 6,496	\$ 72	\$ 73	\$ 77	\$ 78
<b>Lower Tier Average</b>	<b>\$ 2,500</b>	<b>\$ 39</b>	<b>\$ 41</b>	<b>\$ 22</b>	<b>\$ 22</b>
<b>Lower Tier Median</b>	<b>\$ 1,849</b>	<b>\$ 34</b>	<b>\$ 35</b>	<b>\$ 19</b>	<b>\$ 20</b>

**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 Excluding Amortization	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Incl Amort
Toronto	\$ 8,038	\$ 39	\$ 39	\$ 16	\$ 16
Peterborough	\$ 3,173	\$ 37	\$ 37	\$ 33	\$ 33
London	\$ 4,475	\$ 37	\$ 37	\$ 34	\$ 34
Brantford	\$ 3,752	\$ 38	\$ 39	\$ 34	\$ 35
Windsor	\$ 2,844	\$ 26	\$ 27	\$ 36	\$ 37
St. Thomas	\$ 2,811	\$ 28	\$ 32	\$ 34	\$ 38
Belleville	\$ 2,566	\$ 38	\$ 41	\$ 36	\$ 39
Ottawa	\$ 5,625	\$ 66	\$ 67	\$ 40	\$ 40
Orillia	\$ 3,076	\$ 47	\$ 53	\$ 36	\$ 41
Hamilton	\$ 5,400	\$ 55	\$ 57	\$ 40	\$ 41
Barrie	\$ 6,318	\$ 61	\$ 63	\$ 43	\$ 44
Greenstone		\$ 62	\$ 66	\$ 41	\$ 44
Kingston	\$ 4,935	\$ 63	\$ 63	\$ 45	\$ 45
Dryden	\$ 1,268	\$ 40	\$ 42	\$ 45	\$ 47
Norfolk	\$ 1,284	\$ 75	\$ 75	\$ 49	\$ 49
Brant County	\$ 1,841	\$ 95	\$ 95	\$ 51	\$ 51
Chatham-Kent	\$ 1,222	\$ 78	\$ 78	\$ 58	\$ 58
Parry Sound	\$ 4,288	\$ 61	\$ 61	\$ 58	\$ 58
Thunder Bay	\$ 3,958	\$ 65	\$ 65	\$ 64	\$ 64
Prince Edward County	\$ 1,880	\$ 138	\$ 138	\$ 73	\$ 74
Brockville	\$ 5,631	\$ 71	\$ 75	\$ 70	\$ 75
Quinte West	\$ 2,807	\$ 84	\$ 85	\$ 79	\$ 80
Haldimand	\$ 2,148	\$ 119	\$ 123	\$ 80	\$ 83
North Bay	\$ 6,151	\$ 86	\$ 95	\$ 81	\$ 90
Espanola	\$ 2,382	\$ 66	\$ 70	\$ 90	\$ 95
Sault Ste. Marie	\$ 7,072	\$ 107	\$ 115	\$ 111	\$ 120
Greater Sudbury	\$ 22,514	\$ 153	\$ 157	\$ 142	\$ 145
<b>Single Tier Average</b>	<b>\$ 4,518</b>	<b>\$ 68</b>	<b>\$ 70</b>	<b>\$ 56</b>	<b>\$ 58</b>
<b>Single Tier Median</b>	<b>\$ 3,462</b>	<b>\$ 63</b>	<b>\$ 65</b>	<b>\$ 45</b>	<b>\$ 47</b>

**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 Excluding Amortization	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excluding Amortization	Net Costs per \$100,000 CVA Incl Amort
Region Halton	\$ 6,177	\$ 11	\$ 11	\$ 5	\$ 5
Region Peel	\$ 8,651	\$ 9	\$ 9	\$ 5	\$ 5
Region York	\$ 6,784	\$ 23	\$ 23	\$ 8	\$ 8
Region Niagara	\$ 4,721	\$ 17	\$ 17	\$ 13	\$ 13
Region Durham	\$ 6,495	\$ 21	\$ 21	\$ 13	\$ 13
Region Waterloo	\$ 7,882	\$ 21	\$ 21	\$ 15	\$ 15
District Muskoka	\$ 4,020	\$ 83	\$ 83	\$ 20	\$ 21
<b>Region Average</b>	<b>\$ 6,425</b>	<b>\$ 29</b>	<b>\$ 29</b>	<b>\$ 12</b>	<b>\$ 12</b>
<b>Region Median</b>	<b>\$ 6,640</b>	<b>\$ 21</b>	<b>\$ 21</b>	<b>\$ 13</b>	<b>\$ 13</b>
Simcoe County	\$ 2,560	\$ 12	\$ 12	\$ 7	\$ 7
Essex County	\$ 2,260	\$ 5	\$ 7	\$ 10	\$ 12
Grey County	\$ 2,022	\$ 34	\$ 34	\$ 18	\$ 18
Bruce County	\$ 3,156	\$ 50	\$ 53	\$ 25	\$ 26
Dufferin County	\$ 4,898	\$ 40	\$ 47	\$ 23	\$ 27
Middlesex County	\$ 2,787	\$ 7	\$ 8	\$ 25	\$ 28
Wellington County	\$ 8,383	\$ 103	\$ 117	\$ 50	\$ 57
<b>County Average</b>	<b>\$ 3,724</b>	<b>\$ 36</b>	<b>\$ 40</b>	<b>\$ 22</b>	<b>\$ 25</b>
<b>County Median</b>	<b>\$ 2,787</b>	<b>\$ 34</b>	<b>\$ 34</b>	<b>\$ 23</b>	<b>\$ 26</b>

**Winter Control - Sidewalks, Parking Lots Only**

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

Municipality	Net Costs per		Net Costs per	
	Capita Incl	Amort	\$100,000 CVA	Incl Amort
Clarington	\$	(0)	\$	(0)
Scugog	\$	0	\$	0
Waterloo	\$	0	\$	0
Grey Highlands	\$	1	\$	0
Puslinch	\$	1	\$	0
Niagara-on-the-Lake	\$	2	\$	1
Meaford	\$	1	\$	1
Lincoln	\$	1	\$	1
Sarnia	\$	1	\$	1
Guelph-Eramosa	\$	2	\$	1
Strathroy-Caradoc	\$	1	\$	1
Grimsby	\$	2	\$	1
West Lincoln	\$	2	\$	1
Tiny	\$	5	\$	1
East Gwillimbury	\$	4	\$	2
Central Elgin	\$	3	\$	2
Lambton Shores	\$	5	\$	2
Burlington	\$	5	\$	2
Mapleton	\$	6	\$	2
Markham	\$	7	\$	2
New Tecumseth	\$	4	\$	2
Halton Hills	\$	5	\$	2
Ajax	\$	4	\$	3
Mississauga	\$	6	\$	3
Port Colborne	\$	3	\$	3
Vaughan	\$	9	\$	3
The Blue Mountains	\$	15	\$	3
Centre Wellington	\$	6	\$	3
Whitchurch - Stouffville	\$	10	\$	4
Springwater	\$	7	\$	4
Innisfil	\$	7	\$	4
Milton	\$	7	\$	4
Cambridge	\$	5	\$	4
Gravenhurst	\$	13	\$	5
Pelham	\$	9	\$	5
Caledon	\$	14	\$	5
Oakville	\$	17	\$	6
Ingersoll	\$	6	\$	6
Newmarket	\$	14	\$	7
Kincardine	\$	15	\$	7

Municipality	Net Costs per		Net Costs per	
	Capita Incl	Amort	\$100,000 CVA	Incl Amort
Ramara	\$	19	\$	8
Wilmot	\$	16	\$	9
Woolwich	\$	19	\$	10
Welland	\$	9	\$	10
Minto	\$	15	\$	11
Collingwood	\$	20	\$	11
Oshawa	\$	16	\$	13
Kitchener	\$	16	\$	14
Bracebridge	\$	31	\$	16
Hanover	\$	22	\$	23
Owen Sound	\$	28	\$	29
Essex	\$	49	\$	48
<b>Lower Tier Average</b>	<b>\$</b>	<b>9</b>	<b>\$</b>	<b>6</b>
<b>Lower Tier Median</b>	<b>\$</b>	<b>6</b>	<b>\$</b>	<b>3</b>
Greenstone	\$	1	\$	0
Norfolk	\$	2	\$	1
Brant County	\$	4	\$	2
Dryden	\$	3	\$	3
Brantford	\$	4	\$	3
Chatham-Kent	\$	6	\$	4
Quinte West	\$	5	\$	5
Haldimand	\$	7	\$	5
London	\$	6	\$	5
Kingston	\$	9	\$	6
Windsor	\$	6	\$	9
Greater Sudbury	\$	9	\$	9
Toronto	\$	25	\$	10
Sault Ste. Marie	\$	10	\$	10
Brockville	\$	10	\$	10
Orillia	\$	14	\$	11
Ottawa	\$	18	\$	11
Hamilton	\$	15	\$	11
Belleville	\$	12	\$	12
North Bay	\$	13	\$	12
St. Thomas	\$	11	\$	13
Espanola	\$	10	\$	13
Peterborough	\$	16	\$	14
Thunder Bay	\$	15	\$	14
Parry Sound	\$	37	\$	35
<b>Single Tier Average</b>	<b>\$</b>	<b>11</b>	<b>\$</b>	<b>9</b>
<b>Single Tier Median</b>	<b>\$</b>	<b>10</b>	<b>\$</b>	<b>10</b>



### *Transit Services - Conventional*

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

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

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



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

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

**Transit Services – Conventional**

(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
The Blue Mountains	\$ 9	\$ 9		\$ 2	\$ 2
Elliot Lake	\$ 22	\$ 32	52%	\$ 46	\$ 65
<b>Population &lt; 15,000</b>					
<b>Average</b>	\$ 16	\$ 20	52%	\$ 24	\$ 33
<b>Median</b>	\$ 16	\$ 20	52%	\$ 24	\$ 33
Prince Edward County	\$ 5	\$ 5	49%	\$ 3	\$ 3
Bracebridge	\$ 4	\$ 6	71%	\$ 2	\$ 3
Huntsville	\$ 7	\$ 7	50%	\$ 4	\$ 4
Pelham	\$ 12	\$ 12	31%	\$ 7	\$ 7
Port Colborne	\$ 9	\$ 9	45%	\$ 9	\$ 9
Niagara-on-the-Lake	\$ 45	\$ 45	19%	\$ 16	\$ 16
Brockville	\$ 31	\$ 34	31%	\$ 31	\$ 33
Thorold	\$ 38	\$ 39	6%	\$ 33	\$ 34
Owen Sound	\$ 68	\$ 70	29%	\$ 73	\$ 74
<b>Population 15,000 - 29,999</b>					
<b>Average</b>	\$ 27	\$ 28	35%	\$ 22	\$ 23
<b>Median</b>	\$ 21	\$ 23	31%	\$ 12	\$ 12
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
Norfolk	\$ 3	\$ 3	47%	\$ 2	\$ 2
Brant County	\$ 9	\$ 9	11%	\$ 5	\$ 5
Orangeville	\$ 3	\$ 8	57%	\$ 2	\$ 6
Quinte West	\$ 27	\$ 27		\$ 25	\$ 25
Fort Erie	\$ 39	\$ 39	15%	\$ 32	\$ 32
St. Thomas	\$ 29	\$ 32	18%	\$ 34	\$ 38
Sarnia	\$ 76	\$ 88	24%	\$ 72	\$ 83
North Bay	\$ 86	\$ 105	28%	\$ 81	\$ 99
Welland	\$ 78	\$ 90	45%	\$ 87	\$ 100
Belleville	\$ 90	\$ 106	24%	\$ 85	\$ 100
Sault Ste. Marie	\$ 113	\$ 129	29%	\$ 117	\$ 134
Peterborough	\$ 168	\$ 195	24%	\$ 150	\$ 173
<b>Population 30,000 - 99,999</b>					
<b>Average</b>	\$ 60	\$ 69	29%	\$ 58	\$ 67
<b>Median</b>	\$ 57	\$ 63	24%	\$ 53	\$ 61

**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
Chatham-Kent	\$ 12	\$ 12	54%	\$ 9	\$ 9
Milton	\$ 32	\$ 38	18%	\$ 17	\$ 20
Oakville	\$ 96	\$ 115	22%	\$ 33	\$ 40
Burlington	\$ 103	\$ 120	19%	\$ 44	\$ 51
Brantford	\$ 64	\$ 75	38%	\$ 57	\$ 67
Barrie	\$ 102	\$ 122	25%	\$ 72	\$ 85
St. Catharines	\$ 96	\$ 126	47%	\$ 88	\$ 116
Hamilton	\$ 133	\$ 158	31%	\$ 98	\$ 116
Greater Sudbury	\$ 119	\$ 133	25%	\$ 110	\$ 123
Guelph	\$ 162	\$ 187	35%	\$ 109	\$ 126
Kingston	\$ 151	\$ 181	33%	\$ 110	\$ 131
London	\$ 112	\$ 141	36%	\$ 105	\$ 132
Thunder Bay	\$ 118	\$ 136	30%	\$ 116	\$ 134
Windsor	\$ 149	\$ 171	24%	\$ 206	\$ 235
Toronto	\$ 499	\$ 740	36%	\$ 198	\$ 294
Ottawa	\$ 462	\$ 509	17%	\$ 278	\$ 307
<b>Population &gt; 100,000</b>					
<b>Average</b>	<b>\$ 151</b>	<b>\$ 185</b>	<b>31%</b>	<b>\$ 103</b>	<b>\$ 124</b>
<b>Median</b>	<b>\$ 115</b>	<b>\$ 134</b>	<b>31%</b>	<b>\$ 101</b>	<b>\$ 120</b>
District Muskoka	\$ 2	\$ 2	66%	\$ 0	\$ 0
Region Peel	\$ 3	\$ 3		\$ 2	\$ 2
Region Niagara	\$ 24	\$ 24	25%	\$ 18	\$ 18
Region York	\$ 98	\$ 175	31%	\$ 35	\$ 62
Region Durham	\$ 97	\$ 111	23%	\$ 60	\$ 69
Region Waterloo	\$ 172	\$ 229	33%	\$ 124	\$ 166
<b>Region Average</b>	<b>\$ 66</b>	<b>\$ 91</b>	<b>36%</b>	<b>\$ 40</b>	<b>\$ 53</b>
<b>Region Median</b>	<b>\$ 60</b>	<b>\$ 68</b>	<b>31%</b>	<b>\$ 26</b>	<b>\$ 40</b>
Bruce County	\$ 1	\$ 1		\$ 0	\$ 0
Simcoe County	\$ 12	\$ 14	9%	\$ 7	\$ 7
<b>Average</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>9%</b>	<b>\$ 4</b>	<b>\$ 4</b>
<b>Median</b>	<b>\$ 7</b>	<b>\$ 7</b>	<b>9%</b>	<b>\$ 4</b>	<b>\$ 4</b>

**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
Meaford	\$ 3	\$ 4	\$ 2	\$ 2
Ingersoll	\$ 3	\$ 3	\$ 3	\$ 3
Kincardine	\$ 7	\$ 8	\$ 3	\$ 4
Espanola	\$ 9	\$ 11	\$ 12	\$ 15
Hanover	\$ 17	\$ 20	\$ 18	\$ 21
Dryden	\$ 20	\$ 20	\$ 22	\$ 22
Elliot Lake	\$ 19	\$ 19	\$ 38	\$ 38
<b>Population &lt; 15,000</b>				
<b>Average</b>	\$ 11	\$ 12	\$ 14	\$ 15
<b>Median</b>	\$ 9	\$ 11	\$ 12	\$ 15
Niagara-on-the-Lake	\$ 5	\$ 5	\$ 2	\$ 2
Prince Edward County	\$ 5	\$ 5	\$ 2	\$ 2
Bracebridge	\$ 8	\$ 8	\$ 4	\$ 4
Thorold	\$ 5	\$ 5	\$ 4	\$ 4
Collingwood	\$ 9	\$ 9	\$ 5	\$ 5
Owen Sound	\$ 17	\$ 17	\$ 18	\$ 18
Brockville	\$ 20	\$ 20	\$ 19	\$ 19
<b>Population 15,000 - 29,999</b>				
<b>Average</b>	\$ 10	\$ 10	\$ 8	\$ 8
<b>Median</b>	\$ 8	\$ 8	\$ 4	\$ 4
Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Georgina	\$ 1	\$ 1	\$ 1	\$ 1
Fort Erie	\$ 4	\$ 4	\$ 3	\$ 3
Brant County	\$ 10	\$ 10	\$ 5	\$ 5
Belleville	\$ 6	\$ 6	\$ 6	\$ 6
Orillia	\$ 9	\$ 9	\$ 7	\$ 7
Halton Hills	\$ 16	\$ 17	\$ 7	\$ 8
Peterborough	\$ 10	\$ 11	\$ 9	\$ 9
Sarnia	\$ 10	\$ 10	\$ 10	\$ 10
North Bay	\$ 12	\$ 14	\$ 12	\$ 13
Welland	\$ 14	\$ 14	\$ 15	\$ 16
Quinte West	\$ 20	\$ 20	\$ 19	\$ 19
St. Thomas	\$ 17	\$ 17	\$ 20	\$ 20
Sault Ste. Marie	\$ 19	\$ 20	\$ 19	\$ 21
<b>Population 30,000 - 99,999</b>				
<b>Average</b>	\$ 11	\$ 12	\$ 10	\$ 11
<b>Median</b>	\$ 10	\$ 11	\$ 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
Burlington	\$ 10	\$ 11	\$ 4	\$ 5
Barrie	\$ 8	\$ 8	\$ 6	\$ 6
Chatham-Kent	\$ 8	\$ 8	\$ 6	\$ 6
Windsor	\$ 5	\$ 5	\$ 7	\$ 7
Oakville	\$ 18	\$ 20	\$ 6	\$ 7
Milton	\$ 13	\$ 14	\$ 7	\$ 8
Guelph	\$ 11	\$ 13	\$ 7	\$ 8
St. Catharines	\$ 11	\$ 13	\$ 10	\$ 12
Greater Sudbury	\$ 14	\$ 14	\$ 13	\$ 13
Ottawa	\$ 25	\$ 26	\$ 15	\$ 16
Brantford	\$ 17	\$ 19	\$ 15	\$ 16
London	\$ 19	\$ 19	\$ 18	\$ 18
Thunder Bay	\$ 17	\$ 20	\$ 16	\$ 20
Hamilton	\$ 32	\$ 32	\$ 23	\$ 23
Kingston	\$ 43	\$ 43	\$ 31	\$ 31
<b>Population &gt; 100,000</b>				
<b>Average</b>	\$ 17	\$ 18	\$ 12	\$ 13
<b>Median</b>	\$ 14	\$ 14	\$ 10	\$ 12
Region Peel	\$ 3	\$ 3	\$ 3	\$ 3
Region Durham	\$ 8	\$ 8	\$ 5	\$ 5
Region York	\$ 13	\$ 14	\$ 5	\$ 5
Region Niagara	\$ 10	\$ 11	\$ 7	\$ 8
Region Waterloo	\$ 15	\$ 15	\$ 8	\$ 8
<b>Region Average</b>	\$ 10	\$ 10	\$ 5	\$ 6
<b>Region Median</b>	\$ 10	\$ 11	\$ 5	\$ 5
Bruce County	\$ 2	\$ 2	\$ 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
Niagara-on-the-Lake	311%	\$ (76)	\$ (72)	\$ (26)	\$ (25)
Lambton Shores	766%	\$ (66)	\$ (64)	\$ (26)	\$ (25)
Kingston	134%	\$ (11)	\$ (6)	\$ (8)	\$ (4)
The Blue Mountains		\$ (22)	\$ (20)	\$ (4)	\$ (4)
Fort Erie	183%	\$ (2)	\$ (2)	\$ (2)	\$ (2)
Sarnia		\$ (2)	\$ (1)	\$ (2)	\$ (1)
Norfolk	148%	\$ (1)	\$ (1)	\$ (0)	\$ (0)
Richmond Hill	167%	\$ (1)	\$ (1)	\$ (0)	\$ (0)
Minto		\$ (1)	\$ (0)	\$ (1)	\$ (0)
Kitchener	150%	\$ (5)	\$ (0)	\$ (4)	\$ (0)
Ramara	81%	\$ 0	\$ 0	\$ 0	\$ 0
Orangeville			\$ 1	\$	\$ 0
Kincardine			\$ 1	\$	\$ 1
Centre Wellington		\$ 1	\$ 1	\$ 1	\$ 1
West Lincoln			\$ 1	\$	\$ 1
Collingwood	97%	\$ 0	\$ 2	\$ 0	\$ 1
Bracebridge			\$ 2	\$	\$ 1
Woolwich		\$ 2	\$ 2	\$ 1	\$ 1
Brant County		\$ 2	\$ 2	\$ 1	\$ 1
Halton Hills		\$ 1	\$ 2	\$ 1	\$ 1
North Bay	118%	\$ (2)	\$ 1	\$ (2)	\$ 1
Quinte West		\$ 1	\$ 1	\$ 1	\$ 1
New Tecumseth		\$ 2	\$ 2	\$ 1	\$ 1
Greater Sudbury	96%	\$ 0	\$ 2	\$ 0	\$ 2
Aylmer		\$ 1	\$ 2	\$ 1	\$ 2
Chatham-Kent	28%	\$ 3	\$ 3	\$ 2	\$ 3
Ajax		\$ 4	\$ 4	\$ 2	\$ 3
Clarington	35%	\$ 3	\$ 4	\$ 2	\$ 3
Orillia	96%	\$ 1	\$ 4	\$ 0	\$ 3
Markham		\$ 7	\$ 8	\$ 2	\$ 3
Milton	18%	\$ 5	\$ 5	\$ 3	\$ 3
Prince Edward County	39%	\$ 6	\$ 6	\$ 3	\$ 3
Belleville	76%	\$ 2	\$ 4	\$ 2	\$ 3
Guelph	109%	\$ (1)	\$ 5	\$ (1)	\$ 3
Parry Sound	37%	\$ 3	\$ 4	\$ 3	\$ 4
Caledon		\$ 9	\$ 9	\$ 4	\$ 4

*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
Newmarket	21%	\$ 8	\$ 8	\$ 4	\$ 4
Brock		\$ 3	\$ 7	\$ 2	\$ 4
Mississauga	20%	\$ 8	\$ 9	\$ 4	\$ 4
London	55%	\$ 3	\$ 5	\$ 3	\$ 4
Ingersoll	8%	\$ 5	\$ 5	\$ 5	\$ 5
Sault Ste. Marie	49%	\$ 4	\$ 5	\$ 4	\$ 5
Oakville	36%	\$ 13	\$ 15	\$ 5	\$ 5
Brampton	0%	\$ 7	\$ 8	\$ 5	\$ 5
Thunder Bay	76%	\$ 4	\$ 6	\$ 4	\$ 5
Windsor	89%	\$ 2	\$ 4	\$ 2	\$ 6
Ottawa	68%	\$ 6	\$ 9	\$ 4	\$ 6
Burlington	3%	\$ 14	\$ 14	\$ 6	\$ 6
Tillsonburg		\$ 5	\$ 7	\$ 5	\$ 7
Thorold	18%	\$ 6	\$ 8	\$ 5	\$ 7
Oshawa	69%	\$ 4	\$ 9	\$ 3	\$ 7
Toronto	0%	\$ 18	\$ 18	\$ 7	\$ 7
Hamilton	60%	\$ 8	\$ 10	\$ 6	\$ 7
Central Elgin	0%	\$ 12	\$ 12	\$ 8	\$ 8
Gravenhurst		\$ 9	\$ 22	\$ 3	\$ 8
St. Thomas		\$ 4	\$ 7	\$ 5	\$ 9
Brockville	50%	\$ 9	\$ 10	\$ 9	\$ 10
Cambridge	27%	\$ 11	\$ 13	\$ 9	\$ 10
Hanover	2%	\$ 9	\$ 11	\$ 9	\$ 11
Dryden		\$ 11	\$ 11	\$ 12	\$ 12
Brantford	23%	\$ 11	\$ 15	\$ 10	\$ 13
Owen Sound	10%	\$ 10	\$ 12	\$ 11	\$ 13
Barrie	46%	\$ 17	\$ 20	\$ 12	\$ 14
Waterloo	10%	\$ 23	\$ 25	\$ 15	\$ 16
Welland	9%	\$ 14	\$ 14	\$ 15	\$ 16
St. Catharines	59%	\$ 11	\$ 19	\$ 10	\$ 18
Peterborough	27%	\$ 17	\$ 22	\$ 15	\$ 20
<b>Average</b>	<b>78%</b>	<b>\$ 2</b>	<b>\$ 4</b>	<b>\$ 3</b>	<b>\$ 4</b>
<b>Median</b>	<b>49%</b>	<b>\$ 4</b>	<b>\$ 5</b>	<b>\$ 3</b>	<b>\$ 3</b>



**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
Tiny	\$ 0	\$ 0	Wellington North	\$ 7	\$ 4
Barrie	\$ 1	\$ 0	Scugog	\$ 9	\$ 4
Puslinch	\$ 2	\$ 0	Hamilton Tp	\$ 7	\$ 4
Wellesley	\$ 2	\$ 1	Lincoln	\$ 7	\$ 4
Port Colborne	\$ 1	\$ 1	Milton	\$ 8	\$ 4
Erin	\$ 4	\$ 2	Clarington	\$ 7	\$ 4
Ramara	\$ 4	\$ 2	Strathroy-Caradoc	\$ 5	\$ 4
Grey Highlands	\$ 4	\$ 2	Springwater	\$ 8	\$ 4
King	\$ 6	\$ 2	Grimsby	\$ 8	\$ 5
Georgian Bluffs	\$ 3	\$ 2	Mississauga	\$ 10	\$ 5
Wilmot	\$ 4	\$ 2	Whitchurch - Stouffville	\$ 13	\$ 5
Guelph-Eramosa	\$ 5	\$ 2	Lambton Shores	\$ 12	\$ 5
Huntsville	\$ 5	\$ 2	Central Elgin	\$ 8	\$ 5
Richmond Hill	\$ 8	\$ 3	Meaford	\$ 9	\$ 5
The Blue Mountains	\$ 14	\$ 3	Norfolk	\$ 8	\$ 5
Woolwich	\$ 5	\$ 3	Bracebridge	\$ 10	\$ 5
Middlesex Centre	\$ 6	\$ 3	Ajax	\$ 8	\$ 5
Waterloo	\$ 4	\$ 3	Hamilton	\$ 8	\$ 6
West Lincoln	\$ 4	\$ 3	Brampton	\$ 9	\$ 6
Burlington	\$ 7	\$ 3	Oshawa	\$ 8	\$ 6
Oakville	\$ 9	\$ 3	Collingwood	\$ 12	\$ 6
Newmarket	\$ 7	\$ 3	Thorold	\$ 7	\$ 6
Chatham-Kent	\$ 4	\$ 3	Ottawa	\$ 11	\$ 6
Mapleton	\$ 8	\$ 3	Brant County	\$ 12	\$ 6
Aurora	\$ 9	\$ 3	Haldimand	\$ 10	\$ 7
Vaughan	\$ 10	\$ 3	Kincardine	\$ 14	\$ 7
Sarnia	\$ 4	\$ 3	Cambridge	\$ 9	\$ 7
Halton Hills	\$ 8	\$ 4	Innisfil	\$ 14	\$ 7
Centre Wellington	\$ 6	\$ 4	Quinte West	\$ 8	\$ 7
Markham	\$ 11	\$ 4	Kingston	\$ 10	\$ 7
Prince Edward County	\$ 7	\$ 4	Toronto	\$ 19	\$ 8
Guelph	\$ 6	\$ 4	East Gwillimbury	\$ 18	\$ 8
Kitchener	\$ 5	\$ 4	Caledon	\$ 20	\$ 8
Gravenhurst	\$ 11	\$ 4	Belleville	\$ 9	\$ 8

**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
Niagara-on-the-Lake	\$ 24	\$ 8
St. Catharines	\$ 9	\$ 8
Georgina	\$ 15	\$ 8
Brock	\$ 15	\$ 8
Essex	\$ 9	\$ 9
Peterborough	\$ 10	\$ 9
Orillia	\$ 12	\$ 9
Fort Erie	\$ 11	\$ 9
Welland	\$ 9	\$ 10
Pelham	\$ 17	\$ 10
Brockville	\$ 11	\$ 11
Minto	\$ 15	\$ 11
Brantford	\$ 12	\$ 11
New Tecumseth	\$ 19	\$ 11
Greater Sudbury	\$ 12	\$ 11
Hanover	\$ 11	\$ 12
London	\$ 14	\$ 13
Aylmer	\$ 10	\$ 13
Parry Sound	\$ 14	\$ 13
Owen Sound	\$ 15	\$ 16
North Bay	\$ 17	\$ 16
Ingersoll	\$ 19	\$ 19
St. Thomas	\$ 16	\$ 19
Thunder Bay	\$ 20	\$ 20
Sault Ste. Marie	\$ 19	\$ 20
Windsor	\$ 15	\$ 21
Espanola	\$ 16	\$ 22
Elliot Lake	\$ 12	\$ 25
Dryden	\$ 24	\$ 27
<b>Average</b>	<b>\$ 10</b>	<b>\$ 7</b>
<b>Median</b>	<b>\$ 9</b>	<b>\$ 5</b>

**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.
Kingston	\$ (49)	\$ (36)
Pelham	\$ (2)	\$ (1)
St. Thomas	\$ (1)	\$ (1)
Niagara-on-the-Lake	\$ 1	\$ 0
Barrie	\$ 1	\$ 1
Welland	\$ 1	\$ 1
Parry Sound	\$ 2	\$ 2
Chatham-Kent	\$ 4	\$ 3
Brantford	\$ 4	\$ 3
Tiny	\$ 12	\$ 4
St. Catharines	\$ 4	\$ 4
Hanover	\$ 5	\$ 5
Oshawa	\$ 7	\$ 6
Sarnia	\$ 8	\$ 8
Brockville	\$ 9	\$ 9
Tillsonburg	\$ 10	\$ 10
North Bay	\$ 11	\$ 10
Kincardine	\$ 24	\$ 12
Greater Sudbury	\$ 19	\$ 17
Elliot Lake	\$ 10	\$ 21
Peterborough	\$ 26	\$ 23
Dryden	\$ 105	\$ 117
Greenstone	\$ 287	\$ 190
<b>Average</b>	<b>\$ 22</b>	<b>\$ 18</b>
<b>Median</b>	<b>\$ 7</b>	<b>\$ 5</b>
Region Waterloo	\$ 2	\$ 2
District Muskoka	\$ 44	\$ 11
<b>Region Average</b>	<b>\$ 23</b>	<b>\$ 6</b>
<b>Region Median</b>	<b>\$ 23</b>	<b>\$ 6</b>
Simcoe County	\$ 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
Essex	\$ (52)	\$ (47)	\$ (50)	\$ (45)
London	\$ (70)	\$ (32)	\$ (66)	\$ (30)
Kitchener	\$ (49)	\$ (33)	\$ (41)	\$ (28)
Toronto	\$ (33)	\$ (32)	\$ (13)	\$ (13)
Mississauga	\$ (38)	\$ (26)	\$ (17)	\$ (12)
Middlesex Centre	\$ (47)	\$ (28)	\$ (20)	\$ (12)
Waterloo	\$ (34)	\$ (15)	\$ (22)	\$ (10)
Aurora	\$ (48)	\$ (17)	\$ (18)	\$ (7)
Port Colborne	\$ (23)	\$ (6)	\$ (24)	\$ (6)
Ottawa	\$ (32)	\$ (8)	\$ (20)	\$ (5)
Newmarket	\$ (17)	\$ (6)	\$ (8)	\$ (3)
Guelph	\$ (22)	\$ (4)	\$ (15)	\$ (3)
The Blue Mountains	\$ 1	\$ 1	\$ 0	\$ 0
Grey Highlands	\$ 1	\$ 2	\$ 0	\$ 1
Wellesley	\$ 3	\$ 3	\$ 1	\$ 1
Lincoln	\$ 3	\$ 3	\$ 2	\$ 2
Mapleton		\$ 5		\$ 2
Prince Edward County	\$ 2	\$ 5	\$ 1	\$ 3
Guelph-Eramosa		\$ 6		\$ 3
King		\$ 10		\$ 3
Centre Wellington	\$ 4	\$ 5	\$ 2	\$ 3
Haldimand	\$ 1	\$ 5	\$ 0	\$ 3
Gravenhurst	\$ 6	\$ 11	\$ 2	\$ 4
Meaford	\$ 1	\$ 7	\$ 1	\$ 4
Lambton Shores	\$ 3	\$ 15	\$ 1	\$ 6
Scugog	\$ 6	\$ 13	\$ 3	\$ 6
Georgina	\$ 2	\$ 11	\$ 1	\$ 6
Strathroy-Caradoc		\$ 8		\$ 7
Quinte West	\$ 7	\$ 7	\$ 7	\$ 7
Greenstone		\$ 12		\$ 8
Central Elgin		\$ 13		\$ 8
Whitchurch - Stouffville	\$ 6	\$ 22	\$ 2	\$ 8

**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
Wilmot		\$ 15		\$ 8
Kincardine	\$ (4)	\$ 17	\$ (2)	\$ 8
Markham	\$ 5	\$ 25	\$ 2	\$ 9
Pelham	\$ 1	\$ 16	\$ 1	\$ 10
Vaughan	\$ 1	\$ 30	\$ 0	\$ 10
West Lincoln	\$ 1	\$ 15	\$ 1	\$ 10
Brant County	\$ 9	\$ 20	\$ 5	\$ 11
Halton Hills	\$ 1	\$ 24	\$ 1	\$ 11
Richmond Hill	\$ 16	\$ 37	\$ 5	\$ 11
Burlington	\$ 8	\$ 27	\$ 3	\$ 12
Greater Sudbury	\$ 10	\$ 13	\$ 9	\$ 12
Thorold	\$ 2	\$ 13	\$ 1	\$ 12
Orangeville		\$ 18		\$ 13
Oakville	\$ 18	\$ 39	\$ 6	\$ 13
Clarington	\$ 7	\$ 21	\$ 5	\$ 14
Woolwich	\$ 6	\$ 28	\$ 3	\$ 14
Bracebridge	\$ 19	\$ 30	\$ 10	\$ 15
Norfolk	\$ 13	\$ 24	\$ 9	\$ 16
East Gwillimbury	\$ 5	\$ 39	\$ 2	\$ 16
Niagara-on-the-Lake	\$ 18	\$ 53	\$ 6	\$ 18
St. Catharines	\$ 11	\$ 21	\$ 10	\$ 19
Elliot Lake	\$ 4	\$ 9	\$ 7	\$ 19
Oshawa	\$ 12	\$ 25	\$ 10	\$ 19
Welland	\$ 10	\$ 19	\$ 11	\$ 21
Grimsby	\$ 0	\$ 35	\$ 0	\$ 21
Sarnia	\$ (0)	\$ 22	\$ (0)	\$ 21
Cambridge	\$ 8	\$ 28	\$ 7	\$ 22
Kingston	\$ 9	\$ 30	\$ 7	\$ 22
Peterborough	\$ 9	\$ 25	\$ 8	\$ 22
Innisfil	\$ 24	\$ 44	\$ 12	\$ 23
Ajax	\$ 9	\$ 35	\$ 6	\$ 23
Brampton	\$ 18	\$ 34	\$ 12	\$ 23

**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
Fort Erie	\$ 10	\$ 29	\$ 9	\$ 24
Hanover	\$ 5	\$ 25	\$ 5	\$ 26
Milton	\$ 32	\$ 49	\$ 17	\$ 26
Owen Sound	\$ 5	\$ 25	\$ 6	\$ 27
Aylmer	\$ 2	\$ 22	\$ 2	\$ 27
Brockville	\$ 24	\$ 28	\$ 24	\$ 28
Huntsville	\$ 38	\$ 61	\$ 19	\$ 30
Orillia	\$ 24	\$ 40	\$ 18	\$ 30
Barrie	\$ 24	\$ 44	\$ 17	\$ 31
Belleville	\$ 4	\$ 34	\$ 3	\$ 32
Parry Sound	\$ 14	\$ 34	\$ 13	\$ 32
New Tecumseth	\$ 34	\$ 53	\$ 21	\$ 33
Hamilton	\$ 32	\$ 45	\$ 23	\$ 33
North Bay	\$ 17	\$ 38	\$ 16	\$ 36
Ingersoll	\$ 15	\$ 38	\$ 15	\$ 37
Chatham-Kent	\$ 31	\$ 51	\$ 23	\$ 38
Sault Ste. Marie	\$ 20	\$ 36	\$ 21	\$ 38
Espanola	\$ 8	\$ 28	\$ 11	\$ 38
Amherstburg		\$ 44		\$ 39
St. Thomas	\$ 5	\$ 36	\$ 6	\$ 43
Thunder Bay	\$ 22	\$ 58	\$ 22	\$ 57
Brantford	\$ 46	\$ 75	\$ 41	\$ 66
Minto	\$ 84	\$ 99	\$ 61	\$ 71
Windsor	\$ 34	\$ 64	\$ 47	\$ 88
Dryden	\$ 66	\$ 84	\$ 74	\$ 94
<b>Average</b>	<b>\$ 5</b>	<b>\$ 21</b>	<b>\$ 5</b>	<b>\$ 16</b>
<b>Median</b>	<b>\$ 6</b>	<b>\$ 22</b>	<b>\$ 5</b>	<b>\$ 13</b>

**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
Guelph-Eramosa	\$ 1	\$ 1	\$ 0	\$ 0
Bracebridge	\$ 0	\$ 1	\$ 0	\$ 0
Brant County		\$ 1		\$ 1
Halton Hills	\$ 1	\$ 1	\$ 1	\$ 1
Hamilton Tp		\$ 1		\$ 1
Kingston	\$ 1	\$ 1	\$ 1	\$ 1
Ottawa	\$ 2	\$ 2	\$ 1	\$ 1
Meaford	\$ 2	\$ 2	\$ 1	\$ 1
Scugog	\$ 3	\$ 3	\$ 1	\$ 1
Essex		\$ 2		\$ 2
Thorold	\$ 2	\$ 2	\$ 2	\$ 2
Milton	\$ 3	\$ 3	\$ 2	\$ 2
Thunder Bay	\$ 2	\$ 2	\$ 2	\$ 2
West Lincoln	\$ 3	\$ 3	\$ 2	\$ 2
Oshawa	\$ 1	\$ 3	\$ 1	\$ 2
Prince Edward County	\$ 4	\$ 4	\$ 2	\$ 2
East Gwillimbury	\$ 2	\$ 5	\$ 1	\$ 2
Brockville	\$ 3	\$ 3	\$ 3	\$ 3
Strathroy-Caradoc	\$ 3	\$ 3	\$ 3	\$ 3
Puslinch		\$ 9		\$ 3
Clarington	\$ 7	\$ 7	\$ 5	\$ 5
Greater Sudbury	\$ 5	\$ 5	\$ 5	\$ 5
Hamilton	\$ 7	\$ 7	\$ 5	\$ 5
Caledon	\$ 11	\$ 15	\$ 4	\$ 6
Brampton	\$ 1	\$ 10	\$ 1	\$ 7
Haldimand	\$ 12	\$ 12	\$ 8	\$ 8
Quinte West	\$ 1	\$ 10	\$ 1	\$ 9
Fort Erie	\$ 25	\$ 25	\$ 21	\$ 21
Port Colborne	\$ 20	\$ 20	\$ 21	\$ 21
Chatham-Kent	\$ 39	\$ 39	\$ 29	\$ 29
Aylmer	\$ 42	\$ 42	\$ 54	\$ 54
<b>Average</b>	<b>\$ 8</b>	<b>\$ 8</b>	<b>\$ 6</b>	<b>\$ 6</b>
<b>Median</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 2</b>
Region Halton	\$ 0	\$ 1	\$ 0	\$ 0
Region Waterloo	\$ 1	\$ 1	\$ 1	\$ 1
District Muskoka	\$ 7	\$ 7	\$ 2	\$ 2
<b>Region Average</b>	<b>\$ 3</b>	<b>\$ 3</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Region Median</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Bruce County	\$ 1	\$ 1	\$ 1	\$ 1
Essex County	\$ 2	\$ 3	\$ 4	\$ 5
<b>County Average</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>
<b>County Median</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 3</b>

## 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	363%	\$ (114)	\$ (110)
Toronto	990%	\$ (76)	\$ (30)
Sault Ste. Marie	189%	\$ (22)	\$ (23)
Middlesex Centre	245%	\$ (31)	\$ (13)
Hanover	157%	\$ (9)	\$ (10)
Lambton Shores	160%	\$ (22)	\$ (8)
Quinte West	131%	\$ (8)	\$ (7)
Kincardine	146%	\$ (12)	\$ (6)
Strathroy-Caradoc	104%	\$ (3)	\$ (2)
Milton	82%	\$ 0	\$ 0
King	51%	\$ 5	\$ 1
Ingersoll		\$ 2	\$ 2
Brock		\$ 3	\$ 2
East Gwillimbury	42%	\$ 6	\$ 3
Kitchener	0%	\$ 3	\$ 3
Richmond Hill	35%	\$ 9	\$ 3
Owen Sound	88%	\$ 3	\$ 3
Vaughan	6%	\$ 9	\$ 3
Markham		\$ 11	\$ 4
Parry Sound	78%	\$ 5	\$ 5
Whitchurch - Stouffville	3%	\$ 13	\$ 5
Aurora		\$ 14	\$ 5
Belleville	82%	\$ 7	\$ 6
Orillia		\$ 9	\$ 7
Newmarket	6%	\$ 17	\$ 8
Ottawa	35%	\$ 14	\$ 8
Georgina	5%	\$ 16	\$ 9
Grey Highlands	62%	\$ 22	\$ 10
Prince Edward County		\$ 25	\$ 13
Kingston	44%	\$ 19	\$ 14

**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
Barrie	12%	\$ 20	\$ 14
Peterborough	1%	\$ 16	\$ 14
Brant County		\$ 31	\$ 17
Meaford		\$ 30	\$ 17
Georgian Bluffs		\$ 30	\$ 17
Central Elgin		\$ 27	\$ 17
Chatham-Kent	10%	\$ 24	\$ 18
Haldimand		\$ 26	\$ 18
Greater Sudbury	25%	\$ 20	\$ 18
Brantford		\$ 23	\$ 21
The Blue Mountains	3%	\$ 108	\$ 21
Sarnia	1%	\$ 23	\$ 22
London	6%	\$ 23	\$ 22
Tillsonburg		\$ 22	\$ 22
Hamilton	0%	\$ 30	\$ 22
Oshawa	2%	\$ 29	\$ 23
St. Thomas	10%	\$ 21	\$ 25
Amherstburg		\$ 29	\$ 27
Thunder Bay	3%	\$ 30	\$ 29
Norfolk	0%	\$ 46	\$ 30
Dryden		\$ 27	\$ 30
Windsor	3%	\$ 26	\$ 36
North Bay	1%	\$ 39	\$ 37
Elliot Lake		\$ 20	\$ 40
Aylmer		\$ 33	\$ 41
Brockville	11%	\$ 45	\$ 44
Guelph	1%	\$ 68	\$ 46
Espanola		\$ 40	\$ 55
<b>Average</b>	<b>80%</b>	<b>\$ 14</b>	<b>\$ 11</b>
<b>Median</b>	<b>18%</b>	<b>\$ 19</b>	<b>\$ 14</b>

**Waste Collection (cont'd)**

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

Municipality	Revenues as a % of Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Niagara	100%	\$ (0)	\$ (0)
Region Waterloo		\$ 9	\$ 7
Region Durham		\$ 12	\$ 7
Region Peel	2%	\$ 16	\$ 9
Region Halton	3%	\$ 26	\$ 11
District Muskoka		\$ 44	\$ 11
<b>Region Average</b>	<b>35%</b>	<b>\$ 18</b>	<b>\$ 7</b>
<b>Region Median</b>	<b>3%</b>	<b>\$ 14</b>	<b>\$ 8</b>
Wellington County	127%	\$ (7)	\$ (4)
Simcoe County	57%	\$ 13	\$ 7
Dufferin County		\$ 22	\$ 12
<b>County Average</b>	<b>92%</b>	<b>\$ 9</b>	<b>\$ 5</b>
<b>County Median</b>	<b>92%</b>	<b>\$ 13</b>	<b>\$ 7</b>

**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
Espanola	563%	\$ (233)	\$ (317)
Greenstone	-602%	\$ (232)	\$ (154)
Dryden	204%	\$ (73)	\$ (82)
Essex	198%	\$ (33)	\$ (32)
Ottawa	341%	\$ (33)	\$ (20)
Meaford	359%	\$ (18)	\$ (10)
Georgian Bluffs	273%	\$ (17)	\$ (10)
Chatham-Kent	135%	\$ (9)	\$ (7)
Barrie	-53%	\$ (9)	\$ (7)
Thunder Bay	109%	\$ (3)	\$ (3)
Orillia	113%	\$ (2)	\$ (2)
North Bay	104%	\$ (2)	\$ (2)
Sarnia		\$ (1)	\$ (1)
Toronto	297%	\$ (3)	\$ (1)
King	37%	\$ 3	\$ 1
East Gwillimbury		\$ 5	\$ 2
Belleville	39%	\$ 3	\$ 3
Greater Sudbury	90%	\$ 4	\$ 4
Prince Edward County	87%	\$ 7	\$ 4
Brockville		\$ 5	\$ 5
Kincardine	82%	\$ 11	\$ 5
Richmond Hill		\$ 20	\$ 6
London	68%	\$ 7	\$ 7
Middlesex Centre		\$ 18	\$ 8
Guelph	76%	\$ 12	\$ 8
Kingston	29%	\$ 12	\$ 9
Central Elgin		\$ 14	\$ 9
Thorold		\$ 11	\$ 9
Windsor	70%	\$ 7	\$ 10
Owen Sound		\$ 9	\$ 10

**Waste Disposal (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
Hanover	82%	\$ 10	\$ 11
Sault Ste. Marie		\$ 13	\$ 14
Hamilton	28%	\$ 20	\$ 15
Peterborough	58%	\$ 17	\$ 15
Grey Highlands		\$ 38	\$ 17
St. Thomas		\$ 18	\$ 21
Quinte West		\$ 26	\$ 24
Aylmer	0%	\$ 21	\$ 26
Amherstburg		\$ 37	\$ 34
Norfolk	11%	\$ 53	\$ 35
Parry Sound		\$ 38	\$ 37
Brantford	47%	\$ 49	\$ 43
Brant County	8%	\$ 100	\$ 54
Haldimand	21%	\$ 85	\$ 57
The Blue Mountains	9%	\$ 511	\$ 100
Elliot Lake		\$ 255	\$ 519
<b>Average</b>	<b>93%</b>	<b>\$ 17</b>	<b>\$ 10</b>
<b>Median</b>	<b>76%</b>	<b>\$ 10</b>	<b>\$ 7</b>
Region Niagara	130%	\$ (6)	\$ (5)
Region Halton	1%	\$ 7	\$ 3
Region York	18%	\$ 15	\$ 5
Region Peel	0%	\$ 14	\$ 7
Region Waterloo	43%	\$ 21	\$ 16
Region Durham	29%	\$ 28	\$ 17
District Muskoka	28%	\$ 108	\$ 27
<b>Region Average</b>	<b>35%</b>	<b>\$ 27</b>	<b>\$ 10</b>
<b>Region Median</b>	<b>28%</b>	<b>\$ 15</b>	<b>\$ 7</b>
Essex County	168%	\$ (11)	\$ (20)
Wellington County	128%	\$ (4)	\$ (2)
Dufferin County		\$ 8	\$ 4
Simcoe County	33%	\$ 30	\$ 16
<b>County Average</b>	<b>110%</b>	<b>\$ 6</b>	<b>\$ (0)</b>
<b>County Average</b>	<b>128%</b>	<b>\$ 2</b>	<b>\$ 1</b>

**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
Greenstone		\$ (8)	\$ (5)
Central Elgin	103%	\$ (1)	\$ (0)
Richmond Hill		\$ 4	\$ 1
King		\$ 20	\$ 6
Whitchurch - Stouffville	32%	\$ 17	\$ 6
Ingersoll	28%	\$ 7	\$ 7
Vaughan	19%	\$ 21	\$ 7
Aurora	17%	\$ 23	\$ 9
Markham	19%	\$ 26	\$ 9
Chatham-Kent	32%	\$ 13	\$ 9
Newmarket	22%	\$ 20	\$ 9
Norfolk	62%	\$ 15	\$ 10
Georgian Bluffs	38%	\$ 19	\$ 11
Haldimand	58%	\$ 16	\$ 11
Middlesex Centre	6%	\$ 26	\$ 11
Kincardine	53%	\$ 24	\$ 12
Brant County	26%	\$ 22	\$ 12
East Gwillimbury		\$ 28	\$ 12
Grey Highlands	49%	\$ 27	\$ 12
Barrie	40%	\$ 18	\$ 13
Georgina	16%	\$ 24	\$ 14
The Blue Mountains	29%	\$ 77	\$ 15
Hanover	37%	\$ 15	\$ 15
Brockville	28%	\$ 17	\$ 17
Aylmer	60%	\$ 14	\$ 18
Lambton Shores		\$ 48	\$ 19
Thunder Bay	41%	\$ 22	\$ 22
Guelph	58%	\$ 33	\$ 22
Ottawa	25%	\$ 38	\$ 23
Prince Edward County	54%	\$ 45	\$ 24
Toronto	9%	\$ 63	\$ 25
Quinte West	0%	\$ 27	\$ 25
Owen Sound	52%	\$ 25	\$ 26
North Bay	2%	\$ 29	\$ 27
London	33%	\$ 29	\$ 27
Windsor	31%	\$ 20	\$ 27
Hamilton	35%	\$ 38	\$ 28
Peterborough	49%	\$ 32	\$ 29

**Waste Diversion (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
Belleville	40%	\$ 31	\$ 30
Meaford	30%	\$ 57	\$ 32
Brantford		\$ 37	\$ 33
St. Thomas	47%	\$ 28	\$ 33
Kingston	28%	\$ 46	\$ 33
Sarnia		\$ 40	\$ 38
Sault Ste. Marie		\$ 40	\$ 42
Espanola		\$ 31	\$ 42
Elliot Lake		\$ 23	\$ 47
Orillia		\$ 63	\$ 49
Greater Sudbury	6%	\$ 69	\$ 64
Dryden	26%	\$ 61	\$ 68
Parry Sound	8%	\$ 87	\$ 83
<b>Average</b>	<b>34%</b>	<b>\$ 30</b>	<b>\$ 23</b>
<b>Median</b>	<b>31%</b>	<b>\$ 26</b>	<b>\$ 19</b>
Region York	31%	\$ 22	\$ 8
Region Niagara	85%	\$ 12	\$ 10
Region Halton	31%	\$ 28	\$ 12
District Muskoka	40%	\$ 61	\$ 15
Region Durham	40%	\$ 29	\$ 18
Region Peel	32%	\$ 38	\$ 20
Region Waterloo	37%	\$ 30	\$ 22
<b>Region Average</b>	<b>42%</b>	<b>\$ 31</b>	<b>\$ 15</b>
<b>Region Median</b>	<b>37%</b>	<b>\$ 29</b>	<b>\$ 15</b>
Bruce County	23%	\$ 3	\$ 1
Essex County	33%	\$ 10	\$ 18
Wellington County	15%	\$ 76	\$ 37
Dufferin County	2%	\$ 70	\$ 40
Simcoe County	21%	\$ 78	\$ 43
<b>County Average</b>	<b>19%</b>	<b>\$ 47</b>	<b>\$ 28</b>
<b>County Median</b>	<b>21%</b>	<b>\$ 70</b>	<b>\$ 37</b>

**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
Essex	\$ (1)	\$ (1)	Thunder Bay	\$ 23	\$ 23
Chatham-Kent	\$ (1)	\$ (1)	Brantford	\$ 27	\$ 24
New Tecumseth	\$ 0	\$ 0	Parry Sound	\$ 25	\$ 24
Richmond Hill	\$ 1	\$ 0	Quinte West	\$ 26	\$ 24
Centre Wellington	\$ 1	\$ 0	Hanover	\$ 26	\$ 27
Sarnia	\$ 1	\$ 1	North Bay	\$ 30	\$ 28
Mapleton	\$ 6	\$ 2	Belleville	\$ 31	\$ 29
Central Elgin	\$ 4	\$ 3	Norfolk	\$ 51	\$ 33
Brock	\$ 6	\$ 3	Sault Ste. Marie	\$ 39	\$ 41
Ramara	\$ 11	\$ 4	Greater Sudbury	\$ 45	\$ 42
Innisfil	\$ 18	\$ 9	Dryden	\$ 50	\$ 56
Minto	\$ 14	\$ 10	Espanola	\$ 44	\$ 59
Barrie	\$ 14	\$ 10	Elliot Lake	\$ 60	\$ 123
St. Thomas	\$ 9	\$ 11	<b>Average</b>	<b>\$ 22</b>	<b>\$ 20</b>
Orillia	\$ 14	\$ 11	<b>Median</b>	<b>\$ 22</b>	<b>\$ 17</b>
Prince Edward County	\$ 22	\$ 11	District Muskoka	\$ 27	\$ 7
Port Colborne	\$ 12	\$ 12	Region York	\$ 24	\$ 9
Haldimand	\$ 19	\$ 13	Region Halton	\$ 32	\$ 13
Guelph	\$ 22	\$ 15	Region Waterloo	\$ 22	\$ 16
Greenstone	\$ 23	\$ 15	Region Peel	\$ 33	\$ 17
London	\$ 16	\$ 15	Region Niagara	\$ 25	\$ 19
Brant County	\$ 31	\$ 17	Region Durham	\$ 37	\$ 23
Ottawa	\$ 28	\$ 17	<b>Region Average</b>	<b>\$ 29</b>	<b>\$ 15</b>
Windsor	\$ 12	\$ 17	<b>Region Median</b>	<b>\$ 27</b>	<b>\$ 16</b>
Brockville	\$ 19	\$ 19	Bruce County	\$ 17	\$ 8
Peterborough	\$ 21	\$ 19	Middlesex County	\$ 3	\$ 9
Kincardine	\$ 40	\$ 19	Simcoe County	\$ 19	\$ 10
Hamilton	\$ 27	\$ 20	Essex County	\$ 6	\$ 11
Kingston	\$ 29	\$ 21	Dufferin County	\$ 20	\$ 11
Toronto	\$ 54	\$ 21	Wellington County	\$ 24	\$ 12
			Elgin County	\$ 20	\$ 12
			Grey County	\$ 25	\$ 14
			<b>County Average</b>	<b>\$ 17</b>	<b>\$ 11</b>
			<b>County Median</b>	<b>\$ 19</b>	<b>\$ 11</b>



**Hospitals**

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

<b>Municipality</b>	<b>Net Costs per Capita Excl Amort</b>	<b>Net Costs per \$100,000 CVA Excl Amort</b>
Minto	\$ (4)	\$ (3)
Niagara-on-the-Lake	\$ 5	\$ 2
Brant County	\$ 4	\$ 2
Meaford	\$ 4	\$ 2
Milton	\$ 5	\$ 2
St. Catharines	\$ 3	\$ 3
Oakville	\$ 13	\$ 4
Espanola	\$ 4	\$ 5
Quinte West	\$ 6	\$ 6
St. Thomas	\$ 8	\$ 9
Thorold	\$ 12	\$ 11
Brantford	\$ 13	\$ 11
Kingston	\$ 19	\$ 14
<b>Average</b>	<b>\$ 7</b>	<b>\$ 5</b>
<b>Median</b>	<b>\$ 5</b>	<b>\$ 4</b>
Region York	\$ 12	\$ 4
<b>Region Average</b>	<b>\$ 12</b>	<b>\$ 4</b>
<b>Region Median</b>	<b>\$ 12</b>	<b>\$ 4</b>
Essex County	\$ 0	\$ 1
Elgin County	\$ 6	\$ 4
<b>County Average</b>	<b>\$ 3</b>	<b>\$ 2</b>
<b>County Median</b>	<b>\$ 3</b>	<b>\$ 2</b>

### Ambulance Services

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

Ambulance provides emergency care to stabilize a patient's condition, initiates rapid transport to hospital and 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	\$ (41)	\$ 21	\$ (39)
Sault Ste. Marie	\$ 6	\$ 6	\$ 7
Toronto	\$ 38	\$ 41	\$ 15
Ottawa	\$ 49	\$ 53	\$ 30
Chatham-Kent	\$ 44	\$ 49	\$ 32
Prince Edward County	\$ 61	\$ 66	\$ 32
Hamilton	\$ 49	\$ 53	\$ 36
Brant County	\$ 71	\$ 82	\$ 38
Orillia	\$ 50	\$ 50	\$ 38
Barrie	\$ 55	\$ 55	\$ 39
Guelph	\$ 66	\$ 72	\$ 45
Kingston	\$ 62	\$ 62	\$ 45
Brantford	\$ 53	\$ 53	\$ 47
London	\$ 51	\$ 51	\$ 48
Haldimand	\$ 74	\$ 81	\$ 50
Norfolk	\$ 81	\$ 88	\$ 53
Peterborough	\$ 69	\$ 69	\$ 61
Quinte West	\$ 68	\$ 68	\$ 64
Belleville	\$ 70	\$ 70	\$ 67
St. Thomas	\$ 56	\$ 56	\$ 67
Greater Sudbury	\$ 73	\$ 79	\$ 67
Windsor	\$ 50	\$ 50	\$ 69
North Bay	\$ 75	\$ 75	\$ 70

Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Including Amort.	Net Costs per \$100,000 CVA Excl Amort
Brockville	\$ 89	\$ 89	\$ 88
Dryden	\$ 80	\$ 80	\$ 89
Greenstone	\$ 141	\$ 141	\$ 93
Thunder Bay	\$ 116	\$ 130	\$ 115
Elliot Lake	\$ 90	\$ 90	\$ 183
Espanola	\$ 146	\$ 146	\$ 198
<b>Average</b>	<b>\$ 65</b>	<b>\$ 70</b>	<b>\$ 60</b>
<b>Median</b>	<b>\$ 66</b>	<b>\$ 68</b>	<b>\$ 50</b>
Region Halton	\$ 28	\$ 31	\$ 11
Region York	\$ 41	\$ 45	\$ 14
Region Peel	\$ 38	\$ 43	\$ 20
District Muskoka	\$ 92	\$ 99	\$ 23
Region Waterloo	\$ 32	\$ 37	\$ 23
Region Durham	\$ 42	\$ 45	\$ 26
Region Niagara	\$ 61	\$ 67	\$ 47
<b>Region Average</b>	<b>\$ 48</b>	<b>\$ 52</b>	<b>\$ 24</b>
<b>Region Median</b>	<b>\$ 41</b>	<b>\$ 45</b>	<b>\$ 23</b>
Middlesex County	\$ 7	\$ 10	\$ 22
Wellington County	\$ 50	\$ 50	\$ 25
Elgin County	\$ 44	\$ 51	\$ 27
Simcoe County	\$ 55	\$ 62	\$ 30
Essex County	\$ 17	\$ 24	\$ 32
Dufferin County	\$ 60	\$ 66	\$ 34
Grey County	\$ 76	\$ 83	\$ 41
Bruce County	\$ 90	\$ 96	\$ 44
<b>County Average</b>	<b>\$ 50</b>	<b>\$ 55</b>	<b>\$ 32</b>
<b>County Median</b>	<b>\$ 52</b>	<b>\$ 57</b>	<b>\$ 31</b>

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Greenstone	368%	\$ (5)	\$ (3)
Waterloo	116%	\$ (2)	\$ (1)
Georgian Bluffs	131%	\$ (2)	\$ (1)
Grey Highlands	117%	\$ (2)	\$ (1)
Springwater	135%	\$ (1)	\$ (0)
Centre Wellington	114%	\$ (1)	\$ (0)
Halton Hills	117%	\$ (1)	\$ (0)
Whitchurch - Stouffville	137%	\$ (1)	\$ (0)
Brock	1499%	\$ (0)	\$ (0)
Wilmot	105%	\$ (0)	\$ (0)
Lambton Shores	104%	\$ (0)	\$ (0)
Bracebridge	100%	\$ (0)	\$ (0)
Vaughan	99%	\$ 0	\$ 0
King	87%	\$ 0	\$ 0
Wellesley	45%	\$ 0	\$ 0
Middlesex Centre	17%	\$ 1	\$ 0
Orangeville	91%	\$ 0	\$ 0
Port Colborne	88%	\$ 0	\$ 0
Mississauga	18%	\$ 1	\$ 0
Brampton	25%	\$ 1	\$ 0
Georgina	60%	\$ 1	\$ 1
Woolwich	70%	\$ 1	\$ 1
Welland	72%	\$ 1	\$ 1
Central Elgin		\$ 1	\$ 1
Burlington	14%	\$ 2	\$ 1
Oshawa	50%	\$ 1	\$ 1
Oakville	50%	\$ 4	\$ 1
St. Thomas		\$ 1	\$ 1
Niagara-on-the-Lake	77%	\$ 4	\$ 1
Norfolk	53%	\$ 2	\$ 2
Mapleton	46%	\$ 4	\$ 2
Quinte West		\$ 2	\$ 2
Espanola	77%	\$ 1	\$ 2
Grimsby	62%	\$ 3	\$ 2
Huntsville	67%	\$ 4	\$ 2
Meaford	75%	\$ 3	\$ 2
The Blue Mountains	11%	\$ 10	\$ 2
Prince Edward County	28%	\$ 4	\$ 2
Pelham	41%	\$ 4	\$ 2
Clarington	44%	\$ 3	\$ 2

**Cemeteries (cont'd)**

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

Municipality	Revenue as % of Expenditures Excl Amort	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Wellington North	51%	\$ 5	\$ 3
Essex	54%	\$ 3	\$ 3
Lincoln	56%	\$ 4	\$ 3
Thunder Bay	42%	\$ 3	\$ 3
Hamilton	54%	\$ 4	\$ 3
Aylmer		\$ 2	\$ 3
Haldimand	35%	\$ 4	\$ 3
West Lincoln	38%	\$ 5	\$ 3
Kitchener	65%	\$ 4	\$ 3
Gravenhurst	46%	\$ 8	\$ 3
Hanover	85%	\$ 3	\$ 3
Elliot Lake	75%	\$ 2	\$ 4
Cambridge	60%	\$ 5	\$ 4
Minto	66%	\$ 6	\$ 4
St. Catharines	69%	\$ 5	\$ 4
Strathroy-Caradoc	45%	\$ 6	\$ 5
Brantford	42%	\$ 5	\$ 5
Greater Sudbury	63%	\$ 5	\$ 5
Tillsonburg	57%	\$ 6	\$ 6
Chatham-Kent	53%	\$ 9	\$ 6
Kincardine	47%	\$ 14	\$ 7
Fort Erie	34%	\$ 10	\$ 8
Dryden	58%	\$ 7	\$ 8
Ingersoll	24%	\$ 11	\$ 11
Brant County	23%	\$ 20	\$ 11
Owen Sound	45%	\$ 13	\$ 14
Brockville	30%	\$ 14	\$ 14
Parry Sound	26%	\$ 19	\$ 18
Thorold	21%	\$ 24	\$ 21
Sault Ste. Marie	38%	\$ 24	\$ 24
<b>Average</b>	<b>88%</b>	<b>\$ 4</b>	<b>\$ 3</b>
<b>Median</b>	<b>56%</b>	<b>\$ 3</b>	<b>\$ 2</b>

*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
Huntsville	\$ (1)	\$ (0)
Milton	\$ 1	\$ 0
Puslinch	\$ 1	\$ 0
Norfolk	\$ 1	\$ 0
Toronto	\$ 1	\$ 0
Richmond Hill	\$ 3	\$ 1
Woolwich	\$ 2	\$ 1
Markham	\$ 2	\$ 1
Strathroy-Caradoc	\$ 1	\$ 1
Newmarket	\$ 2	\$ 1
Aylmer	\$ 1	\$ 1
Brant County	\$ 2	\$ 1
Kincardine	\$ 3	\$ 1
Halton Hills	\$ 3	\$ 1
Caledon	\$ 4	\$ 1
New Tecumseth	\$ 2	\$ 2
Lambton Shores	\$ 4	\$ 2
Vaughan	\$ 5	\$ 2
Fort Erie	\$ 2	\$ 2
Wellington North	\$ 3	\$ 2
Lincoln	\$ 3	\$ 2
Clarington	\$ 3	\$ 2
St. Catharines	\$ 2	\$ 2
London	\$ 2	\$ 2
Kitchener	\$ 3	\$ 2
Grimsby	\$ 4	\$ 2
Oshawa	\$ 3	\$ 2
East Gwillimbury	\$ 6	\$ 2
The Blue Mountains	\$ 13	\$ 3
Whitchurch - Stouffville	\$ 7	\$ 3
Espanola	\$ 2	\$ 3
Tiny	\$ 10	\$ 3
Haldimand	\$ 5	\$ 3
King	\$ 12	\$ 3
Parry Sound	\$ 4	\$ 4
Scugog	\$ 9	\$ 4
Cambridge	\$ 6	\$ 4
Ottawa	\$ 7	\$ 4
Thorold	\$ 5	\$ 4
Sarnia	\$ 5	\$ 5

*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
Peterborough	\$ 5	\$ 5
Ajax	\$ 8	\$ 5
Greater Sudbury	\$ 7	\$ 7
Kingston	\$ 10	\$ 7
Georgina	\$ 20	\$ 11
Belleville	\$ 19	\$ 18
Brantford	\$ 25	\$ 22
Dryden	\$ 21	\$ 23
North Bay	\$ 42	\$ 40
Chatham-Kent	\$ 62	\$ 46
<b>Average</b>	<b>\$ 8</b>	<b>\$ 5</b>
<b>Median</b>	<b>\$ 4</b>	<b>\$ 2</b>
Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region Waterloo	\$ 1	\$ 1
Region Peel	\$ 2	\$ 1
District Muskoka	\$ 4	\$ 1
Region Niagara	\$ 5	\$ 4
Region Durham	\$ 8	\$ 5
Region Halton	\$ 12	\$ 5
<b>Region Average</b>	<b>\$ 5</b>	<b>\$ 3</b>
<b>Region Median</b>	<b>\$ 5</b>	<b>\$ 3</b>
Bruce County	\$ 1	\$ 0
Dufferin County	\$ 1	\$ 1
Middlesex County	\$ 0	\$ 1
Simcoe County	\$ 2	\$ 1
Grey County	\$ 4	\$ 2
Essex County	\$ 1	\$ 2
Elgin County	\$ 4	\$ 2
Wellington County	\$ 10	\$ 5
<b>County Average</b>	<b>\$ 3</b>	<b>\$ 2</b>
<b>County Median</b>	<b>\$ 2</b>	<b>\$ 1</b>

**COVID-19 Expenses reported in Emergency Measures (sorted by Net Costs per \$100,000 Assessment, Including Amortization)**

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Markham	\$ 1	\$ 0
Scugog	\$ 1	\$ 0
Puslinch	\$ 1	\$ 0
Whitchurch - Stouffville	\$ 1	\$ 0
Brock	\$ 1	\$ 1
Woolwich	\$ 1	\$ 1
Orangeville	\$ 1	\$ 1
Ingersoll	\$ 1	\$ 1
Mississauga	\$ 3	\$ 1
Kincardine	\$ 3	\$ 1
Centre Wellington	\$ 2	\$ 1
New Tecumseth	\$ 2	\$ 1
Huntsville	\$ 3	\$ 1
Gravenhurst	\$ 4	\$ 2
Lambton Shores	\$ 4	\$ 2
Ramara	\$ 5	\$ 2
West Lincoln	\$ 3	\$ 2
East Gwillimbury	\$ 6	\$ 3
King	\$ 11	\$ 3
St. Catharines	\$ 4	\$ 4
Welland	\$ 4	\$ 4
Thorold	\$ 5	\$ 4
Cambridge	\$ 6	\$ 4
Fort Erie	\$ 5	\$ 4
Brampton	\$ 7	\$ 5
Ajax	\$ 8	\$ 5
Quinte West	\$ 6	\$ 5
Guelph	\$ 10	\$ 7
Georgina	\$ 17	\$ 9
Port Colborne	\$ 15	\$ 15
Brantford	\$ 19	\$ 17
London	\$ 19	\$ 18
Chatham-Kent	\$ 25	\$ 19
Aylmer	\$ 15	\$ 20
Essex	\$ 23	\$ 22
Thunder Bay	\$ 24	\$ 23

**COVID-19 Expenses reported in Emergency Measures (cont'd)**

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

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Norfolk	\$ 73	\$ 48
Toronto	\$ 195	\$ 77
Hamilton	\$ 118	\$ 86
Windsor	\$ 74	\$ 103
<b>Average</b>	<b>\$ 18</b>	<b>\$ 13</b>
<b>Median</b>	<b>\$ 5</b>	<b>\$ 4</b>
District Muskoka	\$ 101	\$ 25
Region Waterloo	\$ 35	\$ 25
Region York	\$ 76	\$ 27
Region Durham	\$ 55	\$ 34
Region Halton	\$ 85	\$ 35
Region Peel	\$ 75	\$ 40
Region Niagara	\$ 91	\$ 71
<b>Region Average</b>	<b>\$ 74</b>	<b>\$ 37</b>
<b>Region Median</b>	<b>\$ 76</b>	<b>\$ 34</b>
Dufferin County	\$ 5	\$ 3
Essex County	\$ 6	\$ 12
Wellington County	\$ 40	\$ 19
Middlesex County	\$ 7	\$ 22
Simcoe County	\$ 48	\$ 26
Bruce County	\$ 63	\$ 31
<b>County Average</b>	<b>\$ 28</b>	<b>\$ 19</b>
<b>County Median</b>	<b>\$ 23</b>	<b>\$ 21</b>



**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
Tiny	\$ 3	\$ 1
Woolwich	\$ 3	\$ 2
Centre Wellington	\$ 6	\$ 3
Brant County	\$ 12	\$ 6
Haldimand	\$ 12	\$ 8
Barrie	\$ 17	\$ 12
Guelph	\$ 19	\$ 13
Norfolk	\$ 22	\$ 15
Prince Edward County	\$ 29	\$ 15
Dryden	\$ 14	\$ 16
Greenstone	\$ 29	\$ 19
Parry Sound	\$ 24	\$ 23
Orillia	\$ 34	\$ 26
Kingston	\$ 40	\$ 29
Brockville	\$ 30	\$ 29
Brantford	\$ 34	\$ 30
Quinte West	\$ 37	\$ 34
North Bay	\$ 37	\$ 35
Belleville	\$ 38	\$ 36
Hamilton	\$ 51	\$ 37
St. Thomas	\$ 32	\$ 38
Chatham-Kent	\$ 52	\$ 39
Ottawa	\$ 70	\$ 42
Greater Sudbury	\$ 51	\$ 47
Elliot Lake	\$ 25	\$ 50

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
London	\$ 70	\$ 65
Peterborough	\$ 90	\$ 81
Toronto	\$ 350	\$ 139
Thunder Bay	\$ 144	\$ 142
Windsor	\$ 110	\$ 152
Sault Ste. Marie	\$ 256	\$ 266
<b>Average</b>	<b>\$ 56</b>	<b>\$ 47</b>
<b>Median</b>	<b>\$ 34</b>	<b>\$ 30</b>
Region Halton	\$ 23	\$ 10
Region York	\$ 32	\$ 11
District Muskoka	\$ 57	\$ 14
Region Waterloo	\$ 29	\$ 21
Region Durham	\$ 34	\$ 21
Region Peel	\$ 46	\$ 25
Region Niagara	\$ 46	\$ 36
<b>Region Average</b>	<b>\$ 38</b>	<b>\$ 20</b>
<b>Region Median</b>	<b>\$ 34</b>	<b>\$ 21</b>
Elgin County	\$ 9	\$ 6
Bruce County	\$ 12	\$ 6
Simcoe County	\$ 15	\$ 8
Middlesex County	\$ 3	\$ 8
Grey County	\$ 16	\$ 9
Dufferin County	\$ 16	\$ 9
Essex County	\$ 9	\$ 17
Wellington County	\$ 39	\$ 19
<b>County Average</b>	<b>\$ 15</b>	<b>\$ 10</b>
<b>County Median</b>	<b>\$ 14</b>	<b>\$ 9</b>

### *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
Elliot Lake	\$ 2	\$ 4
Haldimand	\$ 11	\$ 7
Barrie	\$ 13	\$ 9
Sault Ste. Marie	\$ 9	\$ 10
Peterborough	\$ 11	\$ 10
Guelph	\$ 15	\$ 10
Greenstone	\$ 16	\$ 10
Brant County	\$ 24	\$ 13
Toronto	\$ 36	\$ 14
Chatham-Kent	\$ 20	\$ 15
London	\$ 18	\$ 17
Brantford	\$ 22	\$ 20
Ottawa	\$ 37	\$ 22
Hamilton	\$ 32	\$ 24
Parry Sound	\$ 32	\$ 30
Quinte West	\$ 44	\$ 41
Orillia	\$ 56	\$ 43
Prince Edward County	\$ 81	\$ 43
Norfolk	\$ 67	\$ 44
Greater Sudbury	\$ 48	\$ 45
Belleville	\$ 54	\$ 51
Thunder Bay	\$ 52	\$ 51
Kingston	\$ 73	\$ 53
Windsor	\$ 50	\$ 69
Brockville	\$ 74	\$ 73
St. Thomas	\$ 78	\$ 92
Dryden	\$ 85	\$ 96
<b>Average</b>	<b>\$ 39</b>	<b>\$ 34</b>
<b>Median</b>	<b>\$ 36</b>	<b>\$ 24</b>

Municipality	Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
Region York	\$ 15	\$ 5
District Muskoka	\$ 43	\$ 11
Region Halton	\$ 27	\$ 11
Region Peel	\$ 24	\$ 13
Region Waterloo	\$ 18	\$ 13
Region Niagara	\$ 40	\$ 31
Region Durham	\$ 56	\$ 35
<b>Region Average</b>	<b>\$ 32</b>	<b>\$ 17</b>
<b>Region Median</b>	<b>\$ 27</b>	<b>\$ 13</b>
Middlesex County	\$ 5	\$ 17
Simcoe County	\$ 54	\$ 29
Grey County	\$ 58	\$ 31
Wellington County	\$ 73	\$ 36
Dufferin County	\$ 70	\$ 40
Essex County	\$ 25	\$ 45
Bruce County	\$ 129	\$ 63
Elgin County	\$ 107	\$ 66
<b>County Average</b>	<b>\$ 65</b>	<b>\$ 41</b>
<b>County Median</b>	<b>\$ 64</b>	<b>\$ 38</b>

### Child Care

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

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

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



Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Haldimand	\$ 2	\$ 2
Norfolk	\$ 4	\$ 3
Parry Sound	\$ 3	\$ 3
Brant County	\$ 10	\$ 5
Brockville	\$ 8	\$ 8
Thunder Bay	\$ 8	\$ 8
Hamilton	\$ 13	\$ 9
Chatham-Kent	\$ 14	\$ 11
Kingston	\$ 15	\$ 11
Greater Sudbury	\$ 13	\$ 12
Guelph	\$ 19	\$ 13
Brantford	\$ 15	\$ 13
Ottawa	\$ 22	\$ 14
Orillia	\$ 18	\$ 14
London	\$ 16	\$ 15
Barrie	\$ 22	\$ 15
Peterborough	\$ 18	\$ 16
Toronto	\$ 42	\$ 17
North Bay	\$ 19	\$ 18
Dryden	\$ 17	\$ 19
Windsor	\$ 19	\$ 26
Espanola	\$ 21	\$ 28
Elliot Lake	\$ 15	\$ 30
St. Thomas	\$ 28	\$ 34

Municipality	Net Costs per Capita Excl. Amort.	Net Costs per \$100,000 CVA Excl. Amort.
Greenstone	\$ 212	\$ 140
<b>Average</b>	<b>\$ 24</b>	<b>\$ 19</b>
<b>Median</b>	<b>\$ 16</b>	<b>\$ 14</b>
District Muskoka	\$ 12	\$ 3
Region Peel	\$ 7	\$ 4
Region Halton	\$ 10	\$ 4
Region York	\$ 17	\$ 6
Region Waterloo	\$ 14	\$ 10
Region Niagara	\$ 16	\$ 13
Region Durham	\$ 22	\$ 14
<b>Region Average</b>	<b>\$ 14</b>	<b>\$ 8</b>
<b>Region Median</b>	<b>\$ 14</b>	<b>\$ 6</b>
Middlesex County	\$ 0	\$ 1
Simcoe County	\$ 2	\$ 1
Grey County	\$ 5	\$ 3
Dufferin County	\$ 6	\$ 3
Elgin County	\$ 6	\$ 4
Essex County	\$ 4	\$ 8
Wellington County	\$ 19	\$ 9
<b>County Average</b>	<b>\$ 6</b>	<b>\$ 4</b>
<b>County Median</b>	<b>\$ 5</b>	<b>\$ 3</b>

### *Social Housing*

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

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

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

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

**Social Housing**

(sorted by 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		\$ (5)			\$ (5)
Kitchener				\$ 1	\$ 1
Strathroy-Caradoc		\$ 13			\$ 13
Collingwood			\$ 16		\$ 16
Haldimand	\$ 21				\$ 21
Norfolk		\$ 37			\$ 37
Brockville	\$ 42				\$ 42
Prince Edward County	\$ 52			\$ (7)	\$ 45
Orillia	\$ 47				\$ 47
Peterborough	\$ 45	\$ 11	\$ (3)		\$ 53
Dryden	\$ 56				\$ 56
Brant County	\$ 57				\$ 57
Elliot Lake	\$ 60				\$ 60
Barrie	\$ 61				\$ 61
Espanola	\$ 64				\$ 64
London	\$ 61	\$ 17	\$ (24)	\$ 10	\$ 64
Kingston	\$ 23	\$ 33	\$ 33		\$ 90
Toronto	\$ 92				\$ 92
Quinte West	\$ 96				\$ 96
Belleville	\$ 99				\$ 99
Chatham-Kent	\$ 13	\$ 60	\$ 2	\$ 24	\$ 100
Guelph	\$ 108			\$ 0	\$ 108
North Bay	\$ 110				\$ 110
Greater Sudbury	\$ 34	\$ 50	\$ 25	\$ 9	\$ 119
Windsor	\$ 101	\$ 24	\$ 16	\$ (16)	\$ 126
Brantford	\$ 73	\$ 48	\$ 9	\$ 14	\$ 145
Hamilton	\$ 45	\$ 71	\$ 10	\$ 26	\$ 152
Ottawa	\$ 158	\$ 31	\$ 42	\$ (26)	\$ 205
St. Thomas	\$ 122	\$ 108			\$ 230
<b>Average</b>	<b>\$ 68</b>	<b>\$ 38</b>	<b>\$ 13</b>	<b>\$ 4</b>	<b>\$ 79</b>
<b>Median</b>	<b>\$ 61</b>	<b>\$ 33</b>	<b>\$ 13</b>	<b>\$ 5</b>	<b>\$ 64</b>

**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	\$ (18)	\$ 25	\$ 3	\$ 6	\$ 16
Region Durham	\$ 12	\$ 35	\$ 8	\$ 6	\$ 60
Region Halton	\$ 13	\$ 26	\$ 10	\$ 28	\$ 76
District Muskoka	\$ 36	\$ 45	\$ 0		\$ 80
Region Niagara				\$ 94	\$ 94
Region Peel	\$ 18	\$ 83	\$ 20	\$ (3)	\$ 119
Region Waterloo	\$ 22	\$ 72	\$ 8	\$ 22	\$ 124
<b>Region Average</b>	<b>\$ 14</b>	<b>\$ 48</b>	<b>\$ 8</b>	<b>\$ 25</b>	<b>\$ 81</b>
<b>Region Median</b>	<b>\$ 15</b>	<b>\$ 40</b>	<b>\$ 8</b>	<b>\$ 14</b>	<b>\$ 80</b>
Middlesex County	\$ 10				\$ 10
Elgin County	\$ 26				\$ 26
Essex County	\$ 21	\$ 8		\$ 0	\$ 29
Bruce County	\$ 60	\$ 1	\$ 2		\$ 63
Dufferin County	\$ 47	\$ 11	\$ 7	\$ 8	\$ 73
Simcoe County	\$ 88				\$ 88
Grey County	\$ 91				\$ 91
Wellington County	\$ 134	\$ 13	\$ (5)	\$ 2	\$ 144
<b>County Average</b>	<b>\$ 60</b>	<b>\$ 8</b>	<b>\$ 1</b>	<b>\$ 4</b>	<b>\$ 66</b>
<b>County Median</b>	<b>\$ 53</b>	<b>\$ 9</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 68</b>

## *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	\$ (14)	\$ (8)	Pelham	\$ 38	\$ 24
Puslinch	\$ (6)	\$ (2)	Burlington	\$ 55	\$ 24
Grimsby	\$ 5	\$ 3	Chatham-Kent	\$ 32	\$ 24
Erin	\$ 7	\$ 3	Haldimand	\$ 36	\$ 24
Grey Highlands	\$ 10	\$ 4	Toronto	\$ 62	\$ 25
Wellington North	\$ 14	\$ 8	Aurora	\$ 65	\$ 25
Strathroy-Caradoc	\$ 12	\$ 9	Huntsville	\$ 52	\$ 26
Hamilton Tp	\$ 15	\$ 10	Clarington	\$ 40	\$ 26
Mapleton	\$ 26	\$ 10	Peterborough	\$ 31	\$ 28
Middlesex Centre	\$ 24	\$ 10	New Tecumseth	\$ 46	\$ 28
Woolwich	\$ 23	\$ 12	Guelph-Eramosa	\$ 66	\$ 30
Markham	\$ 36	\$ 13	Tiny	\$ 98	\$ 30
West Lincoln	\$ 21	\$ 13	London	\$ 33	\$ 30
Springwater	\$ 27	\$ 14	East Gwillimbury	\$ 74	\$ 31
Whitchurch - Stouffville	\$ 40	\$ 15	Ajax	\$ 49	\$ 32
Halton Hills	\$ 32	\$ 15	Lambton Shores	\$ 83	\$ 32
Richmond Hill	\$ 49	\$ 15	Bracebridge	\$ 63	\$ 32
Scugog	\$ 34	\$ 16	Ottawa	\$ 55	\$ 33
Orillia	\$ 22	\$ 17	Central Elgin	\$ 57	\$ 36
Innisfil	\$ 33	\$ 17	Oakville	\$ 105	\$ 36
Centre Wellington	\$ 29	\$ 17	Fort Erie	\$ 44	\$ 37
Norfolk	\$ 27	\$ 17	Hanover	\$ 35	\$ 37
Milton	\$ 33	\$ 18	Barrie	\$ 53	\$ 37
Georgian Bluffs	\$ 31	\$ 18	Tillsonburg	\$ 39	\$ 38
King	\$ 66	\$ 18	The Blue Mountains	\$ 197	\$ 39
Caledon	\$ 47	\$ 19	Minto	\$ 54	\$ 39
Gravenhurst	\$ 51	\$ 19	Thorold	\$ 46	\$ 40
Prince Edward County	\$ 38	\$ 20	Newmarket	\$ 88	\$ 41
Brant County	\$ 39	\$ 21	Essex	\$ 44	\$ 42
Ramara	\$ 50	\$ 21	Kincardine	\$ 88	\$ 42
Espanola	\$ 16	\$ 21	Wilmot	\$ 75	\$ 42
Brock	\$ 39	\$ 22	Greenstone	\$ 64	\$ 42
Vaughan	\$ 66	\$ 22	Brampton	\$ 65	\$ 44
Niagara-on-the-Lake	\$ 64	\$ 22	Waterloo	\$ 70	\$ 44
Orangeville	\$ 31	\$ 23	Amherstburg	\$ 49	\$ 44
Mississauga	\$ 50	\$ 23	Hamilton	\$ 62	\$ 45

**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
Cambridge	\$ 58	\$ 45
Dryden	\$ 41	\$ 46
Quinte West	\$ 50	\$ 47
Collingwood	\$ 89	\$ 47
Aylmer	\$ 38	\$ 48
Oshawa	\$ 64	\$ 50
Kingston	\$ 70	\$ 51
Kitchener	\$ 63	\$ 53
Georgina	\$ 98	\$ 55
Guelph	\$ 84	\$ 57
St. Catharines	\$ 64	\$ 58
Greater Sudbury	\$ 65	\$ 60
Lincoln	\$ 101	\$ 62
Ingersoll	\$ 64	\$ 63
Parry Sound	\$ 71	\$ 67
Owen Sound	\$ 64	\$ 68
North Bay	\$ 73	\$ 69
Brantford	\$ 83	\$ 74
St. Thomas	\$ 62	\$ 74
Elliot Lake	\$ 37	\$ 75
Brockville	\$ 76	\$ 75
Sarnia	\$ 82	\$ 77
Belleville	\$ 85	\$ 80
Sault Ste. Marie	\$ 82	\$ 85
Port Colborne	\$ 90	\$ 94
Welland	\$ 100	\$ 111
Windsor	\$ 87	\$ 120
Thunder Bay	\$ 123	\$ 122
<b>Average</b>	<b>\$ 54</b>	<b>\$ 37</b>
<b>Median</b>	<b>\$ 50</b>	<b>\$ 31</b>

## *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 %		Net Costs per Capita Excl Amort	Net Costs per \$100,000 CVA Excl Amort
	Gross Expenditures Excl Amort			
Essex	408%	\$	(91)	\$ (88)
New Tecumseth	198%	\$	(6)	\$ (4)
Woolwich	138%	\$	(2)	\$ (1)
Brock	122%	\$	(1)	\$ (1)
Ramara	119%	\$	(1)	\$ (0)
Niagara-on-the-Lake	100%	\$	0	\$ 0
Minto	95%	\$	1	\$ 1
Centre Wellington	50%	\$	3	\$ 2
Fort Erie		\$	2	\$ 2
Brockville		\$	3	\$ 3
Thorold		\$	4	\$ 3
Milton	81%	\$	7	\$ 4
Haldimand	54%	\$	6	\$ 4
Caledon	69%	\$	10	\$ 4
Oakville	76%	\$	12	\$ 4
Springwater	40%	\$	8	\$ 4
Sault Ste. Marie	53%	\$	4	\$ 5
King	78%	\$	19	\$ 5
Guelph-Eramosa		\$	12	\$ 6
Meaford	37%	\$	11	\$ 6
Strathroy-Caradoc	70%	\$	7	\$ 6
Innisfil	32%	\$	12	\$ 6
Norfolk	44%	\$	10	\$ 7
Georgian Bluffs		\$	12	\$ 7
Collingwood	22%	\$	15	\$ 8
Owen Sound	37%	\$	8	\$ 8
Richmond Hill	40%	\$	30	\$ 9
Whitchurch - Stouffville	56%	\$	25	\$ 9
Bracebridge	70%	\$	18	\$ 9
Kingston	8%	\$	13	\$ 9
East Gwillimbury	39%	\$	23	\$ 9
Vaughan	47%	\$	29	\$ 9

**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			
Sarnia	4%	\$	10	\$ 10
Brampton	15%	\$	14	\$ 10
Halton Hills	50%	\$	22	\$ 10
Huntsville	55%	\$	20	\$ 10
Greater Sudbury	20%	\$	11	\$ 10
Scugog	36%	\$	27	\$ 12
North Bay	12%	\$	13	\$ 12
Kincardine	58%	\$	26	\$ 13
Markham	35%	\$	39	\$ 13
Hamilton Tp		\$	22	\$ 14
Guelph	45%	\$	21	\$ 14
Gravenhurst	3%	\$	39	\$ 14
Peterborough	25%	\$	17	\$ 15
West Lincoln	23%	\$	24	\$ 15
Mississauga	35%	\$	34	\$ 16
Burlington	33%	\$	37	\$ 16
Tiny	23%	\$	51	\$ 16
Prince Edward County	2%	\$	30	\$ 16
Chatham-Kent	21%	\$	22	\$ 17
Newmarket	59%	\$	36	\$ 17
Brant County	20%	\$	31	\$ 17
Belleville	15%	\$	19	\$ 18
Amherstburg	11%	\$	20	\$ 18
Clarington	28%	\$	29	\$ 19
Toronto	11%	\$	51	\$ 20
Pelham	43%	\$	32	\$ 20
Cambridge	13%	\$	27	\$ 21
Lincoln	28%	\$	35	\$ 21
Ajax	17%	\$	33	\$ 21
Grey Highlands		\$	50	\$ 22
Windsor	42%	\$	16	\$ 22
Aurora	43%	\$	59	\$ 22

**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
Mapleton	64%	\$ 6	\$ 2
London	35%	\$ 24	\$ 23
Georgina	13%	\$ 41	\$ 23
Barrie	37%	\$ 33	\$ 23
Greenstone	24%	\$ 35	\$ 23
Waterloo	20%	\$ 38	\$ 24
Wilmot	9%	\$ 42	\$ 24
Espanola	61%	\$ 20	\$ 27
Oshawa	32%	\$ 37	\$ 29
Parry Sound	30%	\$ 31	\$ 29
St. Catharines	0%	\$ 33	\$ 30
Brantford	32%	\$ 35	\$ 31
Port Colborne	51%	\$ 31	\$ 32
Thunder Bay	34%	\$ 35	\$ 35
Welland	20%	\$ 32	\$ 35
Kitchener	7%	\$ 43	\$ 36
Hamilton	9%	\$ 51	\$ 37
Grimsby	16%	\$ 88	\$ 52
Dryden	9%	\$ 47	\$ 53
Tillsonburg	43%	\$ 55	\$ 54
Hanover	34%	\$ 54	\$ 56
Orillia	35%	\$ 79	\$ 61
Ottawa	13%	\$ 119	\$ 72
Ingersoll	18%	\$ 85	\$ 84
Elliot Lake	24%	\$ 44	\$ 89
<b>Average</b>	<b>45%</b>	<b>\$ 25</b>	<b>\$ 17</b>
<b>Median</b>	<b>35%</b>	<b>\$ 24</b>	<b>\$ 14</b>

**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			
The Blue Mountains	137%	\$	(24)	\$ (5)
Meaford	129%	\$	(8)	\$ (5)
Sarnia	401%	\$	(2)	\$ (2)
St. Catharines	355%	\$	(2)	\$ (1)
Scugog	527%	\$	(1)	\$ (0)
Thunder Bay	101%	\$	(0)	\$ (0)
Hamilton	102%	\$	(0)	\$ (0)
Toronto	104%	\$	(0)	\$ (0)
Vaughan	187%	\$	(0)	\$ (0)
Orillia	98%	\$	0	\$ 0
Windsor	100%	\$	0	\$ 0
Brampton	81%	\$	0	\$ 0
Waterloo	51%	\$	0	\$ 0
Elliot Lake		\$	0	\$ 1
Kitchener	94%	\$	1	\$ 1
Mississauga	71%	\$	2	\$ 1
Brock	52%	\$	2	\$ 1
Sault Ste. Marie	60%	\$	2	\$ 2
Peterborough	69%	\$	2	\$ 2
Barrie	63%	\$	3	\$ 2
London	77%	\$	2	\$ 2
Belleville	73%	\$	2	\$ 2
Oakville	49%	\$	8	\$ 3
Greater Sudbury	52%	\$	3	\$ 3
Kingston	74%	\$	4	\$ 3
Prince Edward County	24%	\$	7	\$ 4
Gravenhurst		\$	10	\$ 4
Brockville	74%	\$	4	\$ 4
Burlington	34%	\$	11	\$ 5
Brantford	62%	\$	6	\$ 5
Norfolk	39%	\$	9	\$ 6
Georgina	59%	\$	12	\$ 7
North Bay	9%	\$	7	\$ 7
Kincardine	42%	\$	17	\$ 8
Parry Sound		\$	10	\$ 10
Essex	46%	\$	11	\$ 10
Quinte West	64%	\$	11	\$ 11
Lambton Shores	58%	\$	34	\$ 13
Port Colborne	70%	\$	24	\$ 25
<b>Average</b>	<b>102%</b>	<b>\$</b>	<b>4</b>	<b>\$ 3</b>
<b>Median</b>	<b>71%</b>	<b>\$</b>	<b>2</b>	<b>\$ 2</b>

**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	\$ 5	\$ 1	\$ 2
Parry Sound	116.0%		\$ (23)	\$ 8	\$ (22)	\$ 8
Springwater	47.3%		\$ 15	\$ 18	\$ 8	\$ 10
Ramara	16.5%		\$ 18	\$ 23	\$ 7	\$ 10
Sault Ste. Marie	111.3%		\$ (2)	\$ 14	\$ (2)	\$ 15
Puslinch	0.1%		\$ 40	\$ 53	\$ 13	\$ 17
Vaughan	4.0%		\$ 40	\$ 52	\$ 13	\$ 17
Ottawa	26.1%		\$ 20	\$ 28	\$ 12	\$ 17
Markham			\$ 27	\$ 51	\$ 9	\$ 18
Toronto	4.9%		\$ 45	\$ 46	\$ 18	\$ 18
Guelph-Eramosa	41.1%		\$ 32	\$ 42	\$ 14	\$ 19
The Blue Mountains	15.2%		\$ 87	\$ 98	\$ 17	\$ 19
Haldimand	67.1%		\$ 9	\$ 29	\$ 6	\$ 19
Georgian Bluffs	38.2%		\$ 23	\$ 35	\$ 13	\$ 20
Mapleton	31.5%		\$ 46	\$ 57	\$ 17	\$ 22
Richmond Hill	13.4%		\$ 62	\$ 87	\$ 19	\$ 27
Grimsby	44.3%		\$ 33	\$ 46	\$ 19	\$ 28
Mississauga	23.4%		\$ 41	\$ 61	\$ 19	\$ 28
Scugog	37.9%		\$ 45	\$ 64	\$ 21	\$ 30
Brock	29.2%		\$ 53	\$ 53	\$ 30	\$ 30
Oakville	0.9%		\$ 72	\$ 93	\$ 25	\$ 32
Sarnia	56.1%		\$ 25	\$ 34	\$ 23	\$ 32
Hamilton	39.3%		\$ 26	\$ 45	\$ 19	\$ 33
Grey Highlands	23.8%		\$ 62	\$ 77	\$ 27	\$ 33
Erin	29.8%		\$ 59	\$ 75	\$ 26	\$ 34
East Gwillimbury	3.4%		\$ 67	\$ 86	\$ 28	\$ 36
Cambridge	36.0%		\$ 33	\$ 47	\$ 26	\$ 36
Lincoln	31.0%		\$ 43	\$ 64	\$ 27	\$ 39
Brockville	54.3%		\$ 24	\$ 40	\$ 24	\$ 40
Milton	49.1%		\$ 39	\$ 78	\$ 21	\$ 41
Whitchurch - Stouffville	32.5%		\$ 70	\$ 116	\$ 25	\$ 42
Chatham-Kent	33.8%		\$ 45	\$ 57	\$ 33	\$ 42
Central Elgin	41.4%		\$ 43	\$ 70	\$ 27	\$ 44



**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					
Barrie	33.0%	\$	45	\$	63	\$ 31 \$ 44
Guelph	19.8%	\$	53	\$	66	\$ 35 \$ 44
King		\$	130	\$	160	\$ 36 \$ 44
Meaford	26.4%	\$	64	\$	80	\$ 36 \$ 45
Wellington North	36.2%	\$	82	\$	82	\$ 47 \$ 47
Norfolk	0.7%	\$	55	\$	73	\$ 36 \$ 47
Niagara-on-the-Lake	8.0%	\$	108	\$	137	\$ 37 \$ 47
Middlesex Centre	50.2%	\$	83	\$	115	\$ 35 \$ 49
Hamilton Tp	40.7%	\$	49	\$	81	\$ 31 \$ 50
Strathroy-Caradoc	58.3%	\$	38	\$	65	\$ 31 \$ 53
Gravenhurst	15.2%	\$	87	\$	148	\$ 32 \$ 54
Peterborough	60.5%	\$	41	\$	64	\$ 37 \$ 57
St. Thomas	38.5%	\$	38	\$	49	\$ 46 \$ 59
London	1.4%	\$	47	\$	63	\$ 44 \$ 59
Wilmot	43.5%	\$	80	\$	110	\$ 45 \$ 62
Burlington	14.9%	\$	116	\$	145	\$ 49 \$ 62
Halton Hills	23.8%	\$	108	\$	139	\$ 49 \$ 63
Kitchener	28.1%	\$	64	\$	75	\$ 54 \$ 63
North Bay	36.5%	\$	48	\$	68	\$ 45 \$ 64
Caledon	10.7%	\$	118	\$	165	\$ 47 \$ 65
Aurora	9.8%	\$	122	\$	175	\$ 46 \$ 66
Huntsville	19.3%	\$	99	\$	136	\$ 49 \$ 67
Aylmer	50.3%	\$	38	\$	53	\$ 48 \$ 68
Lambton Shores	1.4%	\$	121	\$	175	\$ 47 \$ 68
Waterloo	31.9%	\$	81	\$	109	\$ 51 \$ 69
Brant County	25.3%	\$	100	\$	128	\$ 54 \$ 69
Fort Erie	17.6%	\$	67	\$	83	\$ 55 \$ 69
Prince Edward County	1.6%	\$	110	\$	130	\$ 59 \$ 69
Woolwich	35.5%	\$	106	\$	135	\$ 54 \$ 70
Brampton	15.5%	\$	85	\$	104	\$ 57 \$ 70
Collingwood	0.9%	\$	91	\$	134	\$ 48 \$ 70
West Lincoln	17.4%	\$	77	\$	108	\$ 50 \$ 70
Clarington	22.9%	\$	87	\$	107	\$ 57 \$ 71

**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					
Newmarket			\$ 125	\$ 153	\$ 58	\$ 71
Innisfil	17.7%		\$ 121	\$ 140	\$ 62	\$ 72
Oshawa	27.3%		\$ 73	\$ 93	\$ 57	\$ 73
Ajax	22.7%		\$ 86	\$ 116	\$ 56	\$ 76
Centre Wellington	12.2%		\$ 116	\$ 129	\$ 68	\$ 76
Brantford	1.1%		\$ 59	\$ 86	\$ 52	\$ 77
Thorold	18.2%		\$ 50	\$ 87	\$ 44	\$ 77
New Tecumseth	21.3%		\$ 101	\$ 127	\$ 62	\$ 77
Georgina	19.0%		\$ 113	\$ 139	\$ 63	\$ 78
Wellesley	20.7%		\$ 137	\$ 166	\$ 66	\$ 80
Orangeville	25.6%		\$ 85	\$ 112	\$ 62	\$ 81
Kingston	32.4%		\$ 81	\$ 114	\$ 59	\$ 83
Ingersoll	17.2%		\$ 78	\$ 99	\$ 76	\$ 98
Thunder Bay	24.8%		\$ 90	\$ 99	\$ 89	\$ 98
Bracebridge	8.0%		\$ 166	\$ 195	\$ 85	\$ 100
Quinte West	11.5%		\$ 82	\$ 107	\$ 77	\$ 100
Greater Sudbury	26.3%		\$ 101	\$ 111	\$ 93	\$ 103
Welland	11.8%		\$ 66	\$ 95	\$ 73	\$ 105
Amherstburg	21.6%		\$ 78	\$ 128	\$ 71	\$ 115
Orillia	0.4%		\$ 96	\$ 163	\$ 74	\$ 125
Windsor	6.4%		\$ 64	\$ 91	\$ 89	\$ 126
Kincardine	4.6%		\$ 216	\$ 262	\$ 104	\$ 126
Minto	32.4%		\$ 126	\$ 192	\$ 91	\$ 138
Belleville	19.8%		\$ 108	\$ 148	\$ 102	\$ 140
Pelham	2.7%		\$ 163	\$ 226	\$ 102	\$ 142
Port Colborne	15.9%		\$ 91	\$ 149	\$ 94	\$ 156
Owen Sound	5.4%		\$ 97	\$ 152	\$ 103	\$ 162
St. Catharines	4.2%		\$ 150	\$ 178	\$ 138	\$ 163
Tillsonburg	0.8%		\$ 134	\$ 173	\$ 133	\$ 172
Essex	0.2%		\$ 188	\$ 215	\$ 181	\$ 207
Hanover	23.2%		\$ 153	\$ 200	\$ 159	\$ 207
Elliot Lake	16.9%		\$ 89	\$ 109	\$ 182	\$ 221
Dryden	24.4%		\$ 186	\$ 230	\$ 208	\$ 257
Greenstone	0.9%		\$ 348	\$ 401	\$ 231	\$ 266
Espanola	7.3%		\$ 201	\$ 202	\$ 273	\$ 274
<b>Average</b>	<b>24.7%</b>		<b>\$ 80</b>	<b>\$ 106</b>	<b>\$ 55</b>	<b>\$ 73</b>
<b>Median</b>	<b>22.7%</b>		<b>\$ 77</b>	<b>\$ 98</b>	<b>\$ 47</b>	<b>\$ 63</b>

### Library

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

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



Municipality	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort
Aylmer	\$ (5)	\$ (5)	\$ (7)	\$ (7)
Puslinch	\$ 1	\$ 1	\$ 0	\$ 0
Wellesley	\$ (0)	\$ 1	\$ (0)	\$ 0
Lambton Shores	\$ 1	\$ 3	\$ 1	\$ 1
Kincardine	\$ 1	\$ 3	\$ 1	\$ 1
Central Elgin	\$ 2	\$ 2	\$ 2	\$ 2
Tiny	\$ 11	\$ 11	\$ 4	\$ 4
Hamilton Tp	\$ 28	\$ 28	\$ 17	\$ 17
Ramara	\$ 40	\$ 42	\$ 17	\$ 18
The Blue Mountains	\$ 83	\$ 91	\$ 16	\$ 18
Georgian Bluffs	\$ 32	\$ 32	\$ 18	\$ 18
Grey Highlands	\$ 41	\$ 46	\$ 18	\$ 20
Gravenhurst	\$ 59	\$ 65	\$ 22	\$ 24
Brock	\$ 56	\$ 60	\$ 31	\$ 34
Parry Sound	\$ 29	\$ 38	\$ 28	\$ 36
Meaford	\$ 64	\$ 88	\$ 36	\$ 50
Dryden	\$ 56	\$ 58	\$ 63	\$ 65
Espanola	\$ 47	\$ 48	\$ 64	\$ 65
Greenstone	\$ 87	\$ 99	\$ 58	\$ 66
Hanover	\$ 62	\$ 67	\$ 64	\$ 69
Elliot Lake	\$ 48	\$ 60	\$ 97	\$ 122
<b>Population &lt; 15,000</b>				
<b>Average</b>	<b>\$ 35</b>	<b>\$ 40</b>	<b>\$ 26</b>	<b>\$ 30</b>
<b>Median</b>	<b>\$ 40</b>	<b>\$ 42</b>	<b>\$ 18</b>	<b>\$ 18</b>

**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
Amherstburg		\$ 1		\$ 1
Essex	\$ 1	\$ 1	\$ 1	\$ 1
Niagara-on-the-Lake	\$ 41	\$ 47	\$ 14	\$ 16
Springwater	\$ 35	\$ 37	\$ 18	\$ 19
King	\$ 64	\$ 70	\$ 18	\$ 19
Scugog	\$ 38	\$ 50	\$ 17	\$ 23
Huntsville	\$ 45	\$ 53	\$ 22	\$ 26
Thorold	\$ 28	\$ 31	\$ 24	\$ 28
Prince Edward County	\$ 49	\$ 53	\$ 26	\$ 28
West Lincoln	\$ 39	\$ 44	\$ 26	\$ 28
Bracebridge	\$ 51	\$ 57	\$ 26	\$ 29
Lincoln	\$ 45	\$ 53	\$ 28	\$ 33
Pelham	\$ 48	\$ 54	\$ 30	\$ 34
Brockville	\$ 40	\$ 41	\$ 40	\$ 40
Port Colborne	\$ 36	\$ 41	\$ 38	\$ 42
Collingwood	\$ 66	\$ 85	\$ 35	\$ 44
Owen Sound	\$ 41	\$ 53	\$ 43	\$ 57
<b>Population 15,000 - 29,999</b>				
<b>Average</b>	<b>\$ 42</b>	<b>\$ 45</b>	<b>\$ 25</b>	<b>\$ 28</b>
<b>Median</b>	<b>\$ 41</b>	<b>\$ 50</b>	<b>\$ 26</b>	<b>\$ 28</b>

**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
Quinte West	\$ (6)	\$ (2)	\$ (6)	\$ (2)
Sarnia	\$ 3	\$ 4	\$ 3	\$ 4
Whitchurch - Stouffville	\$ 40	\$ 47	\$ 15	\$ 17
Newmarket	\$ 41	\$ 45	\$ 19	\$ 21
East Gwillimbury	\$ 48	\$ 52	\$ 20	\$ 21
Grimsby	\$ 34	\$ 39	\$ 20	\$ 23
Aurora	\$ 53	\$ 64	\$ 20	\$ 24
Caledon	\$ 62	\$ 68	\$ 24	\$ 27
Norfolk	\$ 36	\$ 42	\$ 24	\$ 28
Haldimand	\$ 34	\$ 41	\$ 23	\$ 28
Georgina	\$ 48	\$ 52	\$ 27	\$ 29
Brant County	\$ 50	\$ 57	\$ 27	\$ 30
New Tecumseth	\$ 48	\$ 54	\$ 30	\$ 33
Halton Hills	\$ 63	\$ 77	\$ 29	\$ 35
Sault Ste. Marie	\$ 33	\$ 38	\$ 35	\$ 39
Fort Erie	\$ 42	\$ 48	\$ 35	\$ 40
Orangeville	\$ 49	\$ 56	\$ 35	\$ 41
North Bay	\$ 43	\$ 47	\$ 40	\$ 44
Peterborough	\$ 38	\$ 50	\$ 34	\$ 44
Innisfil	\$ 76	\$ 89	\$ 39	\$ 46
Welland	\$ 37	\$ 42	\$ 41	\$ 46
Belleville	\$ 42	\$ 51	\$ 40	\$ 48
St. Thomas	\$ 59	\$ 60	\$ 70	\$ 72
Orillia	\$ 81	\$ 107	\$ 63	\$ 82
<b>Population 30,000 - 99,999</b>				
<b>Average</b>	<b>\$ 44</b>	<b>\$ 51</b>	<b>\$ 29</b>	<b>\$ 34</b>
<b>Median</b>	<b>\$ 43</b>	<b>\$ 50</b>	<b>\$ 28</b>	<b>\$ 32</b>

*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	\$ 41	\$ 48	\$ 14	\$ 17
Oakville	\$ 52	\$ 57	\$ 18	\$ 20
Richmond Hill	\$ 53	\$ 65	\$ 16	\$ 20
Brampton	\$ 24	\$ 31	\$ 16	\$ 21
Vaughan	\$ 59	\$ 68	\$ 19	\$ 22
Burlington	\$ 45	\$ 53	\$ 19	\$ 23
Milton	\$ 34	\$ 43	\$ 18	\$ 23
Mississauga	\$ 42	\$ 50	\$ 19	\$ 23
Clarington	\$ 27	\$ 35	\$ 18	\$ 23
Toronto	\$ 64	\$ 76	\$ 25	\$ 30
Ottawa	\$ 52	\$ 54	\$ 31	\$ 32
Chatham-Kent	\$ 43	\$ 44	\$ 32	\$ 32
Ajax	\$ 42	\$ 51	\$ 27	\$ 33
Barrie	\$ 45	\$ 53	\$ 31	\$ 37
Oshawa	\$ 45	\$ 50	\$ 35	\$ 39
Hamilton	\$ 45	\$ 54	\$ 33	\$ 39
St. Catharines	\$ 37	\$ 43	\$ 34	\$ 40
Waterloo	\$ 53	\$ 67	\$ 33	\$ 42
Kitchener	\$ 42	\$ 50	\$ 35	\$ 42
Kingston	\$ 47	\$ 59	\$ 34	\$ 42
Brantford	\$ 41	\$ 49	\$ 36	\$ 43
London	\$ 45	\$ 51	\$ 42	\$ 47
Guelph	\$ 66	\$ 74	\$ 45	\$ 50
Cambridge	\$ 60	\$ 69	\$ 47	\$ 54
Windsor	\$ 34	\$ 40	\$ 47	\$ 55
Greater Sudbury	\$ 54	\$ 63	\$ 50	\$ 58
Thunder Bay	\$ 60	\$ 65	\$ 59	\$ 64
<b>Population &gt; 100,000</b>				
<b>Average</b>	<b>\$ 46</b>	<b>\$ 54</b>	<b>\$ 31</b>	<b>\$ 36</b>
<b>Median</b>	<b>\$ 45</b>	<b>\$ 53</b>	<b>\$ 32</b>	<b>\$ 37</b>
Region Waterloo	\$ 4	\$ 5	\$ 3	\$ 3
Simcoe County	\$ 2	\$ 2	\$ 1	\$ 1
Essex County	\$ 12	\$ 13	\$ 21	\$ 24
Bruce County	\$ 45	\$ 50	\$ 22	\$ 25
Middlesex County	\$ 8	\$ 9	\$ 28	\$ 30
Elgin County	\$ 53	\$ 60	\$ 33	\$ 37
Wellington County	\$ 89	\$ 107	\$ 44	\$ 53
<b>County Average</b>	<b>\$ 35</b>	<b>\$ 40</b>	<b>\$ 25</b>	<b>\$ 28</b>
<b>County Median</b>	<b>\$ 29</b>	<b>\$ 32</b>	<b>\$ 25</b>	<b>\$ 28</b>

**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					
Dryden	816%	\$	(4)	\$	(3)	\$ (4)
Wellesley	79%	\$	0	\$	0	\$ 0
Amherstburg				\$	1	\$ 1
Mississauga	10%	\$	1	\$	2	\$ 1
Haldimand				\$	1	\$ 1
London	34%	\$	1	\$	1	\$ 1
Oakville	31%	\$	2	\$	2	\$ 1
Cambridge		\$	0	\$	1	\$ 1
Clarington	60%	\$	1	\$	1	\$ 1
Markham	32%	\$	3	\$	3	\$ 1
Minto	64%	\$	2	\$	2	\$ 1
Toronto	14%	\$	3	\$	3	\$ 1
Newmarket	15%	\$	2	\$	2	\$ 1
Kingston	21%	\$	2	\$	2	\$ 1
Ottawa	6%	\$	3	\$	3	\$ 2
Burlington	38%	\$	4	\$	4	\$ 2
Greater Sudbury	12%	\$	2	\$	2	\$ 2
Welland		\$	1	\$	2	\$ 2
Brantford	23%	\$	3	\$	3	\$ 2
Waterloo	12%	\$	4	\$	5	\$ 3
Aylmer		\$	2	\$	2	\$ 3
Chatham-Kent	20%	\$	4	\$	5	\$ 3
Scugog	33%	\$	8	\$	8	\$ 4
King	8%	\$	15	\$	15	\$ 4
New Tecumseth	22%	\$	6	\$	7	\$ 4
Strathroy-Caradoc	32%	\$	5	\$	5	\$ 4
Windsor		\$	4	\$	4	\$ 5
Hamilton	12%	\$	6	\$	7	\$ 5
Whitchurch - Stouffville	25%	\$	11	\$	15	\$ 5
Barrie		\$	8	\$	8	\$ 5

**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								
Grimsby	24%	\$	9	\$	9	\$	5	\$	6
Owen Sound		\$	5	\$	6	\$	5	\$	6
The Blue Mountains		\$	35	\$	35	\$	7	\$	7
Guelph	19%	\$	8	\$	11	\$	5	\$	7
Meaford	17%	\$	13	\$	13	\$	7	\$	8
Peterborough	30%	\$	9	\$	9	\$	8	\$	8
Belleville	25%	\$	8	\$	8	\$	7	\$	8
Oshawa		\$	9	\$	10	\$	7	\$	8
Collingwood	15%	\$	14	\$	16	\$	7	\$	8
Huntsville	40%	\$	15	\$	17	\$	8	\$	8
Gravenhurst		\$	19	\$	25	\$	7	\$	9
Prince Edward County	29%	\$	17	\$	20	\$	9	\$	11
Norfolk	16%	\$	15	\$	18	\$	10	\$	12
Elliot Lake	4%	\$	6	\$	6	\$	12	\$	12
Lincoln	39%	\$	17	\$	20	\$	10	\$	12
Orillia		\$	16	\$	16	\$	12	\$	12
St. Catharines	14%	\$	13	\$	14	\$	12	\$	13
Brockville	18%	\$	14	\$	14	\$	14	\$	14
Ingersoll	20%	\$	15	\$	16	\$	15	\$	16
Tillsonburg	10%	\$	18	\$	19	\$	18	\$	19
Espanola		\$	14	\$	14	\$	19	\$	19
Port Colborne	11%	\$	19	\$	21	\$	20	\$	22
Parry Sound		\$	33	\$	33	\$	31	\$	31
<b>Average</b>	<b>45%</b>	<b>\$</b>	<b>9</b>	<b>\$</b>	<b>9</b>	<b>\$</b>	<b>6</b>	<b>\$</b>	<b>6</b>
<b>Median</b>	<b>21%</b>	<b>\$</b>	<b>6</b>	<b>\$</b>	<b>7</b>	<b>\$</b>	<b>4</b>	<b>\$</b>	<b>5</b>
Region Halton		\$	1	\$	1	\$	0	\$	0
Region Waterloo	8%	\$	9	\$	11	\$	6	\$	8
<b>Region Average</b>	<b>8%</b>	<b>\$</b>	<b>5</b>	<b>\$</b>	<b>6</b>	<b>\$</b>	<b>3</b>	<b>\$</b>	<b>4</b>
<b>Region Median</b>	<b>8%</b>	<b>\$</b>	<b>5</b>	<b>\$</b>	<b>6</b>	<b>\$</b>	<b>3</b>	<b>\$</b>	<b>4</b>
Simcoe County	13%	\$	6	\$	6	\$	3	\$	3
Elgin County	7%	\$	6	\$	6	\$	4	\$	4
Dufferin County	13%	\$	16	\$	18	\$	9	\$	10
Wellington County	7%	\$	25	\$	28	\$	12	\$	14
Bruce County	13%	\$	34	\$	39	\$	17	\$	19
<b>County Average</b>	<b>10%</b>	<b>\$</b>	<b>18</b>	<b>\$</b>	<b>20</b>	<b>\$</b>	<b>9</b>	<b>\$</b>	<b>10</b>
<b>County Median</b>	<b>13%</b>	<b>\$</b>	<b>16</b>	<b>\$</b>	<b>18</b>	<b>\$</b>	<b>9</b>	<b>\$</b>	<b>10</b>



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

Municipality	Revenue as %		Net Costs per		Net Costs per	
	Gross Expenditures	Net Costs per Capita Excl Amort	Net Costs per Capita Incl Amort	Net Costs per \$100,000 CVA Excl Amort	Net Costs per \$100,000 CVA Incl Amort	
Erin		\$ (1)	\$ (1)	\$ (0)	\$ (0)	
Springwater	1%	\$ 1	\$ 1	\$ 0	\$ 0	
Minto	124%	\$ (2)	\$ 1	\$ (1)	\$ 0	
Lincoln		\$ 1	\$ 1	\$ 1	\$ 1	
East Gwillimbury	11%	\$ 2	\$ 2	\$ 1	\$ 1	
Oshawa		\$ 1	\$ 1	\$ 1	\$ 1	
Niagara-on-the-Lake		\$ 1	\$ 3	\$ 0	\$ 1	
Bracebridge		\$ 2	\$ 2	\$ 1	\$ 1	
Ajax	30%	\$ 1	\$ 2	\$ 1	\$ 1	
Belleville		\$ 2	\$ 2	\$ 1	\$ 1	
New Tecumseth	20%	\$ 2	\$ 3	\$ 1	\$ 2	
Vaughan	15%	\$ 6	\$ 6	\$ 2	\$ 2	
Tiny		\$ 7	\$ 7	\$ 2	\$ 2	
Grey Highlands	22%	\$ 5	\$ 5	\$ 2	\$ 2	
St. Thomas	66%	\$ 0	\$ 2	\$ 0	\$ 2	
Clarington	26%	\$ 4	\$ 4	\$ 3	\$ 3	
Markham	44%	\$ 7	\$ 8	\$ 3	\$ 3	
Ingersoll		\$ 3	\$ 3	\$ 3	\$ 3	
Cambridge	25%	\$ 3	\$ 4	\$ 2	\$ 3	
Newmarket	23%	\$ 5	\$ 6	\$ 3	\$ 3	
Richmond Hill	53%	\$ 4	\$ 10	\$ 1	\$ 3	
Hamilton Tp		\$ 6	\$ 6	\$ 4	\$ 4	
Aurora	4%	\$ 10	\$ 10	\$ 4	\$ 4	
Oakville	35%	\$ 12	\$ 13	\$ 4	\$ 4	
Halton Hills	12%	\$ 11	\$ 12	\$ 5	\$ 5	
Grimsby	23%	\$ 10	\$ 10	\$ 6	\$ 6	
Brant County	1%	\$ 11	\$ 12	\$ 6	\$ 6	
Waterloo	14%	\$ 10	\$ 10	\$ 6	\$ 6	
Pelham	23%	\$ 11	\$ 11	\$ 7	\$ 7	
Quinte West	5%	\$ 8	\$ 8	\$ 8	\$ 8	
Burlington	51%	\$ 9	\$ 18	\$ 4	\$ 8	
Aylmer		\$ 5	\$ 6	\$ 6	\$ 8	
Wilmot	23%	\$ 14	\$ 14	\$ 8	\$ 8	
Huntsville	37%	\$ 15	\$ 16	\$ 8	\$ 8	
Centre Wellington	8%	\$ 13	\$ 14	\$ 8	\$ 8	
Whitchurch - Stouffville	31%	\$ 21	\$ 24	\$ 8	\$ 9	

**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					
Georgina	17%	\$	15	\$	16	\$ 8 \$ 9
Elliot Lake		\$	3	\$	5	\$ 7 \$ 9
Milton	23%	\$	13	\$	17	\$ 7 \$ 9
Thorold	14%	\$	10	\$	11	\$ 9 \$ 10
Brampton	13%	\$	12	\$	15	\$ 8 \$ 10
Greenstone		\$	17	\$	17	\$ 11 \$ 11
Mississauga	19%	\$	23	\$	27	\$ 11 \$ 12
Chatham-Kent	29%	\$	13	\$	17	\$ 10 \$ 12
Kincardine	1%	\$	20	\$	27	\$ 10 \$ 13
Brantford	39%	\$	13	\$	16	\$ 12 \$ 14
Hamilton	6%	\$	18	\$	19	\$ 14 \$ 14
Dryden		\$	13	\$	13	\$ 14 \$ 14
Greater Sudbury	2%	\$	15	\$	15	\$ 14 \$ 14
Kitchener	54%	\$	13	\$	18	\$ 11 \$ 15
Barrie	8%	\$	19	\$	22	\$ 14 \$ 15
North Bay		\$	16	\$	16	\$ 15 \$ 15
Windsor	1%	\$	10	\$	11	\$ 14 \$ 15
Toronto	44%	\$	37	\$	39	\$ 15 \$ 16
Haldimand	8%	\$	23	\$	23	\$ 16 \$ 16
Hanover	57%	\$	4	\$	15	\$ 4 \$ 16
Fort Erie	5%	\$	18	\$	19	\$ 15 \$ 16
London	17%	\$	14	\$	17	\$ 13 \$ 16
Collingwood	2%	\$	32	\$	32	\$ 17 \$ 17
Port Colborne	16%	\$	16	\$	18	\$ 17 \$ 18
Meaford	64%	\$	26	\$	33	\$ 15 \$ 19
Ottawa	5%	\$	30	\$	33	\$ 18 \$ 20
Gravenhurst	10%	\$	55	\$	63	\$ 20 \$ 23
Owen Sound	31%	\$	24	\$	26	\$ 25 \$ 28
Kingston	31%	\$	35	\$	39	\$ 25 \$ 28
Sault Ste. Marie	20%	\$	27	\$	28	\$ 28 \$ 29
Brockville	43%	\$	21	\$	33	\$ 21 \$ 33
Orillia	40%	\$	30	\$	44	\$ 23 \$ 34
St. Catharines	40%	\$	28	\$	38	\$ 25 \$ 35
Peterborough	6%	\$	33	\$	39	\$ 29 \$ 35
Thunder Bay	0%	\$	36	\$	40	\$ 35 \$ 39
Guelph	15%	\$	58	\$	60	\$ 39 \$ 41
Parry Sound		\$	188	\$	232	\$ 179 \$ 221
<b>Average</b>	<b>24%</b>	<b>\$</b>	<b>16</b>	<b>\$</b>	<b>19</b>	<b>\$ 12 \$ 14</b>
<b>Median</b>	<b>20%</b>	<b>\$</b>	<b>12</b>	<b>\$</b>	<b>14</b>	<b>\$ 8 \$ 9</b>

## *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 per		Municipality	Revenue as		Net Costs per	
	% Gross Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	% Gross Excl Amort		Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort		
Hanover	510%	\$ (15)	\$ (16)	Kincardine	28%	\$ 24	\$ 12		
Woolwich	161%	\$ (17)	\$ (9)	West Lincoln	49%	\$ 18	\$ 12		
Lambton Shores	333%	\$ (8)	\$ (3)	Richmond Hill	23%	\$ 39	\$ 12		
Sarnia	124%	\$ (3)	\$ (3)	Caledon	58%	\$ 31	\$ 12		
Wellington North	130%	\$ (4)	\$ (3)	St. Catharines	50%	\$ 13	\$ 12		
Vaughan	103%	\$ (2)	\$ (1)	Newmarket	4%	\$ 26	\$ 12		
Whitchurch - Stouffville	97%	\$ 2	\$ 1	East Gwillimbury	11%	\$ 30	\$ 12		
Strathroy-Caradoc	81%	\$ 1	\$ 1	Niagara-on-the-Lake	43%	\$ 36	\$ 12		
Markham	90%	\$ 5	\$ 2	Bracebridge	34%	\$ 26	\$ 13		
Mapleton	76%	\$ 6	\$ 2	Erin	55%	\$ 30	\$ 13		
Guelph-Eramosa	51%	\$ 6	\$ 2	Gravenhurst	34%	\$ 38	\$ 14		
Aurora	79%	\$ 7	\$ 3	Meaford	46%	\$ 25	\$ 14		
Puslinch	73%	\$ 10	\$ 3	Georgina	41%	\$ 25	\$ 14		
Wellesley	58%	\$ 7	\$ 3	Halton Hills	36%	\$ 32	\$ 15		
Middlesex Centre	57%	\$ 9	\$ 4	Grimsby	27%	\$ 28	\$ 16		
Clarington	85%	\$ 6	\$ 4	Kitchener	42%	\$ 20	\$ 17		
Hamilton Tp	33%	\$ 7	\$ 4	Port Colborne	38%	\$ 17	\$ 18		
Innisfil	89%	\$ 9	\$ 5	Owen Sound	34%	\$ 17	\$ 19		
Georgian Bluffs	55%	\$ 9	\$ 5	Lincoln	39%	\$ 30	\$ 19		
Mississauga	46%	\$ 12	\$ 6	Thorold	39%	\$ 22	\$ 19		
Wilmot	45%	\$ 10	\$ 6	The Blue Mountains	36%	\$ 99	\$ 19		
Pelham	73%	\$ 10	\$ 6	Amherstburg	20%	\$ 24	\$ 21		
Brock	39%	\$ 11	\$ 6	Collingwood	13%	\$ 41	\$ 22		
Orangeville	42%	\$ 9	\$ 6	Waterloo	17%	\$ 38	\$ 24		
Huntsville	51%	\$ 14	\$ 7	New Tecumseth	15%	\$ 44	\$ 27		
Brampton	56%	\$ 11	\$ 8	Welland	32%	\$ 25	\$ 28		
Burlington	52%	\$ 18	\$ 8	Ramara	30%	\$ 68	\$ 28		
Milton	61%	\$ 16	\$ 8	Fort Erie	36%	\$ 35	\$ 29		
Oshawa	43%	\$ 11	\$ 8	Tillsonburg	1%	\$ 30	\$ 30		
Springwater	33%	\$ 16	\$ 8	Aylmer	16%	\$ 24	\$ 31		
Centre Wellington	51%	\$ 15	\$ 9	Ajax	26%	\$ 55	\$ 36		
Grey Highlands	47%	\$ 20	\$ 9	Central Elgin	2%	\$ 62	\$ 39		
Scugog	36%	\$ 19	\$ 9	Essex	2%	\$ 78	\$ 75		
King	43%	\$ 35	\$ 10						
Cambridge	43%	\$ 13	\$ 10	<b>Lower Tier</b>					
Tiny	22%	\$ 35	\$ 11	<b>Average</b>	<b>59%</b>	<b>\$ 21</b>	<b>\$ 12</b>		
Oakville	54%	\$ 32	\$ 11	<b>Median</b>	<b>43%</b>	<b>\$ 18</b>	<b>\$ 11</b>		

**Planning (cont'd)**

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

Municipality	Revenue as		Net Costs per	
	% Gross Expend Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	
Brant County	134%	\$ (7)	\$ (4)	
Toronto	78%	\$ 7	\$ 3	
Chatham-Kent	44%	\$ 9	\$ 6	
Ottawa	60%	\$ 11	\$ 7	
Elliot Lake		\$ 3	\$ 7	
Norfolk	26%	\$ 15	\$ 10	
Brantford	58%	\$ 11	\$ 10	
Haldimand	47%	\$ 15	\$ 10	
Thunder Bay	21%	\$ 14	\$ 14	
Espanola	40%	\$ 11	\$ 15	
Brockville	20%	\$ 15	\$ 15	
Guelph	16%	\$ 22	\$ 15	
St. Thomas	49%	\$ 13	\$ 15	
Greenstone	1%	\$ 24	\$ 16	
Barrie	17%	\$ 23	\$ 16	
Quinte West	26%	\$ 18	\$ 17	
Kingston	29%	\$ 23	\$ 17	
Belleville	27%	\$ 22	\$ 20	
Windsor	30%	\$ 15	\$ 21	
Prince Edward County	26%	\$ 39	\$ 21	
North Bay	7%	\$ 23	\$ 22	
Orillia	18%	\$ 32	\$ 24	
Greater Sudbury	34%	\$ 27	\$ 25	
London	15%	\$ 28	\$ 26	
Hamilton	32%	\$ 38	\$ 28	
Peterborough	27%	\$ 34	\$ 30	
Dryden	13%	\$ 28	\$ 31	
Parry Sound	39%	\$ 34	\$ 33	
Sault Ste. Marie	5%	\$ 68	\$ 71	
<b>Single Tier Average</b>	<b>34%</b>	<b>\$ 21</b>	<b>\$ 19</b>	
<b>Single Tier Median</b>	<b>27%</b>	<b>\$ 22</b>	<b>\$ 16</b>	

Municipality	Revenue as		Net Costs per	
	% Gross Expend Excl Amort	Net Costs per Capita Excl Amort	\$100,000 CVA Excl Amort	
Region York	53%	\$ 4	\$ 1	
Region Peel	47%	\$ 3	\$ 1	
Region Durham	11%	\$ 9	\$ 6	
Region Waterloo	24%	\$ 8	\$ 6	
District Muskoka	60%	\$ 26	\$ 6	
Region Niagara	18%	\$ 11	\$ 8	
Region Halton	11%	\$ 25	\$ 10	
<b>Region Average</b>	<b>32%</b>	<b>\$ 12</b>	<b>\$ 6</b>	
<b>Region Median</b>	<b>24%</b>	<b>\$ 9</b>	<b>\$ 6</b>	
Essex County	15%	\$ 1	\$ 1	
Elgin County	54%	\$ 3	\$ 2	
Dufferin County		\$ 7	\$ 4	
Grey County	15%	\$ 7	\$ 4	
Simcoe County	2%	\$ 9	\$ 5	
Wellington County	54%	\$ 13	\$ 6	
Middlesex County	7%	\$ 2	\$ 7	
Bruce County	41%	\$ 17	\$ 8	
<b>County Average</b>	<b>27%</b>	<b>\$ 7</b>	<b>\$ 5</b>	
<b>County Median</b>	<b>15%</b>	<b>\$ 7</b>	<b>\$ 4</b>	

**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	697%	\$ (14)	\$ (6)
Grey Highlands	177%	\$ (0)	\$ (0)
West Lincoln	74%	\$ 0	\$ 0
Markham	25%	\$ 2	\$ 1
Springwater		\$ 1	\$ 1
Wellesley		\$ 2	\$ 1
Central Elgin		\$ 2	\$ 1
Sarnia	9%	\$ 1	\$ 1
Richmond Hill	25%	\$ 4	\$ 1
Middlesex Centre		\$ 4	\$ 2
Vaughan	19%	\$ 6	\$ 2
Scugog	34%	\$ 5	\$ 2
Mississauga	15%	\$ 6	\$ 3
Ajax	10%	\$ 4	\$ 3
East Gwillimbury		\$ 7	\$ 3
The Blue Mountains	83%	\$ 17	\$ 3
Georgina	74%	\$ 7	\$ 4
Whitchurch - Stouffville	10%	\$ 11	\$ 4
Burlington	9%	\$ 9	\$ 4
Ramara		\$ 11	\$ 4
Caledon	14%	\$ 12	\$ 5
Newmarket		\$ 10	\$ 5
Halton Hills	2%	\$ 11	\$ 5
Essex		\$ 5	\$ 5
Oakville	10%	\$ 15	\$ 5
Grimsby		\$ 9	\$ 5
Milton	15%	\$ 10	\$ 5
Lambton Shores	33%	\$ 15	\$ 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
Mapleton	1%	\$ 17	\$ 6
New Tecumseth		\$ 12	\$ 7
Strathroy-Caradoc	21%	\$ 10	\$ 8
Thorold	21%	\$ 10	\$ 9
Quinte West	11%	\$ 10	\$ 9
Clarington		\$ 15	\$ 10
Norfolk	23%	\$ 16	\$ 10
Centre Wellington	4%	\$ 18	\$ 11
Waterloo	33%	\$ 18	\$ 11
Innisfil	8%	\$ 22	\$ 11
St. Catharines	39%	\$ 13	\$ 12
Haldimand	16%	\$ 18	\$ 12
Meaford		\$ 23	\$ 13
Brampton	10%	\$ 20	\$ 13
Orangeville	34%	\$ 19	\$ 14
Barrie	57%	\$ 20	\$ 14
Gravenhurst		\$ 38	\$ 14
Espanola	1%	\$ 11	\$ 15
Woolwich	11%	\$ 30	\$ 15
Hamilton	11%	\$ 21	\$ 16
Windsor		\$ 11	\$ 16
Brant County	16%	\$ 31	\$ 17
Fort Erie	9%	\$ 20	\$ 17
Aylmer		\$ 14	\$ 18
Cambridge	6%	\$ 24	\$ 19
Guelph	4%	\$ 30	\$ 21
Collingwood	39%	\$ 41	\$ 21
Peterborough		\$ 25	\$ 23

**Commercial and Industrial (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
Chatham-Kent	59%	\$ 32	\$ 23
Ottawa	1%	\$ 40	\$ 24
Brantford	9%	\$ 27	\$ 24
Wellington North	8%	\$ 45	\$ 26
Kincardine	2%	\$ 55	\$ 27
Greater Sudbury	24%	\$ 29	\$ 27
Prince Edward County	47%	\$ 52	\$ 28
Kingston	6%	\$ 39	\$ 28
Ingersoll	16%	\$ 30	\$ 29
North Bay	2%	\$ 31	\$ 30
Bracebridge	17%	\$ 60	\$ 31
Amherstburg		\$ 35	\$ 32
Belleville	26%	\$ 37	\$ 35
Orillia	20%	\$ 46	\$ 35
Lincoln	59%	\$ 62	\$ 38
Minto	26%	\$ 53	\$ 38
Kitchener	3%	\$ 46	\$ 39
St. Thomas	25%	\$ 34	\$ 40
Huntsville	4%	\$ 81	\$ 40
Owen Sound	8%	\$ 39	\$ 41
Thunder Bay	32%	\$ 47	\$ 46
London	20%	\$ 52	\$ 48
Tillsonburg	13%	\$ 49	\$ 49
Sault Ste. Marie	10%	\$ 52	\$ 54
Parry Sound		\$ 58	\$ 55
Port Colborne	6%	\$ 60	\$ 62
Hanover	15%	\$ 64	\$ 66
Brockville	29%	\$ 74	\$ 73
Elliot Lake	17%	\$ 47	\$ 95
Dryden	11%	\$ 98	\$ 110
Welland	1%	\$ 110	\$ 123
<b>Average</b>	<b>32%</b>	<b>\$ 27</b>	<b>\$ 22</b>
<b>Median</b>	<b>15%</b>	<b>\$ 20</b>	<b>\$ 14</b>



**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	6%	\$ 3	\$ 1
District Muskoka		\$ 5	\$ 1
Region Halton	8%	\$ 4	\$ 2
Region Durham	3%	\$ 5	\$ 3
Region Niagara	1%	\$ 48	\$ 37
<b>Region Average</b>	<b>4%</b>	<b>\$ 13</b>	<b>\$ 9</b>
<b>Region Median</b>	<b>5%</b>	<b>\$ 5</b>	<b>\$ 2</b>
Dufferin County	0%	\$ 5	\$ 3
Simcoe County	6%	\$ 8	\$ 4
Middlesex County	17%	\$ 1	\$ 4
Essex County		\$ 5	\$ 9
Elgin County	6%	\$ 17	\$ 10
Bruce County	8%	\$ 23	\$ 11
Grey County	26%	\$ 24	\$ 13
<b>County Average</b>	<b>11%</b>	<b>\$ 12</b>	<b>\$ 8</b>
<b>County Median</b>	<b>7%</b>	<b>\$ 8</b>	<b>\$ 9</b>

**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	Municipalities	Net Costs per \$100,000 CVA Incl Amort	Net Costs per Capita Incl Amort
Thorold	\$ (55)	\$ (63)	Chatham-Kent	\$ 15	\$ 20
King	\$ (8)	\$ (29)	Kitchener	\$ 17	\$ 20
Middlesex Centre	\$ (11)	\$ (25)	Elliot Lake	\$ 42	\$ 21
Essex	\$ (24)	\$ (25)	Burlington	\$ 9	\$ 21
Welland	\$ (19)	\$ (17)	Ottawa	\$ 12	\$ 21
Hanover	\$ (15)	\$ (15)	Windsor	\$ 29	\$ 21
Markham	\$ (2)	\$ (7)	Guelph	\$ 15	\$ 22
Newmarket	\$ 1	\$ 2	Brantford	\$ 20	\$ 22
Strathroy-Caradoc	\$ 3	\$ 3	Brampton	\$ 16	\$ 23
Sault Ste. Marie	\$ 5	\$ 5	Greater Sudbury	\$ 21	\$ 23
Quinte West	\$ 5	\$ 5	Barrie	\$ 17	\$ 24
Brock	\$ 4	\$ 8	Waterloo	\$ 15	\$ 24
Niagara-on-the-Lake	\$ 3	\$ 8	Cambridge	\$ 19	\$ 24
Aylmer	\$ 11	\$ 9	Lambton Shores	\$ 9	\$ 24
New Tecumseth	\$ 5	\$ 9	Belleville	\$ 24	\$ 25
Sarnia	\$ 9	\$ 9	Ingersoll	\$ 25	\$ 25
Ajax	\$ 7	\$ 11	Hamilton	\$ 19	\$ 26
Mississauga	\$ 5	\$ 11	St. Thomas	\$ 31	\$ 26
Brockville	\$ 12	\$ 12	Norfolk	\$ 18	\$ 27
Scugog	\$ 6	\$ 13	Guelph-Eramosa	\$ 12	\$ 27
Orangeville	\$ 10	\$ 14	Peterborough	\$ 24	\$ 27
Thunder Bay	\$ 15	\$ 15	Kingston	\$ 20	\$ 28
London	\$ 15	\$ 16	Owen Sound	\$ 32	\$ 30
Clarington	\$ 11	\$ 17	West Lincoln	\$ 20	\$ 30
Oshawa	\$ 14	\$ 17	Vaughan	\$ 10	\$ 31
North Bay	\$ 17	\$ 18	Halton Hills	\$ 14	\$ 31
Toronto	\$ 7	\$ 18	Pelham	\$ 20	\$ 31
Orillia	\$ 14	\$ 18	Grimsby	\$ 19	\$ 32
Hamilton Tp	\$ 12	\$ 19	Georgian Bluffs	\$ 18	\$ 32
Minto	\$ 14	\$ 19	St. Catharines	\$ 30	\$ 33

**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
Haldimand	\$ 22	\$ 33
Fort Erie	\$ 28	\$ 34
Kincardine	\$ 16	\$ 34
Whitchurch - Stouffville	\$ 13	\$ 35
Aurora	\$ 13	\$ 35
Centre Wellington	\$ 21	\$ 35
Milton	\$ 19	\$ 35
Central Elgin	\$ 22	\$ 36
Woolwich	\$ 18	\$ 36
Prince Edward County	\$ 19	\$ 36
Wilmot	\$ 20	\$ 36
Georgina	\$ 21	\$ 37
Parry Sound	\$ 36	\$ 38
Collingwood	\$ 21	\$ 39
Wellesley	\$ 19	\$ 39
Mapleton	\$ 15	\$ 39
Erin	\$ 18	\$ 41
Bracebridge	\$ 21	\$ 41
Caledon	\$ 17	\$ 43
Oakville	\$ 15	\$ 44
Meaford	\$ 25	\$ 44
Ramara	\$ 19	\$ 44
Tillsonburg	\$ 46	\$ 46
Innisfil	\$ 25	\$ 48
Springwater	\$ 27	\$ 51
Huntsville	\$ 27	\$ 54
Brant County	\$ 30	\$ 55
Gravenhurst	\$ 21	\$ 59
Espanola	\$ 84	\$ 62
Puslinch	\$ 20	\$ 64
East Gwillimbury	\$ 28	\$ 66
Grey Highlands	\$ 31	\$ 71
Tiny	\$ 25	\$ 81
The Blue Mountains	\$ 22	\$ 112
<b>Average</b>	<b>\$ 16</b>	<b>\$ 26</b>
<b>Median</b>	<b>\$ 17</b>	<b>\$ 26</b>

**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
Ajax	\$ (5)	\$ (4)
Wilmot	\$ (2)	\$ (1)
West Lincoln	\$ 1	\$ 0
Ottawa	\$ 1	\$ 1
Georgian Bluffs	\$ 1	\$ 1
London	\$ 2	\$ 2
Middlesex Centre	\$ 5	\$ 2
Lambton Shores	\$ 7	\$ 3
Mapleton	\$ 7	\$ 3
Norfolk	\$ 5	\$ 3
Chatham-Kent	\$ 7	\$ 5
Sarnia	\$ 6	\$ 6
Springwater	\$ 12	\$ 6
Kincardine	\$ 13	\$ 6
Brant County	\$ 12	\$ 6
Niagara-on-the-Lake	\$ 19	\$ 7
Mississauga	\$ 17	\$ 8
Peterborough	\$ 9	\$ 8
Fort Erie	\$ 13	\$ 10
Greater Sudbury	\$ 13	\$ 12
St. Catharines	\$ 13	\$ 12
Innisfil	\$ 25	\$ 13
Oakville	\$ 39	\$ 13
King	\$ 56	\$ 16
Hamilton	\$ 31	\$ 22
<b>Average</b>	<b>\$ 12</b>	<b>\$ 6</b>
<b>Median</b>	<b>\$ 9</b>	<b>\$ 6</b>
Region Halton	\$ 1	\$ 0
Simcoe County	\$ (1)	\$ (1)
Elgin County	\$ 1	\$ 1
Bruce County	\$ 3	\$ 1
Middlesex County	\$ 0	\$ 1
Dufferin County	\$ 3	\$ 2
Grey County	\$ 8	\$ 4
Wellington County	\$ 15	\$ 7
<b>County Average</b>	<b>\$ 4</b>	<b>\$ 2</b>
<b>County Median</b>	<b>\$ 3</b>	<b>\$ 1</b>

*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 nonresidential; 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.

On October 25<sup>th</sup>, 2022, the Province of Ontario introduced the More Homes Built Faster Act, also known as Bill 23. The proposed legislation and regulatory changes are meant to support the Government of Ontario's Goal of Building 1.5 million homes over the next 10 years to increase housing supply and support affordable housing initiatives. Bill 23 received Royal Assent on November 28<sup>th</sup>, 2022.

Implications of Bill 23 pertaining to Development Charges:

- Development Charges By-laws will be in effect for 10 years instead of 5 years
- The service levels that municipalities must consider in the background study will be pushed out to 15 years instead of 10 years
- The municipalities will be required to phase-in Development Charges By-laws when a new by-law is passed as (subject to indexing):
  - 80% of the charges in year one
  - 85% of the charges in year two
  - 90% of the charges in year three
  - 95% of the charges in year four
  - 100% of the charges in year five to by-law expiry
- Rental Housing developments (as defined by the DCA) will have discounted development charge rate
  - 25% reduction for 3+ bedroom units
  - 20% reduction for 2-bedroom units
  - 15% reduction for 1 bedroom/studio units
- Municipalities must allocate or spend 60% of the collected Development Charges on an annual basis
- Capping the interest rates that a municipality can charge to prime rate plus one on deferred development charges
- Prescribed Services for which the municipality can collect Development Charges are restricted, including the removal of studies as development charge eligible

**2023 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	\$ 112,003	\$ 90,152	\$ 90,152	\$ 63,539	\$ 41,503	\$ 44.03	\$ 26.45
Amherstburg	\$ 22,100	\$ 14,642	\$ 14,642	\$ 12,860	\$ 10,160	\$ 11.08	\$ 11.08
Aurora	\$ 117,427	\$ 95,923	\$ 95,923	\$ 77,283	\$ 53,966	\$ 65.56	\$ 31.02
Aylmer	\$ 18,770	\$ 16,445	\$ 16,445	\$ 11,521	\$ 7,381	\$ 8.15	\$ 8.15
Barrie	\$ 92,164	\$ 73,971	\$ 73,971	\$ 53,761	\$ 39,202	\$ 43.01	\$ 27.08
Belleville	\$ 28,063	\$ 18,324	\$ 18,324	\$ 19,851	\$ 11,458	\$ 8.57	\$ 8.57
Bracebridge	\$ 21,489	\$ 17,625	\$ 17,625	\$ 14,392	\$ 10,194	\$ 2.06	\$ 2.06
Brampton	\$ 129,448	\$100,974	\$ 100,974	\$ 88,612	\$ 50,509	\$ 42.70	\$ 29.00
Brant	\$ 46,625	\$ 30,642	\$ 30,642	\$ 31,510	\$ 19,142	\$ 10.73	\$ 10.73
Brantford	\$ 43,304	\$ 31,467	\$ 31,467	\$ 24,201	\$ 20,677	\$ 10.29	\$ 10.29
Brock	\$ 99,834	\$ 81,223	\$ 81,223	\$ 60,784	\$ 45,920	\$ 39.52	\$ 21.94
Brockville	\$ 4,370	\$ 3,282	\$ 3,282	\$ 2,764	\$ 1,735	\$ 1.27	\$ 1.27
Burlington	\$ 70,593	\$ 57,506	\$ 43,241	\$ 40,058	\$ 32,215	\$ 66.05	\$ 23.07
Caledon	\$ 131,334	\$103,433	\$ 103,433	\$ 88,515	\$ 50,827	\$ 35.93	\$ 29.73
Cambridge	\$ 71,367	\$ 53,113	\$ 53,113	\$ 39,539	\$ 39,539	\$ 30.40	\$ 17.75
Central Elgin	\$ 15,682	\$ 11,900	\$ 11,900	\$ 9,295	\$ 5,953	\$ 0.99	\$ 0.99
Centre Wellington	\$ 44,365	\$ 34,989	\$ 34,989	\$ 25,251	\$ 21,731	\$ 13.10	\$ 13.10
Chatham-Kent	\$ 6,711	\$ 5,417	\$ 5,417	\$ 5,323	\$ 2,752	\$ 4.69	\$ 2.35
Chatsworth	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Clarington	\$ 98,425	\$ 79,756	\$ 79,756	\$ 57,151	\$ 36,294	\$ 47.70	\$ 21.30
Collingwood	\$ 58,842	\$ 46,042	\$ 46,042	\$ 36,452	\$ 26,121	\$ 20.10	\$ 20.10
Cornwall	\$ 11,145	\$ 10,586	\$ 10,586	\$ 7,510	\$ 5,679	\$ 3.12	\$ 3.12
Dryden							
East Gwillimbury	\$ 138,489	\$115,190	\$ 115,190	\$ 89,353	\$ 63,868	\$ 74.85	\$ 32.12
Elliot Lake							
Erin	\$ 61,296	\$ 45,468	\$ 45,468	\$ 32,698	\$ 28,051	\$ 21.53	\$ 21.53
Espanola							
Essex	\$ 16,577	\$ 10,423	\$ 10,423	\$ 8,844	\$ 7,536	\$ 5.02	\$ 5.02
Fort Erie	\$ 44,715	\$ 31,733	\$ 31,733	\$ 30,055	\$ 18,980	\$ 23.95	\$ 6.18
Georgian Bluffs	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Georgina	\$ 105,042	\$ 88,069	\$ 88,069	\$ 71,947	\$ 50,391	\$ 60.78	\$ 26.24
Gravenhurst	\$ 20,719	\$ 17,506	\$ 17,506	\$ 14,494	\$ 9,842	\$ 2.06	\$ 2.06



**2023 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.
Greater Sudbury	\$ 22,162	\$ 12,791	\$ 12,791	\$ 12,791	\$ 12,791	\$ 5.56	\$ 3.70
Greenstone							
Grey Highlands	\$ 29,510	\$ 22,159	\$ 22,159	\$ 16,354	\$ 16,354	\$ 7.10	\$ 7.10
Grimsby	\$ 46,588	\$ 32,655	\$ 32,655	\$ 30,811	\$ 18,996	\$ 23.97	\$ 9.66
Guelph	\$ 50,680	\$ 38,092	\$ 38,092	\$ 29,388	\$ 21,820	\$ 16.24	\$ 16.24
Guelph-Eramosa	\$ 38,907	\$ 27,748	\$ 27,748	\$ 23,561	\$ 16,957	\$ 13.40	\$ 13.40
Haldimand	\$ 27,752	\$ 23,284	\$ 23,284	\$ 20,698	\$ 13,321	\$ 7.00	\$ 7.00
Halton Hills	\$ 83,674	\$ 66,402	\$ 47,659	\$ 46,936	\$ 37,292	\$ 59.56	\$ 17.61
Hamilton	\$ 61,758	\$ 45,137	\$ 45,137	\$ 37,537	\$ 26,709	\$ 26.13	\$ 15.97
Hamilton Tp	\$ 18,908	\$ 13,251	\$ 13,251	\$ 11,376	\$ 8,415	\$ 10.49	\$ 10.49
Hanover	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Huntsville	\$ 22,323	\$ 18,133	\$ 18,133	\$ 14,826	\$ 10,160	\$ 3.38	\$ 3.38
Ingersoll	\$ 18,421	\$ 11,572	\$ 11,572	\$ 9,820	\$ 6,643	\$ 4.52	\$ 4.52
Innisfil	\$ 101,351	\$ 87,467	\$ 87,467	\$ 61,107	\$ 49,448	\$ 35.43	\$ 35.43
Kenora							
Kincardine	\$ 23,321	\$ 16,291	\$ 16,291	\$ 12,217	\$ 12,217	\$ 10.87	\$ 10.87
King	\$ 133,853	\$113,548	\$ 113,548	\$ 88,460	\$ 61,610	\$ 77.86	\$ 43.32
Kingston	\$ 30,179	\$ 23,840	\$ 12,838	\$ 20,372	\$ 12,838	\$ 23.18	\$ 10.99
Kitchener	\$ 62,642	\$ 46,961	\$ 46,961	\$ 35,279	\$ 35,279	\$ 29.53	\$ 16.88
Lakeshore	\$ 35,554	\$ 21,187	\$ 21,187	\$ 17,190	\$ 14,636	\$ 13.29	\$ 13.29
Lambton Shores	\$ 9,006	\$ 7,537	\$ 7,537	\$ 6,379	\$ 4,794	\$ 4.35	\$ 4.35
Lincoln	\$ 58,022	\$ 44,757	\$ 44,757	\$ 39,385	\$ 24,205	\$ 36.91	\$ 14.66
London	\$ 44,067	\$ 29,802	\$ 29,802	\$ 26,412	\$ 19,491	\$ 34.68	\$ 24.72
Mapleton	\$ 28,980	\$ 20,778	\$ 20,778	\$ 14,913	\$ 13,377	\$ 7.82	\$ 7.82
Markham	\$ 141,266	\$115,538	\$ 115,538	\$ 92,045	\$ 64,709	\$ 82.09	\$ 43.03
Meaford	\$ 24,242	\$ 16,466	\$ 16,466	\$ 15,406	\$ 15,406	\$ 9.99	\$ 5.80
Middlesex Centre	\$ 33,158	\$ 21,767	\$ 21,767	\$ 21,234	\$ 13,379	\$ 9.22	\$ 3.69
Milton	\$ 100,021	\$ 82,964	\$ 58,357	\$ 53,928	\$ 42,518	\$ 65.42	\$ 29.00
Minto	\$ 23,673	\$ 18,849	\$ 18,849	\$ 14,529	\$ 12,001	\$ 7.58	\$ 7.58
Mississauga	\$ 122,880	\$ 97,792	\$ 97,792	\$ 88,364	\$ 49,381	\$ 41.50	\$ 32.88
New Tecumseth	\$ 103,758	\$ 86,426	\$ 86,426	\$ 73,583	\$ 51,145	\$ 45.60	\$ 38.36
Newmarket	\$ 117,244	\$ 97,246	\$ 97,246	\$ 76,803	\$ 54,250	\$ 67.07	\$ 32.53

**2023 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.
Niagara Falls	\$ 41,431	\$ 28,211	\$ 28,211	\$ 24,765	\$ 18,449	\$ 21.86	\$ 6.18
Niagara-on-the-Lake	\$ 39,259	\$ 29,091	\$ 29,091	\$ 26,845	\$ 19,005	\$ 22.94	\$ 12.58
Norfolk	\$ 22,408	\$ 15,656	\$ 15,656	\$ 14,348	\$ 9,463	\$ 13.78	
North Bay	\$ 4,907	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	
North Dumfries	\$ 52,792	\$ 40,733	\$ 40,733	\$ 32,506	\$ 28,762	\$ 23.90	\$ 12.76
North Grenville	\$ 25,872	\$ 17,569	\$ 17,569	\$ 15,532	\$ 10,553	\$ 9.75	\$ 9.75
North Middlesex	\$ 17,745	\$ 12,659	\$ 12,659	\$ 12,082	\$ 7,617	\$ 8.11	\$ 8.11
North Perth	\$ 21,632	\$ 12,310	\$ 12,310	\$ 11,222	\$ 7,869	\$ 1.53	\$ 1.36
Oakville	\$ 115,406	\$ 92,348	\$ 75,642	\$ 62,115	\$ 48,879	\$ 68.67	\$ 32.25
Orangeville	\$ 32,554	\$ 26,148	\$ 26,148	\$ 17,630	\$ 13,007	\$ 10.53	\$ 0.99
Orillia	\$ 27,066	\$ 25,594	\$ 25,594	\$ 22,285	\$ 17,066	\$ 9.19	\$ 9.19
Oshawa	\$ 106,688	\$ 86,518	\$ 86,518	\$ 66,141	\$ 42,824	\$ 50.73	\$ 16.56
Ottawa	\$ 42,738	\$ 34,740	\$ 34,740	\$ 24,916	\$ 18,589	\$ 35.44	\$ 15.22
Owen Sound	\$ 25,404	\$ 20,615	\$ 20,615	\$ 15,013	\$ 15,013	\$ 5.72	\$ 0.84
Parry Sound							
Pelham	\$ 51,630	\$ 36,944	\$ 36,944	\$ 35,356	\$ 21,742	\$ 29.18	\$ 18.82
Peterborough	\$ 43,430	\$ 27,638	\$ 27,638	\$ 24,826	\$ 24,826	\$ 15.23	\$ 0.14
Pickering	\$ 102,332	\$ 81,926	\$ 81,926	\$ 61,946	\$ 40,242	\$ 40.92	\$ 23.34
Port Colborne	\$ 33,327	\$ 20,238	\$ 20,238	\$ 19,300	\$ 12,098	\$ 18.59	\$ 8.23
Port Hope	\$ 25,913	\$ 20,781	\$ 20,781	\$ 17,854	\$ 13,179	\$ 15.01	\$ 11.32
Prince Edward County	\$ 12,206	\$ 10,999	\$ 7,054	\$ 10,674	\$ 5,847	\$ 5.07	\$ 5.07
Puslinch	\$ 18,768	\$ 14,818	\$ 14,818	\$ 11,412	\$ 9,963	\$ 4.64	\$ 4.64
Quinte West	\$ 14,080	\$ 9,935	\$ 9,935	\$ 10,339	\$ 5,962	\$ 6.37	
Ramara	\$ 26,431	\$ 22,179	\$ 22,179	\$ 18,525	\$ 18,525	\$ 10.09	\$ 5.90
Richmond Hill	\$ 110,649	\$ 93,069	\$ 93,069	\$ 75,459	\$ 51,861	\$ 70.96	\$ 33.26
Sarnia	\$ 18,864	\$ 13,763	\$ 13,763	\$ 12,953	\$ 8,547	\$ 8.11	\$ 8.11
Saugeen Shores	\$ 32,411	\$ 21,248	\$ 21,248	\$ 19,956	\$ 13,848	\$ 13.34	
Sault Ste. Marie							
Scugog	\$ 95,487	\$ 77,545	\$ 77,545	\$ 57,350	\$ 42,486	\$ 47.11	\$ 23.39
South Bruce Peninsula	\$ 12,014	\$ 8,000	\$ 8,000	\$ 6,812	\$ 6,812	\$ 10.26	\$ 5.13
Southgate	\$ 24,625	\$ 15,988	\$ 15,988	\$ 15,149	\$ 11,866	\$ 6.40	\$ 6.40
Springwater	\$ 40,926	\$ 33,879	\$ 33,879	\$ 26,727	\$ 23,523	\$ 11.28	\$ 11.28

**2023 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.
St. Catharines	\$ 36,500	\$ 26,451	\$ 26,451	\$ 25,533	\$ 16,412	\$ 18.67	\$ 8.31
St. Thomas	\$ 17,329	\$ 13,902	\$ 13,902	\$ 10,864	\$ 6,958	\$ 10.74	\$ 5.44
Stratford	\$ 13,524	\$ 10,584	\$ 10,584	\$ 7,838	\$ 5,825	\$ 2.39	
Strathroy-Caradoc	\$ 29,102	\$ 23,991	\$ 23,991	\$ 15,124	\$ 15,124	\$ 11.62	\$ 11.62
Tay	\$ 42,356	\$ 35,537	\$ 35,537	\$ 31,213	\$ 27,141	\$ 18.09	\$ 18.09
The Blue Mountains	\$ 48,465	\$ 37,766	\$ 37,766	\$ 28,852	\$ 28,852	\$ 16.31	\$ 16.31
Thorold	\$ 47,380	\$ 32,731	\$ 32,731	\$ 31,542	\$ 19,412	\$ 26.95	\$ 9.63
Thunder Bay							
Tillsonburg	\$ 22,707	\$ 14,265	\$ 14,265	\$ 12,105	\$ 8,184	\$ 8.61	\$ 8.61
Timmins							
Tiny	\$ 26,347	\$ 22,853	\$ 22,853	\$ 17,437	\$ 15,714	\$ 11.91	\$ 11.91
Toronto	\$ 100,034	\$ 83,203	\$ 43,230	\$ 59,797	\$ 40,074	\$ 53.07	\$ 1.37
Vaughan	\$ 153,788	\$128,678	\$ 128,678	\$ 100,502	\$ 71,465	\$ 80.33	\$ 45.79
Wainfleet	\$ 32,334	\$ 23,080	\$ 23,080	\$ 21,931	\$ 13,531	\$ 19.72	\$ 9.36
Waterloo	\$ 60,477	\$ 44,581	\$ 44,581	\$ 35,052	\$ 35,052	\$ 31.14	\$ 18.49
Welland	\$ 32,776	\$ 25,066	\$ 25,066	\$ 23,738	\$ 14,325	\$ 20.51	\$ 10.15
Wellesley	\$ 50,703	\$ 38,813	\$ 38,813	\$ 30,830	\$ 27,728	\$ 24.68	\$ 13.54
Wellington North	\$ 31,094	\$ 24,852	\$ 24,852	\$ 20,157	\$ 15,876	\$ 9.53	\$ 6.00
West Grey	\$ 13,383	\$ 9,591	\$ 9,591	\$ 8,531	\$ 8,058	\$ 0.84	\$ 0.84
West Lincoln	\$ 38,432	\$ 26,920	\$ 26,920	\$ 25,666	\$ 15,923	\$ 20.09	\$ 9.73
Whitby	\$ 118,089	\$ 93,686	\$ 93,686	\$ 63,636	\$ 44,197	\$ 60.88	\$ 23.82
Whitchurch-Stouffville	\$ 113,069	\$ 94,494	\$ 94,494	\$ 76,257	\$ 53,261	\$ 68.32	\$ 33.78
Wilmot	\$ 69,632	\$ 53,601	\$ 53,601	\$ 44,228	\$ 36,015	\$ 34.99	\$ 18.72
Windsor	\$ 40,089	\$ 23,331	\$ 23,331	\$ 19,521	\$ 19,521	\$ 17.12	
Woolwich	\$ 53,913	\$ 40,765	\$ 40,765	\$ 32,662	\$ 28,864	\$ 26.37	\$ 15.23
<b>Average</b>	<b>\$ 50,918</b>	<b>\$ 39,732</b>	<b>\$ 38,578</b>	<b>\$ 31,794</b>	<b>\$ 23,271</b>	<b>\$ 23.85</b>	<b>\$ 14.03</b>
<b>Median</b>	<b>\$ 38,670</b>	<b>\$ 26,686</b>	<b>\$ 26,686</b>	<b>\$ 23,970</b>	<b>\$ 17,758</b>	<b>\$ 15.74</b>	<b>\$ 10.93</b>
<b>Minimum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maximum</b>	<b>\$ 153,788</b>	<b>\$128,678</b>	<b>\$ 128,678</b>	<b>\$ 100,502</b>	<b>\$ 71,465</b>	<b>\$ 82.09</b>	<b>\$ 45.79</b>

Source: DC By-laws for each Municipality summing Lower Tier, Upper Tier, Education charges current at/as of November 16, 2023

**2023 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	\$ 40,119	\$ 31,680	\$ 31,680	\$ 19,301	\$ 12,129	\$ 9.89	\$ 9.89
Amherstburg	\$ 21,127	\$ 13,669	\$ 13,669	\$ 11,887	\$ 9,187	\$ 11.08	\$ 11.08
Aurora	\$ 35,888	\$ 26,686	\$ 26,686	\$ 21,678	\$ 14,858	\$ 6.32	\$ 6.32
Aylmer	\$ 18,770	\$ 16,445	\$ 16,445	\$ 11,521	\$ 7,381	\$ 8.15	\$ 8.15
Barrie	\$ 87,281	\$ 69,088	\$ 69,088	\$ 48,878	\$ 34,319	\$ 42.21	\$ 26.28
Belleville	\$ 28,063	\$ 18,324	\$ 18,324	\$ 19,851	\$ 11,458	\$ 8.57	\$ 8.57
Bracebridge	\$ 5,751	\$ 4,601	\$ 4,601	\$ 4,080	\$ 3,139		
Brampton	\$ 52,615	\$ 39,005	\$ 39,005	\$ 31,632	\$ 18,226	\$ 15.15	\$ 7.64
Brant	\$ 44,917	\$ 28,934	\$ 28,934	\$ 29,802	\$ 17,434	\$ 10.73	\$ 10.73
Brantford	\$ 41,596	\$ 29,759	\$ 29,759	\$ 22,493	\$ 18,969	\$ 10.29	\$ 10.29
Brock	\$ 27,950	\$ 22,751	\$ 22,751	\$ 16,546	\$ 16,546	\$ 5.38	\$ 5.38
Brockville	\$ 4,370	\$ 3,282	\$ 3,282	\$ 2,764	\$ 1,735	\$ 1.27	\$ 1.27
Burlington	\$ 18,159	\$ 13,074	\$ 10,351	\$ 9,235	\$ 6,804	\$ 15.14	\$ 8.58
Caledon	\$ 55,392	\$ 42,171	\$ 42,171	\$ 32,182	\$ 18,886	\$ 8.74	\$ 8.74
Cambridge	\$ 30,193	\$ 21,229	\$ 21,229	\$ 15,114	\$ 15,114	\$ 6.98	\$ 6.98
Central Elgin	\$ 15,682	\$ 11,900	\$ 11,900	\$ 9,295	\$ 5,953	\$ 0.99	\$ 0.99
Centre Wellington	\$ 32,697	\$ 25,483	\$ 25,483	\$ 17,700	\$ 15,050	\$ 10.64	\$ 10.64
Chatham-Kent	\$ 6,711	\$ 5,417	\$ 5,417	\$ 5,323	\$ 2,752	\$ 4.69	\$ 2.35
Chatsworth							
Clarington	\$ 29,146	\$ 23,889	\$ 23,889	\$ 15,518	\$ 9,525	\$ 13.56	\$ 4.74
Collingwood	\$ 40,907	\$ 30,856	\$ 30,856	\$ 24,571	\$ 14,240	\$ 14.20	\$ 14.20
Cornwall	\$ 11,145	\$ 10,586	\$ 10,586	\$ 7,510	\$ 5,679	\$ 3.12	\$ 3.12
Dryden							
East Gwillimbury	\$ 56,950	\$ 45,953	\$ 45,953	\$ 33,748	\$ 24,760	\$ 15.61	\$ 7.42
Elliot Lake							
Erin	\$ 49,628	\$ 35,962	\$ 35,962	\$ 25,147	\$ 21,370	\$ 19.07	\$ 19.07
Espanola							
Essex	\$ 15,604	\$ 9,450	\$ 9,450	\$ 7,871	\$ 6,563	\$ 5.02	\$ 5.02
Fort Erie	\$ 20,523	\$ 14,335	\$ 14,335	\$ 13,484	\$ 8,725	\$ 7.41	
Georgian Bluffs							
Georgina	\$ 23,503	\$ 18,832	\$ 18,832	\$ 16,342	\$ 11,283	\$ 1.54	\$ 1.54
Gravenhurst	\$ 4,981	\$ 4,482	\$ 4,482	\$ 4,182	\$ 2,787		

**2023 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.
Greater Sudbury	\$ 22,162	\$ 12,791	\$ 12,791	\$ 12,791	\$ 12,791	\$ 5.56	\$ 3.70
Greenstone							
Grey Highlands	\$ 20,327	\$ 15,818	\$ 15,818	\$ 11,073	\$ 11,073	\$ 6.26	\$ 6.26
Grimsby	\$ 22,301	\$ 15,162	\$ 15,162	\$ 14,145	\$ 8,646	\$ 7.43	\$ 3.48
Guelph	\$ 47,839	\$ 35,251	\$ 35,251	\$ 26,547	\$ 18,979	\$ 16.24	\$ 16.24
Guelph-Eramosa	\$ 27,239	\$ 18,242	\$ 18,242	\$ 16,010	\$ 10,276	\$ 10.94	\$ 10.94
Haldimand	\$ 27,752	\$ 23,284	\$ 23,284	\$ 20,698	\$ 13,321	\$ 7.00	\$ 7.00
Halton Hills	\$ 31,239	\$ 21,970	\$ 14,768	\$ 16,114	\$ 11,881	\$ 8.65	\$ 3.12
Hamilton	\$ 58,484	\$ 41,863	\$ 41,863	\$ 34,263	\$ 23,435	\$ 25.08	\$ 14.92
Hamilton Tp	\$ 15,547	\$ 10,626	\$ 10,626	\$ 9,145	\$ 6,717	\$ 8.62	\$ 8.62
Hanover							
Huntsville	\$ 6,585	\$ 5,109	\$ 5,109	\$ 4,514	\$ 3,105	\$ 1.32	\$ 1.32
Ingersoll	\$ 4,056	\$ 2,548	\$ 2,548	\$ 2,162	\$ 1,461		
Innisfil	\$ 83,416	\$ 72,281	\$ 72,281	\$ 49,226	\$ 37,567	\$ 29.53	\$ 29.53
Kenora							
Kincardine	\$ 23,321	\$ 16,291	\$ 16,291	\$ 12,217	\$ 12,217	\$ 10.87	\$ 10.87
King	\$ 52,314	\$ 44,311	\$ 44,311	\$ 32,855	\$ 22,502	\$ 18.62	\$ 18.62
Kingston	\$ 29,213	\$ 22,874	\$ 11,872	\$ 19,406	\$ 11,872	\$ 23.18	\$ 10.99
Kitchener	\$ 21,468	\$ 15,077	\$ 15,077	\$ 10,854	\$ 10,854	\$ 6.11	\$ 6.11
Lakeshore	\$ 34,581	\$ 20,214	\$ 20,214	\$ 16,217	\$ 13,663	\$ 13.29	\$ 13.29
Lambton Shores	\$ 9,006	\$ 7,537	\$ 7,537	\$ 6,379	\$ 4,794	\$ 4.35	\$ 4.35
Lincoln	\$ 33,735	\$ 27,264	\$ 27,264	\$ 22,719	\$ 13,855	\$ 20.37	\$ 8.48
London	\$ 44,067	\$ 29,802	\$ 29,802	\$ 26,412	\$ 19,491	\$ 34.68	\$ 24.72
Mapleton	\$ 17,312	\$ 11,272	\$ 11,272	\$ 7,362	\$ 6,696	\$ 5.36	\$ 5.36
Markham	\$ 59,727	\$ 46,301	\$ 46,301	\$ 36,440	\$ 25,601	\$ 22.85	\$ 18.33
Meaford	\$ 15,059	\$ 10,125	\$ 10,125	\$ 10,125	\$ 10,125	\$ 9.15	\$ 4.96
Middlesex Centre	\$ 33,158	\$ 21,767	\$ 21,767	\$ 21,234	\$ 13,379	\$ 9.22	\$ 3.69
Milton	\$ 28,772	\$ 23,302	\$ 15,401	\$ 13,976	\$ 10,348	\$ 8.91	\$ 8.91
Minto	\$ 12,005	\$ 9,343	\$ 9,343	\$ 6,978	\$ 5,320	\$ 5.12	\$ 5.12
Mississauga	\$ 46,046	\$ 35,824	\$ 35,824	\$ 31,384	\$ 17,098	\$ 13.95	\$ 11.52
New Tecumseth	\$ 85,823	\$ 71,240	\$ 71,240	\$ 61,702	\$ 39,264	\$ 39.70	\$ 32.46
Newmarket	\$ 35,705	\$ 28,009	\$ 28,009	\$ 21,198	\$ 15,142	\$ 7.83	\$ 7.83

**2023 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.
Niagara Falls	\$ 17,239	\$ 10,813	\$ 10,813	\$ 8,194	\$ 8,194	\$ 5.32	
Niagara-on-the-Lake	\$ 14,972	\$ 11,598	\$ 11,598	\$ 10,179	\$ 8,655	\$ 6.40	\$ 6.40
Norfolk	\$ 22,408	\$ 15,656	\$ 15,656	\$ 14,348	\$ 9,463	\$ 13.78	
North Bay	\$ 4,907	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	
North Dumfries	\$ 14,798	\$ 11,226	\$ 11,226	\$ 9,812	\$ 6,068	\$ 3.00	\$ 3.00
North Grenville	\$ 25,872	\$ 17,569	\$ 17,569	\$ 15,532	\$ 10,553	\$ 9.75	\$ 9.75
North Middlesex	\$ 17,745	\$ 12,659	\$ 12,659	\$ 12,082	\$ 7,617	\$ 8.11	\$ 8.11
North Perth	\$ 21,632	\$ 12,310	\$ 12,310	\$ 11,222	\$ 7,869	\$ 1.53	\$ 1.36
Oakville	\$ 44,157	\$ 32,686	\$ 32,686	\$ 22,163	\$ 16,709	\$ 12.16	\$ 12.16
Orangeville	\$ 27,004	\$ 21,345	\$ 21,345	\$ 13,771	\$ 9,572	\$ 9.54	
Orillia	\$ 22,183	\$ 20,711	\$ 20,711	\$ 17,402	\$ 12,183	\$ 8.39	\$ 8.39
Oshawa	\$ 34,804	\$ 28,046	\$ 28,046	\$ 21,903	\$ 13,450	\$ 16.59	
Ottawa	\$ 39,700	\$ 31,702	\$ 31,702	\$ 21,878	\$ 15,551	\$ 33.62	\$ 13.40
Owen Sound	\$ 16,221	\$ 14,274	\$ 14,274	\$ 9,732	\$ 9,732	\$ 4.88	
Parry Sound							
Pelham	\$ 27,438	\$ 19,546	\$ 19,546	\$ 18,785	\$ 11,487	\$ 12.64	\$ 12.64
Peterborough	\$ 42,906	\$ 27,114	\$ 27,114	\$ 24,302	\$ 24,302	\$ 15.09	
Pickering	\$ 30,448	\$ 23,454	\$ 23,454	\$ 17,708	\$ 10,868	\$ 6.78	\$ 6.78
Port Colborne	\$ 9,135	\$ 2,840	\$ 2,840	\$ 2,729	\$ 1,843	\$ 2.05	\$ 2.05
Port Hope	\$ 22,552	\$ 18,156	\$ 18,156	\$ 15,623	\$ 11,481	\$ 13.14	\$ 9.45
Prince Edward County	\$ 12,206	\$ 10,999	\$ 7,054	\$ 10,674	\$ 5,847	\$ 5.07	\$ 5.07
Puslinch	\$ 7,100	\$ 5,312	\$ 5,312	\$ 3,861	\$ 3,282	\$ 2.18	\$ 2.18
Quinte West	\$ 14,080	\$ 9,935	\$ 9,935	\$ 10,339	\$ 5,962	\$ 6.37	
Ramara	\$ 8,496	\$ 6,993	\$ 6,993	\$ 6,644	\$ 6,644	\$ 4.19	
Richmond Hill	\$ 29,110	\$ 23,832	\$ 23,832	\$ 19,854	\$ 12,753	\$ 11.72	\$ 8.56
Sarnia	\$ 18,864	\$ 13,763	\$ 13,763	\$ 12,953	\$ 8,547	\$ 8.11	\$ 8.11
Saugeen Shores	\$ 32,411	\$ 21,248	\$ 21,248	\$ 19,956	\$ 13,848	\$ 13.34	
Sault Ste. Marie							
Scugog	\$ 23,603	\$ 19,073	\$ 19,073	\$ 13,112	\$ 13,112	\$ 12.97	\$ 6.83
South Bruce Peninsula	\$ 12,014	\$ 8,000	\$ 8,000	\$ 6,812	\$ 6,812	\$ 10.26	\$ 5.13
Southgate	\$ 15,442	\$ 9,647	\$ 9,647	\$ 9,868	\$ 6,585	\$ 5.56	\$ 5.56
Springwater	\$ 22,991	\$ 18,693	\$ 18,693	\$ 14,846	\$ 11,642	\$ 5.38	\$ 5.38

**2023 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.
St. Catharines	\$ 12,213	\$ 8,958	\$ 8,958	\$ 8,867	\$ 6,062	\$ 2.13	\$ 2.13
St. Thomas	\$ 17,329	\$ 13,902	\$ 13,902	\$ 10,864	\$ 6,958	\$ 10.74	\$ 5.44
Stratford	\$ 13,524	\$ 10,584	\$ 10,584	\$ 7,838	\$ 5,825	\$ 2.39	
Strathroy-Caradoc	\$ 29,102	\$ 23,991	\$ 23,991	\$ 15,124	\$ 15,124	\$ 11.62	\$ 11.62
Tay	\$ 24,421	\$ 20,351	\$ 20,351	\$ 19,332	\$ 15,260	\$ 12.19	\$ 12.19
The Blue Mountains	\$ 39,282	\$ 31,425	\$ 31,425	\$ 23,571	\$ 23,571	\$ 15.47	\$ 15.47
Thorold	\$ 23,188	\$ 15,333	\$ 15,333	\$ 14,971	\$ 9,157	\$ 10.41	\$ 3.45
Thunder Bay							
Tillsonburg	\$ 9,083	\$ 5,708	\$ 5,708	\$ 4,844	\$ 3,273	\$ 3.24	\$ 3.24
Timmins							
Tiny	\$ 8,412	\$ 7,667	\$ 7,667	\$ 5,556	\$ 3,833	\$ 6.01	\$ 6.01
Toronto	\$ 97,041	\$ 80,210	\$ 40,237	\$ 56,804	\$ 37,081	\$ 51.70	
Vaughan	\$ 72,249	\$ 59,441	\$ 59,441	\$ 44,897	\$ 32,357	\$ 21.09	\$ 21.09
Wainfleet	\$ 8,142	\$ 5,682	\$ 5,682	\$ 5,360	\$ 3,276	\$ 3.18	\$ 3.18
Waterloo	\$ 19,303	\$ 12,697	\$ 12,697	\$ 10,627	\$ 10,627	\$ 7.72	\$ 7.72
Welland	\$ 8,584	\$ 7,668	\$ 7,668	\$ 7,167	\$ 4,070	\$ 3.97	\$ 3.97
Wellesley	\$ 12,709	\$ 9,306	\$ 9,306	\$ 8,136	\$ 5,034	\$ 3.78	\$ 3.78
Wellington North	\$ 19,426	\$ 15,346	\$ 15,346	\$ 12,606	\$ 9,195	\$ 7.07	\$ 3.54
West Grey	\$ 4,200	\$ 3,250	\$ 3,250	\$ 3,250	\$ 2,777		
West Lincoln	\$ 14,145	\$ 9,427	\$ 9,427	\$ 9,000	\$ 5,573	\$ 3.55	\$ 3.55
Whitby	\$ 46,205	\$ 35,214	\$ 35,214	\$ 19,398	\$ 14,823	\$ 26.74	\$ 7.26
Whitchurch-Stouffville	\$ 31,530	\$ 25,257	\$ 25,257	\$ 20,652	\$ 14,153	\$ 9.08	\$ 9.08
Wilmot	\$ 31,638	\$ 24,094	\$ 24,094	\$ 21,534	\$ 13,321	\$ 14.09	\$ 8.96
Windsor	\$ 38,284	\$ 21,526	\$ 21,526	\$ 17,716	\$ 17,716	\$ 17.12	
Woolwich	\$ 15,919	\$ 11,258	\$ 11,258	\$ 9,968	\$ 6,170	\$ 5.47	\$ 5.47
<b>Average</b>	<b>\$ 27,617</b>	<b>\$ 20,844</b>	<b>\$ 20,164</b>	<b>\$ 16,615</b>	<b>\$ 11,997</b>	<b>\$ 11.03</b>	<b>\$ 8.50</b>
<b>Median</b>	<b>\$ 23,188</b>	<b>\$ 18,156</b>	<b>\$ 16,291</b>	<b>\$ 14,348</b>	<b>\$ 10,854</b>	<b>\$ 8.65</b>	<b>\$ 7.26</b>
<b>Minimum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maximum</b>	<b>\$ 97,041</b>	<b>\$ 80,210</b>	<b>\$ 72,281</b>	<b>\$ 61,702</b>	<b>\$ 39,264</b>	<b>\$ 51.70</b>	<b>\$ 32.46</b>

Source: DC By-laws for Lower Tier or Single Tier (Municipality's own purposes) current at/as of November 16, 2023



**2023 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	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Amherstburg							
Aurora	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Aylmer							
Barrie							
Belleville							
Bracebridge	\$ 15,738	\$ 13,024	\$ 13,024	\$ 10,312	\$ 7,055	\$ 2.06	\$ 2.06
Brampton	\$ 72,262	\$ 57,396	\$ 57,396	\$ 52,408	\$ 27,711	\$ 26.65	\$ 20.46
Brant							
Brantford							
Brock	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Brockville							
Burlington	\$ 42,273	\$ 34,271	\$ 22,729	\$ 20,662	\$ 15,250	\$ 48.36	\$ 11.94
Caledon	\$ 71,370	\$ 56,690	\$ 56,690	\$ 51,761	\$ 27,369	\$ 26.29	\$ 20.09
Cambridge	\$ 36,773	\$ 27,483	\$ 27,483	\$ 20,024	\$ 20,024	\$ 21.09	\$ 8.44
Central Elgin							
Centre Wellington	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Chatham-Kent							
Chatsworth	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Clarington	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Collingwood	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
Cornwall							
Dryden							
East Gwillimbury	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Elliot Lake							
Erin	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Espanola							
Essex							
Fort Erie	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Georgian Bluffs	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Georgina	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Gravenhurst	\$ 15,738	\$ 13,024	\$ 13,024	\$ 10,312	\$ 7,055	\$ 2.06	\$ 2.06



**2023 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.
Greater Sudbury							
Greenstone							
Grey Highlands	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Grimsby	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Guelph							
Guelph-Eramosa	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Haldimand							
Halton Hills	\$ 42,273	\$ 34,271	\$ 22,729	\$ 20,662	\$ 15,250	\$ 48.36	\$ 11.94
Hamilton							
Hamilton Tp	\$ 3,361	\$ 2,625	\$ 2,625	\$ 2,231	\$ 1,698	\$ 1.87	\$ 1.87
Hanover	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Huntsville	\$ 15,738	\$ 13,024	\$ 13,024	\$ 10,312	\$ 7,055	\$ 2.06	\$ 2.06
Ingersoll	\$ 14,365	\$ 9,024	\$ 9,024	\$ 7,658	\$ 5,182	\$ 4.52	\$ 4.52
Innisfil	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
Kenora							
Kincardine							
King	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Kingston							
Kitchener	\$ 36,773	\$ 27,483	\$ 27,483	\$ 20,024	\$ 20,024	\$ 21.09	\$ 8.44
Lakeshore							
Lambton Shores							
Lincoln	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
London							
Mapleton	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Markham	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Meaford	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Middlesex Centre							
Milton	\$ 61,089	\$ 49,501	\$ 32,795	\$ 29,791	\$ 22,009	\$ 53.96	\$ 17.54
Minto	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Mississauga	\$ 72,262	\$ 57,396	\$ 57,396	\$ 52,408	\$ 27,711	\$ 26.65	\$ 20.46
New Tecumseth	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
Newmarket	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33

**2023 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.
Niagara Falls	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Niagara-on-the-Lake	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Norfolk							
North Bay							
North Dumfries	\$ 33,593	\$ 25,106	\$ 25,106	\$ 18,293	\$ 18,293	\$ 18.57	\$ 7.43
North Grenville							
North Middlesex							
North Perth							
Oakville	\$ 61,089	\$ 49,501	\$ 32,795	\$ 29,791	\$ 22,009	\$ 53.96	\$ 17.54
Orangeville	\$ 3,218	\$ 2,472	\$ 2,472	\$ 1,527	\$ 1,103	\$ 0.99	\$ 0.99
Orillia							
Oshawa	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Ottawa							
Owen Sound	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Parry Sound							
Pelham	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Peterborough							
Pickering	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Port Colborne	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Port Hope	\$ 3,361	\$ 2,625	\$ 2,625	\$ 2,231	\$ 1,698	\$ 1.87	\$ 1.87
Prince Edward County							
Puslinch	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
Quinte West							
Ramara	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
Richmond Hill	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
South Bruce Peninsula							
Southgate	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Springwater	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10

**2023 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.
St. Catharines	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tay	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
The Blue Mountains	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Thorold	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Thunder Bay							
Tillsonburg	\$ 13,624	\$ 8,557	\$ 8,557	\$ 7,261	\$ 4,911	\$ 5.37	\$ 5.37
Timmins							
Tiny	\$ 13,052	\$ 10,303	\$ 10,303	\$ 6,998	\$ 6,998	\$ 5.10	\$ 5.10
Toronto							
Vaughan	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Wainfleet	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Waterloo	\$ 36,773	\$ 27,483	\$ 27,483	\$ 20,024	\$ 20,024	\$ 21.09	\$ 8.44
Welland	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Wellesley	\$ 33,593	\$ 25,106	\$ 25,106	\$ 18,293	\$ 18,293	\$ 18.57	\$ 7.43
Wellington North	\$ 8,827	\$ 6,665	\$ 6,665	\$ 4,710	\$ 3,840	\$ 2.46	\$ 2.46
West Grey	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
West Lincoln	\$ 23,801	\$ 17,007	\$ 17,007	\$ 16,180	\$ 9,864	\$ 16.54	\$ 6.18
Whitby	\$ 66,149	\$ 52,737	\$ 52,737	\$ 38,503	\$ 23,639	\$ 34.14	\$ 16.56
Whitchurch-Stouffville	\$ 73,112	\$ 60,810	\$ 60,810	\$ 47,178	\$ 30,681	\$ 57.87	\$ 23.33
Wilmot	\$ 33,593	\$ 25,106	\$ 25,106	\$ 18,293	\$ 18,293	\$ 18.57	\$ 7.43
Windsor							
Woolwich	\$ 33,593	\$ 25,106	\$ 25,106	\$ 18,293	\$ 18,293	\$ 18.57	\$ 7.43
<b>Average</b>	<b>\$ 32,807</b>	<b>\$ 25,790</b>	<b>\$ 25,016</b>	<b>\$ 20,005</b>	<b>\$ 13,831</b>	<b>\$ 20.02</b>	<b>\$ 8.99</b>
<b>Median</b>	<b>\$ 23,801</b>	<b>\$ 17,007</b>	<b>\$ 17,007</b>	<b>\$ 16,180</b>	<b>\$ 9,864</b>	<b>\$ 16.54</b>	<b>\$ 6.18</b>
<b>Minimum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maximum</b>	<b>\$ 73,112</b>	<b>\$ 60,810</b>	<b>\$ 60,810</b>	<b>\$ 52,408</b>	<b>\$ 30,681</b>	<b>\$ 57.87</b>	<b>\$ 23.33</b>

Source: Upper Tier DC By-laws (Regions/Counties/District charges) current at/as of November 16, 2023

**2023 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	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
Amherstburg	\$ 973	\$ 973	\$ 973	\$ 973	\$ 973		
Aurora	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Aylmer							
Barrie	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Belleville							
Bracebridge							
Brampton	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Brant	\$ 1,708	\$ 1,708	\$ 1,708	\$ 1,708	\$ 1,708		
Brantford	\$ 1,708	\$ 1,708	\$ 1,708	\$ 1,708	\$ 1,708		
Brock	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
Brockville							
Burlington	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 2.55	\$ 2.55
Caledon	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 4,572	\$ 0.90	\$ 0.90
Cambridge	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
Central Elgin							
Centre Wellington	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Chatham-Kent							
Chatsworth							
Clarington	\$ 3,130	\$ 3,130	\$ 3,130	\$ 3,130	\$ 3,130		
Collingwood	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Cornwall							
Dryden							
East Gwillimbury	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Elliot Lake							
Erin	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Espanola							
Essex	\$ 973	\$ 973	\$ 973	\$ 973	\$ 973		
Fort Erie	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Georgian Bluffs							
Georgina	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Gravenhurst							

**2023 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.
Greater Sudbury							
Greenstone							
Grey Highlands							
Grimsby	\$ 486	\$ 486	\$ 486	\$ 486	\$ 486		
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	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 2.55	\$ 2.55
Hamilton	\$ 3,274	\$ 3,274	\$ 3,274	\$ 3,274	\$ 3,274	\$ 1.05	\$ 1.05
Hamilton Tp							
Hanover							
Huntsville							
Ingersoll							
Innisfil	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Kenora							
Kincardine							
King	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Kingston	\$ 966	\$ 966	\$ 966	\$ 966	\$ 966		
Kitchener	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
Lakeshore	\$ 973	\$ 973	\$ 973	\$ 973	\$ 973		
Lambton Shores							
Lincoln	\$ 486	\$ 486	\$ 486	\$ 486	\$ 486		
London							
Mapleton	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Markham	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Meaford							
Middlesex Centre							
Milton	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 2.55	\$ 2.55
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	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Newmarket	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37

**2023 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.
Niagara Falls	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Niagara-on-the-Lake	\$ 486	\$ 486	\$ 486	\$ 486	\$ 486		
Norfolk							
North Bay							
North Dumfries	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
North Grenville							
North Middlesex							
North Perth							
Oakville	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 10,161	\$ 2.55	\$ 2.55
Orangeville	\$ 2,332	\$ 2,332	\$ 2,332	\$ 2,332	\$ 2,332		
Orillia	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Oshawa	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
Ottawa	\$ 3,038	\$ 3,038	\$ 3,038	\$ 3,038	\$ 3,038	\$ 1.82	\$ 1.82
Owen Sound							
Parry Sound							
Pelham	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Peterborough	\$ 524	\$ 524	\$ 524	\$ 524	\$ 524	\$ 0.14	\$ 0.14
Pickering	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
Port Colborne	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Port Hope							
Prince Edward County							
Puslinch	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
Quinte West							
Ramara	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Richmond Hill	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Sarnia							
Saugeen Shores							
Sault Ste. Marie							
Scugog	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
South Bruce Peninsula							
Southgate							
Springwater	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80

**2023 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.
St. Catharines	\$ 486	\$ 486	\$ 486	\$ 486	\$ 486		
St. Thomas							
Stratford							
Strathroy-Caradoc							
Tay	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
The Blue Mountains							
Thorold	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Thunder Bay							
Tillsonburg							
Timmins							
Tiny	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 4,883	\$ 0.80	\$ 0.80
Toronto	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 2,993	\$ 1.37	\$ 1.37
Vaughan	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Wainfleet	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Waterloo	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
Welland	\$ 391	\$ 391	\$ 391	\$ 391	\$ 391		
Wellesley	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
Wellington North	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841	\$ 2,841		
West Grey							
West Lincoln	\$ 486	\$ 486	\$ 486	\$ 486	\$ 486		
Whitby	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735	\$ 5,735		
Whitchurch-Stouffville	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 8,427	\$ 1.37	\$ 1.37
Wilmot	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
Windsor	\$ 1,805	\$ 1,805	\$ 1,805	\$ 1,805	\$ 1,805		
Woolwich	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 4,401	\$ 2.33	\$ 2.33
<b>Average</b>	<b>\$ 4,108</b>	<b>\$ 4,108</b>	<b>\$ 4,108</b>	<b>\$ 4,108</b>	<b>\$ 4,108</b>	<b>\$ 1.48</b>	<b>\$ 1.48</b>
<b>Median</b>	<b>\$ 4,401</b>	<b>\$ 4,401</b>	<b>\$ 4,401</b>	<b>\$ 4,401</b>	<b>\$ 4,401</b>	<b>\$ 1.37</b>	<b>\$ 1.37</b>
<b>Minimum</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maximum</b>	<b>\$ 10,161</b>	<b>\$ 10,161</b>	<b>\$ 10,161</b>	<b>\$ 10,161</b>	<b>\$ 10,161</b>	<b>\$ 2.55</b>	<b>\$ 2.55</b>

Source: Education DC by-laws (Public and Catholic School Districts) current at/as of November 16, 2023

**2023 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	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Georgian Bluffs	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Grey Highlands	\$ 29,510	\$ 22,159	\$ 22,159	\$ 16,354	\$ 16,354	\$ 7.10	\$ 7.10
Hanover	\$ 9,183	\$ 6,341	\$ 6,341	\$ 5,281	\$ 5,281	\$ 0.84	\$ 0.84
Kincardine	\$ 23,321	\$ 16,291	\$ 16,291	\$ 12,217	\$ 12,217	\$ 10.87	\$ 10.87
Meaford	\$ 24,242	\$ 16,466	\$ 16,466	\$ 15,406	\$ 15,406	\$ 9.99	\$ 5.80
Owen Sound	\$ 25,404	\$ 20,615	\$ 20,615	\$ 15,013	\$ 15,013	\$ 5.72	\$ 0.84
Saugeen Shores	\$ 32,411	\$ 21,248	\$ 21,248	\$ 19,956	\$ 13,848	\$ 13.34	
South Bruce Peninsula	\$ 12,014	\$ 8,000	\$ 8,000	\$ 6,812	\$ 6,812	\$ 10.26	\$ 5.13
Southgate	\$ 24,625	\$ 15,988	\$ 15,988	\$ 15,149	\$ 11,866	\$ 6.40	\$ 6.40
The Blue Mountains	\$ 48,465	\$ 37,766	\$ 37,766	\$ 28,852	\$ 28,852	\$ 16.31	\$ 16.31
West Grey	\$ 13,383	\$ 9,591	\$ 9,591	\$ 8,531	\$ 8,058	\$ 0.84	\$ 0.84
<b>Bruce/Grey Average</b>	<b>\$ 21,744</b>	<b>\$ 15,596</b>	<b>\$ 15,596</b>	<b>\$ 12,844</b>	<b>\$ 12,022</b>	<b>\$ 6.95</b>	<b>\$ 5.07</b>
<b>Bruce/Grey Median</b>	<b>\$ 23,782</b>	<b>\$ 16,140</b>	<b>\$ 16,140</b>	<b>\$ 13,615</b>	<b>\$ 12,042</b>	<b>\$ 6.75</b>	<b>\$ 5.13</b>
Belleville	\$ 28,063	\$ 18,324	\$ 18,324	\$ 19,851	\$ 11,458	\$ 8.57	\$ 8.57
Brockville	\$ 4,370	\$ 3,282	\$ 3,282	\$ 2,764	\$ 1,735	\$ 1.27	\$ 1.27
Cornwall	\$ 11,145	\$ 10,586	\$ 10,586	\$ 7,510	\$ 5,679	\$ 3.12	\$ 3.12
Hamilton Tp	\$ 18,908	\$ 13,251	\$ 13,251	\$ 11,376	\$ 8,415	\$ 10.49	\$ 10.49
Kingston	\$ 30,179	\$ 23,840	\$ 12,838	\$ 20,372	\$ 12,838	\$ 23.18	\$ 10.99
North Grenville	\$ 25,872	\$ 17,569	\$ 17,569	\$ 15,532	\$ 10,553	\$ 9.75	\$ 9.75
Ottawa	\$ 42,738	\$ 34,740	\$ 34,740	\$ 24,916	\$ 18,589	\$ 35.44	\$ 15.22
Peterborough	\$ 43,430	\$ 27,638	\$ 27,638	\$ 24,826	\$ 24,826	\$ 15.23	\$ 0.14
Port Hope	\$ 25,913	\$ 20,781	\$ 20,781	\$ 17,854	\$ 13,179	\$ 15.01	\$ 11.32
Prince Edward County	\$ 12,206	\$ 10,999	\$ 7,054	\$ 10,674	\$ 5,847	\$ 5.07	\$ 5.07
Quinte West	\$ 14,080	\$ 9,935	\$ 9,935	\$ 10,339	\$ 5,962	\$ 6.37	
<b>Eastern Average</b>	<b>\$ 23,355</b>	<b>\$ 17,359</b>	<b>\$ 16,000</b>	<b>\$ 15,092</b>	<b>\$ 10,826</b>	<b>\$ 12.14</b>	<b>\$ 7.59</b>
<b>Eastern Median</b>	<b>\$ 25,872</b>	<b>\$ 17,569</b>	<b>\$ 13,251</b>	<b>\$ 15,532</b>	<b>\$ 10,553</b>	<b>\$ 9.75</b>	<b>\$ 9.16</b>
Fort Erie	\$ 44,715	\$ 31,733	\$ 31,733	\$ 30,055	\$ 18,980	\$ 23.95	\$ 6.18
Grimsby	\$ 46,588	\$ 32,655	\$ 32,655	\$ 30,811	\$ 18,996	\$ 23.97	\$ 9.66
Lincoln	\$ 58,022	\$ 44,757	\$ 44,757	\$ 39,385	\$ 24,205	\$ 36.91	\$ 14.66
Niagara Falls	\$ 41,431	\$ 28,211	\$ 28,211	\$ 24,765	\$ 18,449	\$ 21.86	\$ 6.18
Niagara-on-the-Lake	\$ 39,259	\$ 29,091	\$ 29,091	\$ 26,845	\$ 19,005	\$ 22.94	\$ 12.58
Pelham	\$ 51,630	\$ 36,944	\$ 36,944	\$ 35,356	\$ 21,742	\$ 29.18	\$ 18.82
Port Colborne	\$ 33,327	\$ 20,238	\$ 20,238	\$ 19,300	\$ 12,098	\$ 18.59	\$ 8.23
St. Catharines	\$ 36,500	\$ 26,451	\$ 26,451	\$ 25,533	\$ 16,412	\$ 18.67	\$ 8.31
Thorold	\$ 47,380	\$ 32,731	\$ 32,731	\$ 31,542	\$ 19,412	\$ 26.95	\$ 9.63
Wainfleet	\$ 32,334	\$ 23,080	\$ 23,080	\$ 21,931	\$ 13,531	\$ 19.72	\$ 9.36
Welland	\$ 32,776	\$ 25,066	\$ 25,066	\$ 23,738	\$ 14,325	\$ 20.51	\$ 10.15
West Lincoln	\$ 38,432	\$ 26,920	\$ 26,920	\$ 25,666	\$ 15,923	\$ 20.09	\$ 9.73
<b>Niagara Average</b>	<b>\$ 41,866</b>	<b>\$ 29,823</b>	<b>\$ 29,823</b>	<b>\$ 27,911</b>	<b>\$ 17,756</b>	<b>\$ 23.61</b>	<b>\$ 10.29</b>
<b>Niagara Median</b>	<b>\$ 40,345</b>	<b>\$ 28,651</b>	<b>\$ 28,651</b>	<b>\$ 26,256</b>	<b>\$ 18,715</b>	<b>\$ 22.40</b>	<b>\$ 9.65</b>



2023 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	\$ 112,003	\$ 90,152	\$ 90,152	\$ 63,539	\$ 41,503	\$ 44.03	\$ 26.45
Aurora	\$ 117,427	\$ 95,923	\$ 95,923	\$ 77,283	\$ 53,966	\$ 65.56	\$ 31.02
Brampton	\$ 129,448	\$100,974	\$ 100,974	\$ 88,612	\$ 50,509	\$ 42.70	\$ 29.00
Brock	\$ 99,834	\$ 81,223	\$ 81,223	\$ 60,784	\$ 45,920	\$ 39.52	\$ 21.94
Burlington	\$ 70,593	\$ 57,506	\$ 43,241	\$ 40,058	\$ 32,215	\$ 66.05	\$ 23.07
Caledon	\$ 131,334	\$103,433	\$ 103,433	\$ 88,515	\$ 50,827	\$ 35.93	\$ 29.73
Clarington	\$ 98,425	\$ 79,756	\$ 79,756	\$ 57,151	\$ 36,294	\$ 47.70	\$ 21.30
East Gwillimbury	\$ 138,489	\$115,190	\$ 115,190	\$ 89,353	\$ 63,868	\$ 74.85	\$ 32.12
Georgina	\$ 105,042	\$ 88,069	\$ 88,069	\$ 71,947	\$ 50,391	\$ 60.78	\$ 26.24
Halton Hills	\$ 83,674	\$ 66,402	\$ 47,659	\$ 46,936	\$ 37,292	\$ 59.56	\$ 17.61
Hamilton	\$ 61,758	\$ 45,137	\$ 45,137	\$ 37,537	\$ 26,709	\$ 26.13	\$ 15.97
King	\$ 133,853	\$113,548	\$ 113,548	\$ 88,460	\$ 61,610	\$ 77.86	\$ 43.32
Markham	\$ 141,266	\$115,538	\$ 115,538	\$ 92,045	\$ 64,709	\$ 82.09	\$ 43.03
Milton	\$ 100,021	\$ 82,964	\$ 58,357	\$ 53,928	\$ 42,518	\$ 65.42	\$ 29.00
Mississauga	\$ 122,880	\$ 97,792	\$ 97,792	\$ 88,364	\$ 49,381	\$ 41.50	\$ 32.88
Newmarket	\$ 117,244	\$ 97,246	\$ 97,246	\$ 76,803	\$ 54,250	\$ 67.07	\$ 32.53
Oakville	\$ 115,406	\$ 92,348	\$ 75,642	\$ 62,115	\$ 48,879	\$ 68.67	\$ 32.25
Oshawa	\$ 106,688	\$ 86,518	\$ 86,518	\$ 66,141	\$ 42,824	\$ 50.73	\$ 16.56
Pickering	\$ 102,332	\$ 81,926	\$ 81,926	\$ 61,946	\$ 40,242	\$ 40.92	\$ 23.34
Richmond Hill	\$ 110,649	\$ 93,069	\$ 93,069	\$ 75,459	\$ 51,861	\$ 70.96	\$ 33.26
Scugog	\$ 95,487	\$ 77,545	\$ 77,545	\$ 57,350	\$ 42,486	\$ 47.11	\$ 23.39
Toronto	\$ 100,034	\$ 83,203	\$ 43,230	\$ 59,797	\$ 40,074	\$ 53.07	\$ 1.37
Vaughan	\$ 153,788	\$128,678	\$ 128,678	\$ 100,502	\$ 71,465	\$ 80.33	\$ 45.79
Whitby	\$ 118,089	\$ 93,686	\$ 93,686	\$ 63,636	\$ 44,197	\$ 60.88	\$ 23.82
Whitchurch-Stouffville	\$ 113,069	\$ 94,494	\$ 94,494	\$ 76,257	\$ 53,261	\$ 68.32	\$ 33.78
<b>GTHA Average</b>	<b>\$ 111,153</b>	<b>\$ 90,493</b>	<b>\$ 85,921</b>	<b>\$ 69,781</b>	<b>\$ 47,890</b>	<b>\$ 57.51</b>	<b>\$ 27.55</b>
<b>GTHA Median</b>	<b>\$ 112,003</b>	<b>\$ 92,348</b>	<b>\$ 90,152</b>	<b>\$ 66,141</b>	<b>\$ 48,879</b>	<b>\$ 60.78</b>	<b>\$ 29.00</b>
Dryden							
Elliot Lake							
Espanola							
Greater Sudbury	\$ 22,162	\$ 12,791	\$ 12,791	\$ 12,791	\$ 12,791	\$ 5.56	\$ 3.70
Greenstone							
Kenora							
North Bay	\$ 4,907	\$ 4,838	\$ 4,838	\$ 2,797	\$ 2,797	\$ 4.28	
Parry Sound							
Sault Ste. Marie							
Thunder Bay							
Timmins							
<b>North Average</b>	<b>\$ 13,535</b>	<b>\$ 8,815</b>	<b>\$ 8,815</b>	<b>\$ 7,794</b>	<b>\$ 7,794</b>	<b>\$ 4.92</b>	<b>\$ 3.70</b>
<b>North Median</b>	<b>\$ 13,535</b>	<b>\$ 8,815</b>	<b>\$ 8,815</b>	<b>\$ 7,794</b>	<b>\$ 7,794</b>	<b>\$ 4.92</b>	<b>\$ 3.70</b>

**2023 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	\$ 92,164	\$ 73,971	\$ 73,971	\$ 53,761	\$ 39,202	\$ 43.01	\$ 27.08
Bracebridge	\$ 21,489	\$ 17,625	\$ 17,625	\$ 14,392	\$ 10,194	\$ 2.06	\$ 2.06
Collingwood	\$ 58,842	\$ 46,042	\$ 46,042	\$ 36,452	\$ 26,121	\$ 20.10	\$ 20.10
Gravenhurst	\$ 20,719	\$ 17,506	\$ 17,506	\$ 14,494	\$ 9,842	\$ 2.06	\$ 2.06
Huntsville	\$ 22,323	\$ 18,133	\$ 18,133	\$ 14,826	\$ 10,160	\$ 3.38	\$ 3.38
Innisfil	\$ 101,351	\$ 87,467	\$ 87,467	\$ 61,107	\$ 49,448	\$ 35.43	\$ 35.43
New Tecumseth	\$ 103,758	\$ 86,426	\$ 86,426	\$ 73,583	\$ 51,145	\$ 45.60	\$ 38.36
Orangeville	\$ 32,554	\$ 26,148	\$ 26,148	\$ 17,630	\$ 13,007	\$ 10.53	\$ 0.99
Orillia	\$ 27,066	\$ 25,594	\$ 25,594	\$ 22,285	\$ 17,066	\$ 9.19	\$ 9.19
Ramara	\$ 26,431	\$ 22,179	\$ 22,179	\$ 18,525	\$ 18,525	\$ 10.09	\$ 5.90
Springwater	\$ 40,926	\$ 33,879	\$ 33,879	\$ 26,727	\$ 23,523	\$ 11.28	\$ 11.28
Tay	\$ 42,356	\$ 35,537	\$ 35,537	\$ 31,213	\$ 27,141	\$ 18.09	\$ 18.09
Tiny	\$ 26,347	\$ 22,853	\$ 22,853	\$ 17,437	\$ 15,714	\$ 11.91	\$ 11.91
<b>Sim./Musk./Duff. Avg.</b>	<b>\$ 47,410</b>	<b>\$ 39,489</b>	<b>\$ 39,489</b>	<b>\$ 30,956</b>	<b>\$ 23,930</b>	<b>\$ 17.13</b>	<b>\$ 14.29</b>
<b>Sim./Musk./Duff. Median</b>	<b>\$ 32,554</b>	<b>\$ 26,148</b>	<b>\$ 26,148</b>	<b>\$ 22,285</b>	<b>\$ 18,525</b>	<b>\$ 11.28</b>	<b>\$ 11.28</b>
Amherstburg	\$ 22,100	\$ 14,642	\$ 14,642	\$ 12,860	\$ 10,160	\$ 11.08	\$ 11.08
Aylmer	\$ 18,770	\$ 16,445	\$ 16,445	\$ 11,521	\$ 7,381	\$ 8.15	\$ 8.15
Brant	\$ 46,625	\$ 30,642	\$ 30,642	\$ 31,510	\$ 19,142	\$ 10.73	\$ 10.73
Brantford	\$ 43,304	\$ 31,467	\$ 31,467	\$ 24,201	\$ 20,677	\$ 10.29	\$ 10.29
Central Elgin	\$ 15,682	\$ 11,900	\$ 11,900	\$ 9,295	\$ 5,953	\$ 0.99	\$ 0.99
Chatham-Kent	\$ 6,711	\$ 5,417	\$ 5,417	\$ 5,323	\$ 2,752	\$ 4.69	\$ 2.35
Essex	\$ 16,577	\$ 10,423	\$ 10,423	\$ 8,844	\$ 7,536	\$ 5.02	\$ 5.02
Haldimand	\$ 27,752	\$ 23,284	\$ 23,284	\$ 20,698	\$ 13,321	\$ 7.00	\$ 7.00
Ingersoll	\$ 18,421	\$ 11,572	\$ 11,572	\$ 9,820	\$ 6,643	\$ 4.52	\$ 4.52
Lakeshore	\$ 35,554	\$ 21,187	\$ 21,187	\$ 17,190	\$ 14,636	\$ 13.29	\$ 13.29
Lambton Shores	\$ 9,006	\$ 7,537	\$ 7,537	\$ 6,379	\$ 4,794	\$ 4.35	\$ 4.35
London	\$ 44,067	\$ 29,802	\$ 29,802	\$ 26,412	\$ 19,491	\$ 34.68	\$ 24.72
Middlesex Centre	\$ 33,158	\$ 21,767	\$ 21,767	\$ 21,234	\$ 13,379	\$ 9.22	\$ 3.69
Norfolk	\$ 22,408	\$ 15,656	\$ 15,656	\$ 14,348	\$ 9,463	\$ 13.78	
North Middlesex	\$ 17,745	\$ 12,659	\$ 12,659	\$ 12,082	\$ 7,617	\$ 8.11	\$ 8.11
North Perth	\$ 21,632	\$ 12,310	\$ 12,310	\$ 11,222	\$ 7,869	\$ 1.53	\$ 1.36
Sarnia	\$ 18,864	\$ 13,763	\$ 13,763	\$ 12,953	\$ 8,547	\$ 8.11	\$ 8.11
St. Thomas	\$ 17,329	\$ 13,902	\$ 13,902	\$ 10,864	\$ 6,958	\$ 10.74	\$ 5.44
Stratford	\$ 13,524	\$ 10,584	\$ 10,584	\$ 7,838	\$ 5,825	\$ 2.39	
Strathroy-Caradoc	\$ 29,102	\$ 23,991	\$ 23,991	\$ 15,124	\$ 15,124	\$ 11.62	\$ 11.62
Tillsonburg	\$ 22,707	\$ 14,265	\$ 14,265	\$ 12,105	\$ 8,184	\$ 8.61	\$ 8.61
Windsor	\$ 40,089	\$ 23,331	\$ 23,331	\$ 19,521	\$ 19,521	\$ 17.12	
<b>Southwest Average</b>	<b>\$ 24,597</b>	<b>\$ 17,116</b>	<b>\$ 17,116</b>	<b>\$ 14,607</b>	<b>\$ 10,681</b>	<b>\$ 9.36</b>	<b>\$ 7.86</b>
<b>Southwest Median</b>	<b>\$ 21,866</b>	<b>\$ 14,454</b>	<b>\$ 14,454</b>	<b>\$ 12,483</b>	<b>\$ 8,366</b>	<b>\$ 8.38</b>	<b>\$ 8.11</b>

**2023 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	\$ 71,367	\$ 53,113	\$ 53,113	\$ 39,539	\$ 39,539	\$ 30.40	\$ 17.75
Centre Wellington	\$ 44,365	\$ 34,989	\$ 34,989	\$ 25,251	\$ 21,731	\$ 13.10	\$ 13.10
Erin	\$ 61,296	\$ 45,468	\$ 45,468	\$ 32,698	\$ 28,051	\$ 21.53	\$ 21.53
Guelph	\$ 50,680	\$ 38,092	\$ 38,092	\$ 29,388	\$ 21,820	\$ 16.24	\$ 16.24
Guelph-Eramosa	\$ 38,907	\$ 27,748	\$ 27,748	\$ 23,561	\$ 16,957	\$ 13.40	\$ 13.40
Kitchener	\$ 62,642	\$ 46,961	\$ 46,961	\$ 35,279	\$ 35,279	\$ 29.53	\$ 16.88
Mapleton	\$ 28,980	\$ 20,778	\$ 20,778	\$ 14,913	\$ 13,377	\$ 7.82	\$ 7.82
Minto	\$ 23,673	\$ 18,849	\$ 18,849	\$ 14,529	\$ 12,001	\$ 7.58	\$ 7.58
North Dumfries	\$ 52,792	\$ 40,733	\$ 40,733	\$ 32,506	\$ 28,762	\$ 23.90	\$ 12.76
Puslinch	\$ 18,768	\$ 14,818	\$ 14,818	\$ 11,412	\$ 9,963	\$ 4.64	\$ 4.64
Waterloo	\$ 60,477	\$ 44,581	\$ 44,581	\$ 35,052	\$ 35,052	\$ 31.14	\$ 18.49
Wellesley	\$ 50,703	\$ 38,813	\$ 38,813	\$ 30,830	\$ 27,728	\$ 24.68	\$ 13.54
Wellington North	\$ 31,094	\$ 24,852	\$ 24,852	\$ 20,157	\$ 15,876	\$ 9.53	\$ 6.00
Wilmot	\$ 69,632	\$ 53,601	\$ 53,601	\$ 44,228	\$ 36,015	\$ 34.99	\$ 18.72
Woolwich	\$ 53,913	\$ 40,765	\$ 40,765	\$ 32,662	\$ 28,864	\$ 26.37	\$ 15.23
<b>Waterloo/Wellington Average</b>	<b>\$ 47,953</b>	<b>\$ 36,277</b>	<b>\$ 36,277</b>	<b>\$ 28,134</b>	<b>\$ 24,734</b>	<b>\$ 19.66</b>	<b>\$ 13.58</b>
<b>Waterloo/Wellington Median</b>	<b>\$ 50,703</b>	<b>\$ 38,813</b>	<b>\$ 38,813</b>	<b>\$ 30,830</b>	<b>\$ 27,728</b>	<b>\$ 21.53</b>	<b>\$ 13.54</b>

**Summary - 2023 Development Charges Average by Location**

Geographical Location	Residential	Multiples Dwelling 3+ bed. per unit	Apartment units >=2	Apartment units < 2 per unit	Non Residential Commercial per sq. ft.	Non Residential Industrial per sq. ft.
North	\$ 13,535	\$ 8,815	\$ 7,794	\$ 7,794	\$ 4.92	\$ 3.70
Bruce/Grey	\$ 21,744	\$ 15,596	\$ 12,844	\$ 12,022	\$ 6.95	\$ 5.07
Eastern	\$ 23,355	\$ 17,359	\$ 15,092	\$ 10,826	\$ 12.14	\$ 7.59
Southwest	\$ 24,597	\$ 17,116	\$ 14,607	\$ 10,681	\$ 9.36	\$ 7.86
Niagara	\$ 41,866	\$ 29,823	\$ 27,911	\$ 17,756	\$ 23.61	\$ 10.29
Simcoe/Musk./Duff.	\$ 47,410	\$ 39,489	\$ 30,956	\$ 23,930	\$ 17.13	\$ 14.29
Waterloo/Wellington	\$ 47,953	\$ 36,277	\$ 28,134	\$ 24,734	\$ 19.66	\$ 13.58
GTHA	\$ 111,153	\$ 90,493	\$ 69,781	\$ 47,890	\$ 57.51	\$ 27.55

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, 19*

92 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 m<sup>2</sup> living space.

**2023 Residential Building Permit Fees (sorted lowest to highest)**

Municipality	Residential per m2 or per \$1,000 construction otherwise	Residential 167 m2 property - \$297,000 Value
Kincardine	\$8.61/m2 up to 10 m2 \$4.31/m2 > 10 m2	\$ 762
Greenstone	\$10, 1st \$1,000 + \$3.00/\$1,000	\$ 898
Chatsworth	\$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
Kenora	\$8.07	\$ 1,348
Lambton Shores	\$9.00	\$ 1,503
Saugeen Shores	\$9.95 Minimum fee \$145.38	\$ 1,662
Mapleton	\$325 + \$8.07/m2	\$ 1,673
Minto	\$300 + \$8.61/m2	\$ 1,738
Sarnia	\$10.75	\$ 1,795
Waterloo	\$10.76	\$ 1,798
Aylmer	\$ 1,500 / dwelling unit up to 139 m2; \$10.76 /m2 over 139 m2 or \$10.00 / \$1,000 value of construction \$1,500 Minimum fee	\$ 1,801
Brock	\$11.30	\$ 1,887
Wellington North	\$260 + \$9.80/m2	\$ 1,896
Ottawa	\$11.41	\$ 1,905
Kitchener	\$11.52	\$ 1,923
Quinte West	\$11.83	\$ 1,976
St. Thomas	\$11.84 Minimum fee \$1,400	\$ 1,977
Prince Edward County	\$150 + \$11.00/m2	\$ 1,987
Chatham-Kent	\$12.06	\$ 2,013
Niagara Falls	\$12.09	\$ 2,019
Brantford	\$12.27	\$ 2,049
Georgian Bluffs	\$12.38	\$ 2,067
Collingwood	\$12.59	\$ 2,103
Lakeshore	\$12.59	\$ 2,103
New Tecumseth	\$12.59	\$ 2,103
Thunder Bay	\$13.00	\$ 2,171
Orangeville	\$13.03 Minimum fee \$150.00	\$ 2,176
Erin	\$9.47 Minimum fee \$2,200.00	\$ 2,200
London	\$13.18	\$ 2,201
Amherstburg	\$13.45/m2 Minimum fee \$1,200.00	\$ 2,247
Ajax	\$13.50	\$ 2,255
Essex	\$13.67	\$ 2,283
Kingston	\$13.70	\$ 2,288
Guelph-Eramosa	\$13.78	\$ 2,301
Wellesley	\$13.78 Minimum fee \$1,607	\$ 2,301

**2023 Residential Building Permit Fees (sorted lowest to highest) (cont'd)**

Municipality	Residential per m2 or per \$1,000 construction otherwise	Residential 167 m2 property - \$297,000 Value
Caledon	\$13.87	\$ 2,316
Woolwich	\$14.10	\$ 2,355
Hanover	\$8.00/\$1,000	\$ 2,376
Springwater	\$14.32 Minimum fee \$149	\$ 2,391
Elliot Lake	\$2,000 up to 139 m2; \$14.32/m2 > 139 m2	\$ 2,396
Port Hope	\$2,000 per dwelling unit up to 139 m2 \$14.32/m2 > 139 m2	\$ 2,396
Ingersoll	\$2,415 + \$8.29/m2 for > 186 m2	\$ 2,415
South Bruce Peninsula	\$14.53 Minimum fee \$200	\$ 2,427
North Bay	\$14.64	\$ 2,445
Centre Wellington	\$14.75	\$ 2,463
Clarington	\$14.89	\$ 2,487
Scugog	\$15.03	\$ 2,510
Grimsby	\$15.07	\$ 2,517
Stratford	\$15.07	\$ 2,517
Oshawa	\$15.10	\$ 2,522
Niagara-on-the-Lake	\$15.18	\$ 2,535
Thorold	\$15.18	\$ 2,535
Owen Sound	\$15.20	\$ 2,538
North Middlesex	\$2,566 + \$10.76/m2 > 186 m2 per dwelling unit	\$ 2,566
Pickering	\$15.40	\$ 2,572
West Lincoln	\$15.42	\$ 2,575
Lincoln	\$15.50	\$ 2,589
East Gwillimbury	\$15.61	\$ 2,606
Gravenhurst	\$15.61	\$ 2,606
Wainfleet	\$15.84	\$ 2,645
Newmarket	\$15.86	\$ 2,649
Brockville	\$2,655 + \$8.93/m2 for over 186 m2	\$ 2,655
The Blue Mountains	\$16.00 Minimum fee \$2,000	\$ 2,672
Fort Erie	\$16.15	\$ 2,696
Brampton	\$16.24/m2 Minimum fee \$1,828.71	\$ 2,712
Barrie	\$16.31	\$ 2,724
Strathroy-Caradoc	\$2,512.15 1st 139 m2 + \$8.61/m2 > 139 m2	\$ 2,750
Meaford	\$16.47 Minimum fee \$1,100.00	\$ 2,750
Orillia	\$16.47	\$ 2,750
Guelph	\$16.58	\$ 2,768
Wilmot	\$16.58	\$ 2,768
North Dumfries	\$16.68	\$ 2,786
Tillsonburg	Greater of minimum fee \$2,500 and maximum fee \$5,000 OR \$140 + \$9/\$1,000	\$ 2,813
Cambridge	\$17.01	\$ 2,840
Pelham	\$17.01	\$ 2,840

**2023 Residential Building Permit Fees (sorted lowest to highest) (cont'd)**

Municipality	Residential per m2 or per \$1,000 construction otherwise	Residential 167 m2 property - \$297,000 Value
Ramara	\$17.22 Minimum fee \$440	\$ 2,876
Tay	\$17.22	\$ 2,876
Brant	\$17.22	\$ 2,876
Port Colborne	\$17.22	\$ 2,876
Welland	\$17.22	\$ 2,876
Haldimand	\$17.33	\$ 2,894
Hamilton	\$17.44	\$ 2,912
Toronto	\$52.08 + \$17.16/m2	\$ 2,918
St. Catharines	\$17.55	\$ 2,930
Richmond Hill	\$17.61	\$ 2,941
Belleville	\$10.00/\$1,000	\$ 2,970
Huntsville	\$10.00/\$1,000	\$ 2,970
Oakville	\$17.80	\$ 2,973
King	\$18.00	\$ 3,006
Whitchurch-Stouffville	\$18.19	\$ 3,038
Aurora	\$18.25	\$ 3,048
Norfolk	\$18.26	\$ 3,049
Mississauga	\$18.44	\$ 3,079
Halton Hills	\$18.50 /m2, < 325 m2; \$21.64 /m2, 325 - 475 m2; \$23.63 /m2, > 475 m2;	\$ 3,090
Vaughan	\$18.54	\$ 3,096
Milton	\$18.96	\$ 3,166
Greater Sudbury	\$10.70/\$1,000	\$ 3,178
Tiny	\$3,196 + \$9.04/m2 for over 186 m2	\$ 3,196
Georgina	\$19.38	\$ 3,236
Markham	\$19.65	\$ 3,282
Parry Sound	\$50 + \$11/\$1,000	\$ 3,317
Bracebridge	\$11.30/\$1,000	\$ 3,356
Timmins	\$90 + \$11/\$1,000	\$ 3,357
Innisfil	\$20.24	\$ 3,380
Middlesex Centre	\$3,400 up to 186 m2; \$10.76/m2 > 186 m2 Minimum fee \$3,400	\$ 3,400
Whitby	\$20.43	\$ 3,412
Windsor	\$500 + \$17.76/m2	\$ 3,466
Cornwall	\$2,816 + \$17.98/m2 for over 130 m2	\$ 3,481
Burlington	\$21.36/m2 up to 300 m2; \$27.55/m2 over 300 m2	\$ 3,567
North Grenville	\$2,566 + \$7.00/m2 > 139 m2	\$ 3,734
Puslinch	\$23.68	\$ 3,955
Hamilton Tp	\$3,993 up to 204 m2 \$3,993 + \$8.18/m2 for > 204 m2	\$ 3,993
Central Elgin	\$2,493.60 + \$11.19/m2	\$ 4,362
Peterborough	\$26.78 Minimum fee \$225.00	\$ 4,472
Sault Ste. Marie	\$27.35	\$ 4,567
Espanola	\$18.55/\$1,000	\$ 5,509

**2023 Building Permit Fees (sorted alphabetically)**

Municipality	Retail /Mercantile per m2 (finished) or per \$1,000 construction otherwise	Industrial per m2 (finished) or per \$1,000 construction otherwise
Ajax	\$13.00	\$9.00
Amherstburg	\$17.76	\$17.76
Aurora	\$17.25	\$11.50
Aylmer	\$ 1,800 up to 232 m2 + 25% Stabilization Reserve Charge; \$7.75 /m2 over 232 m2 or \$5.14 / \$1,000 value of construction	\$ 1,800 up to 232 m2 + 25% Stabilization Reserve Charge; \$7.75 /m2 over 232 m2 or \$5.14 / \$1,000 value of construction
Barrie	\$20.09	\$12.53
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	\$17.67	\$11.59
Brant	\$14.00/\$1,000	\$14.00 / \$1,000 value of construction; \$7.00 / \$1,000 value above 27,871 m2
Brantford	\$11.84	\$8.93
Brock	\$12.37	\$10.22
Brockville	Greater of \$999 or \$8.93 /m2	Greater of \$999 or \$8.93 /m2 for first 4,645 m2; \$5.92 /m2 above 4,645 m2
Burlington	\$29.71	\$16.53/m2 up to 4,650 m2; \$11.28/m2 over 4,650 m2
Caledon	\$16.81	\$10.51 /m2 if < 600 m2; \$7.46 /m2 if > 600 m2
Cambridge	\$18.73	\$12.49
Central Elgin	\$3,861.12 plus \$11.84/m2 for buildings > 232 m2 or \$5.20 / \$1,000 value of construction	\$3,861.12 plus \$11.84/m2 for buildings > 232 m2 or \$5.20 / \$1,000 value of construction
Centre Wellington	\$13.13	\$7.37
Chatham-Kent	\$16.90/\$1,000 up to \$10,000,000; \$1.50/\$1,000 thereafter	\$14.05/\$1,000 (cap of \$20,000 permit fee)
Chatsworth	\$10.00/\$1,000	\$10.00/\$1,000
Clarington	\$19.34	\$15.87
Collingwood	\$12.59	\$9.47
Cornwall	\$18.42/\$1,000	\$18.42/\$1,000 for first \$3,000,000; \$13.82/\$1,000 thereafter
Dryden	\$6.46	\$6.46
East Gwillimbury	\$11.84	\$10.23
Elliot Lake	\$4,000 up to 232 m2; \$18.84/m2 > 232 m2	\$4,000 up to 232 m2; \$18.84/m2 > 232 m2
Erin	\$8.61 Minimum fee \$750.00	\$8.61 Minimum fee \$750.00
Espanola	\$18.55/\$1,000	\$18.55/\$1,000
Essex	\$12.16	\$12.16
Fort Erie	\$19.05	\$13.89
Georgian Bluffs	\$12.38	\$12.38
Georgina	\$18.30	\$15.07
Gravenhurst	\$11.00/\$1,000	\$11.00/\$1,000
Greater Sudbury	\$108, 1st \$9,000 + \$10.70/\$1,000	\$108, 1st \$9,000 + \$10.70/\$1,000
Greenstone	\$10, 1st \$1,000 + \$3.00/\$1,000	\$10, 1st \$1,000 + \$3.00/\$1,000
Grey Highlands	\$10.00/\$1,000	\$10.00/\$1,000
Grimsby	\$18.19	\$13.67
Guelph	\$21.42	\$11.52



**2023 Building Permit Fees (sorted alphabetically) (cont'd)**

Municipality	Retail /Mercantile per m2 (finished) or per \$1,000 construction otherwise	Industrial per m2 (finished) or per \$1,000 construction otherwise
Guelph-Eramosa	\$17.87	\$10.76
Haldimand	\$20.57	\$12.36
Halton Hills	\$17.51	\$15.40 /m2, < 1,000 m2; \$12.85 /m2, 1,000 - 5,000 m2; \$11.15 /m2, 5,000 - 15,000 m2; \$9.45 /m2, > 15,000 m2;
Hamilton	\$19.09	\$13.38
Hamilton Tp	\$4,454 up to 232 m2 \$4,454 + \$7.64/m2 for > 232 m2	\$4,454 up to 232 m2 \$4,454 + \$7.64/m2 for > 232 m2
Hanover	\$12.00/\$1,000	\$12.00/\$1,000
Huntsville	\$10.00/\$1,000	\$10.00/\$1,000
Ingersoll	\$4,410 + \$9.04/m2 for > 232 m2	\$3,197 + \$9.04/m2 for > 232 m2
Innisfil	\$13.85	\$9.22
Kenora	\$8.61	\$11.84
Kincardine	\$8.61/m2 up to 10 m2 \$4.31/m2 > 10 m2	\$8.61/m2 up to 10 m2 \$4.31/m2 > 10 m2
King	\$18.00	\$12.00
Kingston	\$18.20	\$14.20
Kitchener	\$13.24	\$7.53
Lakeshore	\$13.33/\$1,000	\$13.33/\$1,000
Lambton Shores	\$9.00	\$9.00
Lincoln	\$15.38	\$17.38
London	\$13.76	\$9.74
Mapleton	\$325 + \$7.53/m2	\$325 + \$7.53/m2
Markham	\$21.62	\$15.08
Meaford	\$14.21 Minimum fee \$1,100.00	\$9.15 Minimum fee \$1,200.00
Middlesex Centre	\$5,435 up to 325 m2; \$11.63 /m2 if 325 - 1,858 m2; \$5.81 /m2 if over 1,858 m2 Minimum fee \$5,435	\$5,435 up to 325 m2; \$11.63 /m2 if 325 - 1,858 m2; \$5.81 /m2 if over 1,858 m2 Minimum fee \$5,435
Milton	\$18.98	\$18.97 /m2, < 10,000 m2; \$16.22 /m2 > 10,000 m2
Minto	\$300 + \$8.61/m2	\$300 + \$4.84/m2
Mississauga	\$19.32	\$14.44 /m2, < 10,000 m2; \$13.86 /m2 > 10,000 m2
New Tecumseth	\$12.16	\$10.76
Newmarket	\$13.41	\$10.89
Niagara Falls	\$15.13	\$7.36
Niagara-on-the-Lake	\$19.81	\$10.01
Norfolk	\$21.68	\$13.03
North Bay	\$11.23/\$1,000	\$11.23/\$1,000
North Dumfries	\$20.02	\$10.55
North Grenville	\$5,436 1st 600 m2 + \$6.24/m2 > 600 m2	\$4,990 1st 600 m2 + \$6.24/m2 > 600 m2
North Middlesex	\$5,853 + \$11.63 /m2 for first 1,858 m2; \$5.81 /m2 over 1,858 m2	\$5,853 + \$11.63 /m2 for first 1,858 m2; \$5.81 /m2 over 1,858 m2
North Perth	\$100 + \$6.46/m2	\$100 + \$6.46/m2
Oakville	\$23.70	\$19.10/m2 if < 5,000 m2; \$15.10/m2 if > 5,000 m2
Orangeville	\$13.03 Minimum fee \$250.00	\$8.5 Minimum fee \$250.00

**2023 Building Permit Fees (sorted alphabetically) (cont'd)**

Municipality	Retail /Mercantile per m2 (finished) or per \$1,000 construction otherwise	Industrial per m2 (finished) or per \$1,000 construction otherwise
Orillia	\$16.79	\$8.83
Oshawa	\$17.47	\$14.65/m2 if < 11,600 m2; \$7.33/m2 if > 11,600 m2
Ottawa	\$12.16	\$9.47
Owen Sound	\$17.00	\$11.00
Parry Sound	\$50 + \$11/\$1,000	\$50 + \$11/\$1,000
Pelham	\$20.67	\$19.27
Peterborough	\$24.17 Minimum fee \$225.00	\$24.17 Minimum fee \$225.00
Pickering	\$15.40/m2 of floor area for single storey; \$19.00/m2 of floor area for multi storey	\$11.55
Port Colborne	\$20.13	\$14.85
Port Hope	\$3,100 up to 232 m2 \$13.35/m2 > 232 m2	\$3,100 up to 232 m2 \$13.35/m2 > 232 m2
Prince Edward County	\$150 + \$12.00/m2 for single storey; \$150 + \$11.00/m2 for multi-storey	\$150 + \$6.00/m2
Puslinch	\$26.37	\$11.52
Quinte West	\$11.83	\$5.73
Ramara	\$15.39 Minimum fee \$440	\$14.85 Minimum fee \$440
Richmond Hill	\$18.87	\$17.27
Sarnia	\$17.50	\$10.25
Saugeen Shores	\$10.71 Minimum fee \$145.38	\$8.09 Minimum fee \$145.38
Sault Ste. Marie	\$18.94	\$14.68/m2 if < 7,500 m2; \$11.93/m2 if > 7,500 m2
Scugog	\$15.03	\$9.18
South Bruce Peninsula	\$15.07 Minimum fee \$250	\$15.07 Minimum fee \$250
Southgate	\$10/\$1,000	\$10/\$1,000
Springwater	\$13.99 Minimum fee \$149	\$6.57 Minimum fee \$149
St. Catharines	\$30.14	\$18.62/m2 building < 930 m2; \$17.76/m2 building < 4,645 m2; \$15.39/m2 building over 4,645 m2
St. Thomas	\$9.75/\$1,000 Minimum fee \$2,000	\$7.75/\$1,000 Minimum fee \$1,500
Stratford	\$19.38	\$11.84
Strathroy-Caradoc	\$5,099 1st 232 m2 + \$7.64/m2 > 232 m2	\$5,109.82 1st 232 m2 + \$7.64/m2 > 232 m2
Tay	\$11.11	\$10.11
The Blue Mountains	Lesser of \$12.37 or minimum fee \$5,000	Lesser of \$9.16 or minimum fee \$5,000
Thorold	\$19.48	\$12.59
Thunder Bay	\$14.00	\$12.00
Tillsonburg	\$140 + \$5/\$1,000	\$140 + \$5/\$1,000
Timmins	\$90 + \$11/\$1,000	\$90 + \$11/\$1,000
Tiny	\$4,119 + \$9.04 for buildings over 232/m2	\$3,854 + \$9.04 for buildings over 232/m2
Toronto	\$19.20	\$11.43/m2 if < 7,500 m2; \$15.73/m2 if > 7,500 m2
Vaughan	\$18.21	\$12.86
Wainfleet	\$16.46	\$11.62
Waterloo	\$12.81	\$7.43
Welland	\$23.14	\$19.91
Wellesley	\$15.50	\$8.61
Wellington North	\$260 + \$9.80/m2	\$260 + \$5.60/m2
West Grey	\$10.00/\$1,000	\$10.00/\$1,000
West Lincoln	\$18.26	\$13.13
Whitby	\$25.39	\$15.90
Whitchurch-Stouffville	\$14.53	\$13.24
Wilmot	\$17.76	\$10.76
Windsor	\$28.52	\$28.52
Woolwich	\$18.94	\$10.01

**2023 Commercial Solid Waste Tipping Fees**

Municipality or Region	2019 Per Tonne	2020 Per Tonne	2021 Per Tonne	2022 Per Tonne	2023 Per Tonne
Elliot Lake	\$ 60	\$ 60	\$ 60	\$ 60	\$ 60
Essex County	\$ 59	\$ 65	\$ 61	\$ 62	\$ 64
Windsor	\$ 64	\$ 65	\$ 65	\$ 67	\$ 70
London	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75
Sault Ste. Marie	\$ 70	\$ 77	\$ 77	\$ 77	\$ 77
Greenstone	\$ 72	\$ 74	\$ 75	\$ 77	\$ 79
Brantford			\$ 77	\$ 79	\$ 83
Timmins	\$ 78	\$ 78	\$ 78	\$ 82	\$ 86
Thunder Bay	\$ 77	\$ 79	\$ 82	\$ 84	\$ 87
Stratford	\$ 80	\$ 81	\$ 83	\$ 86	\$ 87
Oxford County	\$ 72	\$ 80	\$ 80	\$ 83	\$ 89
Guelph	\$ 80	\$ 86	\$ 89	\$ 94	\$ 97
Waterloo Region	\$ 82	\$ 82	\$ 85	\$ 88	\$ 98
Greater Sudbury	\$ 77	\$ 79	\$ 81	\$ 90	\$ 100
North Perth			\$ 100	\$ 101	\$ 104
North Bay	\$ 96	\$ 99	\$ 102	\$ 102	\$ 105
Brant	\$ 95	\$ 97	\$ 99	\$ 103	\$ 108
Chatham-Kent	\$ 51	\$ 95	\$ 95	\$ 102	\$ 111
Dryden			\$ 110	\$ 110	\$ 115
Peel Region	\$ 100	\$ 102	\$ 114	\$ 116	\$ 119
Kenora	\$ 90	\$ 90	\$ 90	\$ 120	\$ 120
Niagara Region	\$ 115	\$ 115	\$ 117	\$ 120	\$ 123
Durham Region	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
Hamilton	\$ 118	\$ 120	\$ 123	\$ 123	\$ 125
Wellington County	\$ 80	\$ 98	\$ 115	\$ 120	\$ 125
York Region	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125
Ottawa	\$ 112	\$ 114	\$ 117	\$ 119	\$ 130
South Bruce Peninsula			\$ 125	\$ 130	\$ 130
St. Thomas	\$ 120	\$ 120	\$ 120	\$ 135	\$ 135
Norfolk	\$ 122	\$ 124	\$ 126	\$ 129	\$ 139
Haldimand	\$ 126	\$ 129	\$ 132	\$ 136	\$ 140
Peterborough	\$ 95	\$ 95	\$ 125	\$ 125	\$ 145
Barrie	\$ 150	\$ 150	\$ 153	\$ 155	\$ 155
Simcoe County	\$ 155	\$ 155	\$ 155	\$ 155	\$ 155
Toronto	\$ 127	\$ 159	\$ 161	\$ 166	\$ 171
Halton Region	\$ 165	\$ 170	\$ 170	\$ 175	\$ 185
Orillia	\$ 165	\$ 170	\$ 175	\$ 185	\$ 185
Cornwall	\$ 75	\$ 77	\$ 81	\$ 83	\$ 188
Muskoka	\$ 190	\$ 197	\$ 201	\$ 211	\$ 222
Kincardine	\$ 210	\$ 215	\$ 215	\$ 223	\$ 230
Grey Highlands	\$ 200	\$ 200	\$ 200	\$ 250	\$ 250
Quinte West	\$ 228	\$ 238	\$ 238	\$ 276	\$ 278
Saugeen Shores			\$ 354	\$ 370	\$ 390
<b>Average</b>	<b>\$ 110</b>	<b>\$ 115</b>	<b>\$ 122</b>	<b>\$ 128</b>	<b>\$ 134</b>
<b>Median</b>	<b>\$ 96</b>	<b>\$ 99</b>	<b>\$ 114</b>	<b>\$ 119</b>	<b>\$ 123</b>

**2023 Transit Fares**

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Barrie	\$ 3.50	\$ 3.50	\$ 3.00	\$ 91.00	\$ 69.75	\$ 53.00
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	\$ 4.50	\$ 4.50	\$ 4.50	\$ 141.25	\$ 118.00	
Brant County	\$ 5.00	\$ 5.00	\$ 3.00			
Brantford	\$ 3.00	\$ 3.00	\$ 3.00	\$ 73.50	\$ 55.50	\$ 55.50
Brockville	\$ 2.50	\$ 2.50	\$ 2.50	\$ 62.00	\$ 62.00	\$ 62.00
Burlington	\$ 3.50	\$ 3.50				
Chatham-Kent	\$ 2.50	\$ 2.50	\$ 2.50	\$ 79.56	\$ 62.51	\$ 62.51
Collingwood	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Cornwall	\$ 3.00	\$ 3.00	\$ 3.00	\$ 67.00	\$ 55.00	\$ 48.00
Dryden	\$ 3.00	\$ 3.00	\$ 3.00			
Durham Region	\$ 4.35	\$ 4.35	\$ 3.20	\$ 120.60	\$ 96.50	\$ 48.25
Elliot Lake	\$ 2.50	\$ 2.25	\$ 2.25	\$ 62.00	\$ 52.00	\$ 52.00
Fort Erie	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
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	\$ 3.50	\$ 3.50	\$ 3.50	\$ 118.80	\$ 99.00	\$ 41.50
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
Lambton Shores	\$ 5.00	\$ 5.00	\$ 5.00	\$ 60.00	\$ 60.00	\$ 60.00
London	\$ 3.00	\$ 3.00	\$ 3.00	\$ 81.00	\$ 61.00	\$ 61.00
Milton	\$ 4.00	\$ 4.00	\$ 4.00	\$ 85.00	\$ 63.00	\$ 54.00
Mississauga	\$ 4.00	\$ 4.00	\$ 1.00	\$ 131.00	\$ 131.00	\$ 65.00
Niagara Falls	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
Niagara Region	\$ 6.00	\$ 5.00	\$ 5.00	\$ 160.00	\$ 130.00	\$ 130.00

\*As of January 2023, all Niagara Region municipalities are serviced as one Regional Transit, with local fares (within town/city) and regional fares (outside town/city).

**2023 Transit Fares (cont'd)**

Municipality	Cash Fares			Monthly Passes		
	Adult	Student	Senior	Adult	Student	Senior
Norfolk	\$ 2.50	\$ 2.00	\$ 2.00	\$ 68.00	\$ 68.00	\$ 68.00
North Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 86.00	\$ 71.00	\$ 61.00
Oakville	\$ 4.00	\$ 4.00	\$ 4.00	\$ 139.00	\$ 88.75	\$ 66.50
Orangeville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orillia	\$ 2.90	\$ 2.90	\$ 2.90	\$ 65.20	\$ 65.20	\$ 65.20
Ottawa	\$ 3.75	\$ 2.85	\$ 2.85	\$ 125.50	\$ 96.75	\$ 47.75
Owen Sound	\$ 3.00	\$ 2.50	\$ 3.00	\$ 70.00	\$ 45.00	\$ 55.00
Peterborough	\$ 2.75	\$ 2.75	\$ 2.75	\$ 66.00	\$ 60.00	\$ 45.00
Port Colborne	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
Port Hope	\$ 2.50	\$ 2.00	\$ 2.00	\$ 60.00	\$ 30.00	\$ 30.00
Quinte West	\$ 2.00	\$ 1.50	\$ 1.50	\$ 45.00	\$ 20.00	\$ 35.00
Sarnia	\$ 3.00	\$ 3.00	\$ 3.00	\$ 79.50	\$ 79.50	\$ 62.50
Sault Ste. Marie	\$ 3.20	\$ 3.20	\$ 3.20	\$ 74.25	\$ 32.30	\$ 63.50
St. Catharines	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
St. Thomas	\$ 2.75	\$ 2.75	\$ 2.75	\$ 70.00	\$ 60.00	\$ 60.00
Stratford	\$ 3.00	\$ 2.50	\$ 2.75	\$ 70.00	\$ 60.00	\$ 60.00
The Blue Mountains	\$ 2.00	\$ 1.50	\$ 1.50	\$ 40.00	\$ 30.00	\$ 30.00
Thorold	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
Thunder Bay	\$ 3.00	\$ 3.00	\$ 3.00	\$ 82.00	\$ 57.00	\$ 57.00
Tillsonburg	\$ 2.50	\$ 2.00	\$ 2.00	\$ 60.00	\$ 48.00	\$ 48.00
Timmins	\$ 3.50	\$ 3.25	\$ 3.25	\$ 82.50	\$ 67.00	\$ 58.75
Toronto	\$ 3.35	\$ 2.40	\$ 2.30	\$ 156.00	\$ 128.15	\$ 128.15
Waterloo Region	\$ 3.75	\$ 3.75	\$ 3.75	\$ 92.00	\$ 76.50	\$ 47.84
Welland	\$ 3.00	\$ 3.00	\$ 3.00	\$ 85.50	\$ 63.00	\$ 63.00
Windsor	\$ 3.25	\$ 3.25	\$ 3.25	\$ 104.90	\$ 71.40	\$ 52.45
York Region	\$ 4.25	\$ 4.25	\$ 4.25	\$ 154.00	\$ 118.00	\$ 65.00
<b>Average</b>	<b>\$ 3.18</b>	<b>\$ 3.00</b>	<b>\$ 2.89</b>	<b>\$ 82.82</b>	<b>\$ 65.57</b>	<b>\$ 57.11</b>
<b>Median</b>	<b>\$ 3.00</b>	<b>\$ 3.00</b>	<b>\$ 3.00</b>	<b>\$ 80.00</b>	<b>\$ 63.00</b>	<b>\$ 59.50</b>

\* In Orangeville as of January 2023, a two-year pilot program was launched, acting as a feasibility study to determine whether fare-free transit will better serve the Town.

### *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 creates 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

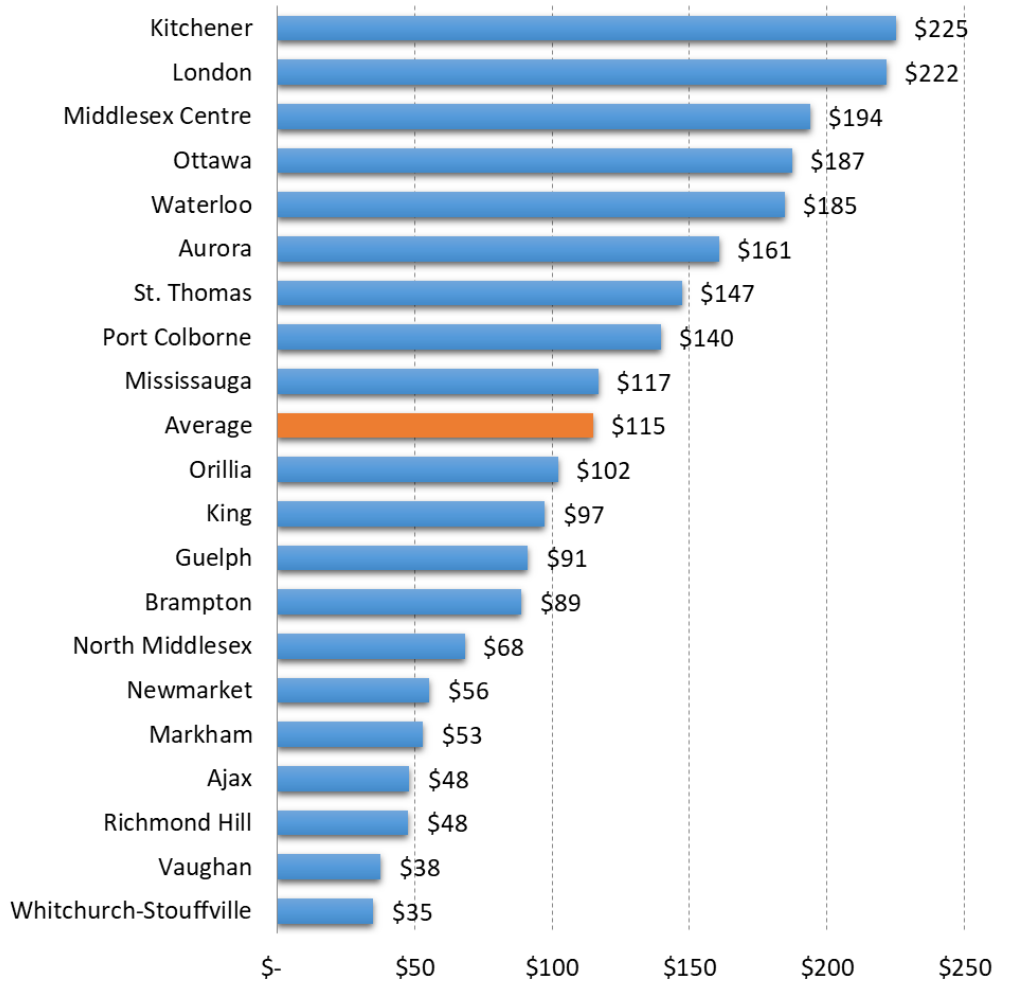
There are a number of Ontario municipalities that recover stormwater management costs from a stormwater utility rate. The following provides a summary of the municipalities that have a stormwater utility rate.

Municipality	Type of Rate Based Structure	Rate Categories
Ajax	Flat Rate Charge	Residential
	Rate per 192 m <sup>2</sup> of impervious area	Non-Residential
Aurora	Flat Rate Charge per Unit	Residential and condominium properties
		Non-residential and multi-residential properties
Brampton	Tiered Flat Fee (based on roof print area)	5 categories for Single Residential properties
	Rate per m <sup>2</sup> of impervious area (impervious area individually assessed for each property)	Multi-residential & non-residential properties
Guelph	Flat Rate Charge	Residential – applied to every detached home, townhouse, apartment and condo
	Rate per Equivalent Residential Unit (ERU) based on impervious area (ERU multiplier = impervious area/188 m <sup>2</sup> )	Multi-Residential – per unit rate
King	Flat Rate Charge per Current Value Assessment (CVA)	Industrial, commercial, and institutional properties
		Residential and Non-Residential properties per tax categories
Kitchener	Tiered Flat Fee (based on property type and size of impervious area)	10 residential categories
		6 non-residential categories
London	Flat Rate Charge per Property	Land area 0.4 hectares or less
	Rate per hectare	Residential land area 0.4 hectares or less without a storm drain within 90m
Markham	Flat Rate Charge per Property	Land area above 0.4 hectares
	Cost per Current Value Assessment (CVA)	Residential
Middlesex Centre	Flat Rate Charge per Property	Non-Residential
	Rate per hectare	Land area 0.4 hectares or less
Mississauga	Tiered Flat Fee (based on roof print area)	Non-residential land area above 0.4 hectares
	Rate per m <sup>2</sup> of impervious area (impervious area individually assessed for each property). ERU multiplier = impervious area/267 m <sup>2</sup> .	5 categories for Single Residential properties
Newmarket	Tiered charge per unit of land area	Multi-residential & non-residential properties
North Middlesex	Flat yearly rate for all residents	3 tiers by runoff level group
Orillia	Flat Rate Charge	Residential
	Tiered system of fees based on calculated impervious areas (ERU multiplier = impervious area/188 m <sup>2</sup> )	Non-residential
Ottawa	Residential – Flat Rate per Property (by property type, Urban & Rural)	Residential (RS) and Multi-Residential (RA) – Urban/Rural
	Non-Residential – Tiered Flat Fee (based on CVA, Urban/Rural)	ICI – 8 CVA ranges/categories – Urban/Rural
Port Colborne	Flat rates based on multipliers from single family detached base charge	
Richmond Hill	Area rate by property type based on runoff coefficients	Residential
		Commercial/Industrial, Multi-Residential
		Agricultural Land/Farm, Vacant Land, Golf Courses
St. Thomas	Flat Rate per Property	Residential & commercial/institutional under 1,800 m <sup>2</sup> land area
	Rate per Hectare	Commercial/Institutional over 1,800 m <sup>2</sup> land area & all industrial
Vaughan	Flat Rate Charge per Property	3 Residential categories
		Agricultural/vacant
		3 Non-Residential categories
Waterloo	Flat Rate per Property (by property type & size)	3 residential categories & 3 multi-residential categories
		3 institutional categories & 4 industrial/commercial categories
Whitchurch-Stouffville	Flat Rate Charge per Property	Residential
		Commercial, Industrial and Multi-Residential

**Stormwater Utility - Residential Comparison**

The following reflects the annual residential cost of stormwater for a residential medium density home in 2023.

Municipality	2023 Annual Storm Residential Medium
Whitchurch-Stouffville	\$ 35
Vaughan	\$ 38
Richmond Hill	\$ 48
Ajax	\$ 48
Markham	\$ 53
Newmarket	\$ 56
North Middlesex	\$ 68
Brampton	\$ 89
Guelph	\$ 91
King	\$ 97
Orillia	\$ 102
Mississauga	\$ 117
Port Colborne	\$ 140
St. Thomas	\$ 147
Aurora	\$ 161
Waterloo	\$ 185
Ottawa	\$ 187
Middlesex Centre	\$ 194
London	\$ 222
Kitchener	\$ 225
<b>Average</b>	<b>\$ 115</b>





*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 2023 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.

### ***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
- Shopping Centers
- Office Buildings
- Parking Lots
- Large Industrial

***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

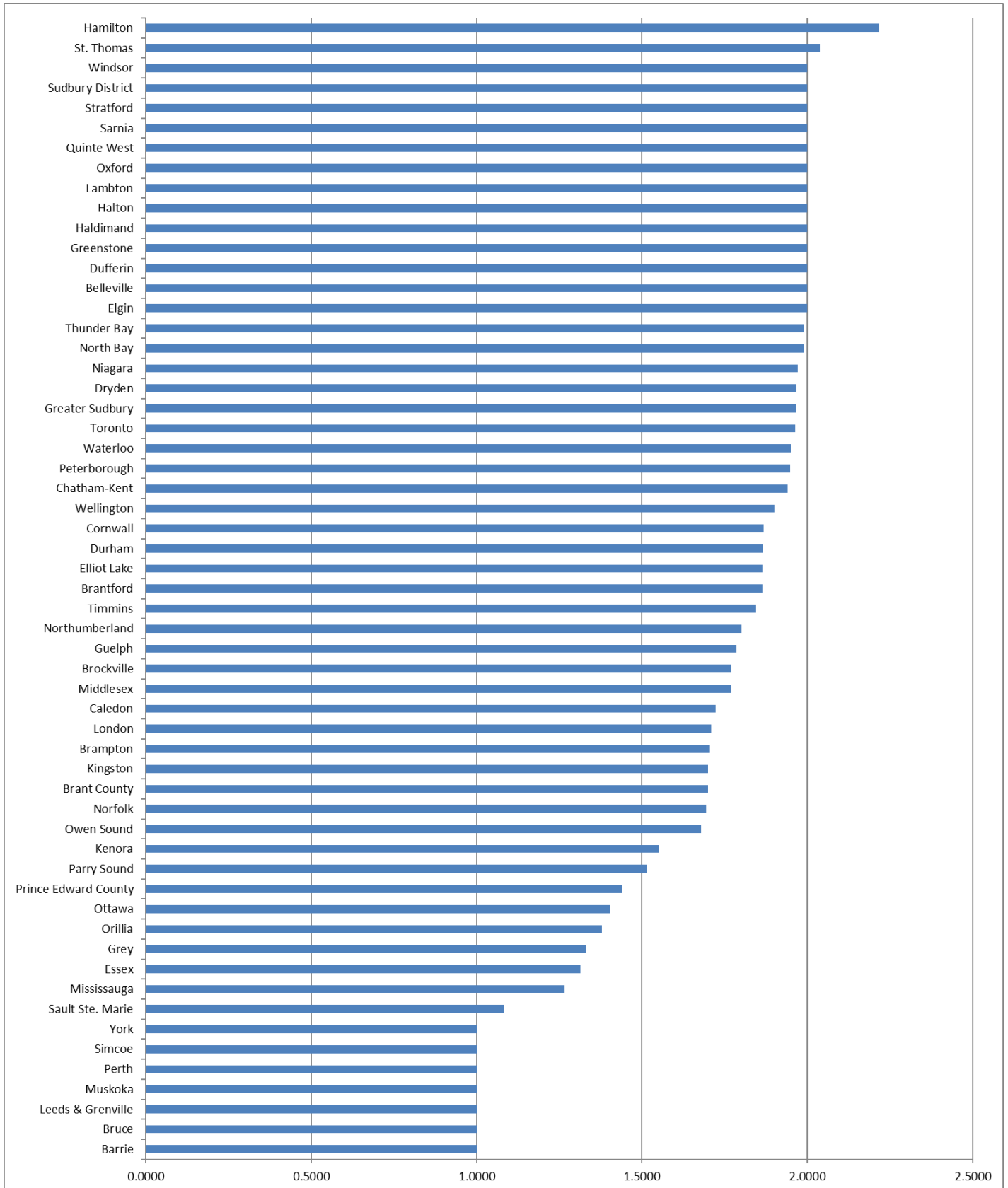
**2023 Tax Ratios**

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	1.8681	1.9407	2.6300
Dryden	1.9659	1.8587	1.4811
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	1.3139	1.0820	1.9425
Greater Sudbury	1.9650	1.9120	3.5365
Greenstone	2.0000	1.4967	2.5000
Grey	1.3309	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	2.2174	1.9800	3.1025
Kenora	1.5511	2.0817	2.3117
Kingston	1.7000	1.9800	2.6300
Lambton	2.0000	1.6271	2.0476
Leeds & Grenville	1.0000	1.3464	1.8114
London	1.7096	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

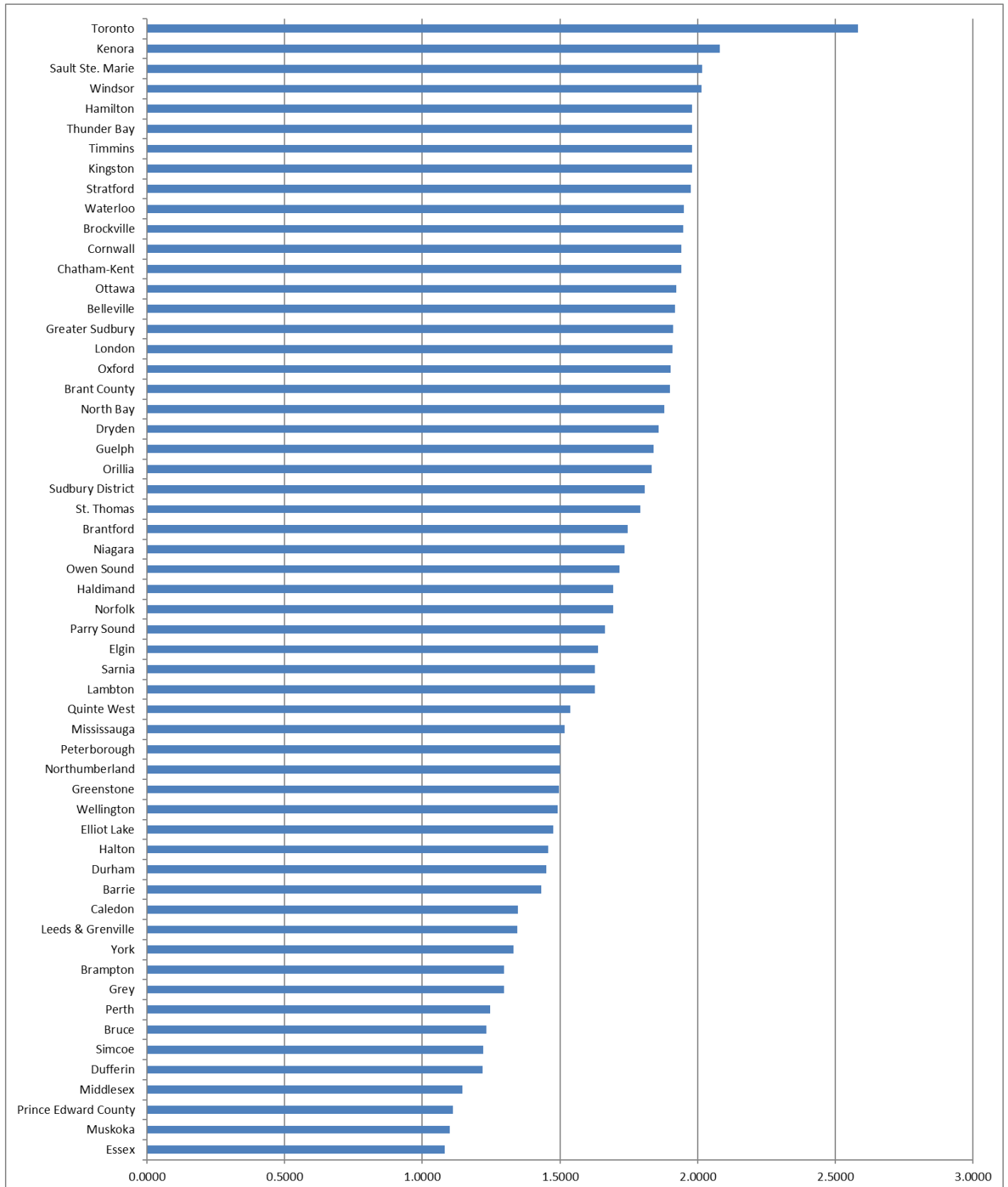
**2023 Tax Ratios (cont'd)**

Municipality	Multi-Residential	Commercial Residual	Industrial - Residual
North Bay	1.9900	1.8800	1.4000
Northumberland	1.8000	1.5000	2.1000
Orillia	1.3780	1.8330	1.8420
Ottawa	1.4032	1.9231	2.5586
Owen Sound	1.6779	1.7154	1.8310
Oxford	2.0000	1.9018	2.6300
Parry Sound	1.5145	1.6646	1.5162
Perth	1.0000	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	2.0159	4.3356
Simcoe	1.0000	1.2223	1.1925
St. Thomas	2.0367	1.7926	2.2546
Stratford	2.0000	1.9759	2.5420
Sudbury District	2.0000	1.8087	2.3171
Thunder Bay	1.9900	1.9800	2.3708
Timmins	1.8452	1.9800	2.5000
Toronto	1.9635	2.5818	2.5130
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
<b>Average</b>	<b>1.7097</b>	<b>1.6636</b>	<b>2.1193</b>
<b>Median</b>	<b>1.8628</b>	<b>1.6929</b>	<b>2.0907</b>
<b>Minimum</b>	<b>1.0000</b>	<b>1.0820</b>	<b>1.1000</b>
<b>Maximum</b>	<b>2.2174</b>	<b>2.5818</b>	<b>4.3356</b>

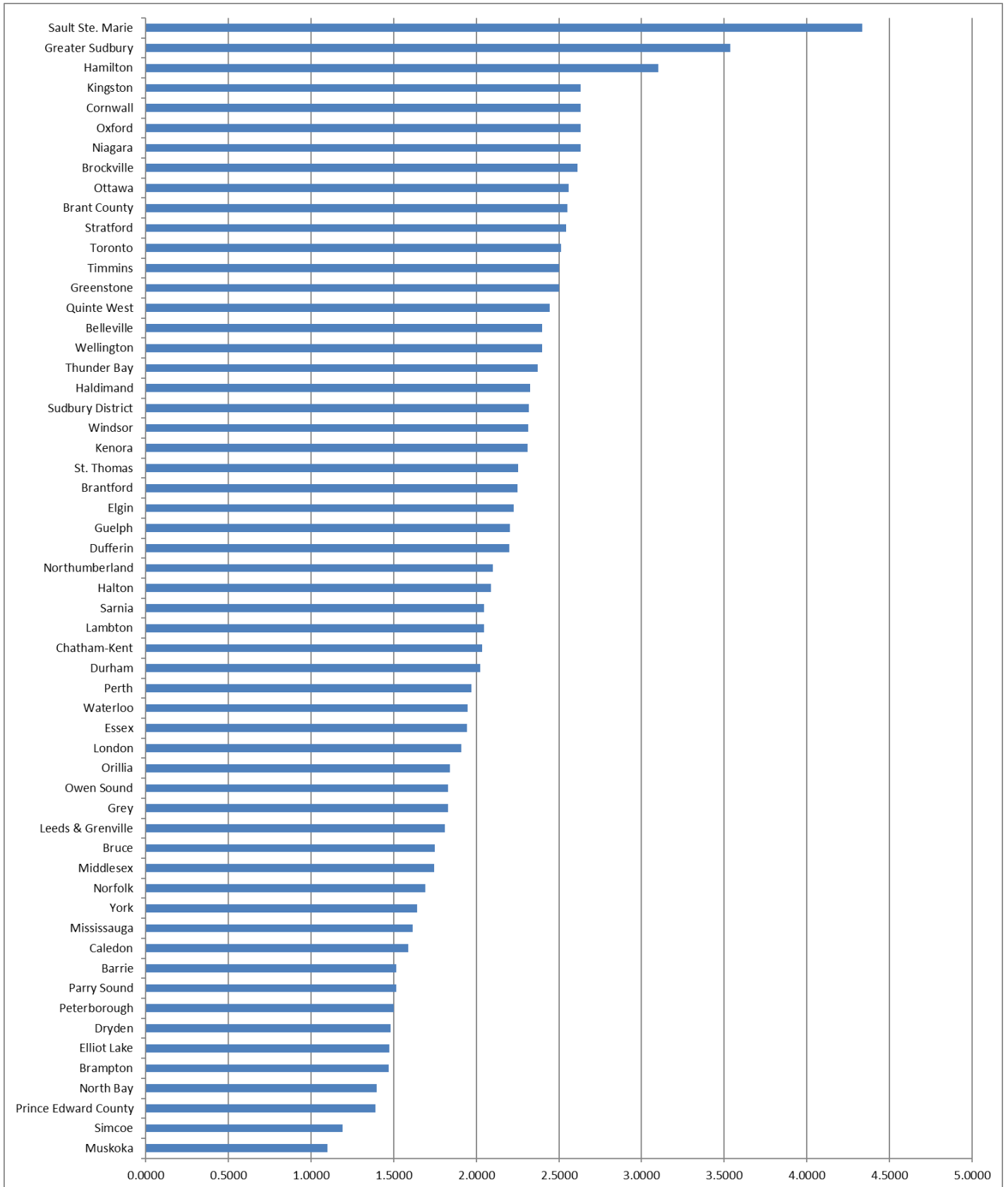
**Multi-Residential Tax Ratios**



**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	1.8681	1.0000
Dryden	1.9659	1.1000
Dufferin	2.0000	1.1000
Durham	1.8665	1.1000
Elgin	1.9999	1.0000
Essex	1.3139	1.1000
Greater Sudbury	1.9650	1.0000
Grey	1.3309	1.0000
Guelph	1.7863	1.0000
Haldimand	2.0000	1.0000
Halton	2.0000	1.0000
Hamilton	2.2174	1.0000
Kenora	1.5511	1.1000
Kingston	1.7000	1.0000
Lambton	2.0000	1.0000
London	1.7096	1.0000
Middlesex	1.7697	1.0000
Mississauga	1.2656	1.0000
Niagara	1.9700	1.0000
North Bay	1.9900	1.0000
Northumberland	1.8000	1.0000
Orillia	1.3780	1.1000
Ottawa	1.4032	1.0000
Owen Sound	1.6779	1.0000
Oxford	2.0000	1.0000
Parry Sound	1.5145	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	2.0367	1.1000
Stratford	2.0000	1.0000
Sudbury District	2.0000	1.0000
Thunder Bay	1.9900	1.0000
Timmins	1.8452	1.0000
Toronto	1.9635	1.0000
Waterloo	1.9500	1.0000
Wellington	1.9000	1.1000
Windsor	2.0000	1.0000

***Farmland Ratios where reductions have been implemented***

Municipality	Farmland Ratio
Brant County	0.2400
Caledon	0.1708
Chatham-Kent	0.2200
Dufferin	0.2200
Durham	0.2000
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
Norfolk	0.2300
North Bay	0.1500
Ottawa	0.2000
Oxford	0.2177
Sarnia	0.2260

**Large Industrial Class**

Municipality	Industrial - Residual	Industrial - Large
Dryden	1.4811	5.7236
Elgin	2.2251	2.8318
Essex	1.9425	2.6861
Greater Sudbury	3.5365	4.1051
Hamilton	3.1025	3.6381
Kenora	2.3117	3.0069
Lambton	2.0476	3.0035
Leeds & Grenville	1.8114	2.8035
Ottawa	2.5586	2.1972
Quinte West	2.4460	2.6147
Sarnia	2.0476	3.0035
Sault Ste. Marie	4.3356	7.7002
St. Thomas	2.2546	2.7093
Sudbury District	2.3171	7.5000
Thunder Bay	2.3708	2.7300
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	2.0817	2.5156	1.7112	2.9576
Lambton	1.6271	1.5358	1.0912	2.0835
Ottawa	1.9231	2.3864	1.2980	1.5476
Sarnia	1.6271	1.5358	1.0912	2.0835
Sault Ste. Marie	2.0159	2.8024	1.4904	2.1400
Sudbury District	1.8087	1.8087	1.8087	2.6087
Windsor	2.0140	2.0140	1.0167	2.0140

## 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 2023 taxation years in this report.

As part of the Ontario Government's Ontario Economic Outlook and Fiscal Review on November 4, 2021, Peter Bethlenfalvy, Minister of Finance and President of the Treasury Board announced the Province's decision to once again postpone a province-wide property assessment update due to the pandemic.

Property assessments for the 2023 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 2022 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.

***2023 Total Property Tax Rates (Lower Tier, Upper Tier and Education)***



**2023 Total Property Tax Rates (Lower Tier, Upper Tier & Education - sorted alphabetically)**

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Ajax	1.1832%	2.0759%	2.3738%	2.3738%	2.3738%	2.3738%	2.9646%	2.9646%
Amherstburg	1.7357%	2.2324%	2.5846%	2.5846%	1.5554%	2.5846%	3.9543%	4.3378%
Aurora	0.8033%	0.8033%	1.7463%	1.7463%	1.7463%	1.7463%	1.9486%	1.9486%
Aylmer	1.7184%	3.2836%	3.4435%	3.4435%	3.4435%	3.4435%	4.3631%	5.3128%
Barrie	1.2912%	1.2912%	2.5112%	2.5112%	2.5112%	2.5112%	2.6058%	2.6058%
Belleville	1.7517%	3.3505%	3.9482%	3.9482%	3.9482%	3.9482%	4.7170%	4.7170%
Bracebridge	1.3493%	1.3493%	1.9969%	1.9969%	1.9969%	1.9969%	2.1156%	2.1156%
Brampton	1.0393%	1.6642%	2.0296%	2.0296%	2.0296%	2.0296%	2.1829%	2.1829%
Brant	1.0580%	1.6915%	2.5995%	2.5995%	2.5995%	2.5995%	3.1878%	3.1878%
Brantford	1.3847%	2.4474%	3.0302%	3.0302%	3.0302%	3.0302%	3.6491%	3.6491%
Brock	1.2808%	2.2580%	2.5153%	2.5153%	2.5153%	2.5153%	3.1620%	3.1620%
Brockville	1.5836%	2.6852%	3.6671%	3.6671%	3.6671%	3.6671%	4.6183%	4.6183%
Burlington	0.8614%	1.5699%	1.8024%	1.8024%	1.8024%	1.8024%	2.3611%	2.3611%
Caledon	0.8415%	1.3389%	1.8078%	1.8078%	1.8078%	1.8078%	1.9754%	1.9754%
Cambridge	1.3076%	2.4044%	3.1314%	3.1314%	3.1314%	3.1314%	3.1314%	3.1314%
Central Elgin	1.6483%	3.1435%	3.3287%	3.3287%	3.3287%	3.3287%	4.2072%	5.1144%
Centre Wellington	1.1594%	2.0652%	2.3806%	2.3806%	2.3806%	2.3806%	3.2955%	3.2955%
Chatham-Kent	2.0340%	3.8030%	4.5300%	3.8216%	3.3225%	5.0930%	4.7079%	4.7079%
Chatsworth	1.2912%	1.6678%	2.3561%	2.3561%	2.3561%	2.3561%	2.9640%	2.9640%
Clarington	1.2241%	2.1523%	2.4332%	2.4332%	2.4332%	2.4332%	3.0475%	3.0475%
Collingwood	1.1854%	1.1854%	2.1419%	2.1419%	2.1419%	2.1419%	2.1112%	2.1112%
Cornwall	1.7748%	3.1827%	4.0274%	4.0274%	4.0274%	4.0274%	5.1453%	5.1453%
Dryden	1.8143%	3.4189%	3.9678%	3.9678%	3.9678%	3.9678%	3.3070%	10.2589%
East Gwillimbury	0.8210%	0.8210%	1.7699%	1.7699%	1.7699%	1.7699%	1.9777%	1.9777%
Elliot Lake	2.3199%	4.1899%	4.0761%	4.0761%	4.0761%	4.0761%	4.0761%	4.0761%
Erin	1.1264%	2.0024%	2.3313%	2.3313%	2.3313%	2.3313%	3.2161%	3.2161%
Espanola	1.7199%	3.2869%	3.7141%	3.7141%	3.7141%	4.9676%	4.4677%	12.4927%
Essex	1.6744%	2.1520%	2.6943%	2.6943%	1.5544%	2.6943%	3.8186%	4.7001%
Fort Erie	1.6188%	3.0407%	3.4231%	3.4231%	3.4231%	3.4231%	4.7351%	4.7351%
Georgian Bluffs	1.1583%	1.4910%	2.1838%	2.1838%	2.1838%	2.1838%	2.7207%	2.7207%
Georgina	1.0688%	1.0688%	2.1000%	2.1000%	2.1000%	2.1000%	2.3849%	2.3849%
Gravenhurst	1.3010%	1.3010%	1.9438%	1.9438%	1.9438%	1.9438%	2.0625%	2.0625%
Greater Sudbury	1.6495%	3.0937%	3.7414%	3.7414%	3.7414%	3.7414%	6.0711%	6.9057%
Greenstone	2.5940%	5.0350%	4.5334%	4.5334%	4.5334%	4.5334%	6.9825%	6.9825%
Grey Highlands	1.2176%	1.5699%	2.2607%	2.2607%	2.2607%	2.2607%	2.8294%	2.8294%
Grimsby	1.2496%	2.3132%	2.7824%	2.7824%	2.7824%	2.7824%	3.7639%	3.7639%
Guelph	1.2291%	2.0752%	2.8600%	2.8600%	2.8600%	2.8600%	3.2525%	3.2525%
Guelph-Eramosa	1.0954%	1.9435%	2.2851%	2.2851%	2.2851%	2.2851%	3.1417%	3.1417%
Haldimand	1.2629%	2.3729%	2.7590%	2.7590%	2.7590%	2.7590%	3.4633%	3.4633%
Halton Hills	0.8527%	1.5524%	1.7897%	1.7897%	1.7897%	1.7897%	2.3429%	2.3429%



**2023 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
Hamilton	1.3265%	2.7552%	3.2036%	3.2036%	3.2036%	3.2036%	4.5209%	5.1494%
Hamilton Tp	1.2273%	2.0867%	2.4914%	2.4914%	2.4914%	2.4914%	3.1360%	3.1360%
Hanover	1.5142%	2.0728%	2.6453%	2.6453%	2.6453%	2.6453%	3.3723%	3.3723%
Huntsville	1.2515%	1.2515%	1.8893%	1.8893%	1.8893%	1.8893%	2.0080%	2.0080%
Ingersoll	1.4968%	2.8405%	3.4355%	3.4355%	3.4355%	3.4355%	4.4141%	4.4141%
Innisfil	1.0744%	1.0744%	2.0062%	2.0062%	2.0062%	2.0062%	1.9787%	1.9787%
Kenora	1.4620%	2.1834%	3.5416%	4.0964%	3.0679%	4.6615%	3.8357%	4.7246%
Kincardine	1.4465%	1.4465%	2.4751%	2.4751%	2.4751%	2.4751%	3.1407%	3.1407%
King	0.8290%	0.8290%	1.7805%	1.7805%	1.7805%	1.7805%	1.9908%	1.9908%
Kingston	1.4446%	2.3239%	3.4084%	3.4084%	3.4084%	3.4084%	4.2385%	4.2385%
Kitchener	1.2121%	2.2182%	2.9452%	2.9452%	2.9452%	2.9452%	2.9452%	2.9452%
Lakeshore	1.3327%	1.7030%	2.1486%	2.1486%	1.3207%	2.1486%	3.1716%	4.0488%
Lambton Shores	1.1399%	2.1267%	2.4857%	2.3956%	1.7561%	2.9361%	2.9006%	3.8440%
Lincoln	1.3566%	2.5241%	2.9681%	2.9681%	2.9681%	2.9681%	4.0455%	4.0455%
London	1.4612%	2.3894%	3.3786%	3.3786%	3.3786%	3.3786%	3.3786%	3.3786%
Mapleton	1.3040%	2.3400%	2.5962%	2.5962%	2.5962%	2.5962%	3.6425%	3.6425%
Markham	0.6627%	0.6627%	1.5590%	1.5590%	1.5590%	1.5590%	1.7176%	1.7176%
Meaford	1.4342%	1.8581%	2.5416%	2.5416%	2.5416%	2.5416%	3.2258%	3.2258%
Middlesex Centre	1.2302%	2.0594%	2.1133%	2.1133%	2.1133%	2.1133%	2.7599%	2.7599%
Milton	0.7349%	1.3167%	1.6180%	1.6180%	1.6180%	1.6180%	2.0965%	2.0965%
Minto	1.3790%	2.4823%	2.7079%	2.7079%	2.7079%	2.7079%	3.8223%	3.8223%
Mississauga	0.8815%	1.0750%	1.9852%	1.9852%	1.9852%	1.9852%	2.0566%	2.0566%
New Tecumseth	0.9857%	0.9857%	1.8978%	1.8978%	1.8978%	1.8978%	1.8730%	1.8730%
Newmarket	0.8413%	0.8413%	1.7968%	1.7968%	1.8968%	1.7968%	2.0109%	2.0109%
Niagara Falls	1.5051%	2.8166%	3.2258%	3.2258%	3.2258%	3.2258%	4.4360%	4.4360%
Niagara-on-the-Lake	1.0630%	1.9457%	2.4588%	2.4588%	2.4588%	2.4588%	3.2733%	3.2733%
Norfolk	1.4187%	2.2958%	3.0228%	3.0228%	3.0228%	3.0228%	3.0228%	3.0228%
North Bay	1.6643%	3.1605%	3.7213%	3.7213%	3.7213%	3.7213%	2.9958%	2.9958%
North Dumfries	0.9899%	1.7849%	2.5119%	2.5119%	2.5119%	2.5119%	2.5119%	2.5119%
North Grenville	1.1853%	1.1853%	2.2699%	2.2699%	2.2699%	2.2699%	2.7499%	2.7499%
North Middlesex	1.4090%	2.3757%	2.3179%	2.3179%	2.3179%	2.3179%	3.0718%	3.0718%
North Perth	1.2574%	1.2629%	2.2571%	2.2571%	2.2571%	2.2571%	3.0548%	3.0548%
Oakville	0.7604%	1.3679%	1.6553%	1.6553%	1.6553%	1.6553%	2.1500%	2.1500%
Orangeville	1.3891%	2.6252%	2.3880%	2.3880%	2.3880%	2.3880%	3.5974%	3.5974%
Orillia	1.4557%	1.9481%	3.2678%	3.2678%	3.2678%	3.2678%	3.2795%	3.2795%
Oshawa	1.3762%	2.4361%	2.6537%	2.6537%	2.6537%	2.6537%	3.3552%	3.3552%
Ottawa	1.1693%	1.5791%	2.7943%	3.2651%	1.8687%	2.3488%	3.4803%	3.1130%
Owen Sound	1.8383%	2.6951%	3.7709%	3.7709%	3.7709%	3.7709%	3.9657%	3.9657%
Parry Sound	1.6696%	2.4499%	3.3769%	3.3769%	3.3769%	3.3769%	2.9499%	2.9499%
Pelham	1.4500%	2.7082%	3.1302%	3.1302%	3.1302%	3.1302%	4.2912%	4.2912%

**2023 Total Property Tax Rates (Lower Tier, Upper Tier & Education) (cont'd)**

	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Peterborough	1.5377%	2.8492%	2.9570%	2.9570%	2.9570%	2.9570%	2.9570%
Pickering	1.1606%	2.0337%	2.3410%	2.3410%	2.3410%	2.3410%	2.9189%
Port Colborne	1.9447%	3.6827%	3.9885%	3.9885%	3.9885%	3.9885%	5.5923%
Port Hope	1.7230%	2.9790%	3.2350%	3.2350%	3.2350%	3.2350%	4.1770%
Prince Edward County	1.1544%	1.5952%	1.8200%	1.8200%	1.8200%	1.8200%	2.2714%
Puslinch	0.9957%	1.7540%	2.1364%	2.1364%	2.1364%	2.1364%	2.9024%
Quinte West	1.5008%	2.8486%	2.9536%	2.9536%	2.9536%	2.9536%	4.1767%
Ramara	1.0094%	1.0094%	1.9268%	1.9268%	1.9268%	1.9268%	1.9013%
Richmond Hill	0.6915%	0.6915%	1.5973%	1.5973%	1.5973%	1.5973%	1.7648%
Sarnia	1.5965%	3.0400%	3.2287%	3.0969%	2.2543%	3.8875%	3.8356%
Saugeen Shores	1.3206%	1.3206%	2.3198%	2.3198%	2.3198%	2.3198%	2.9206%
Sault Ste. Marie	1.7207%	1.8492%	3.9763%	5.1843%	3.1691%	4.1669%	7.5392%
Scugog	1.1773%	2.0649%	2.3653%	2.3653%	2.3653%	2.3653%	2.9527%
South Bruce Peninsula	1.2169%	1.2169%	2.1920%	2.1920%	2.1920%	2.1920%	2.7395%
Southgate	1.4273%	1.8489%	2.5326%	2.5326%	2.5326%	2.5326%	3.2132%
Springwater	0.8736%	0.8736%	1.7608%	1.7608%	1.7608%	1.7608%	1.7393%
St. Catharines	1.6387%	3.0799%	3.4576%	3.4576%	3.4576%	3.4576%	4.7875%
St. Thomas	1.6218%	3.0752%	3.5130%	3.5130%	3.5130%	3.5130%	4.1917%
Stratford	1.5056%	2.8582%	3.5527%	3.5527%	3.5527%	3.5527%	4.3184%
Strathroy-Caradoc	1.3199%	2.2181%	2.2160%	2.2160%	2.2160%	2.2160%	2.9164%
Tay	1.1409%	1.1409%	2.0874%	2.0874%	2.0874%	2.0874%	2.0580%
The Blue Mountains	0.9223%	1.1769%	1.8777%	1.8777%	1.8777%	1.8777%	2.2886%
Thorold	1.5381%	2.8816%	3.2830%	3.2830%	3.2830%	3.2830%	4.5228%
Thunder Bay	1.7089%	3.2493%	3.9607%	3.9607%	3.9607%	3.9607%	4.5688%
Tillsonburg	1.4063%	2.6595%	3.2634%	3.2634%	3.2634%	3.2634%	4.1760%
Timmins	1.9331%	3.4377%	4.4046%	4.4046%	4.4046%	4.4046%	5.3303%
Tiny	0.8064%	0.8064%	1.6786%	1.6786%	1.6786%	1.6786%	1.6592%
Toronto	0.6663%	1.1278%	2.1618%	2.1618%	2.1618%	2.1618%	2.1699%
Vaughan	0.6951%	0.6951%	1.6021%	1.6021%	1.6021%	1.6021%	1.7708%
Wainfleet	1.6483%	3.0987%	3.4741%	3.4741%	3.4741%	3.4741%	4.8125%
Waterloo	1.2042%	2.2028%	2.9298%	2.9298%	2.9298%	2.9298%	2.9298%
Welland	1.7572%	3.3133%	3.6631%	3.6631%	3.6631%	3.6631%	5.0990%
Wellesley	1.0728%	1.9466%	2.6736%	2.6736%	2.6736%	2.6736%	2.6736%
Wellington North	1.3277%	2.3849%	2.6315%	2.6315%	2.6315%	2.6315%	3.6992%
West Grey	1.2819%	1.6555%	2.3441%	2.3441%	2.3441%	2.3441%	2.9470%
West Lincoln	1.2765%	2.3663%	2.8292%	2.8292%	2.8292%	2.8292%	3.8348%
Whitby	1.1994%	2.1062%	2.3973%	2.3973%	2.3973%	2.3973%	2.9975%
Whitchurch-Stouffville	0.7793%	0.7793%	1.7142%	1.7142%	1.7142%	1.7142%	1.9091%
Wilmot	1.0178%	1.8393%	2.5663%	2.5663%	2.5663%	2.5663%	2.5663%
Windsor	1.9397%	3.7263%	4.4783%	4.4783%	2.6387%	4.4783%	5.0175%
Woolwich	0.9903%	1.7857%	2.5127%	2.5127%	2.5127%	2.5127%	2.5127%
<b>Average</b>	<b>1.3170%</b>	<b>2.1134%</b>	<b>2.7161%</b>	<b>2.7269%</b>	<b>2.6346%</b>	<b>2.7474%</b>	<b>3.3129%</b>
<b>Median</b>	<b>1.2912%</b>	<b>2.0759%</b>	<b>2.5416%</b>	<b>2.5416%</b>	<b>2.5119%</b>	<b>2.5416%</b>	<b>3.1407%</b>
<b>Minimum</b>	<b>0.6627%</b>	<b>0.6627%</b>	<b>1.5590%</b>	<b>1.5590%</b>	<b>1.3207%</b>	<b>1.5590%</b>	<b>1.6592%</b>
<b>Maximum</b>	<b>2.5940%</b>	<b>5.0350%</b>	<b>4.5334%</b>	<b>5.1843%</b>	<b>4.5334%</b>	<b>5.0930%</b>	<b>12.7070%</b>

***2023 Education Tax Rates***



**2023 Education Rates (sorted alphabetically)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Ajax	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Amherstburg	0.1530%	0.1530%	0.8721%	0.8721%	0.6335%	0.8721%	0.8800%
Aurora	0.1530%	0.1530%	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%
Barrie	0.1530%	0.1530%	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%
Bracebridge	0.1530%	0.1530%	0.6810%	0.6810%	0.6810%	0.6810%	0.7997%
Brampton	0.1530%	0.1530%	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%
Brantford	0.1530%	0.1530%	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%
Brockville	0.1530%	0.1530%	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%
Caledon	0.1530%	0.1530%	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%
Central Elgin	0.1530%	0.1530%	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%
Chatham-Kent	0.1530%	0.1530%	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%
Clarington	0.1530%	0.1530%	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%
Cornwall	0.1530%	0.1530%	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%
East Gwillimbury	0.1530%	0.1530%	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%
Erin	0.1530%	0.1530%	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%
Essex	0.1530%	0.1530%	0.8721%	0.8721%	0.6335%	0.8721%	0.8800%
Fort Erie	0.1530%	0.1530%	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%
Georgina	0.1530%	0.1530%	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%
Greater Sudbury	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Greenstone	0.1530%	0.1530%	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%
Grimsby	0.1530%	0.1530%	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%
Guelph-Eramosa	0.1530%	0.1530%	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%
Halton Hills	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%

**2023 Education Rates (sorted alphabetically) (cont'd)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Hamilton	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Hamilton Tp	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Hanover	0.1530%	0.1530%	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%
Ingersoll	0.1530%	0.1530%	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%
Kenora	0.1530%	0.1530%	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%
King	0.1530%	0.1530%	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%
Kitchener	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Lakeshore	0.1530%	0.1530%	0.8721%	0.8721%	0.6335%	0.8721%	0.8800%
Lambton Shores	0.1530%	0.1530%	0.8800%	0.8800%	0.6793%	0.8800%	0.8800%
Lincoln	0.1530%	0.1530%	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%
Mapleton	0.1530%	0.1530%	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%
Meaford	0.1530%	0.1530%	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%
Milton	0.1530%	0.1530%	0.7706%	0.7706%	0.7706%	0.7706%	0.8800%
Minto	0.1530%	0.1530%	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%
New Tecumseth	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Newmarket	0.1530%	0.1530%	0.8800%	0.8800%	0.9800%	0.8800%	0.8800%
Niagara Falls	0.1530%	0.1530%	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%
Norfolk	0.1530%	0.1530%	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%
North Dumfries	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
North Grenville	0.1530%	0.1530%	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%
North Perth	0.1530%	0.1530%	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%
Orangeville	0.1530%	0.1530%	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%
Oshawa	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Ottawa	0.1530%	0.1530%	0.8399%	0.8399%	0.5496%	0.7759%	0.8800%
Owen Sound	0.1530%	0.1530%	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%
Pelham	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%

**2023 Education Rates (sorted alphabetically) (cont'd)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
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%
Port Colborne	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Port Hope	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%
Ramara	0.1530%	0.1530%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%
Richmond Hill	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%
South Bruce Peninsula	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%
Tay	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%
Thorold	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%	0.8800%
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%
Wells	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%
<b>Average</b>	<b>0.1530%</b>	<b>0.1530%</b>	<b>0.8693%</b>	<b>0.8693%</b>	<b>0.8596%</b>	<b>0.8687%</b>	<b>0.8761%</b>	<b>0.8761%</b>
<b>Median</b>	<b>0.1530%</b>	<b>0.1530%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.8800%</b>
<b>Minimum</b>	<b>0.1530%</b>	<b>0.1530%</b>	<b>0.6810%</b>	<b>0.6810%</b>	<b>0.5496%</b>	<b>0.6810%</b>	<b>0.6503%</b>	<b>0.6503%</b>
<b>Maximum</b>	<b>0.1530%</b>	<b>0.1530%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.9800%</b>	<b>0.8800%</b>	<b>0.8800%</b>	<b>0.8800%</b>

***2023 Upper and Lower Tier Tax Rates***



**2023 Upper and Lower Tier Rates (sorted alphabetically)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Ajax	1.0302%	1.9229%	1.4938%	1.4938%	1.4938%	1.4938%	2.0846%	2.0846%
Amherstburg	1.5827%	2.0794%	1.7125%	1.7125%	0.9219%	1.7125%	3.0743%	3.4578%
Aurora	0.6503%	0.6503%	0.8663%	0.8663%	0.8663%	0.8663%	1.0686%	1.0686%
Aylmer	1.5654%	3.1306%	2.5635%	2.5635%	2.5635%	2.5635%	3.4831%	4.4328%
Barrie	1.1382%	1.1382%	1.6312%	1.6312%	1.6312%	1.6312%	1.7258%	1.7258%
Belleville	1.5987%	3.1975%	3.0682%	3.0682%	3.0682%	3.0682%	3.8370%	3.8370%
Bracebridge	1.1963%	1.1963%	1.3159%	1.3159%	1.3159%	1.3159%	1.3159%	1.3159%
Brampton	0.8863%	1.5112%	1.1496%	1.1496%	1.1496%	1.1496%	1.3029%	1.3029%
Brant	0.9050%	1.5385%	1.7195%	1.7195%	1.7195%	1.7195%	2.3078%	2.3078%
Brantford	1.2317%	2.2944%	2.1502%	2.1502%	2.1502%	2.1502%	2.7691%	2.7691%
Brock	1.1278%	2.1050%	1.6353%	1.6353%	1.6353%	1.6353%	2.2820%	2.2820%
Brockville	1.4306%	2.5322%	2.7871%	2.7871%	2.7871%	2.7871%	3.7383%	3.7383%
Burlington	0.7084%	1.4169%	1.0318%	1.0318%	1.0318%	1.0318%	1.4811%	1.4811%
Caledon	0.6885%	1.1859%	0.9278%	0.9278%	0.9278%	0.9278%	1.0954%	1.0954%
Cambridge	1.1546%	2.2514%	2.2514%	2.2514%	2.2514%	2.2514%	2.2514%	2.2514%
Central Elgin	1.4953%	2.9905%	2.4487%	2.4487%	2.4487%	2.4487%	3.3272%	4.2344%
Centre Wellington	1.0064%	1.9122%	1.5006%	1.5006%	1.5006%	1.5006%	2.4155%	2.4155%
Chatham-Kent	1.8810%	3.6500%	3.6500%	2.9416%	2.4425%	4.2130%	3.8279%	3.8279%
Chatsworth	1.1382%	1.5148%	1.4761%	1.4761%	1.4761%	1.4761%	2.0840%	2.0840%
Clarington	1.0711%	1.9993%	1.5532%	1.5532%	1.5532%	1.5532%	2.1675%	2.1675%
Collingwood	1.0324%	1.0324%	1.2619%	1.2619%	1.2619%	1.2619%	1.2312%	1.2312%
Cornwall	1.6218%	3.0297%	3.1474%	3.1474%	3.1474%	3.1474%	4.2653%	4.2653%
Dryden	1.6613%	3.2659%	3.0878%	3.0878%	3.0878%	3.0878%	2.4270%	9.3789%
East Gwillimbury	0.6680%	0.6680%	0.8899%	0.8899%	0.8899%	0.8899%	1.0977%	1.0977%
Elliot Lake	2.1669%	4.0369%	3.1961%	3.1961%	3.1961%	3.1961%	3.1961%	3.1961%
Erin	0.9734%	1.8494%	1.4513%	1.4513%	1.4513%	1.4513%	2.3361%	2.3361%
Espanola	1.5669%	3.1339%	2.8341%	2.8341%	2.8341%	4.0876%	3.5877%	11.6127%
Essex	1.5214%	1.9990%	1.8222%	1.8222%	0.9209%	1.8222%	2.9386%	3.8201%
Fort Erie	1.4658%	2.8877%	2.5431%	2.5431%	2.5431%	2.5431%	3.8551%	3.8551%
Georgian Bluffs	1.0053%	1.3380%	1.3038%	1.3038%	1.3038%	1.3038%	1.8407%	1.8407%
Georgina	0.9158%	0.9158%	1.2200%	1.2200%	1.2200%	1.2200%	1.5049%	1.5049%
Gravenhurst	1.1480%	1.1480%	1.2628%	1.2628%	1.2628%	1.2628%	1.2628%	1.2628%
Greater Sudbury	1.4965%	2.9407%	2.8614%	2.8614%	2.8614%	2.8614%	5.1911%	6.0257%
Greenstone	2.4410%	4.8820%	3.6534%	3.6534%	3.6534%	3.6534%	6.1025%	6.1025%
Grey Highlands	1.0646%	1.4169%	1.3807%	1.3807%	1.3807%	1.3807%	1.9494%	1.9494%
Grimsby	1.0966%	2.1602%	1.9024%	1.9024%	1.9024%	1.9024%	2.8839%	2.8839%
Guelph	1.0761%	1.9222%	1.9800%	1.9800%	1.9800%	1.9800%	2.3725%	2.3725%
Guelph-Eramosa	0.9424%	1.7905%	1.4051%	1.4051%	1.4051%	1.4051%	2.2617%	2.2617%
Haldimand	1.1099%	2.2199%	1.8790%	1.8790%	1.8790%	1.8790%	2.5833%	2.5833%
Halton Hills	0.6997%	1.3994%	1.0191%	1.0191%	1.0191%	1.0191%	1.4629%	1.4629%



**2023 Upper and Lower Tier Rates (sorted alphabetically) (cont'd)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.	
	Resid.	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Hamilton	1.1735%	2.6022%	2.3236%	2.3236%	2.3236%	2.3236%	3.6409%	4.2694%
Hamilton Tp	1.0743%	1.9337%	1.6114%	1.6114%	1.6114%	1.6114%	2.2560%	2.2560%
Hanover	1.3612%	1.9198%	1.7653%	1.7653%	1.7653%	1.7653%	2.4923%	2.4923%
Huntsville	1.0985%	1.0985%	1.2083%	1.2083%	1.2083%	1.2083%	1.2083%	1.2083%
Ingersoll	1.3438%	2.6875%	2.5555%	2.5555%	2.5555%	2.5555%	3.5341%	3.5341%
Innisfil	0.9214%	0.9214%	1.1262%	1.1262%	1.1262%	1.1262%	1.0987%	1.0987%
Kenora	1.3090%	2.0304%	2.6616%	3.2164%	2.1879%	3.7815%	2.9557%	3.8446%
Kincardine	1.2935%	1.2935%	1.5951%	1.5951%	1.5951%	1.5951%	2.2607%	2.2607%
King	0.6760%	0.6760%	0.9005%	0.9005%	0.9005%	0.9005%	1.1108%	1.1108%
Kingston	1.2916%	2.1709%	2.5284%	2.5284%	2.5284%	2.5284%	3.3585%	3.3585%
Kitchener	1.0591%	2.0652%	2.0652%	2.0652%	2.0652%	2.0652%	2.0652%	2.0652%
Lakeshore	1.1797%	1.5500%	1.2765%	1.2765%	0.6872%	1.2765%	2.2916%	3.1688%
Lambton Shores	0.9869%	1.9737%	1.6057%	1.5156%	1.0768%	2.0561%	2.0206%	2.9640%
Lincoln	1.2036%	2.3711%	2.0881%	2.0881%	2.0881%	2.0881%	3.1655%	3.1655%
London	1.3082%	2.2364%	2.4986%	2.4986%	2.4986%	2.4986%	2.4986%	2.4986%
Mapleton	1.1510%	2.1870%	1.7162%	1.7162%	1.7162%	1.7162%	2.7625%	2.7625%
Markham	0.5097%	0.5097%	0.6790%	0.6790%	0.6790%	0.6790%	0.8376%	0.8376%
Meaford	1.2812%	1.7051%	1.6616%	1.6616%	1.6616%	1.6616%	2.3458%	2.3458%
Middlesex Centre	1.0772%	1.9064%	1.2333%	1.2333%	1.2333%	1.2333%	1.8799%	1.8799%
Milton	0.5819%	1.1637%	0.8475%	0.8475%	0.8475%	0.8475%	1.2165%	1.2165%
Minto	1.2260%	2.3293%	1.8279%	1.8279%	1.8279%	1.8279%	2.9423%	2.9423%
Mississauga	0.7285%	0.9220%	1.1052%	1.1052%	1.1052%	1.1052%	1.1766%	1.1766%
New Tecumseth	0.8327%	0.8327%	1.0178%	1.0178%	1.0178%	1.0178%	0.9930%	0.9930%
Newmarket	0.6883%	0.6883%	0.9168%	0.9168%	0.9168%	0.9168%	1.1309%	1.1309%
Niagara Falls	1.3521%	2.6636%	2.3458%	2.3458%	2.3458%	2.3458%	3.5560%	3.5560%
Niagara-on-the-Lake	0.9100%	1.7927%	1.5788%	1.5788%	1.5788%	1.5788%	2.3933%	2.3933%
Norfolk	1.2657%	2.1428%	2.1428%	2.1428%	2.1428%	2.1428%	2.1428%	2.1428%
North Bay	1.5113%	3.0075%	2.8413%	2.8413%	2.8413%	2.8413%	2.1158%	2.1158%
North Dumfries	0.8369%	1.6319%	1.6319%	1.6319%	1.6319%	1.6319%	1.6319%	1.6319%
North Grenville	1.0323%	1.0323%	1.3899%	1.3899%	1.3899%	1.3899%	1.8699%	1.8699%
North Middlesex	1.2560%	2.2227%	1.4379%	1.4379%	1.4379%	1.4379%	2.1918%	2.1918%
North Perth	1.1044%	1.1099%	1.3771%	1.3771%	1.3771%	1.3771%	2.1748%	2.1748%
Oakville	0.6074%	1.2149%	0.8847%	0.8847%	0.8847%	0.8847%	1.2700%	1.2700%
Orangeville	1.2361%	2.4722%	1.5080%	1.5080%	1.5080%	1.5080%	2.7174%	2.7174%
Orillia	1.3027%	1.7951%	2.3878%	2.3878%	2.3878%	2.3878%	2.3995%	2.3995%
Oshawa	1.2232%	2.2831%	1.7737%	1.7737%	1.7737%	1.7737%	2.4752%	2.4752%
Ottawa	1.0163%	1.4261%	1.9544%	2.4252%	1.3192%	1.5728%	2.6003%	2.2330%
Owen Sound	1.6853%	2.5421%	2.8909%	2.8909%	2.8909%	2.8909%	3.0857%	3.0857%
Parry Sound	1.5166%	2.2969%	2.5246%	2.5246%	2.5246%	2.5246%	2.2996%	2.2996%
Pelham	1.2970%	2.5552%	2.2502%	2.2502%	2.2502%	2.2502%	3.4112%	3.4112%

**2023 Upper and Lower Tier Rates (sorted alphabetically) (cont'd)**

Municipality	Multi	Comm.	Comm.	Comm.	Comm.	Ind.	Ind.
	Resid.	Residual	Office	Parking	Shopping	Residual	Large
Peterborough	1.3847%	2.6962%	2.0770%	2.0770%	2.0770%	2.0770%	2.0770%
Pickering	1.0076%	1.8807%	1.4610%	1.4610%	1.4610%	2.0389%	2.0389%
Port Colborne	1.7917%	3.5297%	3.1085%	3.1085%	3.1085%	4.7123%	4.7123%
Port Hope	1.5700%	2.8260%	2.3550%	2.3550%	2.3550%	3.2970%	3.2970%
Prince Edward County	1.0014%	1.4422%	1.1140%	1.1140%	1.1140%	1.3914%	1.3914%
Puslinch	0.8427%	1.6010%	1.2564%	1.2564%	1.2564%	2.0224%	2.0224%
Quinte West	1.3478%	2.6956%	2.0736%	2.0736%	2.0736%	3.2967%	3.5241%
Ramara	0.8564%	0.8564%	1.0468%	1.0468%	1.0468%	1.0213%	1.0213%
Richmond Hill	0.5385%	0.5385%	0.7173%	0.7173%	0.7173%	0.8848%	0.8848%
Sarnia	1.4435%	2.8870%	2.3487%	2.2169%	1.3743%	3.0075%	2.9556%
Saugeen Shores	1.1676%	1.1676%	1.4398%	1.4398%	1.4398%	2.0406%	2.0406%
Sault Ste. Marie	1.5677%	1.6962%	3.0963%	4.3043%	2.2891%	3.2869%	6.6592%
Scugog	1.0243%	1.9119%	1.4853%	1.4853%	1.4853%	2.0727%	2.0727%
South Bruce Peninsula	1.0639%	1.0639%	1.3120%	1.3120%	1.3120%	1.8595%	1.8595%
Southgate	1.2743%	1.6959%	1.6526%	1.6526%	1.6526%	2.3332%	2.3332%
Springwater	0.7206%	0.7206%	0.8808%	0.8808%	0.8808%	0.8593%	0.8593%
St. Catharines	1.4857%	2.9269%	2.5776%	2.5776%	2.5776%	3.9075%	3.9075%
St. Thomas	1.4688%	2.9222%	2.6330%	2.6330%	2.6330%	3.3117%	3.9796%
Stratford	1.3526%	2.7052%	2.6727%	2.6727%	2.6727%	3.4384%	3.4384%
Strathroy-Caradoc	1.1669%	2.0651%	1.3360%	1.3360%	1.3360%	2.0364%	2.0364%
Tay	0.9879%	0.9879%	1.2074%	1.2074%	1.2074%	1.1780%	1.1780%
The Blue Mountains	0.7693%	1.0239%	0.9977%	0.9977%	0.9977%	1.4086%	1.4086%
Thorold	1.3851%	2.7286%	2.4030%	2.4030%	2.4030%	3.6428%	3.6428%
Thunder Bay	1.5559%	3.0963%	3.0807%	3.0807%	3.0807%	3.6888%	4.2477%
Tillsonburg	1.2533%	2.5065%	2.3834%	2.3834%	2.3834%	3.2960%	3.2960%
Timmins	1.7801%	3.2847%	3.5246%	3.5246%	3.5246%	4.4503%	4.4503%
Tiny	0.6534%	0.6534%	0.7986%	0.7986%	0.7986%	0.7792%	0.7792%
Toronto	0.5133%	0.9748%	1.2818%	1.2818%	1.2818%	1.2899%	1.2899%
Vaughan	0.5421%	0.5421%	0.7221%	0.7221%	0.7221%	0.8908%	0.8908%
Wainfleet	1.4953%	2.9457%	2.5941%	2.5941%	2.5941%	3.9325%	3.9325%
Waterloo	1.0512%	2.0498%	2.0498%	2.0498%	2.0498%	2.0498%	2.0498%
Welland	1.6042%	3.1603%	2.7831%	2.7831%	2.7831%	4.2190%	4.2190%
Wellesley	0.9198%	1.7936%	1.7936%	1.7936%	1.7936%	1.7936%	1.7936%
Wellington North	1.1747%	2.2319%	1.7515%	1.7515%	1.7515%	2.8192%	2.8192%
West Grey	1.1289%	1.5025%	1.4641%	1.4641%	1.4641%	2.0670%	2.0670%
West Lincoln	1.1235%	2.2133%	1.9492%	1.9492%	1.9492%	2.9548%	2.9548%
Whitby	1.0464%	1.9532%	1.5173%	1.5173%	1.5173%	2.1175%	2.1175%
Whitchurch-Stouffville	0.6263%	0.6263%	0.8342%	0.8342%	0.8342%	1.0291%	1.0291%
Wilmot	0.8648%	1.6863%	1.6863%	1.6863%	1.6863%	1.6863%	1.6863%
Windsor	1.7867%	3.5733%	3.5983%	3.5983%	1.8165%	4.1375%	5.2398%
Woolwich	0.8373%	1.6327%	1.6327%	1.6327%	1.6327%	1.6327%	1.6327%
<b>Average</b>	<b>1.1640%</b>	<b>1.9604%</b>	<b>1.8468%</b>	<b>1.8576%</b>	<b>1.7750%</b>	<b>1.8787%</b>	<b>2.4368%</b>
<b>Median</b>	<b>1.1382%</b>	<b>1.9229%</b>	<b>1.6616%</b>	<b>1.6616%</b>	<b>1.6319%</b>	<b>1.6616%</b>	<b>2.2617%</b>
<b>Minimum</b>	<b>0.5097%</b>	<b>0.5097%</b>	<b>0.6790%</b>	<b>0.6790%</b>	<b>0.6790%</b>	<b>0.6790%</b>	<b>0.7792%</b>
<b>Maximum</b>	<b>2.4410%</b>	<b>4.8820%</b>	<b>3.6534%</b>	<b>4.3043%</b>	<b>3.6534%</b>	<b>4.2130%</b>	<b>11.8270%</b>

*Residential Comparisons*



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

2023 Property Taxes		Ranking	2023 Property Taxes		Ranking
Greenstone	\$ 1,393	Low	Brockville	\$ 3,430	Mid
Georgian Bluffs	\$ 1,860	Low	Chatsworth	\$ 3,431	Mid
Tiny	\$ 1,937	Low	Sault Ste. Marie	\$ 3,449	Mid
Lambton Shores	\$ 2,285	Low	Mapleton	\$ 3,508	Mid
Springwater	\$ 2,370	Low	Chatham-Kent	\$ 3,533	Mid
Grey Highlands	\$ 2,419	Low	Parry Sound	\$ 3,584	Mid
Prince Edward County	\$ 2,489	Low	Cornwall	\$ 3,587	Mid
West Grey	\$ 2,536	Low	Amherstburg	\$ 3,598	Mid
Tay	\$ 2,603	Low	Middlesex Centre	\$ 3,631	Mid
The Blue Mountains	\$ 2,656	Low	Collingwood	\$ 3,637	Mid
Lakeshore	\$ 2,682	Low	Kincardine	\$ 3,640	Mid
Ramara	\$ 2,743	Low	Wellesley	\$ 3,655	Mid
Dryden	\$ 2,760	Low	Thorold	\$ 3,658	Mid
North Perth	\$ 2,801	Low	Windsor	\$ 3,673	Mid
Meaford	\$ 2,847	Low	Fort Erie	\$ 3,677	Mid
Huntsville	\$ 2,921	Low	Greater Sudbury	\$ 3,682	Mid
Elliot Lake	\$ 2,942	Low	Haldimand	\$ 3,719	Mid
Southgate	\$ 2,967	Low	Centre Wellington	\$ 3,727	Mid
Gravenhurst	\$ 2,971	Low	Aylmer	\$ 3,738	Mid
North Middlesex	\$ 2,971	Low	New Tecumseth	\$ 3,743	Mid
Wellington North	\$ 2,992	Low	Orillia	\$ 3,757	Mid
South Bruce Peninsula	\$ 3,002	Low	Toronto (East)	\$ 3,845	Mid
Quinte West	\$ 3,028	Low	Central Elgin	\$ 3,878	Mid
Minto	\$ 3,075	Low	Belleville	\$ 3,900	Mid
Saugeen Shores	\$ 3,105	Low	Innisfil	\$ 3,900	Mid
Kenora	\$ 3,150	Low	Waterloo	\$ 3,902	Mid
Bracebridge	\$ 3,156	Low	East Gwillimbury	\$ 3,908	Mid
Tillsonburg	\$ 3,175	Low	Kitchener	\$ 3,945	Mid
Strathroy-Caradoc	\$ 3,176	Low	Pelham	\$ 3,950	Mid
Hanover	\$ 3,181	Low	Brantford	\$ 3,956	Mid
Sarnia	\$ 3,228	Low	Clarington	\$ 3,975	Mid
Brock	\$ 3,238	Low	Espanola	\$ 3,990	Mid
Ingersoll	\$ 3,250	Low	West Lincoln	\$ 3,995	Mid
North Grenville	\$ 3,250	Low	Kingston	\$ 4,002	Mid
Hamilton Tp	\$ 3,250	Low	Port Colborne	\$ 4,023	Mid
Brant	\$ 3,265	Low	North Bay	\$ 4,029	Mid
Wilmot	\$ 3,298	Low	London	\$ 4,084	Mid
Woolwich	\$ 3,336	Low	Cambridge	\$ 4,096	Mid
St. Thomas	\$ 3,347	Low	Stratford	\$ 4,097	Mid
North Dumfries	\$ 3,363	Low	Milton	\$ 4,097	Mid
Norfolk	\$ 3,387	Low	Niagara Falls	\$ 4,104	Mid

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

2023 Property Taxes		Ranking
Essex	\$ 4,182	High
Halton Hills	\$ 4,197	High
Barrie	\$ 4,197	High
Welland	\$ 4,217	High
Guelph	\$ 4,231	High
Thunder Bay	\$ 4,248	High
Guelph-Eramosa	\$ 4,261	High
Owen Sound	\$ 4,268	High
Georgina	\$ 4,268	High
Erin	\$ 4,303	High
Niagara-on-the-Lake	\$ 4,361	High
Wainfleet	\$ 4,406	High
Peterborough	\$ 4,414	High
Toronto (West)	\$ 4,415	High
Newmarket	\$ 4,455	High
Scugog	\$ 4,488	High
Port Hope	\$ 4,494	High
Ottawa	\$ 4,567	High
Caledon	\$ 4,590	High
Grimsby	\$ 4,600	High
Whitchurch-Stouffville	\$ 4,615	High
Timmins	\$ 4,643	High
Burlington	\$ 4,652	High
Lincoln	\$ 4,655	High
St. Catharines	\$ 4,655	High
Puslinch	\$ 4,670	High
Brampton	\$ 4,711	High
Aurora	\$ 4,759	High
Orangeville	\$ 4,878	High
Hamilton	\$ 4,878	High
Oshawa	\$ 4,998	High
Vaughan	\$ 5,066	High
Richmond Hill	\$ 5,138	High
Ajax	\$ 5,167	High
Oakville	\$ 5,176	High
Whitby	\$ 5,208	High
Toronto (North)	\$ 5,491	High
Mississauga	\$ 5,645	High
Pickering	\$ 5,768	High
King	\$ 6,097	High
Toronto (South)	\$ 6,649	High
Markham	\$ 6,956	High
<b>Average</b>	<b>\$ 3,837</b>	
<b>Median</b>	<b>\$ 3,801</b>	

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

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
Greenstone	\$ 1,393	Low
Georgian Bluffs	\$ 1,860	Low
Tiny	\$ 1,937	Low
Lambton Shores	\$ 2,285	Low
Grey Highlands	\$ 2,419	Low
West Grey	\$ 2,536	Low
Tay	\$ 2,603	Low
The Blue Mountains	\$ 2,656	Low
Ramara	\$ 2,743	Low
Dryden	\$ 2,760	Low
Meaford	\$ 2,847	Low
Elliot Lake	\$ 2,942	Low
Southgate	\$ 2,967	Low
Gravenhurst	\$ 2,971	Low
North Middlesex	\$ 2,971	Low
Wellington North	\$ 2,992	Low
South Bruce Peninsula	\$ 3,002	Low
Minto	\$ 3,075	Low
Hanover	\$ 3,181	Low
Brock	\$ 3,238	Low
Ingersoll	\$ 3,250	Low
Hamilton Tp	\$ 3,250	Low
North Dumfries	\$ 3,363	Low
Chatsworth	\$ 3,431	Mid
Mapleton	\$ 3,508	Mid
Parry Sound	\$ 3,584	Mid
Kincardine	\$ 3,640	Mid
Wellesley	\$ 3,655	Mid
Aylmer	\$ 3,738	Mid
Central Elgin	\$ 3,878	Mid
Espanola	\$ 3,990	Mid
Guelph-Eramosa	\$ 4,261	High
Erin	\$ 4,303	High
Wainfleet	\$ 4,406	High
Puslinch	\$ 4,670	High
<b>Average</b>	<b>\$ 3,152</b>	
<b>Median</b>	<b>\$ 3,075</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
Springwater	\$ 2,370	Low
Prince Edward County	\$ 2,489	Low
North Perth	\$ 2,801	Low
Huntsville	\$ 2,921	Low
Saugeen Shores	\$ 3,105	Low
Kenora	\$ 3,150	Low
Bracebridge	\$ 3,156	Low
Tillsonburg	\$ 3,175	Low
Strathroy-Caradoc	\$ 3,176	Low
North Grenville	\$ 3,250	Low
Wilmot	\$ 3,298	Low
Woolwich	\$ 3,336	Low
Brockville	\$ 3,430	Mid
Amherstburg	\$ 3,598	Mid
Middlesex Centre	\$ 3,631	Mid
Collingwood	\$ 3,637	Mid
Thorold	\$ 3,658	Mid
Pelham	\$ 3,950	Mid
West Lincoln	\$ 3,995	Mid
Port Colborne	\$ 4,023	Mid
Essex	\$ 4,182	High
Owen Sound	\$ 4,268	High
Niagara-on-the-Lake	\$ 4,361	High
Scugog	\$ 4,488	High
Port Hope	\$ 4,494	High
Lincoln	\$ 4,655	High
King	\$ 6,097	High
<b>Average</b>	<b>\$ 3,655</b>	
<b>Median</b>	<b>\$ 3,598</b>	

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

**Municipalities with populations**

**between 30,000 – 99,999**

2023 Property Taxes		Ranking
Lakeshore	\$ 2,682	Low
Quinte West	\$ 3,028	Low
Sarnia	\$ 3,228	Low
Brant	\$ 3,265	Low
St. Thomas	\$ 3,347	Low
Norfolk	\$ 3,387	Low
Sault Ste. Marie	\$ 3,449	Mid
Cornwall	\$ 3,587	Mid
Fort Erie	\$ 3,677	Mid
Haldimand	\$ 3,719	Mid
Centre Wellington	\$ 3,727	Mid
New Tecumseth	\$ 3,743	Mid
Orillia	\$ 3,757	Mid
Belleville	\$ 3,900	Mid
Innisfil	\$ 3,900	Mid
East Gwillimbury	\$ 3,908	Mid
North Bay	\$ 4,029	Mid
Stratford	\$ 4,097	Mid
Halton Hills	\$ 4,197	High
Welland	\$ 4,217	High
Georgina	\$ 4,268	High
Peterborough	\$ 4,414	High
Newmarket	\$ 4,455	High
Caledon	\$ 4,590	High
Grimsby	\$ 4,600	High
Whitchurch-Stouffville	\$ 4,615	High
Timmins	\$ 4,643	High
Aurora	\$ 4,759	High
Orangeville	\$ 4,878	High
Average	\$ 3,933	
Median	\$ 3,900	

**Municipalities with populations**

**greater than 100,000**

2023 Property Taxes		Ranking
Chatham-Kent	\$ 3,533	Mid
Windsor	\$ 3,673	Mid
Greater Sudbury	\$ 3,682	Mid
Toronto (East)	\$ 3,845	Mid
Waterloo	\$ 3,902	Mid
Kitchener	\$ 3,945	Mid
Brantford	\$ 3,956	Mid
Clarington	\$ 3,975	Mid
Kingston	\$ 4,002	Mid
London	\$ 4,084	Mid
Cambridge	\$ 4,096	Mid
Milton	\$ 4,097	Mid
Niagara Falls	\$ 4,104	Mid
Barrie	\$ 4,197	High
Guelph	\$ 4,231	High
Thunder Bay	\$ 4,248	High
Toronto (West)	\$ 4,415	High
Ottawa	\$ 4,567	High
Burlington	\$ 4,652	High
St. Catharines	\$ 4,655	High
Brampton	\$ 4,711	High
Hamilton	\$ 4,878	High
Oshawa	\$ 4,998	High
Vaughan	\$ 5,066	High
Richmond Hill	\$ 5,138	High
Ajax	\$ 5,167	High
Oakville	\$ 5,176	High
Whitby	\$ 5,208	High
Toronto (North)	\$ 5,491	High
Mississauga	\$ 5,645	High
Pickering	\$ 5,768	High
Toronto (South)	\$ 6,649	High
Markham	\$ 6,956	High
Average	\$ 4,628	
Median	\$ 4,415	



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

2023 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 1,860	Low
Grey Highlands	\$ 2,419	Low
West Grey	\$ 2,536	Low
The Blue Mountains	\$ 2,656	Low
Meaford	\$ 2,847	Low
Southgate	\$ 2,967	Low
South Bruce Peninsula	\$ 3,002	Low
Saugeen Shores	\$ 3,105	Low
Hanover	\$ 3,181	Low
Chatsworth	\$ 3,431	Mid
Kincardine	\$ 3,640	Mid
Owen Sound	\$ 4,268	High
<b>Average</b>	<b>\$ 2,993</b>	
<b>Median</b>	<b>\$ 2,985</b>	
2023 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2,489	Low
Quinte West	\$ 3,028	Low
North Grenville	\$ 3,250	Low
Hamilton Tp	\$ 3,250	Low
Brockville	\$ 3,430	Mid
Cornwall	\$ 3,587	Mid
Belleville	\$ 3,900	Mid
Kingston	\$ 4,002	Mid
Peterborough	\$ 4,414	High
Port Hope	\$ 4,494	High
Ottawa	\$ 4,567	High
<b>Average</b>	<b>\$ 3,674</b>	
<b>Median</b>	<b>\$ 3,587</b>	
2023 Property Taxes - North		Ranking
Greenstone	\$ 1,393	Low
Dryden	\$ 2,760	Low
Elliot Lake	\$ 2,942	Low
Kenora	\$ 3,150	Low
Sault Ste. Marie	\$ 3,449	Mid
Parry Sound	\$ 3,584	Mid
Greater Sudbury	\$ 3,682	Mid
Espanola	\$ 3,990	Mid
North Bay	\$ 4,029	Mid
Thunder Bay	\$ 4,248	High
Timmins	\$ 4,643	High
<b>Average</b>	<b>\$ 3,443</b>	
<b>Median</b>	<b>\$ 3,584</b>	

2023 Property Taxes - GTHA		Ranking
Brock	\$ 3,238	Low
Toronto (East)	\$ 3,845	Mid
East Gwillimbury	\$ 3,908	Mid
Clarington	\$ 3,975	Mid
Milton	\$ 4,097	Mid
Halton Hills	\$ 4,197	High
Georgina	\$ 4,268	High
Toronto (West)	\$ 4,415	High
Newmarket	\$ 4,455	High
Scugog	\$ 4,488	High
Caledon	\$ 4,590	High
Whitchurch-Stouffville	\$ 4,615	High
Burlington	\$ 4,652	High
Brampton	\$ 4,711	High
Aurora	\$ 4,759	High
Hamilton	\$ 4,878	High
Oshawa	\$ 4,998	High
Vaughan	\$ 5,066	High
Richmond Hill	\$ 5,138	High
Ajax	\$ 5,167	High
Oakville	\$ 5,176	High
Whitby	\$ 5,208	High
Toronto (North)	\$ 5,491	High
Mississauga	\$ 5,645	High
Pickering	\$ 5,768	High
King	\$ 6,097	High
Toronto (South)	\$ 6,649	High
Markham	\$ 6,956	High
<b>Average</b>	<b>\$ 4,873</b>	
<b>Median</b>	<b>\$ 4,735</b>	



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

2023 Property Taxes - Niagara		Ranking
Thorold	\$ 3,658	Mid
Fort Erie	\$ 3,677	Mid
Pelham	\$ 3,950	Mid
West Lincoln	\$ 3,995	Mid
Port Colborne	\$ 4,023	Mid
Niagara Falls	\$ 4,104	Mid
Welland	\$ 4,217	High
Niagara-on-the-Lake	\$ 4,361	High
Wainfleet	\$ 4,406	High
Grimsby	\$ 4,600	High
Lincoln	\$ 4,655	High
St. Catharines	\$ 4,655	High
<b>Average</b>	<b>\$ 4,192</b>	
<b>Median</b>	<b>\$ 4,161</b>	
2023 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 2,285	Low
Lakeshore	\$ 2,682	Low
North Perth	\$ 2,801	Low
North Middlesex	\$ 2,971	Low
Tillsonburg	\$ 3,175	Low
Strathroy-Caradoc	\$ 3,176	Low
Sarnia	\$ 3,228	Low
Ingersoll	\$ 3,250	Low
Brant	\$ 3,265	Low
St. Thomas	\$ 3,347	Low
Norfolk	\$ 3,387	Low
Chatham-Kent	\$ 3,533	Mid
Amherstburg	\$ 3,598	Mid
Middlesex Centre	\$ 3,631	Mid
Windsor	\$ 3,673	Mid
Haldimand	\$ 3,719	Mid
Aylmer	\$ 3,738	Mid
Central Elgin	\$ 3,878	Mid
Brantford	\$ 3,956	Mid
London	\$ 4,084	Mid
Stratford	\$ 4,097	Mid
Essex	\$ 4,182	High
<b>Average</b>	<b>\$ 3,439</b>	
<b>Median</b>	<b>\$ 3,460</b>	

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 1,937	Low
Springwater	\$ 2,370	Low
Tay	\$ 2,603	Low
Ramara	\$ 2,743	Low
Huntsville	\$ 2,921	Low
Gravenhurst	\$ 2,971	Low
Bracebridge	\$ 3,156	Low
Collingwood	\$ 3,637	Mid
New Tecumseth	\$ 3,743	Mid
Orillia	\$ 3,757	Mid
Innisfil	\$ 3,900	Mid
Barrie	\$ 4,197	High
Orangeville	\$ 4,878	High
<b>Average</b>	<b>\$ 3,293</b>	
<b>Median</b>	<b>\$ 3,156</b>	
2023 Property Taxes - Waterloo/Wellington		Ranking
Wellington North	\$ 2,992	Low
Minto	\$ 3,075	Low
Wilmot	\$ 3,298	Low
Woolwich	\$ 3,336	Low
North Dumfries	\$ 3,363	Low
Mapleton	\$ 3,508	Mid
Wellesley	\$ 3,655	Mid
Centre Wellington	\$ 3,727	Mid
Waterloo	\$ 3,902	Mid
Kitchener	\$ 3,945	Mid
Cambridge	\$ 4,096	Mid
Guelph	\$ 4,231	High
Guelph-Eramosa	\$ 4,261	High
Erin	\$ 4,303	High
Puslinch	\$ 4,670	High
<b>Average</b>	<b>\$ 3,757</b>	
<b>Median</b>	<b>\$ 3,727</b>	

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

2023 Property Taxes		Ranking
Greenstone	\$ 2,949	Low
Tiny	\$ 3,129	Low
Grey Highlands	\$ 3,146	Low
Springwater	\$ 3,153	Low
Lambton Shores	\$ 3,209	Low
Ramara	\$ 3,350	Low
Georgian Bluffs	\$ 3,505	Low
Tay	\$ 3,631	Low
North Grenville	\$ 3,718	Low
Prince Edward County	\$ 3,729	Low
West Grey	\$ 3,765	Low
Hamilton Tp	\$ 3,854	Low
The Blue Mountains	\$ 3,912	Low
North Middlesex	\$ 3,931	Low
Minto	\$ 3,938	Low
Espanola	\$ 3,943	Low
Lakeshore	\$ 3,985	Low
Essex	\$ 3,993	Low
Niagara-on-the-Lake	\$ 4,129	Low
Huntsville	\$ 4,142	Low
North Dumfries	\$ 4,144	Low
Strathroy-Caradoc	\$ 4,181	Low
Tillsonburg	\$ 4,191	Low
Woolwich	\$ 4,227	Low
East Gwillimbury	\$ 4,281	Low
Wellesley	\$ 4,307	Low
Ingersoll	\$ 4,323	Low
Wilmot	\$ 4,328	Low
Middlesex Centre	\$ 4,381	Low
Southgate	\$ 4,439	Low
North Perth	\$ 4,442	Low
Innisfil	\$ 4,445	Low
New Tecumseth	\$ 4,523	Low
Collingwood	\$ 4,558	Low
Brant	\$ 4,602	Low
Wellington North	\$ 4,610	Low
Milton	\$ 4,659	Low
South Bruce Peninsula	\$ 4,680	Low
Quinte West	\$ 4,707	Low
Mapleton	\$ 4,719	Low

2023 Property Taxes		Ranking
Norfolk	\$ 4,731	Mid
Chatsworth	\$ 4,762	Mid
Amherstburg	\$ 4,767	Mid
Haldimand	\$ 4,784	Mid
Toronto (East)	\$ 4,793	Mid
Brock	\$ 4,808	Mid
Bracebridge	\$ 4,868	Mid
Puslinch	\$ 4,869	Mid
Orillia	\$ 4,890	Mid
Brantford	\$ 4,949	Mid
Gravenhurst	\$ 4,978	Mid
Georgina	\$ 4,989	Mid
London	\$ 5,020	Mid
Kenora	\$ 5,044	Mid
Central Elgin	\$ 5,069	Mid
Dryden	\$ 5,113	Mid
Clarington	\$ 5,119	Mid
Aylmer	\$ 5,121	Mid
St. Thomas	\$ 5,134	Mid
Caledon	\$ 5,139	Mid
Meaford	\$ 5,149	Mid
Kincardine	\$ 5,150	Mid
Brockville	\$ 5,157	Mid
West Lincoln	\$ 5,177	Mid
King	\$ 5,189	Mid
Sarnia	\$ 5,208	Mid
Ottawa	\$ 5,210	Mid
Centre Wellington	\$ 5,215	Mid
Barrie	\$ 5,218	Mid
Fort Erie	\$ 5,256	Mid
Saugeen Shores	\$ 5,260	Mid
Scugog	\$ 5,290	Mid
Kitchener	\$ 5,303	Mid
Cambridge	\$ 5,309	Mid
Guelph-Eramosa	\$ 5,350	Mid
Waterloo	\$ 5,356	Mid
Chatham-Kent	\$ 5,374	Mid
Halton Hills	\$ 5,386	Mid
Thorold	\$ 5,399	Mid
Hanover	\$ 5,406	Mid
Kingston	\$ 5,409	Mid
North Bay	\$ 5,442	Mid

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

2023 Property Taxes		Ranking
Peterborough	\$ 5,458	High
Pelham	\$ 5,496	High
Port Hope	\$ 5,496	High
Whitchurch-Stouffville	\$ 5,498	High
Cornwall	\$ 5,512	High
Belleville	\$ 5,527	High
Vaughan	\$ 5,579	High
Sault Ste. Marie	\$ 5,599	High
Newmarket	\$ 5,624	High
Erin	\$ 5,638	High
Lincoln	\$ 5,672	High
Burlington	\$ 5,731	High
Aurora	\$ 5,755	High
Niagara Falls	\$ 5,766	High
Toronto (West)	\$ 5,799	High
Brampton	\$ 5,817	High
Markham	\$ 5,827	High
Greater Sudbury	\$ 5,837	High
Oakville	\$ 5,842	High
St. Catharines	\$ 5,898	High
Guelph	\$ 5,917	High
Welland	\$ 5,942	High
Grimsby	\$ 5,955	High
Oshawa	\$ 6,017	High
Hamilton	\$ 6,027	High
Ajax	\$ 6,067	High
Richmond Hill	\$ 6,067	High
Orangeville	\$ 6,092	High
Parry Sound	\$ 6,155	High
Whitby	\$ 6,216	High
Owen Sound	\$ 6,301	High
Mississauga	\$ 6,315	High
Windsor	\$ 6,329	High
Port Colborne	\$ 6,350	High
Stratford	\$ 6,447	High
Thunder Bay	\$ 6,490	High
Timmins	\$ 6,581	High
Pickering	\$ 6,598	High
Toronto (North)	\$ 6,676	High
Toronto (South)	\$ 9,053	High
<b>Average</b>	<b>\$ 5,065</b>	
<b>Median</b>	<b>\$ 5,149</b>	

**Residential Comparisons - 2 Storey Home - by Population Group**

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
Greenstone	\$ 2,949	Low
Tiny	\$ 3,129	Low
Grey Highlands	\$ 3,146	Low
Lambton Shores	\$ 3,209	Low
Ramara	\$ 3,350	Low
Georgian Bluffs	\$ 3,505	Low
Tay	\$ 3,631	Low
West Grey	\$ 3,765	Low
Hamilton Tp	\$ 3,854	Low
The Blue Mountains	\$ 3,912	Low
North Middlesex	\$ 3,931	Low
Minto	\$ 3,938	Low
Espanola	\$ 3,943	Low
North Dumfries	\$ 4,144	Low
Wellesley	\$ 4,307	Low
Ingersoll	\$ 4,323	Low
Southgate	\$ 4,439	Low
Wellington North	\$ 4,610	Low
South Bruce Peninsula	\$ 4,680	Low
Mapleton	\$ 4,719	Low
Chatsworth	\$ 4,762	Mid
Brock	\$ 4,808	Mid
Puslinch	\$ 4,869	Mid
Gravenhurst	\$ 4,978	Mid
Central Elgin	\$ 5,069	Mid
Dryden	\$ 5,113	Mid
Aylmer	\$ 5,121	Mid
Meaford	\$ 5,149	Mid
Kincardine	\$ 5,150	Mid
Guelph-Eramosa	\$ 5,350	Mid
Hanover	\$ 5,406	Mid
Erin	\$ 5,638	High
Parry Sound	\$ 6,155	High
<b>Average</b>	<b>\$ 4,395</b>	
<b>Median</b>	<b>\$ 4,439</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
Springwater	\$ 3,153	Low
North Grenville	\$ 3,718	Low
Prince Edward County	\$ 3,729	Low
Essex	\$ 3,993	Low
Niagara-on-the-Lake	\$ 4,129	Low
Huntsville	\$ 4,142	Low
Strathroy-Caradoc	\$ 4,181	Low
Tillsonburg	\$ 4,191	Low
Woolwich	\$ 4,227	Low
Wilmot	\$ 4,328	Low
Middlesex Centre	\$ 4,381	Low
North Perth	\$ 4,442	Low
Collingwood	\$ 4,558	Low
Amherstburg	\$ 4,767	Mid
Bracebridge	\$ 4,868	Mid
Kenora	\$ 5,044	Mid
Brockville	\$ 5,157	Mid
West Lincoln	\$ 5,177	Mid
King	\$ 5,189	Mid
Saugeen Shores	\$ 5,260	Mid
Scugog	\$ 5,290	Mid
Thorold	\$ 5,399	Mid
Pelham	\$ 5,496	High
Port Hope	\$ 5,496	High
Lincoln	\$ 5,672	High
Owen Sound	\$ 6,301	High
Port Colborne	\$ 6,350	High
<b>Average</b>	<b>\$ 4,764</b>	
<b>Median</b>	<b>\$ 4,767</b>	

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

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

2023 Property Taxes		Ranking
Lakeshore	\$ 3,985	Low
East Gwillimbury	\$ 4,281	Low
Innisfil	\$ 4,445	Low
New Tecumseth	\$ 4,523	Low
Brant	\$ 4,602	Low
Quinte West	\$ 4,707	Low
Norfolk	\$ 4,731	Mid
Haldimand	\$ 4,784	Mid
Orillia	\$ 4,890	Mid
Georgina	\$ 4,989	Mid
St. Thomas	\$ 5,134	Mid
Caledon	\$ 5,139	Mid
Sarnia	\$ 5,208	Mid
Centre Wellington	\$ 5,215	Mid
Fort Erie	\$ 5,256	Mid
Halton Hills	\$ 5,386	Mid
North Bay	\$ 5,442	Mid
Peterborough	\$ 5,458	High
Whitchurch-Stouffville	\$ 5,498	High
Cornwall	\$ 5,512	High
Belleville	\$ 5,527	High
Sault Ste. Marie	\$ 5,599	High
Newmarket	\$ 5,624	High
Aurora	\$ 5,755	High
Welland	\$ 5,942	High
Grimsby	\$ 5,955	High
Orangeville	\$ 6,092	High
Stratford	\$ 6,447	High
Timmins	\$ 6,581	High
<b>Average</b>	<b>\$ 5,266</b>	
<b>Median</b>	<b>\$ 5,256</b>	

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

2023 Property Taxes		Ranking
Milton	\$ 4,659	Low
Toronto (East)	\$ 4,793	Mid
Brantford	\$ 4,949	Mid
London	\$ 5,020	Mid
Clarington	\$ 5,119	Mid
Ottawa	\$ 5,210	Mid
Barrie	\$ 5,218	Mid
Kitchener	\$ 5,303	Mid
Cambridge	\$ 5,309	Mid
Waterloo	\$ 5,356	Mid
Chatham-Kent	\$ 5,374	Mid
Kingston	\$ 5,409	Mid
Vaughan	\$ 5,579	High
Burlington	\$ 5,731	High
Niagara Falls	\$ 5,766	High
Toronto (West)	\$ 5,799	High
Brampton	\$ 5,817	High
Markham	\$ 5,827	High
Greater Sudbury	\$ 5,837	High
Oakville	\$ 5,842	High
St. Catharines	\$ 5,898	High
Guelph	\$ 5,917	High
Oshawa	\$ 6,017	High
Hamilton	\$ 6,027	High
Ajax	\$ 6,067	High
Richmond Hill	\$ 6,067	High
Whitby	\$ 6,216	High
Mississauga	\$ 6,315	High
Windsor	\$ 6,329	High
Thunder Bay	\$ 6,490	High
Pickering	\$ 6,598	High
Toronto (North)	\$ 6,676	High
Toronto (South)	\$ 9,053	High
<b>Average</b>	<b>\$ 5,806</b>	
<b>Median</b>	<b>\$ 5,817</b>	

**Residential Comparisons - 2 Storey Home - by Location**

2023 Property Taxes - Bruce/Grey		Ranking
Grey Highlands	\$ 3,146	Low
Georgian Bluffs	\$ 3,505	Low
West Grey	\$ 3,765	Low
The Blue Mountains	\$ 3,912	Low
Southgate	\$ 4,439	Low
South Bruce Peninsula	\$ 4,680	Low
Chatsworth	\$ 4,762	Mid
Meaford	\$ 5,149	Mid
Kincardine	\$ 5,150	Mid
Saugeen Shores	\$ 5,260	Mid
Hanover	\$ 5,406	Mid
Owen Sound	\$ 6,301	High
<b>Average</b>	<b>\$ 4,623</b>	
<b>Median</b>	<b>\$ 4,721</b>	
2023 Property Taxes - Eastern		Ranking
North Grenville	\$ 3,718	Low
Prince Edward County	\$ 3,729	Low
Hamilton Tp	\$ 3,854	Low
Quinte West	\$ 4,707	Low
Brockville	\$ 5,157	Mid
Ottawa	\$ 5,210	Mid
Kingston	\$ 5,409	Mid
Peterborough	\$ 5,458	High
Port Hope	\$ 5,496	High
Cornwall	\$ 5,512	High
Belleville	\$ 5,527	High
<b>Average</b>	<b>\$ 4,889</b>	
<b>Median</b>	<b>\$ 5,210</b>	
2023 Property Taxes - North		Ranking
Greenstone	\$ 2,949	Low
Espanola	\$ 3,943	Low
Kenora	\$ 5,044	Mid
Dryden	\$ 5,113	Mid
North Bay	\$ 5,442	Mid
Sault Ste. Marie	\$ 5,599	High
Greater Sudbury	\$ 5,837	High
Parry Sound	\$ 6,155	High
Thunder Bay	\$ 6,490	High
Timmins	\$ 6,581	High
<b>Average</b>	<b>\$ 5,315</b>	
<b>Median</b>	<b>\$ 5,521</b>	

2023 Property Taxes - GTHA		Ranking
East Gwillimbury	\$ 4,281	Low
Milton	\$ 4,659	Low
Toronto (East)	\$ 4,793	Mid
Brock	\$ 4,808	Mid
Georgina	\$ 4,989	Mid
Clarington	\$ 5,119	Mid
Caledon	\$ 5,139	Mid
King	\$ 5,189	Mid
Scugog	\$ 5,290	Mid
Halton Hills	\$ 5,386	Mid
Whitchurch-Stouffville	\$ 5,498	High
Vaughan	\$ 5,579	High
Newmarket	\$ 5,624	High
Burlington	\$ 5,731	High
Aurora	\$ 5,755	High
Toronto (West)	\$ 5,799	High
Brampton	\$ 5,817	High
Markham	\$ 5,827	High
Oakville	\$ 5,842	High
Oshawa	\$ 6,017	High
Hamilton	\$ 6,027	High
Ajax	\$ 6,067	High
Richmond Hill	\$ 6,067	High
Whitby	\$ 6,216	High
Mississauga	\$ 6,315	High
Pickering	\$ 6,598	High
Toronto (North)	\$ 6,676	High
Toronto (South)	\$ 9,053	High
<b>Average</b>	<b>\$ 5,720</b>	
<b>Median</b>	<b>\$ 5,743</b>	

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

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 3,129	Low
Springwater	\$ 3,153	Low
Ramara	\$ 3,350	Low
Tay	\$ 3,631	Low
Huntsville	\$ 4,142	Low
Innisfil	\$ 4,445	Low
New Tecumseth	\$ 4,523	Low
Collingwood	\$ 4,558	Low
Bracebridge	\$ 4,868	Mid
Orillia	\$ 4,890	Mid
Gravenhurst	\$ 4,978	Mid
Barrie	\$ 5,218	Mid
Orangeville	\$ 6,092	High
<b>Average</b>	<b>\$ 4,383</b>	
<b>Median</b>	<b>\$ 4,523</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Minto	\$ 3,938	Low
North Dumfries	\$ 4,144	Low
Woolwich	\$ 4,227	Low
Wellesley	\$ 4,307	Low
Wilmot	\$ 4,328	Low
Wellington North	\$ 4,610	Low
Mapleton	\$ 4,719	Low
Puslinch	\$ 4,869	Mid
Centre Wellington	\$ 5,215	Mid
Kitchener	\$ 5,303	Mid
Cambridge	\$ 5,309	Mid
Guelph-Eramosa	\$ 5,350	Mid
Waterloo	\$ 5,356	Mid
Erin	\$ 5,638	High
Guelph	\$ 5,917	High
<b>Average</b>	<b>\$ 4,882</b>	
<b>Median</b>	<b>\$ 4,869</b>	

2023 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 3,209	Low
North Middlesex	\$ 3,931	Low
Lakeshore	\$ 3,985	Low
Essex	\$ 3,993	Low
Strathroy-Caradoc	\$ 4,181	Low
Tillsonburg	\$ 4,191	Low
Ingersoll	\$ 4,323	Low
Middlesex Centre	\$ 4,381	Low
North Perth	\$ 4,442	Low
Brant	\$ 4,602	Low
Norfolk	\$ 4,731	Mid
Amherstburg	\$ 4,767	Mid
Haldimand	\$ 4,784	Mid
Brantford	\$ 4,949	Mid
London	\$ 5,020	Mid
Central Elgin	\$ 5,069	Mid
Aylmer	\$ 5,121	Mid
St. Thomas	\$ 5,134	Mid
Sarnia	\$ 5,208	Mid
Chatham-Kent	\$ 5,374	Mid
Windsor	\$ 6,329	High
Stratford	\$ 6,447	High
<b>Average</b>	<b>\$ 4,735</b>	
<b>Median</b>	<b>\$ 4,749</b>	

2023 Property Taxes - Niagara		Ranking
Niagara-on-the-Lake	\$ 4,129	Low
West Lincoln	\$ 5,177	Mid
Fort Erie	\$ 5,256	Mid
Thorold	\$ 5,399	Mid
Pelham	\$ 5,496	High
Lincoln	\$ 5,672	High
Niagara Falls	\$ 5,766	High
St. Catharines	\$ 5,898	High
Welland	\$ 5,942	High
Grimsby	\$ 5,955	High
Port Colborne	\$ 6,350	High
<b>Average</b>	<b>\$ 5,549</b>	
<b>Median</b>	<b>\$ 5,672</b>	



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

2023 Property Taxes		Ranking
Tiny	\$ 4,269	Low
Ramara	\$ 4,966	Low
Milton	\$ 5,439	Low
Strathroy-Caradoc	\$ 5,443	Low
Springwater	\$ 5,606	Low
Sarnia	\$ 5,758	Low
Brant	\$ 5,787	Low
Lakeshore	\$ 5,802	Low
New Tecumseth	\$ 5,846	Low
Woolwich	\$ 5,852	Low
Ingersoll	\$ 5,893	Low
Hamilton Tp	\$ 5,901	Low
Huntsville	\$ 5,920	Low
North Perth	\$ 5,973	Low
North Bay	\$ 5,980	Low
Orillia	\$ 6,043	Low
Norfolk	\$ 6,058	Low
Brantford	\$ 6,059	Low
Saugeen Shores	\$ 6,128	Low
Clarington	\$ 6,148	Low
Collingwood	\$ 6,149	Low
Sault Ste. Marie	\$ 6,216	Low
Caledon	\$ 6,229	Low
Brock	\$ 6,237	Low
Tay	\$ 6,240	Low
Gravenhurst	\$ 6,258	Low
Innisfil	\$ 6,264	Low
Prince Edward County	\$ 6,382	Low
Tillsonburg	\$ 6,410	Low
Toronto (East)	\$ 6,430	Low
Centre Wellington	\$ 6,433	Low
Brockville	\$ 6,445	Low
Bracebridge	\$ 6,485	Low
Amherstburg	\$ 6,489	Low

2023 Property Taxes		Ranking
Chatham-Kent	\$ 6,502	Mid
Dryden	\$ 6,550	Mid
South Bruce Peninsula	\$ 6,572	Mid
Georgina	\$ 6,576	Mid
West Grey	\$ 6,576	Mid
Puslinch	\$ 6,671	Mid
Wellesley	\$ 6,701	Mid
Central Elgin	\$ 6,709	Mid
Kitchener	\$ 6,711	Mid
North Grenville	\$ 6,741	Mid
Wilmot	\$ 6,861	Mid
North Dumfries	\$ 6,959	Mid
Haldimand	\$ 6,962	Mid
Cambridge	\$ 6,977	Mid
Newmarket	\$ 6,979	Mid
Middlesex Centre	\$ 6,994	Mid
Welland	\$ 7,020	Mid
East Gwillimbury	\$ 7,027	Mid
Barrie	\$ 7,037	Mid
Kincardine	\$ 7,045	Mid
Guelph-Eramosa	\$ 7,051	Mid
Grimsby	\$ 7,097	Mid
Thorold	\$ 7,115	Mid
Kingston	\$ 7,133	Mid
Cornwall	\$ 7,176	Mid
Stratford	\$ 7,195	Mid
Peterborough	\$ 7,205	Mid
Scugog	\$ 7,258	Mid
Halton Hills	\$ 7,286	Mid
Oshawa	\$ 7,301	Mid
Hanover	\$ 7,354	Mid
Port Hope	\$ 7,374	Mid
Parry Sound	\$ 7,380	Mid
Greater Sudbury	\$ 7,390	Mid
Vaughan	\$ 7,404	Mid
Chatsworth	\$ 7,407	Mid



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

2023 Property Taxes		Ranking
Pelham	\$ 7,435	High
Aurora	\$ 7,462	High
Brampton	\$ 7,478	High
Niagara Falls	\$ 7,507	High
Belleville	\$ 7,573	High
Port Colborne	\$ 7,594	High
Whitby	\$ 7,670	High
The Blue Mountains	\$ 7,674	High
St. Thomas	\$ 7,698	High
Oakville	\$ 7,743	High
Hamilton	\$ 7,744	High
Orangeville	\$ 7,767	High
Guelph	\$ 7,770	High
London	\$ 7,785	High
Niagara-on-the-Lake	\$ 7,795	High
Lincoln	\$ 7,802	High
Burlington	\$ 7,819	High
Waterloo	\$ 7,944	High
Ajax	\$ 7,967	High
Windsor	\$ 8,037	High
Richmond Hill	\$ 8,151	High
St. Catharines	\$ 8,217	High
Mississauga	\$ 8,240	High
Thunder Bay	\$ 8,305	High
Owen Sound	\$ 8,341	High
Pickering	\$ 8,347	High
Whitchurch-Stouffville	\$ 8,496	High
Toronto (West)	\$ 8,639	High
Markham	\$ 8,759	High
Timmins	\$ 8,956	High
Ottawa	\$ 9,115	High
King	\$ 9,513	High
Toronto (North)	\$ 9,700	High
Toronto (South)	\$ 15,159	High
<b>Average</b>	<b>\$ 7,097</b>	
<b>Median</b>	<b>\$ 7,032</b>	

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

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
Tiny	\$ 4,269	Low
Ramara	\$ 4,966	Low
Ingersoll	\$ 5,893	Low
Hamilton Tp	\$ 5,901	Low
Brock	\$ 6,237	Low
Tay	\$ 6,240	Low
Gravenhurst	\$ 6,258	Low
Dryden	\$ 6,550	Mid
South Bruce Peninsula	\$ 6,572	Mid
West Grey	\$ 6,576	Mid
Puslinch	\$ 6,671	Mid
Wellesley	\$ 6,701	Mid
Central Elgin	\$ 6,709	Mid
North Dumfries	\$ 6,959	Mid
Kincardine	\$ 7,045	Mid
Guelph-Eramosa	\$ 7,051	Mid
Hanover	\$ 7,354	Mid
Parry Sound	\$ 7,380	Mid
Chatsworth	\$ 7,407	Mid
The Blue Mountains	\$ 7,674	High
<b>Average</b>	<b>\$ 6,521</b>	
<b>Median</b>	<b>\$ 6,624</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
Strathroy-Caradoc	\$ 5,443	Low
Springwater	\$ 5,606	Low
Woolwich	\$ 5,852	Low
Huntsville	\$ 5,920	Low
North Perth	\$ 5,973	Low
Saugeen Shores	\$ 6,128	Low
Collingwood	\$ 6,149	Low
Prince Edward County	\$ 6,382	Low
Tillsonburg	\$ 6,410	Low
Brockville	\$ 6,445	Low
Bracebridge	\$ 6,485	Low
Amherstburg	\$ 6,489	Low
North Grenville	\$ 6,741	Mid
Wilmot	\$ 6,861	Mid
Middlesex Centre	\$ 6,994	Mid
Thorold	\$ 7,115	Mid
Scugog	\$ 7,258	Mid
Port Hope	\$ 7,374	Mid
Pelham	\$ 7,435	High
Port Colborne	\$ 7,594	High
Niagara-on-the-Lake	\$ 7,795	High
Lincoln	\$ 7,802	High
Owen Sound	\$ 8,341	High
King	\$ 9,513	High
<b>Average</b>	<b>\$ 6,838</b>	
<b>Median</b>	<b>\$ 6,615</b>	

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

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

2023 Property Taxes		Ranking
Sarnia	\$ 5,758	Low
Brant	\$ 5,787	Low
Lakeshore	\$ 5,802	Low
New Tecumseth	\$ 5,846	Low
North Bay	\$ 5,980	Low
Orillia	\$ 6,043	Low
Norfolk	\$ 6,058	Low
Sault Ste. Marie	\$ 6,216	Low
Caledon	\$ 6,229	Low
Innisfil	\$ 6,264	Low
Centre Wellington	\$ 6,433	Low
Georgina	\$ 6,576	Mid
Haldimand	\$ 6,962	Mid
Newmarket	\$ 6,979	Mid
Welland	\$ 7,020	Mid
East Gwillimbury	\$ 7,027	Mid
Grimsby	\$ 7,097	Mid
Cornwall	\$ 7,176	Mid
Stratford	\$ 7,195	Mid
Peterborough	\$ 7,205	Mid
Halton Hills	\$ 7,286	Mid
Aurora	\$ 7,462	High
Belleville	\$ 7,573	High
St. Thomas	\$ 7,698	High
Orangeville	\$ 7,767	High
Whitchurch-Stouffville	\$ 8,496	High
Timmins	\$ 8,956	High
<b>Average</b>	<b>\$ 6,848</b>	
<b>Median</b>	<b>\$ 6,979</b>	

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

2023 Property Taxes		Ranking
Milton	\$ 5,439	Low
Brantford	\$ 6,059	Low
Clarington	\$ 6,148	Low
Toronto (East)	\$ 6,430	Low
Chatham-Kent	\$ 6,502	Mid
Kitchener	\$ 6,711	Mid
Cambridge	\$ 6,977	Mid
Barrie	\$ 7,037	Mid
Kingston	\$ 7,133	Mid
Oshawa	\$ 7,301	Mid
Greater Sudbury	\$ 7,390	Mid
Vaughan	\$ 7,404	Mid
Brampton	\$ 7,478	High
Niagara Falls	\$ 7,507	High
Whitby	\$ 7,670	High
Oakville	\$ 7,743	High
Hamilton	\$ 7,744	High
Guelph	\$ 7,770	High
London	\$ 7,785	High
Burlington	\$ 7,819	High
Waterloo	\$ 7,944	High
Ajax	\$ 7,967	High
Windsor	\$ 8,037	High
Richmond Hill	\$ 8,151	High
St. Catharines	\$ 8,217	High
Mississauga	\$ 8,240	High
Thunder Bay	\$ 8,305	High
Pickering	\$ 8,347	High
Toronto (West)	\$ 8,639	High
Markham	\$ 8,759	High
Ottawa	\$ 9,115	High
Toronto (North)	\$ 9,700	High
Toronto (South)	\$ 15,159	High
<b>Average</b>	<b>\$ 7,837</b>	
<b>Median</b>	<b>\$ 7,744</b>	

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

2023 Property Taxes - Bruce/Grey		Ranking
Saugeen Shores	\$ 6,128	Low
South Bruce Peninsula	\$ 6,572	Mid
West Grey	\$ 6,576	Mid
Kincardine	\$ 7,045	Mid
Hanover	\$ 7,354	Mid
Chatsworth	\$ 7,407	Mid
The Blue Mountains	\$ 7,674	High
Owen Sound	\$ 8,341	High
<b>Average</b>	<b>\$ 7,137</b>	
<b>Median</b>	<b>\$ 7,199</b>	
2023 Property Taxes - Eastern		Ranking
Hamilton Tp	\$ 5,901	Low
Prince Edward County	\$ 6,382	Low
Brockville	\$ 6,445	Low
North Grenville	\$ 6,741	Mid
Kingston	\$ 7,133	Mid
Cornwall	\$ 7,176	Mid
Peterborough	\$ 7,205	Mid
Port Hope	\$ 7,374	Mid
Belleville	\$ 7,573	High
Ottawa	\$ 9,115	High
<b>Average</b>	<b>\$ 7,104</b>	
<b>Median</b>	<b>\$ 7,154</b>	
2023 Property Taxes - Niagara		Ranking
Welland	\$ 7,020	Mid
Grimsby	\$ 7,097	Mid
Thorold	\$ 7,115	Mid
Pelham	\$ 7,435	High
Niagara Falls	\$ 7,507	High
Port Colborne	\$ 7,594	High
Niagara-on-the-Lake	\$ 7,795	High
Lincoln	\$ 7,802	High
St. Catharines	\$ 8,217	High
<b>Average</b>	<b>\$ 7,509</b>	
<b>Median</b>	<b>\$ 7,507</b>	

2023 Property Taxes - GTHA		Ranking
Milton	\$ 5,439	Low
Clarington	\$ 6,148	Low
Caledon	\$ 6,229	Low
Brock	\$ 6,237	Low
Toronto (East)	\$ 6,430	Low
Georgina	\$ 6,576	Mid
Newmarket	\$ 6,979	Mid
East Gwillimbury	\$ 7,027	Mid
Scugog	\$ 7,258	Mid
Halton Hills	\$ 7,286	Mid
Oshawa	\$ 7,301	Mid
Vaughan	\$ 7,404	Mid
Aurora	\$ 7,462	High
Brampton	\$ 7,478	High
Whitby	\$ 7,670	High
Oakville	\$ 7,743	High
Hamilton	\$ 7,744	High
Burlington	\$ 7,819	High
Ajax	\$ 7,967	High
Richmond Hill	\$ 8,151	High
Mississauga	\$ 8,240	High
Pickering	\$ 8,347	High
Whitchurch-Stouffville	\$ 8,496	High
Toronto (West)	\$ 8,639	High
Markham	\$ 8,759	High
King	\$ 9,513	High
Toronto (North)	\$ 9,700	High
Toronto (South)	\$ 15,159	High
<b>Average</b>	<b>\$ 7,829</b>	
<b>Median</b>	<b>\$ 7,574</b>	

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

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 4,269	Low
Ramara	\$ 4,966	Low
Springwater	\$ 5,606	Low
New Tecumseth	\$ 5,846	Low
Huntsville	\$ 5,920	Low
Orillia	\$ 6,043	Low
Collingwood	\$ 6,149	Low
Tay	\$ 6,240	Low
Gravenhurst	\$ 6,258	Low
Innisfil	\$ 6,264	Low
Bracebridge	\$ 6,485	Low
Barrie	\$ 7,037	Mid
Orangeville	\$ 7,767	High
<b>Average</b>	<b>\$ 6,065</b>	
<b>Median</b>	<b>\$ 6,149</b>	

2023 Property Taxes - Southwest		Ranking
Strathroy-Caradoc	\$ 5,443	Low
Sarnia	\$ 5,758	Low
Brant	\$ 5,787	Low
Lakeshore	\$ 5,802	Low
Ingersoll	\$ 5,893	Low
North Perth	\$ 5,973	Low
Norfolk	\$ 6,058	Low
Brantford	\$ 6,059	Low
Tillsonburg	\$ 6,410	Low
Amherstburg	\$ 6,489	Low
Chatham-Kent	\$ 6,502	Mid
Central Elgin	\$ 6,709	Mid
Haldimand	\$ 6,962	Mid
Middlesex Centre	\$ 6,994	Mid
Stratford	\$ 7,195	Mid
St. Thomas	\$ 7,698	High
London	\$ 7,785	High
Windsor	\$ 8,037	High
<b>Average</b>	<b>\$ 6,531</b>	
<b>Median</b>	<b>\$ 6,450</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Woolwich	\$ 5,852	Low
Centre Wellington	\$ 6,433	Low
Puslinch	\$ 6,671	Mid
Wellesley	\$ 6,701	Mid
Kitchener	\$ 6,711	Mid
Wilmot	\$ 6,861	Mid
North Dumfries	\$ 6,959	Mid
Cambridge	\$ 6,977	Mid
Guelph-Eramosa	\$ 7,051	Mid
Guelph	\$ 7,770	High
Waterloo	\$ 7,944	High
<b>Average</b>	<b>\$ 6,903</b>	
<b>Median</b>	<b>\$ 6,861</b>	

2023 Property Taxes - North		Ranking
North Bay	\$ 5,980	Low
Sault Ste. Marie	\$ 6,216	Low
Dryden	\$ 6,550	Mid
Parry Sound	\$ 7,380	Mid
Greater Sudbury	\$ 7,390	Mid
Thunder Bay	\$ 8,305	High
Timmins	\$ 8,956	High
<b>Average</b>	<b>\$ 7,254</b>	
<b>Median</b>	<b>\$ 7,380</b>	

**Residential Comparisons - Summary**

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

***Multi-Residential Comparisons***



**Multi-Residential Comparisons - Walk-up Apartment**

(taxes calculated on a per unit basis) (sorted lowest to highest)

	2023 Property Taxes	Ranking
Tiny	\$ 474	Low
The Blue Mountains	\$ 581	Low
South Bruce Peninsula	\$ 621	Low
Georgian Bluffs	\$ 720	Low
Springwater	\$ 745	Low
Kincardine	\$ 755	Low
West Grey	\$ 781	Low
Southgate	\$ 811	Low
North Perth	\$ 811	Low
Saugeen Shores	\$ 812	Low
Chatsworth	\$ 822	Low
Markham	\$ 824	Low
Vaughan	\$ 841	Low
King	\$ 842	Low
New Tecumseth	\$ 890	Low
Lakeshore	\$ 893	Low
Lambton Shores	\$ 900	Low
Collingwood	\$ 920	Low
Innisfil	\$ 924	Low
Espanola	\$ 975	Low
Gravenhurst	\$ 986	Low
Greenstone	\$ 988	Low
Prince Edward County	\$ 998	Low
Newmarket	\$ 1,009	Low
Dryden	\$ 1,010	Low
Kenora	\$ 1,028	Low
North Grenville	\$ 1,031	Low
Richmond Hill	\$ 1,066	Low
Whitchurch-Stouffville	\$ 1,072	Low
Puslinch	\$ 1,080	Low
Norfolk	\$ 1,085	Low
Essex	\$ 1,102	Low
Aurora	\$ 1,112	Low
Huntsville	\$ 1,132	Low
Haldimand	\$ 1,182	Low
Meaford	\$ 1,185	Low
Brant	\$ 1,224	Low

	2023 Property Taxes	Ranking
Hanover	\$ 1,258	Mid
North Dumfries	\$ 1,258	Mid
North Middlesex	\$ 1,317	Mid
Amherstburg	\$ 1,321	Mid
Halton Hills	\$ 1,336	Mid
Georgina	\$ 1,340	Mid
Orillia	\$ 1,356	Mid
Caledon	\$ 1,365	Mid
Guelph-Eramosa	\$ 1,372	Mid
Sault Ste. Marie	\$ 1,393	Mid
Elliot Lake	\$ 1,395	Mid
Timmins	\$ 1,405	Mid
Wellington North	\$ 1,423	Mid
Bracebridge	\$ 1,435	Mid
Wellesley	\$ 1,467	Mid
Erin	\$ 1,479	Mid
Wilmot	\$ 1,482	Mid
Milton	\$ 1,501	Mid
Mapleton	\$ 1,503	Mid
Brantford	\$ 1,506	Mid
Minto	\$ 1,510	Mid
West Lincoln	\$ 1,523	Mid
Sarnia	\$ 1,545	Mid
Centre Wellington	\$ 1,553	Mid
Fort Erie	\$ 1,568	Mid
St. Thomas	\$ 1,583	Mid
Aylmer	\$ 1,587	Mid
Pelham	\$ 1,594	Mid
Woolwich	\$ 1,603	Mid
Strathroy-Caradoc	\$ 1,612	Mid
Windsor	\$ 1,617	Mid
Tillsonburg	\$ 1,647	Mid
Brock	\$ 1,650	Mid
Brampton	\$ 1,650	Mid
Grimsby	\$ 1,663	Mid
Owen Sound	\$ 1,704	Mid
Barrie	\$ 1,745	Mid
Wainfleet	\$ 1,770	Mid
Scugog	\$ 1,785	Mid



**Multi-Residential Comparisons - Walk-up Apartment**

*(taxes calculated on a per unit basis) (sorted lowest to highest) (cont'd)*

	2023 Property Taxes	Ranking
Welland	\$ 1,801	High
Mississauga	\$ 1,810	High
Ingersoll	\$ 1,814	High
Port Colborne	\$ 1,857	High
Chatham-Kent	\$ 1,859	High
Lincoln	\$ 1,864	High
Brockville	\$ 1,890	High
Port Hope	\$ 1,892	High
Orangeville	\$ 1,912	High
London	\$ 1,915	High
Quinte West	\$ 1,922	High
Thorold	\$ 1,996	High
Cornwall	\$ 2,011	High
Greater Sudbury	\$ 2,020	High
North Bay	\$ 2,045	High
Kingston	\$ 2,077	High
Ottawa	\$ 2,085	High
Belleville	\$ 2,095	High
Kitchener	\$ 2,109	High
Guelph	\$ 2,121	High
Parry Sound	\$ 2,133	High
Thunder Bay	\$ 2,133	High
Oakville	\$ 2,144	High
Cambridge	\$ 2,186	High
Hamilton	\$ 2,186	High
Ajax	\$ 2,271	High
Stratford	\$ 2,299	High
Niagara Falls	\$ 2,311	High
Pickering	\$ 2,332	High
Burlington	\$ 2,346	High
St. Catharines	\$ 2,373	High
Waterloo	\$ 2,402	High
Oshawa	\$ 2,405	High
Whitby	\$ 2,405	High
Clarington	\$ 2,407	High
Peterborough	\$ 2,459	High
Middlesex Centre	\$ 2,681	High
<b>Average</b>	<b>\$ 1,519</b>	
<b>Median</b>	<b>\$ 1,506</b>	

**Multi-Residential Comparisons - Walk-up Apartment**

(taxes calculated on a per unit basis) - sorted by Population Group

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
Tiny	\$ 474	Low
The Blue Mountains	\$ 581	Low
South Bruce Peninsula	\$ 621	Low
Georgian Bluffs	\$ 720	Low
Kincardine	\$ 755	Low
West Grey	\$ 781	Low
Southgate	\$ 811	Low
Chatsworth	\$ 822	Low
Lambton Shores	\$ 900	Low
Espanola	\$ 975	Low
Gravenhurst	\$ 986	Low
Greenstone	\$ 988	Low
Dryden	\$ 1,010	Low
Puslinch	\$ 1,080	Low
Meaford	\$ 1,185	Low
Hanover	\$ 1,258	Mid
North Dumfries	\$ 1,258	Mid
North Middlesex	\$ 1,317	Mid
Guelph-Eramosa	\$ 1,372	Mid
Elliot Lake	\$ 1,395	Mid
Wellington North	\$ 1,423	Mid
Wellesley	\$ 1,467	Mid
Erin	\$ 1,479	Mid
Mapleton	\$ 1,503	Mid
Minto	\$ 1,510	Mid
Aylmer	\$ 1,587	Mid
Brock	\$ 1,650	Mid
Wainfleet	\$ 1,770	Mid
Ingersoll	\$ 1,814	High
Parry Sound	\$ 2,133	High
<b>Average</b>	<b>\$ 1,187</b>	
<b>Median</b>	<b>\$ 1,222</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
Springwater	\$ 745	Low
North Perth	\$ 811	Low
Saugeen Shores	\$ 812	Low
King	\$ 842	Low
Collingwood	\$ 920	Low
Prince Edward County	\$ 998	Low
Kenora	\$ 1,028	Low
North Grenville	\$ 1,031	Low
Essex	\$ 1,102	Low
Huntsville	\$ 1,132	Low
Amherstburg	\$ 1,321	Mid
Bracebridge	\$ 1,435	Mid
Wilmot	\$ 1,482	Mid
West Lincoln	\$ 1,523	Mid
Pelham	\$ 1,594	Mid
Woolwich	\$ 1,603	Mid
Strathroy-Caradoc	\$ 1,612	Mid
Tillsonburg	\$ 1,647	Mid
Owen Sound	\$ 1,704	Mid
Scugog	\$ 1,785	Mid
Port Colborne	\$ 1,857	High
Lincoln	\$ 1,864	High
Brockville	\$ 1,890	High
Port Hope	\$ 1,892	High
Thorold	\$ 1,996	High
Middlesex Centre	\$ 2,681	High
<b>Average</b>	<b>\$ 1,435</b>	
<b>Median</b>	<b>\$ 1,502</b>	

**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**

2023 Property Taxes		Ranking
New Tecumseth	\$ 890	Low
Lakeshore	\$ 893	Low
Innisfil	\$ 924	Low
Newmarket	\$ 1,009	Low
Whitchurch-Stouffville	\$ 1,072	Low
Norfolk	\$ 1,085	Low
Aurora	\$ 1,112	Low
Haldimand	\$ 1,182	Low
Brant	\$ 1,224	Low
Halton Hills	\$ 1,336	Mid
Georgina	\$ 1,340	Mid
Orillia	\$ 1,356	Mid
Caledon	\$ 1,365	Mid
Sault Ste. Marie	\$ 1,393	Mid
Timmins	\$ 1,405	Mid
Sarnia	\$ 1,545	Mid
Centre Wellington	\$ 1,553	Mid
Fort Erie	\$ 1,568	Mid
St. Thomas	\$ 1,583	Mid
Grimsby	\$ 1,663	Mid
Welland	\$ 1,801	High
Orangeville	\$ 1,912	High
Quinte West	\$ 1,922	High
Cornwall	\$ 2,011	High
North Bay	\$ 2,045	High
Belleville	\$ 2,095	High
Stratford	\$ 2,299	High
Peterborough	\$ 2,459	High
<b>Average</b>	<b>\$ 1,502</b>	
<b>Median</b>	<b>\$ 1,399</b>	

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

2023 Property Taxes		Ranking
Markham	\$ 824	Low
Vaughan	\$ 841	Low
Richmond Hill	\$ 1,066	Low
Milton	\$ 1,501	Mid
Brantford	\$ 1,506	Mid
Windsor	\$ 1,617	Mid
Brampton	\$ 1,650	Mid
Barrie	\$ 1,745	Mid
Mississauga	\$ 1,810	High
Chatham-Kent	\$ 1,859	High
London	\$ 1,915	High
Greater Sudbury	\$ 2,020	High
Kingston	\$ 2,077	High
Ottawa	\$ 2,085	High
Kitchener	\$ 2,109	High
Guelph	\$ 2,121	High
Thunder Bay	\$ 2,133	High
Oakville	\$ 2,144	High
Cambridge	\$ 2,186	High
Hamilton	\$ 2,186	High
Ajax	\$ 2,271	High
Niagara Falls	\$ 2,311	High
Pickering	\$ 2,332	High
Burlington	\$ 2,346	High
St. Catharines	\$ 2,373	High
Waterloo	\$ 2,402	High
Oshawa	\$ 2,405	High
Whitby	\$ 2,405	High
Clarington	\$ 2,407	High
<b>Average</b>	<b>\$ 1,953</b>	
<b>Median</b>	<b>\$ 2,109</b>	

**Multi-Residential Comparisons - Walk-up Apartment**

(taxes calculated on a per unit basis) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
The Blue Mountains	\$ 581	Low
South Bruce Peninsula	\$ 621	Low
Georgian Bluffs	\$ 720	Low
Kincardine	\$ 755	Low
West Grey	\$ 781	Low
Southgate	\$ 811	Low
Saugeen Shores	\$ 812	Low
Chatsworth	\$ 822	Low
Meaford	\$ 1,185	Low
Hanover	\$ 1,258	Mid
Owen Sound	\$ 1,704	Mid
<b>Average</b>	<b>\$ 914</b>	
<b>Median</b>	<b>\$ 811</b>	

2023 Property Taxes - GTHA		Ranking
Markham	\$ 824	Low
Vaughan	\$ 841	Low
King	\$ 842	Low
Newmarket	\$ 1,009	Low
Richmond Hill	\$ 1,066	Low
Whitchurch-Stouffville	\$ 1,072	Low
Aurora	\$ 1,112	Low
Halton Hills	\$ 1,336	Mid
Georgina	\$ 1,340	Mid
Caledon	\$ 1,365	Mid
Milton	\$ 1,501	Mid
Brock	\$ 1,650	Mid
Brampton	\$ 1,650	Mid
Scugog	\$ 1,785	Mid
Mississauga	\$ 1,810	High
Oakville	\$ 2,144	High
Hamilton	\$ 2,186	High
Ajax	\$ 2,271	High
Pickering	\$ 2,332	High
Burlington	\$ 2,346	High
Oshawa	\$ 2,405	High
Whitby	\$ 2,405	High
Clarington	\$ 2,407	High
<b>Average</b>	<b>\$ 1,639</b>	
<b>Median</b>	<b>\$ 1,650</b>	

2023 Property Taxes - Niagara		Ranking
West Lincoln	\$ 1,523	Mid
Fort Erie	\$ 1,568	Mid
Pelham	\$ 1,594	Mid
Grimsby	\$ 1,663	Mid
Wainfleet	\$ 1,770	Mid
Welland	\$ 1,801	High
Port Colborne	\$ 1,857	High
Lincoln	\$ 1,864	High
Thorold	\$ 1,996	High
Niagara Falls	\$ 2,311	High
St. Catharines	\$ 2,373	High
<b>Average</b>	<b>\$ 1,847</b>	
<b>Median</b>	<b>\$ 1,801</b>	

2023 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 998	Low
North Grenville	\$ 1,031	Low
Brockville	\$ 1,890	High
Port Hope	\$ 1,892	High
Quinte West	\$ 1,922	High
Cornwall	\$ 2,011	High
Kingston	\$ 2,077	High
Ottawa	\$ 2,085	High
Belleville	\$ 2,095	High
Peterborough	\$ 2,459	High
<b>Average</b>	<b>\$ 1,846</b>	
<b>Median</b>	<b>\$ 1,966</b>	

**Multi-Residential Comparisons - Walk-up Apartment**

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

2023 Property Taxes - North		Ranking
Espanola	\$ 975	Low
Greenstone	\$ 988	Low
Dryden	\$ 1,010	Low
Kenora	\$ 1,028	Low
Sault Ste. Marie	\$ 1,393	Mid
Elliot Lake	\$ 1,395	Mid
Timmins	\$ 1,405	Mid
Greater Sudbury	\$ 2,020	High
North Bay	\$ 2,045	High
Parry Sound	\$ 2,133	High
Thunder Bay	\$ 2,133	High
<b>Average</b>	<b>\$ 1,502</b>	
<b>Median</b>	<b>\$ 1,395</b>	

2023 Property Taxes - Southwest		Ranking
North Perth	\$ 811	Low
Lakeshore	\$ 893	Low
Lambton Shores	\$ 900	Low
Norfolk	\$ 1,085	Low
Essex	\$ 1,102	Low
Haldimand	\$ 1,182	Low
Brant	\$ 1,224	Low
North Middlesex	\$ 1,317	Mid
Amherstburg	\$ 1,321	Mid
Brantford	\$ 1,506	Mid
Sarnia	\$ 1,545	Mid
St. Thomas	\$ 1,583	Mid
Aylmer	\$ 1,587	Mid
Strathroy-Caradoc	\$ 1,612	Mid
Windsor	\$ 1,617	Mid
Tillsonburg	\$ 1,647	Mid
Ingersoll	\$ 1,814	High
Chatham-Kent	\$ 1,859	High
London	\$ 1,915	High
Stratford	\$ 2,299	High
Middlesex Centre	\$ 2,681	High
<b>Average</b>	<b>\$ 1,500</b>	
<b>Median</b>	<b>\$ 1,545</b>	

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 474	Low
Springwater	\$ 745	Low
New Tecumseth	\$ 890	Low
Collingwood	\$ 920	Low
Innisfil	\$ 924	Low
Gravenhurst	\$ 986	Low
Huntsville	\$ 1,132	Low
Orillia	\$ 1,356	Mid
Bracebridge	\$ 1,435	Mid
Barrie	\$ 1,745	Mid
Orangeville	\$ 1,912	High
<b>Average</b>	<b>\$ 1,138</b>	
<b>Median</b>	<b>\$ 986</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Puslinch	\$ 1,080	Low
North Dumfries	\$ 1,258	Mid
Guelph-Eramosa	\$ 1,372	Mid
Wellington North	\$ 1,423	Mid
Wellesley	\$ 1,467	Mid
Erin	\$ 1,479	Mid
Wilmot	\$ 1,482	Mid
Mapleton	\$ 1,503	Mid
Minto	\$ 1,510	Mid
Centre Wellington	\$ 1,553	Mid
Woolwich	\$ 1,603	Mid
Kitchener	\$ 2,109	High
Guelph	\$ 2,121	High
Cambridge	\$ 2,186	High
Waterloo	\$ 2,402	High
<b>Average</b>	<b>\$ 1,637</b>	
<b>Median</b>	<b>\$ 1,503</b>	

**Multi-Residential Comparisons - High-Rise Apartment**

(taxes calculated on a per unit basis) (sorted lowest to highest)

	2023 Property Taxes	Ranking
King	\$ 927	Low
Markham	\$ 989	Low
Vaughan	\$ 1,014	Low
Brant	\$ 1,090	Low
Whitchurch-Stouffville	\$ 1,148	Low
Collingwood	\$ 1,155	Low
Aurora	\$ 1,209	Low
Newmarket	\$ 1,220	Low
Richmond Hill	\$ 1,238	Low
Georgina	\$ 1,250	Low
Orillia	\$ 1,338	Low
Norfolk	\$ 1,368	Low
Halton Hills	\$ 1,424	Low
Milton	\$ 1,436	Low
Pelham	\$ 1,443	Low
Sault Ste. Marie	\$ 1,463	Low
Timmins	\$ 1,485	Low
Centre Wellington	\$ 1,581	Low
Grimsby	\$ 1,664	Low
Ingersoll	\$ 1,697	Low
Amherstburg	\$ 1,705	Low
Brantford	\$ 1,724	Low
Lincoln	\$ 1,743	Mid
Fort Erie	\$ 1,745	Mid
Hanover	\$ 1,781	Mid
Tillsonburg	\$ 1,789	Mid
Parry Sound	\$ 1,840	Mid
Woolwich	\$ 1,893	Mid
Owen Sound	\$ 1,934	Mid
Brockville	\$ 1,936	Mid
Thorold	\$ 2,008	Mid
Quinte West	\$ 2,012	Mid
Windsor	\$ 2,019	Mid

	2023 Property Taxes	Ranking
London	\$ 2,027	Mid
Hamilton	\$ 2,028	Mid
Port Colborne	\$ 2,055	Mid
Barrie	\$ 2,076	Mid
Brampton	\$ 2,091	Mid
Kingston	\$ 2,132	Mid
Port Hope	\$ 2,134	Mid
Orangeville	\$ 2,147	Mid
Greater Sudbury	\$ 2,155	Mid
North Bay	\$ 2,175	Mid
Kitchener	\$ 2,185	Mid
Mississauga	\$ 2,191	Mid
Sarnia	\$ 2,210	High
Niagara Falls	\$ 2,222	High
Ottawa	\$ 2,238	High
Chatham-Kent	\$ 2,244	High
Oakville	\$ 2,294	High
Cornwall	\$ 2,359	High
Guelph	\$ 2,422	High
Thunder Bay	\$ 2,452	High
Welland	\$ 2,474	High
Stratford	\$ 2,550	High
Clarington	\$ 2,585	High
Cambridge	\$ 2,625	High
St. Thomas	\$ 2,650	High
Whitby	\$ 2,748	High
Burlington	\$ 2,748	High
Peterborough	\$ 2,776	High
Oshawa	\$ 2,784	High
St. Catharines	\$ 2,815	High
Waterloo	\$ 2,844	High
Belleville	\$ 2,992	High
Ajax	\$ 3,089	High
Pickering	\$ 3,176	High
<b>Average</b>	<b>\$ 1,984</b>	
<b>Median</b>	<b>\$ 2,027</b>	

**Multi-Residential Comparisons - High-Rise Apartment**

*(taxes calculated on a per unit basis) - sorted by Population Group*

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

2023 Property Taxes		Ranking
Ingersoll	\$ 1,697	<b>Low</b>
Hanover	\$ 1,781	<b>Mid</b>
Parry Sound	\$ 1,840	<b>Mid</b>
<b>Average</b>	<b>\$ 1,772</b>	
<b>Median</b>	<b>\$ 1,781</b>	

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

2023 Property Taxes		Ranking
King	\$ 927	<b>Low</b>
Collingwood	\$ 1,155	<b>Low</b>
Pelham	\$ 1,443	<b>Low</b>
Amherstburg	\$ 1,705	<b>Low</b>
Lincoln	\$ 1,743	<b>Mid</b>
Tillsonburg	\$ 1,789	<b>Mid</b>
Woolwich	\$ 1,893	<b>Mid</b>
Owen Sound	\$ 1,934	<b>Mid</b>
Brockville	\$ 1,936	<b>Mid</b>
Thorold	\$ 2,008	<b>Mid</b>
Port Colborne	\$ 2,055	<b>Mid</b>
Port Hope	\$ 2,134	<b>Mid</b>
<b>Average</b>	<b>\$ 1,727</b>	
<b>Median</b>	<b>\$ 1,841</b>	

**Multi-Residential Comparisons - High-Rise Apartment**

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

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

2023 Property Taxes		Ranking
Brant	\$ 1,090	Low
Whitchurch-Stouffville	\$ 1,148	Low
Aurora	\$ 1,209	Low
Newmarket	\$ 1,220	Low
Georgina	\$ 1,250	Low
Orillia	\$ 1,338	Low
Norfolk	\$ 1,368	Low
Halton Hills	\$ 1,424	Low
Sault Ste. Marie	\$ 1,463	Low
Timmins	\$ 1,485	Low
Centre Wellington	\$ 1,581	Low
Grimsby	\$ 1,664	Low
Fort Erie	\$ 1,745	Mid
Quinte West	\$ 2,012	Mid
Orangeville	\$ 2,147	Mid
North Bay	\$ 2,175	Mid
Sarnia	\$ 2,210	High
Cornwall	\$ 2,359	High
Welland	\$ 2,474	High
Stratford	\$ 2,550	High
St. Thomas	\$ 2,650	High
Peterborough	\$ 2,776	High
Belleville	\$ 2,992	High
<b>Average</b>	<b>\$ 1,840</b>	
<b>Median</b>	<b>\$ 1,664</b>	

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

2023 Property Taxes		Ranking
Markham	\$ 989	Low
Vaughan	\$ 1,014	Low
Richmond Hill	\$ 1,238	Low
Milton	\$ 1,436	Low
Brantford	\$ 1,724	Low
Windsor	\$ 2,019	Mid
London	\$ 2,027	Mid
Hamilton	\$ 2,028	Mid
Barrie	\$ 2,076	Mid
Brampton	\$ 2,091	Mid
Kingston	\$ 2,132	Mid
Greater Sudbury	\$ 2,155	Mid
Kitchener	\$ 2,185	Mid
Mississauga	\$ 2,191	Mid
Niagara Falls	\$ 2,222	High
Ottawa	\$ 2,238	High
Chatham-Kent	\$ 2,244	High
Oakville	\$ 2,294	High
Guelph	\$ 2,422	High
Thunder Bay	\$ 2,452	High
Clarington	\$ 2,585	High
Cambridge	\$ 2,625	High
Whitby	\$ 2,748	High
Burlington	\$ 2,748	High
Oshawa	\$ 2,784	High
St. Catharines	\$ 2,815	High
Waterloo	\$ 2,844	High
Ajax	\$ 3,089	High
Pickering	\$ 3,176	High
<b>Average</b>	<b>\$ 2,227</b>	
<b>Median</b>	<b>\$ 2,222</b>	



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

2023 Property Taxes - Bruce/Grey		Ranking
Hanover	\$ 1,781	Mid
Owen Sound	\$ 1,934	Mid
<b>Average</b>	<b>\$ 1,857</b>	
<b>Median</b>	<b>\$ 1,857</b>	

2023 Property Taxes - Eastern		Ranking
Brockville	\$ 1,936	Mid
Quinte West	\$ 2,012	Mid
Kingston	\$ 2,132	Mid
Port Hope	\$ 2,134	Mid
Ottawa	\$ 2,238	High
Cornwall	\$ 2,359	High
Peterborough	\$ 2,776	High
Belleville	\$ 2,992	High
<b>Average</b>	<b>\$ 2,322</b>	
<b>Median</b>	<b>\$ 2,186</b>	

2023 Property Taxes - Niagara		Ranking
Pelham	\$ 1,443	Low
Grimsby	\$ 1,664	Low
Lincoln	\$ 1,743	Mid
Fort Erie	\$ 1,745	Mid
Thorold	\$ 2,008	Mid
Port Colborne	\$ 2,055	Mid
Niagara Falls	\$ 2,222	High
Welland	\$ 2,474	High
St. Catharines	\$ 2,815	High
<b>Average</b>	<b>\$ 2,019</b>	
<b>Median</b>	<b>\$ 2,008</b>	

2023 Property Taxes - GTHA		Ranking
King	\$ 927	Low
Markham	\$ 989	Low
Vaughan	\$ 1,014	Low
Whitchurch-Stouffville	\$ 1,148	Low
Aurora	\$ 1,209	Low
Newmarket	\$ 1,220	Low
Richmond Hill	\$ 1,238	Low
Georgina	\$ 1,250	Low
Halton Hills	\$ 1,424	Low
Milton	\$ 1,436	Low
Hamilton	\$ 2,028	Mid
Brampton	\$ 2,091	Mid
Mississauga	\$ 2,191	Mid
Oakville	\$ 2,294	High
Clarington	\$ 2,585	High
Whitby	\$ 2,748	High
Burlington	\$ 2,748	High
Oshawa	\$ 2,784	High
Ajax	\$ 3,089	High
Pickering	\$ 3,176	High
<b>Average</b>	<b>\$ 1,879</b>	
<b>Median</b>	<b>\$ 1,732</b>	

**Multi-Residential Comparisons - High-Rise Apartment**

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

2023 Property Taxes - North		Ranking
Sault Ste. Marie	\$ 1,463	Low
Timmins	\$ 1,485	Low
Parry Sound	\$ 1,840	Mid
Greater Sudbury	\$ 2,155	Mid
North Bay	\$ 2,175	Mid
Thunder Bay	\$ 2,452	High
<b>Average</b>	<b>\$ 1,928</b>	
<b>Median</b>	<b>\$ 1,998</b>	

2023 Property Taxes - Southwest		Ranking
Brant	\$ 1,090	Low
Norfolk	\$ 1,368	Low
Ingersoll	\$ 1,697	Low
Amherstburg	\$ 1,705	Low
Brantford	\$ 1,724	Low
Tillsonburg	\$ 1,789	Mid
Windsor	\$ 2,019	Mid
London	\$ 2,027	Mid
Sarnia	\$ 2,210	High
Chatham-Kent	\$ 2,244	High
Stratford	\$ 2,550	High
St. Thomas	\$ 2,650	High
<b>Average</b>	<b>\$ 1,923</b>	
<b>Median</b>	<b>\$ 1,904</b>	

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 1,155	Low
Orillia	\$ 1,338	Low
Barrie	\$ 2,076	Mid
Orangeville	\$ 2,147	Mid
<b>Average</b>	<b>\$ 1,679</b>	
<b>Median</b>	<b>\$ 1,707</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Centre Wellington	\$ 1,581	Low
Woolwich	\$ 1,893	Mid
Kitchener	\$ 2,185	Mid
Guelph	\$ 2,422	High
Cambridge	\$ 2,625	High
Waterloo	\$ 2,844	High
<b>Average</b>	<b>\$ 2,258</b>	
<b>Median</b>	<b>\$ 2,303</b>	

**Multi-Residential Comparisons - Summary**

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

*Commercial Comparisons*



**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Tay	\$ 0.84	\$ 0.61	\$ 1.45	Low
Greenstone	\$ 1.60	\$ 0.38	\$ 1.98	Low
Norfolk	\$ 1.42	\$ 0.58	\$ 2.01	Low
West Grey	\$ 1.27	\$ 0.76	\$ 2.03	Low
Lincoln	\$ 1.44	\$ 0.61	\$ 2.05	Low
Kincardine	\$ 1.34	\$ 0.74	\$ 2.08	Low
Prince Edward County	\$ 1.32	\$ 0.84	\$ 2.15	Low
Quinte West	\$ 1.52	\$ 0.64	\$ 2.16	Low
Georgian Bluffs	\$ 1.30	\$ 0.88	\$ 2.19	Low
Chatsworth	\$ 1.47	\$ 0.88	\$ 2.35	Low
Sarnia	\$ 1.74	\$ 0.64	\$ 2.38	Low
Strathroy-Caradoc	\$ 1.44	\$ 0.95	\$ 2.39	Low
Amherstburg	\$ 1.60	\$ 0.82	\$ 2.42	Low
Espanola	\$ 1.84	\$ 0.57	\$ 2.42	Low
Springwater	\$ 1.28	\$ 1.20	\$ 2.49	Low
North Dumfries	\$ 1.63	\$ 0.88	\$ 2.51	Low
Central Elgin	\$ 1.85	\$ 0.67	\$ 2.52	Low
Mapleton	\$ 1.67	\$ 0.85	\$ 2.52	Low
Timmins	\$ 2.05	\$ 0.51	\$ 2.56	Low
Halton Hills	\$ 1.48	\$ 1.12	\$ 2.60	Low
Fort Erie	\$ 1.98	\$ 0.62	\$ 2.60	Low
Gravenhurst	\$ 1.74	\$ 0.88	\$ 2.62	Low
Oshawa	\$ 1.77	\$ 0.88	\$ 2.65	Low
Aylmer	\$ 1.98	\$ 0.68	\$ 2.66	Low
Essex	\$ 1.81	\$ 0.86	\$ 2.67	Low
North Perth	\$ 1.64	\$ 1.05	\$ 2.69	Low
Haldimand	\$ 1.87	\$ 0.88	\$ 2.75	Low
Woolwich	\$ 1.79	\$ 0.96	\$ 2.75	Low
Collingwood	\$ 1.64	\$ 1.12	\$ 2.76	Low
Thorold	\$ 2.04	\$ 0.75	\$ 2.78	Low
Welland	\$ 2.12	\$ 0.67	\$ 2.78	Low
Niagara Falls	\$ 2.04	\$ 0.77	\$ 2.81	Low

**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Belleville	\$ 2.23	\$ 0.64	\$ 2.87	Mid
Brockville	\$ 2.22	\$ 0.70	\$ 2.92	Mid
New Tecumseth	\$ 1.70	\$ 1.24	\$ 2.94	Mid
Minto	\$ 1.98	\$ 0.96	\$ 2.94	Mid
Wellington North	\$ 1.97	\$ 0.99	\$ 2.97	Mid
Orangeville	\$ 1.87	\$ 1.09	\$ 2.97	Mid
London	\$ 2.21	\$ 0.78	\$ 2.99	Mid
Tillsonburg	\$ 2.23	\$ 0.76	\$ 2.99	Mid
Innisfil	\$ 1.69	\$ 1.32	\$ 3.01	Mid
St. Thomas	\$ 2.26	\$ 0.75	\$ 3.01	Mid
Hanover	\$ 2.02	\$ 1.01	\$ 3.03	Mid
Markham	\$ 1.34	\$ 1.73	\$ 3.06	Mid
Orillia	\$ 2.24	\$ 0.83	\$ 3.07	Mid
Peterborough	\$ 2.17	\$ 0.92	\$ 3.09	Mid
Windsor	\$ 2.52	\$ 0.59	\$ 3.10	Mid
Whitchurch-Stouffville	\$ 1.51	\$ 1.60	\$ 3.11	Mid
Bracebridge	\$ 2.06	\$ 1.07	\$ 3.13	Mid
Meaford	\$ 2.06	\$ 1.09	\$ 3.15	Mid
Brant	\$ 2.11	\$ 1.08	\$ 3.19	Mid
Owen Sound	\$ 2.45	\$ 0.74	\$ 3.19	Mid
Huntsville	\$ 2.06	\$ 1.16	\$ 3.22	Mid
Brantford	\$ 2.30	\$ 0.94	\$ 3.25	Mid
St. Catharines	\$ 2.43	\$ 0.83	\$ 3.26	Mid
Stratford	\$ 2.47	\$ 0.81	\$ 3.28	Mid
Aurora	\$ 1.64	\$ 1.67	\$ 3.31	Mid
Hamilton Tp	\$ 2.17	\$ 1.18	\$ 3.35	Mid
Niagara-on-the-Lake	\$ 2.16	\$ 1.20	\$ 3.36	Mid
North Grenville	\$ 2.06	\$ 1.31	\$ 3.37	Mid
Scugog	\$ 2.13	\$ 1.24	\$ 3.37	Mid
Whitby	\$ 2.14	\$ 1.24	\$ 3.38	Mid
Ajax	\$ 2.15	\$ 1.27	\$ 3.42	Mid
Burlington	\$ 1.97	\$ 1.47	\$ 3.44	Mid
Hamilton	\$ 2.52	\$ 0.95	\$ 3.47	Mid
Sault Ste. Marie	\$ 2.77	\$ 0.73	\$ 3.50	Mid

**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Vaughan	\$ 1.60	\$ 1.94	\$ 3.54	High
Chatham-Kent	\$ 2.86	\$ 0.69	\$ 3.55	High
Ramara	\$ 1.93	\$ 1.62	\$ 3.56	High
Georgina	\$ 2.07	\$ 1.50	\$ 3.57	High
Centre Wellington	\$ 2.32	\$ 1.27	\$ 3.59	High
Parry Sound	\$ 2.69	\$ 0.91	\$ 3.60	High
Cornwall	\$ 2.82	\$ 0.79	\$ 3.60	High
Clarington	\$ 2.30	\$ 1.30	\$ 3.60	High
Port Colborne	\$ 2.84	\$ 0.80	\$ 3.64	High
Erin	\$ 2.27	\$ 1.38	\$ 3.65	High
Milton	\$ 1.94	\$ 1.77	\$ 3.71	High
Newmarket	\$ 1.90	\$ 1.82	\$ 3.71	High
Caledon	\$ 1.91	\$ 1.81	\$ 3.72	High
Barrie	\$ 2.42	\$ 1.31	\$ 3.73	High
Puslinch	\$ 2.25	\$ 1.55	\$ 3.79	High
Greater Sudbury	\$ 2.92	\$ 0.90	\$ 3.82	High
Dryden	\$ 2.99	\$ 0.85	\$ 3.85	High
North Bay	\$ 2.98	\$ 0.92	\$ 3.90	High
Pickering	\$ 2.44	\$ 1.47	\$ 3.91	High
Mississauga	\$ 2.19	\$ 1.74	\$ 3.93	High
Kenora	\$ 2.99	\$ 0.97	\$ 3.96	High
Richmond Hill	\$ 1.79	\$ 2.18	\$ 3.97	High
Oakville	\$ 2.16	\$ 1.88	\$ 4.04	High
Kitchener	\$ 2.85	\$ 1.22	\$ 4.07	High
Cambridge	\$ 2.93	\$ 1.15	\$ 4.08	High
Thunder Bay	\$ 3.20	\$ 0.91	\$ 4.12	High
Guelph	\$ 2.87	\$ 1.28	\$ 4.15	High
Brampton	\$ 2.37	\$ 1.81	\$ 4.19	High
Kingston	\$ 3.28	\$ 1.14	\$ 4.43	High
Waterloo	\$ 3.26	\$ 1.40	\$ 4.66	High
Grimsby	\$ 3.19	\$ 1.47	\$ 4.66	High
Ottawa	\$ 3.56	\$ 1.31	\$ 4.87	High
Port Hope	\$ 3.63	\$ 1.36	\$ 4.98	High
King	\$ 2.88	\$ 2.68	\$ 5.57	High
<b>Average</b>	<b>\$ 2.13</b>	<b>\$ 1.08</b>	<b>\$ 3.21</b>	
<b>Median</b>	<b>\$ 2.06</b>	<b>\$ 0.96</b>	<b>\$ 3.17</b>	

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

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

2023 Property Taxes		Ranking
Tay	\$ 1.45	Low
Greenstone	\$ 1.98	Low
West Grey	\$ 2.03	Low
Kincardine	\$ 2.08	Low
Georgian Bluffs	\$ 2.19	Low
Chatsworth	\$ 2.35	Low
Espanola	\$ 2.42	Low
North Dumfries	\$ 2.51	Low
Central Elgin	\$ 2.52	Low
Mapleton	\$ 2.52	Low
Gravenhurst	\$ 2.62	Low
Aylmer	\$ 2.66	Low
Minto	\$ 2.94	Mid
Wellington North	\$ 2.97	Mid
Hanover	\$ 3.03	Mid
Meaford	\$ 3.15	Mid
Hamilton Tp	\$ 3.35	Mid
Ramara	\$ 3.56	High
Parry Sound	\$ 3.60	High
Erin	\$ 3.65	High
Puslinch	\$ 3.79	High
Dryden	\$ 3.85	High
<b>Average</b>	<b>\$ 2.78</b>	
<b>Median</b>	<b>\$ 2.64</b>	

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

2023 Property Taxes		Ranking
Lincoln	\$ 2.05	Low
Prince Edward County	\$ 2.15	Low
Strathroy-Caradoc	\$ 2.39	Low
Amherstburg	\$ 2.42	Low
Springwater	\$ 2.49	Low
Essex	\$ 2.67	Low
North Perth	\$ 2.69	Low
Woolwich	\$ 2.75	Low
Collingwood	\$ 2.76	Low
Thorold	\$ 2.78	Low
Brockville	\$ 2.92	Mid
Tillsonburg	\$ 2.99	Mid
Bracebridge	\$ 3.13	Mid
Owen Sound	\$ 3.19	Mid
Huntsville	\$ 3.22	Mid
Niagara-on-the-Lake	\$ 3.36	Mid
North Grenville	\$ 3.37	Mid
Scugog	\$ 3.37	Mid
Port Colborne	\$ 3.64	High
Kenora	\$ 3.96	High
Port Hope	\$ 4.98	High
King	\$ 5.57	High
<b>Average</b>	<b>\$ 3.13</b>	
<b>Median</b>	<b>\$ 2.95</b>	



**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.) - sorted by Population Group (cont'd)

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

2023 Property Taxes		Ranking
Norfolk	\$ 2.01	Low
Quinte West	\$ 2.16	Low
Sarnia	\$ 2.38	Low
Timmins	\$ 2.56	Low
Halton Hills	\$ 2.60	Low
Fort Erie	\$ 2.60	Low
Haldimand	\$ 2.75	Low
Welland	\$ 2.78	Low
Belleville	\$ 2.87	Mid
New Tecumseth	\$ 2.94	Mid
Orangeville	\$ 2.97	Mid
Innisfil	\$ 3.01	Mid
St. Thomas	\$ 3.01	Mid
Orillia	\$ 3.07	Mid
Peterborough	\$ 3.09	Mid
Whitchurch-Stouffville	\$ 3.11	Mid
Brant	\$ 3.19	Mid
Stratford	\$ 3.28	Mid
Aurora	\$ 3.31	Mid
Sault Ste. Marie	\$ 3.50	Mid
Georgina	\$ 3.57	High
Centre Wellington	\$ 3.59	High
Cornwall	\$ 3.60	High
Newmarket	\$ 3.71	High
Caledon	\$ 3.72	High
North Bay	\$ 3.90	High
Grimsby	\$ 4.66	High
<b>Average</b>	<b>\$ 3.11</b>	
<b>Median</b>	<b>\$ 3.07</b>	

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

2023 Property Taxes		Ranking
Oshawa	\$ 2.65	Low
Niagara Falls	\$ 2.81	Low
London	\$ 2.99	Mid
Markham	\$ 3.06	Mid
Windsor	\$ 3.10	Mid
Brantford	\$ 3.25	Mid
St. Catharines	\$ 3.26	Mid
Whitby	\$ 3.38	Mid
Ajax	\$ 3.42	Mid
Burlington	\$ 3.44	Mid
Hamilton	\$ 3.47	Mid
Vaughan	\$ 3.54	High
Chatham-Kent	\$ 3.55	High
Clarington	\$ 3.60	High
Milton	\$ 3.71	High
Barrie	\$ 3.73	High
Greater Sudbury	\$ 3.82	High
Pickering	\$ 3.91	High
Mississauga	\$ 3.93	High
Richmond Hill	\$ 3.97	High
Oakville	\$ 4.04	High
Kitchener	\$ 4.07	High
Cambridge	\$ 4.08	High
Thunder Bay	\$ 4.12	High
Guelph	\$ 4.15	High
Brampton	\$ 4.19	High
Kingston	\$ 4.43	High
Waterloo	\$ 4.66	High
Ottawa	\$ 4.87	High
<b>Average</b>	<b>\$ 3.70</b>	
<b>Median</b>	<b>\$ 3.71</b>	

**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
West Grey	\$ 2.03	Low
Kincardine	\$ 2.08	Low
Georgian Bluffs	\$ 2.19	Low
Chatsworth	\$ 2.35	Low
Hanover	\$ 3.03	Mid
Meaford	\$ 3.15	Mid
Owen Sound	\$ 3.19	Mid
<b>Average</b>	<b>\$ 2.57</b>	
<b>Median</b>	<b>\$ 2.35</b>	
2023 Property Taxes - Niagara		Ranking
Lincoln	\$ 2.05	Low
Fort Erie	\$ 2.60	Low
Thorold	\$ 2.78	Low
Welland	\$ 2.78	Low
Niagara Falls	\$ 2.81	Low
St. Catharines	\$ 3.26	Mid
Niagara-on-the-Lake	\$ 3.36	Mid
Port Colborne	\$ 3.64	High
Grimsby	\$ 4.66	High
<b>Average</b>	<b>\$ 3.11</b>	
<b>Median</b>	<b>\$ 2.81</b>	
2023 Property Taxes - Eastern		Ranking
Prince Edward County	\$ 2.15	Low
Quinte West	\$ 2.16	Low
Belleville	\$ 2.87	Mid
Brockville	\$ 2.92	Mid
Peterborough	\$ 3.09	Mid
Hamilton Tp	\$ 3.35	Mid
North Grenville	\$ 3.37	Mid
Cornwall	\$ 3.60	High
Kingston	\$ 4.43	High
Ottawa	\$ 4.87	High
Port Hope	\$ 4.98	High
<b>Average</b>	<b>\$ 3.44</b>	
<b>Median</b>	<b>\$ 3.35</b>	

2023 Property Taxes - GTHA		Ranking
Halton Hills	\$ 2.60	Low
Oshawa	\$ 2.65	Low
Markham	\$ 3.06	Mid
Whitchurch-Stouffville	\$ 3.11	Mid
Aurora	\$ 3.31	Mid
Scugog	\$ 3.37	Mid
Whitby	\$ 3.38	Mid
Ajax	\$ 3.42	Mid
Burlington	\$ 3.44	Mid
Hamilton	\$ 3.47	Mid
Vaughan	\$ 3.54	High
Georgina	\$ 3.57	High
Clarington	\$ 3.60	High
Milton	\$ 3.71	High
Newmarket	\$ 3.71	High
Caledon	\$ 3.72	High
Pickering	\$ 3.91	High
Mississauga	\$ 3.93	High
Richmond Hill	\$ 3.97	High
Oakville	\$ 4.04	High
Brampton	\$ 4.19	High
King	\$ 5.57	High
<b>Average</b>	<b>\$ 3.60</b>	
<b>Median</b>	<b>\$ 3.56</b>	

**Commercial Comparisons - Office Buildings**

(taxes per sq. ft.) - sorted by Location (cont'd)

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tay	\$ 1.45	Low
Springwater	\$ 2.49	Low
Gravenhurst	\$ 2.62	Low
Collingwood	\$ 2.76	Low
New Tecumseth	\$ 2.94	Mid
Orangeville	\$ 2.97	Mid
Innisfil	\$ 3.01	Mid
Orillia	\$ 3.07	Mid
Bracebridge	\$ 3.13	Mid
Huntsville	\$ 3.22	Mid
Ramara	\$ 3.56	High
Barrie	\$ 3.73	High
<b>Average</b>	<b>\$ 2.91</b>	
<b>Median</b>	<b>\$ 2.99</b>	

2023 Property Taxes - Southwest		Ranking
Norfolk	\$ 2.01	Low
Sarnia	\$ 2.38	Low
Strathroy-Caradoc	\$ 2.39	Low
Amherstburg	\$ 2.42	Low
Central Elgin	\$ 2.52	Low
Aylmer	\$ 2.66	Low
Essex	\$ 2.67	Low
North Perth	\$ 2.69	Low
Haldimand	\$ 2.75	Low
London	\$ 2.99	Mid
Tillsonburg	\$ 2.99	Mid
St. Thomas	\$ 3.01	Mid
Windsor	\$ 3.10	Mid
Brant	\$ 3.19	Mid
Brantford	\$ 3.25	Mid
Stratford	\$ 3.28	Mid
Chatham-Kent	\$ 3.55	High
<b>Average</b>	<b>\$ 2.81</b>	
<b>Median</b>	<b>\$ 2.75</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
North Dumfries	\$ 2.51	Low
Mapleton	\$ 2.52	Low
Woolwich	\$ 2.75	Low
Minto	\$ 2.94	Mid
Wellington North	\$ 2.97	Mid
Centre Wellington	\$ 3.59	High
Erin	\$ 3.65	High
Puslinch	\$ 3.79	High
Kitchener	\$ 4.07	High
Cambridge	\$ 4.08	High
Guelph	\$ 4.15	High
Waterloo	\$ 4.66	High
<b>Average</b>	<b>\$ 3.47</b>	
<b>Median</b>	<b>\$ 3.62</b>	

2023 Property Taxes - North		Ranking
Greenstone	\$ 1.98	Low
Espanola	\$ 2.42	Low
Timmins	\$ 2.56	Low
Sault Ste. Marie	\$ 3.50	Mid
Parry Sound	\$ 3.60	High
Greater Sudbury	\$ 3.82	High
Dryden	\$ 3.85	High
North Bay	\$ 3.90	High
Kenora	\$ 3.96	High
Thunder Bay	\$ 4.12	High
<b>Average</b>	<b>\$ 3.37</b>	
<b>Median</b>	<b>\$ 3.71</b>	

**Commercial Comparisons - Neighbourhood Shopping**

(taxes per sq. ft.)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
The Blue Mountains	\$ 0.94	\$ 0.83	\$ 1.78	Low
Meaford	\$ 1.21	\$ 0.63	\$ 1.85	Low
Elliot Lake	\$ 1.51	\$ 0.41	\$ 1.92	Low
Innisfil	\$ 1.13	\$ 0.89	\$ 2.02	Low
North Middlesex	\$ 1.26	\$ 0.77	\$ 2.03	Low
Georgian Bluffs	\$ 1.22	\$ 0.83	\$ 2.05	Low
North Perth	\$ 1.31	\$ 0.83	\$ 2.14	Low
Greenstone	\$ 1.73	\$ 0.42	\$ 2.15	Low
Middlesex Centre	\$ 1.27	\$ 0.91	\$ 2.18	Low
Stratford	\$ 1.65	\$ 0.54	\$ 2.19	Low
Lambton Shores	\$ 1.42	\$ 0.78	\$ 2.20	Low
Gravenhurst	\$ 1.46	\$ 0.79	\$ 2.24	Low
Saugeen Shores	\$ 1.40	\$ 0.85	\$ 2.25	Low
South Bruce Peninsula	\$ 1.36	\$ 0.91	\$ 2.28	Low
Puslinch	\$ 1.43	\$ 1.00	\$ 2.44	Low
Wellesley	\$ 1.69	\$ 0.83	\$ 2.52	Low
Lakeshore	\$ 1.55	\$ 1.06	\$ 2.60	Low
Springwater	\$ 1.31	\$ 1.31	\$ 2.62	Low
Kincardine	\$ 1.70	\$ 0.93	\$ 2.64	Low
Strathroy-Caradoc	\$ 1.67	\$ 1.10	\$ 2.77	Low
Kenora	\$ 2.13	\$ 0.70	\$ 2.83	Low
Hanover	\$ 1.90	\$ 0.95	\$ 2.85	Low
Bracebridge	\$ 1.91	\$ 0.99	\$ 2.89	Low
Dryden	\$ 2.27	\$ 0.65	\$ 2.92	Low
Central Elgin	\$ 2.19	\$ 0.79	\$ 2.98	Low
North Grenville	\$ 1.85	\$ 1.17	\$ 3.02	Low
Essex	\$ 2.06	\$ 0.98	\$ 3.04	Low
Huntsville	\$ 1.96	\$ 1.08	\$ 3.05	Low
Wilmot	\$ 2.04	\$ 1.06	\$ 3.09	Low
Ramara	\$ 1.70	\$ 1.43	\$ 3.13	Low
West Grey	\$ 1.96	\$ 1.18	\$ 3.14	Low
Amherstburg	\$ 2.10	\$ 1.07	\$ 3.17	Low
Prince Edward County	\$ 1.96	\$ 1.25	\$ 3.21	Low
Aylmer	\$ 2.41	\$ 0.83	\$ 3.24	Low
Espanola	\$ 2.49	\$ 0.77	\$ 3.26	Low
Centre Wellington	\$ 2.06	\$ 1.21	\$ 3.27	Low
West Lincoln	\$ 2.26	\$ 1.02	\$ 3.28	Low
Wellington North	\$ 2.21	\$ 1.10	\$ 3.30	Low

**Commercial Comparisons - Neighbourhood Shopping**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Quinte West	\$ 2.34	\$ 0.99	\$ 3.33	Mid
New Tecumseth	\$ 1.80	\$ 1.56	\$ 3.36	Mid
King	\$ 1.70	\$ 1.66	\$ 3.36	Mid
Mapleton	\$ 2.23	\$ 1.14	\$ 3.37	Mid
Tay	\$ 1.96	\$ 1.43	\$ 3.39	Mid
Timmins	\$ 2.74	\$ 0.68	\$ 3.42	Mid
Georgina	\$ 1.99	\$ 1.44	\$ 3.43	Mid
Brock	\$ 2.24	\$ 1.21	\$ 3.45	Mid
Erin	\$ 2.15	\$ 1.30	\$ 3.46	Mid
Norfolk	\$ 2.51	\$ 1.03	\$ 3.54	Mid
Windsor	\$ 2.86	\$ 0.70	\$ 3.56	Mid
Parry Sound	\$ 2.67	\$ 0.90	\$ 3.57	Mid
East Gwillimbury	\$ 1.81	\$ 1.79	\$ 3.59	Mid
Ingersoll	\$ 2.71	\$ 0.93	\$ 3.65	Mid
Newmarket	\$ 1.91	\$ 1.83	\$ 3.74	Mid
Niagara-on-the-Lake	\$ 2.42	\$ 1.35	\$ 3.77	Mid
Halton Hills	\$ 2.16	\$ 1.63	\$ 3.79	Mid
Pelham	\$ 2.75	\$ 1.07	\$ 3.82	Mid
Lincoln	\$ 2.69	\$ 1.13	\$ 3.82	Mid
Tillsonburg	\$ 2.81	\$ 1.04	\$ 3.85	Mid
Chatham-Kent	\$ 3.20	\$ 0.76	\$ 3.96	Mid
Whitchurch-Stouffville	\$ 1.96	\$ 2.07	\$ 4.03	Mid
Brant	\$ 2.67	\$ 1.37	\$ 4.04	Mid
Thorold	\$ 2.98	\$ 1.09	\$ 4.07	Mid
Milton	\$ 2.16	\$ 1.96	\$ 4.12	Mid
Woolwich	\$ 2.69	\$ 1.45	\$ 4.14	Mid
Belleville	\$ 3.23	\$ 0.93	\$ 4.16	Mid
Sarnia	\$ 3.09	\$ 1.08	\$ 4.16	Mid
Peterborough	\$ 2.96	\$ 1.25	\$ 4.21	Mid
Kingston	\$ 3.16	\$ 1.10	\$ 4.25	Mid
Collingwood	\$ 2.51	\$ 1.75	\$ 4.26	Mid
Fort Erie	\$ 3.19	\$ 1.10	\$ 4.29	Mid
Haldimand	\$ 2.92	\$ 1.37	\$ 4.29	Mid
Markham	\$ 1.91	\$ 2.47	\$ 4.38	Mid
Orillia	\$ 3.22	\$ 1.19	\$ 4.41	Mid
Owen Sound	\$ 3.40	\$ 1.03	\$ 4.43	Mid
North Dumfries	\$ 2.89	\$ 1.56	\$ 4.46	Mid

**Commercial Comparisons - Neighbourhood Shopping**

*(taxes per sq. ft.) (cont'd)*

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Minto	\$ 3.06	\$ 1.48	\$ 4.54	High
Richmond Hill	\$ 2.06	\$ 2.53	\$ 4.60	High
Guelph-Eramosa	\$ 2.83	\$ 1.77	\$ 4.60	High
Oshawa	\$ 3.13	\$ 1.55	\$ 4.68	High
Niagara Falls	\$ 3.43	\$ 1.29	\$ 4.71	High
Grimsby	\$ 3.28	\$ 1.46	\$ 4.74	High
Sault Ste. Marie	\$ 3.71	\$ 1.05	\$ 4.77	High
Ajax	\$ 3.02	\$ 1.78	\$ 4.80	High
Brockville	\$ 3.66	\$ 1.16	\$ 4.82	High
Caledon	\$ 2.48	\$ 2.35	\$ 4.83	High
North Bay	\$ 3.69	\$ 1.14	\$ 4.84	High
Whitby	\$ 3.07	\$ 1.78	\$ 4.85	High
Welland	\$ 3.70	\$ 1.17	\$ 4.87	High
Cambridge	\$ 3.52	\$ 1.38	\$ 4.90	High
Guelph	\$ 3.43	\$ 1.52	\$ 4.95	High
St. Thomas	\$ 3.74	\$ 1.25	\$ 4.99	High
Clarington	\$ 3.24	\$ 1.83	\$ 5.08	High
Aurora	\$ 2.53	\$ 2.57	\$ 5.09	High
Barrie	\$ 3.31	\$ 1.79	\$ 5.10	High
Oakville	\$ 2.73	\$ 2.37	\$ 5.10	High
Waterloo	\$ 3.57	\$ 1.53	\$ 5.10	High
Port Hope	\$ 3.72	\$ 1.39	\$ 5.11	High
Greater Sudbury	\$ 3.91	\$ 1.20	\$ 5.11	High
Thunder Bay	\$ 4.00	\$ 1.14	\$ 5.15	High
Brantford	\$ 3.68	\$ 1.51	\$ 5.18	High
Burlington	\$ 2.99	\$ 2.23	\$ 5.22	High
Mississauga	\$ 2.91	\$ 2.32	\$ 5.23	High
London	\$ 3.87	\$ 1.36	\$ 5.23	High
Port Colborne	\$ 4.08	\$ 1.16	\$ 5.24	High
Vaughan	\$ 2.39	\$ 2.92	\$ 5.31	High
Scugog	\$ 3.35	\$ 1.99	\$ 5.34	High
Kitchener	\$ 3.77	\$ 1.61	\$ 5.38	High
Brampton	\$ 3.05	\$ 2.33	\$ 5.38	High
Hamilton	\$ 4.01	\$ 1.52	\$ 5.53	High
Cornwall	\$ 4.37	\$ 1.22	\$ 5.59	High
Orangeville	\$ 3.55	\$ 2.07	\$ 5.62	High
St. Catharines	\$ 4.26	\$ 1.45	\$ 5.71	High
Pickering	\$ 3.57	\$ 2.15	\$ 5.71	High
Ottawa	\$ 4.76	\$ 2.13	\$ 6.89	High
<b>Average</b>	<b>\$ 2.58</b>	<b>\$ 1.31</b>	<b>\$ 3.89</b>	
<b>Median</b>	<b>\$ 2.51</b>	<b>\$ 1.18</b>	<b>\$ 3.84</b>	

**Commercial Comparisons - Neighbourhood Shopping**

(taxes per sq. ft.) - sorted by Population Group

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
The Blue Mountains	\$ 1.78	Low
Meaford	\$ 1.85	Low
Elliot Lake	\$ 1.92	Low
North Middlesex	\$ 2.03	Low
Georgian Bluffs	\$ 2.05	Low
Greenstone	\$ 2.15	Low
Lambton Shores	\$ 2.20	Low
Gravenhurst	\$ 2.24	Low
South Bruce Peninsula	\$ 2.28	Low
Puslinch	\$ 2.44	Low
Wellesley	\$ 2.52	Low
Kincardine	\$ 2.64	Low
Hanover	\$ 2.85	Low
Dryden	\$ 2.92	Low
Central Elgin	\$ 2.98	Low
Ramara	\$ 3.13	Low
West Grey	\$ 3.14	Low
Aylmer	\$ 3.24	Low
Espanola	\$ 3.26	Low
Wellington North	\$ 3.30	Low
Mapleton	\$ 3.37	Mid
Tay	\$ 3.39	Mid
Brock	\$ 3.45	Mid
Erin	\$ 3.46	Mid
Parry Sound	\$ 3.57	Mid
Ingersoll	\$ 3.65	Mid
North Dumfries	\$ 4.46	Mid
Minto	\$ 4.54	High
Guelph-Eramosa	\$ 4.60	High
<b>Average</b>	<b>\$ 2.94</b>	
<b>Median</b>	<b>\$ 2.98</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
North Perth	\$ 2.14	Low
Middlesex Centre	\$ 2.18	Low
Saugeen Shores	\$ 2.25	Low
Springwater	\$ 2.62	Low
Strathroy-Caradoc	\$ 2.77	Low
Kenora	\$ 2.83	Low
Bracebridge	\$ 2.89	Low
North Grenville	\$ 3.02	Low
Essex	\$ 3.04	Low
Huntsville	\$ 3.05	Low
Wilmot	\$ 3.09	Low
Amherstburg	\$ 3.17	Low
Prince Edward County	\$ 3.21	Low
West Lincoln	\$ 3.28	Low
King	\$ 3.36	Mid
Niagara-on-the-Lake	\$ 3.77	Mid
Pelham	\$ 3.82	Mid
Lincoln	\$ 3.82	Mid
Tillsonburg	\$ 3.85	Mid
Thorold	\$ 4.07	Mid
Woolwich	\$ 4.14	Mid
Collingwood	\$ 4.26	Mid
Owen Sound	\$ 4.43	Mid
Brockville	\$ 4.82	High
Port Hope	\$ 5.11	High
Port Colborne	\$ 5.24	High
Scugog	\$ 5.34	High
<b>Average</b>	<b>\$ 3.54</b>	
<b>Median</b>	<b>\$ 3.28</b>	

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

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

2023 Property Taxes		Ranking
Innisfil	\$ 2.02	Low
Stratford	\$ 2.19	Low
Lakeshore	\$ 2.60	Low
Centre Wellington	\$ 3.27	Low
Quinte West	\$ 3.33	Mid
New Tecumseth	\$ 3.36	Mid
Timmins	\$ 3.42	Mid
Georgina	\$ 3.43	Mid
Norfolk	\$ 3.54	Mid
East Gwillimbury	\$ 3.59	Mid
Newmarket	\$ 3.74	Mid
Halton Hills	\$ 3.79	Mid
Whitchurch-Stouffville	\$ 4.03	Mid
Brant	\$ 4.04	Mid
Belleville	\$ 4.16	Mid
Sarnia	\$ 4.16	Mid
Peterborough	\$ 4.21	Mid
Fort Erie	\$ 4.29	Mid
Haldimand	\$ 4.29	Mid
Orillia	\$ 4.41	Mid
Grimsby	\$ 4.74	High
Sault Ste. Marie	\$ 4.77	High
Caledon	\$ 4.83	High
North Bay	\$ 4.84	High
Welland	\$ 4.87	High
St. Thomas	\$ 4.99	High
Aurora	\$ 5.09	High
Cornwall	\$ 5.59	High
Orangeville	\$ 5.62	High
<b>Average</b>	<b>\$ 4.04</b>	
<b>Median</b>	<b>\$ 4.16</b>	

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

2023 Property Taxes		Ranking
Windsor	\$ 3.56	Mid
Chatham-Kent	\$ 3.96	Mid
Milton	\$ 4.12	Mid
Kingston	\$ 4.25	Mid
Markham	\$ 4.38	Mid
Richmond Hill	\$ 4.60	High
Oshawa	\$ 4.68	High
Niagara Falls	\$ 4.71	High
Ajax	\$ 4.80	High
Whitby	\$ 4.85	High
Cambridge	\$ 4.90	High
Guelph	\$ 4.95	High
Clarington	\$ 5.08	High
Barrie	\$ 5.10	High
Oakville	\$ 5.10	High
Waterloo	\$ 5.10	High
Greater Sudbury	\$ 5.11	High
Thunder Bay	\$ 5.15	High
Brantford	\$ 5.18	High
Burlington	\$ 5.22	High
Mississauga	\$ 5.23	High
London	\$ 5.23	High
Vaughan	\$ 5.31	High
Kitchener	\$ 5.38	High
Brampton	\$ 5.38	High
Hamilton	\$ 5.53	High
St. Catharines	\$ 5.71	High
Pickering	\$ 5.71	High
Ottawa	\$ 6.89	High
<b>Average</b>	<b>\$ 5.01</b>	
<b>Median</b>	<b>\$ 5.10</b>	



**Commercial Comparisons - Neighbourhood Shopping**

(taxes per sq. ft.) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
The Blue Mountains	\$ 1.78	Low
Meaford	\$ 1.85	Low
Georgian Bluffs	\$ 2.05	Low
Saugeen Shores	\$ 2.25	Low
South Bruce Peninsula	\$ 2.28	Low
Kincardine	\$ 2.64	Low
Hanover	\$ 2.85	Low
West Grey	\$ 3.14	Low
Owen Sound	\$ 4.43	Mid
<b>Average</b>	<b>\$ 2.58</b>	
<b>Median</b>	<b>\$ 2.28</b>	
2023 Property Taxes - Eastern		Ranking
North Grenville	\$ 3.02	Low
Prince Edward County	\$ 3.21	Low
Quinte West	\$ 3.33	Mid
Belleville	\$ 4.16	Mid
Peterborough	\$ 4.21	Mid
Kingston	\$ 4.25	Mid
Brockville	\$ 4.82	High
Port Hope	\$ 5.11	High
Cornwall	\$ 5.59	High
Ottawa	\$ 6.89	High
<b>Average</b>	<b>\$ 4.46</b>	
<b>Median</b>	<b>\$ 4.23</b>	
2023 Property Taxes - Niagara		Ranking
West Lincoln	\$ 3.28	Low
Niagara-on-the-Lake	\$ 3.77	Mid
Pelham	\$ 3.82	Mid
Lincoln	\$ 3.82	Mid
Thorold	\$ 4.07	Mid
Fort Erie	\$ 4.29	Mid
Niagara Falls	\$ 4.71	High
Grimsby	\$ 4.74	High
Welland	\$ 4.87	High
Port Colborne	\$ 5.24	High
St. Catharines	\$ 5.71	High
<b>Average</b>	<b>\$ 4.39</b>	
<b>Median</b>	<b>\$ 4.29</b>	

2023 Property Taxes - GTHA		Ranking
King	\$ 3.36	Mid
Georgina	\$ 3.43	Mid
Brock	\$ 3.45	Mid
East Gwillimbury	\$ 3.59	Mid
Newmarket	\$ 3.74	Mid
Halton Hills	\$ 3.79	Mid
Whitchurch-Stouffville	\$ 4.03	Mid
Milton	\$ 4.12	Mid
Markham	\$ 4.38	Mid
Richmond Hill	\$ 4.60	High
Oshawa	\$ 4.68	High
Ajax	\$ 4.80	High
Caledon	\$ 4.83	High
Whitby	\$ 4.85	High
Clarington	\$ 5.08	High
Aurora	\$ 5.09	High
Oakville	\$ 5.10	High
Burlington	\$ 5.22	High
Mississauga	\$ 5.23	High
Vaughan	\$ 5.31	High
Scugog	\$ 5.34	High
Brampton	\$ 5.38	High
Hamilton	\$ 5.53	High
Pickering	\$ 5.71	High
<b>Average</b>	<b>\$ 4.61</b>	
<b>Median</b>	<b>\$ 4.81</b>	

**Commercial Comparisons - Neighbourhood Shopping**

(taxes per sq. ft.) - sorted by Location (cont'd)

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Innisfil	\$ 2.02	Low
Gravenhurst	\$ 2.24	Low
Springwater	\$ 2.62	Low
Bracebridge	\$ 2.89	Low
Huntsville	\$ 3.05	Low
Ramara	\$ 3.13	Low
New Tecumseth	\$ 3.36	Mid
Tay	\$ 3.39	Mid
Collingwood	\$ 4.26	Mid
Orillia	\$ 4.41	Mid
Barrie	\$ 5.10	High
Orangeville	\$ 5.62	High
<b>Average</b>	<b>\$ 3.51</b>	
<b>Median</b>	<b>\$ 3.24</b>	

2023 Property Taxes - Southwest		Ranking
North Middlesex	\$ 2.03	Low
North Perth	\$ 2.14	Low
Middlesex Centre	\$ 2.18	Low
Stratford	\$ 2.19	Low
Lambton Shores	\$ 2.20	Low
Lakeshore	\$ 2.60	Low
Strathroy-Caradoc	\$ 2.77	Low
Central Elgin	\$ 2.98	Low
Essex	\$ 3.04	Low
Amherstburg	\$ 3.17	Low
Aylmer	\$ 3.24	Low
Norfolk	\$ 3.54	Mid
Windsor	\$ 3.56	Mid
Ingersoll	\$ 3.65	Mid
Tillsonburg	\$ 3.85	Mid
Chatham-Kent	\$ 3.96	Mid
Brant	\$ 4.04	Mid
Sarnia	\$ 4.16	Mid
Haldimand	\$ 4.29	Mid
St. Thomas	\$ 4.99	High
Brantford	\$ 5.18	High
London	\$ 5.23	High
<b>Average</b>	<b>\$ 3.41</b>	
<b>Median</b>	<b>\$ 3.39</b>	
2023 Property Taxes - North		Ranking
Elliot Lake	\$ 1.92	Low
Greenstone	\$ 2.15	Low
Kenora	\$ 2.83	Low
Dryden	\$ 2.92	Low
Espanola	\$ 3.26	Low
Timmins	\$ 3.42	Mid
Parry Sound	\$ 3.57	Mid
Sault Ste. Marie	\$ 4.77	High
North Bay	\$ 4.84	High
Greater Sudbury	\$ 5.11	High
Thunder Bay	\$ 5.15	High
<b>Average</b>	<b>\$ 3.63</b>	
<b>Median</b>	<b>\$ 3.42</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Puslinch	\$ 2.44	Low
Wellesley	\$ 2.52	Low
Wilmot	\$ 3.09	Low
Centre Wellington	\$ 3.27	Low
Wellington North	\$ 3.30	Low
Mapleton	\$ 3.37	Mid
Erin	\$ 3.46	Mid
Woolwich	\$ 4.14	Mid
North Dumfries	\$ 4.46	Mid
Minto	\$ 4.54	High
Guelph-Eramosa	\$ 4.60	High
Cambridge	\$ 4.90	High
Guelph	\$ 4.95	High
Waterloo	\$ 5.10	High
Kitchener	\$ 5.38	High
<b>Average</b>	<b>\$ 3.97</b>	
<b>Median</b>	<b>\$ 4.14</b>	

**Commercial Comparisons – Hotels**

(per suite)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Lambton Shores	\$ 291	\$ 143	\$ 434	Low
Espanola	\$ 521	\$ 161	\$ 682	Low
Halton Hills	\$ 566	\$ 428	\$ 994	Low
Ramara	\$ 546	\$ 459	\$ 1,005	Low
Fort Erie	\$ 764	\$ 264	\$ 1,028	Low
Sarnia	\$ 757	\$ 284	\$ 1,041	Low
North Perth	\$ 677	\$ 367	\$ 1,045	Low
Kitchener	\$ 772	\$ 328	\$ 1,100	Low
Clarington	\$ 713	\$ 404	\$ 1,117	Low
Kenora	\$ 843	\$ 275	\$ 1,119	Low
Chatham-Kent	\$ 922	\$ 222	\$ 1,144	Low
Oshawa	\$ 765	\$ 380	\$ 1,145	Low
Norfolk	\$ 831	\$ 341	\$ 1,173	Low
Mississauga	\$ 662	\$ 527	\$ 1,189	Low
Brockville	\$ 911	\$ 288	\$ 1,198	Low
Windsor	\$ 982	\$ 240	\$ 1,223	Low
North Bay	\$ 954	\$ 292	\$ 1,246	Low
Richmond Hill	\$ 568	\$ 697	\$ 1,265	Low
Brantford	\$ 926	\$ 379	\$ 1,306	Low
Grimsby	\$ 907	\$ 419	\$ 1,326	Low
Timmins	\$ 1,084	\$ 271	\$ 1,355	Mid
Guelph	\$ 947	\$ 421	\$ 1,368	Mid
Barrie	\$ 912	\$ 492	\$ 1,404	Mid
Welland	\$ 1,092	\$ 345	\$ 1,438	Mid
Oakville	\$ 772	\$ 672	\$ 1,444	Mid
Quinte West	\$ 1,017	\$ 432	\$ 1,449	Mid
Markham	\$ 635	\$ 823	\$ 1,458	Mid
Newmarket	\$ 750	\$ 719	\$ 1,469	Mid
St. Catharines	\$ 1,105	\$ 377	\$ 1,482	Mid
Whitby	\$ 947	\$ 549	\$ 1,496	Mid
Sault Ste. Marie	\$ 1,189	\$ 338	\$ 1,528	Mid
Orillia	\$ 1,117	\$ 412	\$ 1,529	Mid

**Commercial Comparisons – Hotels**

(per suite) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
New Tecumseth	\$ 827	\$ 715	\$ 1,541	Mid
Cornwall	\$ 1,214	\$ 339	\$ 1,553	Mid
Owen Sound	\$ 1,237	\$ 376	\$ 1,613	Mid
Brampton	\$ 922	\$ 706	\$ 1,628	Mid
Burlington	\$ 952	\$ 711	\$ 1,663	Mid
Lincoln	\$ 1,173	\$ 494	\$ 1,667	Mid
Collingwood	\$ 985	\$ 687	\$ 1,672	Mid
Cambridge	\$ 1,222	\$ 478	\$ 1,700	Mid
Parry Sound	\$ 1,361	\$ 459	\$ 1,821	High
Greater Sudbury	\$ 1,393	\$ 428	\$ 1,822	High
Thorold	\$ 1,342	\$ 491	\$ 1,834	High
Milton	\$ 988	\$ 898	\$ 1,886	High
Dryden	\$ 1,476	\$ 421	\$ 1,897	High
Thunder Bay	\$ 1,487	\$ 425	\$ 1,912	High
Caledon	\$ 1,003	\$ 928	\$ 1,931	High
Ingersoll	\$ 1,440	\$ 496	\$ 1,936	High
Belleville	\$ 1,540	\$ 442	\$ 1,981	High
London	\$ 1,483	\$ 522	\$ 2,006	High
Vaughan	\$ 912	\$ 1,112	\$ 2,024	High
Kincardine	\$ 1,376	\$ 759	\$ 2,135	High
Hamilton	\$ 1,594	\$ 604	\$ 2,198	High
Stratford	\$ 1,739	\$ 572	\$ 2,311	High
Kingston	\$ 1,740	\$ 606	\$ 2,346	High
Port Hope	\$ 1,718	\$ 642	\$ 2,360	High
Ajax	\$ 1,637	\$ 964	\$ 2,601	High
Waterloo	\$ 1,821	\$ 782	\$ 2,602	High
Ottawa	\$ 2,154	\$ 926	\$ 3,080	High
Orangeville	\$ 2,060	\$ 1,202	\$ 3,261	High
Niagara Falls	\$ 2,498	\$ 937	\$ 3,435	High
Niagara-on-the-Lake	\$ 2,712	\$ 1,512	\$ 4,224	High
Average	\$ 1,136	\$ 538	\$ 1,675	
Median	\$ 986	\$ 459	\$ 1,528	

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

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

2023 Property Taxes		Ranking
Lambton Shores	\$ 434	Low
Espanola	\$ 682	Low
Ramara	\$ 1,005	Low
Parry Sound	\$ 1,821	High
Dryden	\$ 1,897	High
Ingersoll	\$ 1,936	High
Kincardine	\$ 2,135	High
<b>Average</b>	<b>\$ 1,416</b>	
<b>Median</b>	<b>\$ 1,821</b>	

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

2023 Property Taxes		Ranking
North Perth	\$ 1,045	Low
Kenora	\$ 1,119	Low
Brockville	\$ 1,198	Low
Owen Sound	\$ 1,613	Mid
Lincoln	\$ 1,667	Mid
Collingwood	\$ 1,672	Mid
Thorold	\$ 1,834	High
Port Hope	\$ 2,360	High
Niagara-on-the-Lake	\$ 4,224	High
<b>Average</b>	<b>\$ 1,859</b>	
<b>Median</b>	<b>\$ 1,667</b>	

**Commercial Comparisons - Hotels**

(per suite) - sorted by Population Group (cont'd)

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

2023 Property Taxes		Ranking
Halton Hills	\$ 994	Low
Fort Erie	\$ 1,028	Low
Sarnia	\$ 1,041	Low
Norfolk	\$ 1,173	Low
North Bay	\$ 1,246	Low
Grimsby	\$ 1,326	Low
Timmins	\$ 1,355	Mid
Welland	\$ 1,438	Mid
Quinte West	\$ 1,449	Mid
Newmarket	\$ 1,469	Mid
Sault Ste. Marie	\$ 1,528	Mid
Orillia	\$ 1,529	Mid
New Tecumseth	\$ 1,541	Mid
Cornwall	\$ 1,553	Mid
Caledon	\$ 1,931	High
Belleville	\$ 1,981	High
Stratford	\$ 2,311	High
Orangeville	\$ 3,261	High
<b>Average</b>	<b>\$ 1,564</b>	
<b>Median</b>	<b>\$ 1,459</b>	

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

2023 Property Taxes		Ranking
Kitchener	\$ 1,100	Low
Clarington	\$ 1,117	Low
Chatham-Kent	\$ 1,144	Low
Oshawa	\$ 1,145	Low
Mississauga	\$ 1,189	Low
Windsor	\$ 1,223	Low
Richmond Hill	\$ 1,265	Low
Brantford	\$ 1,306	Low
Guelph	\$ 1,368	Mid
Barrie	\$ 1,404	Mid
Oakville	\$ 1,444	Mid
Markham	\$ 1,458	Mid
St. Catharines	\$ 1,482	Mid
Whitby	\$ 1,496	Mid
Brampton	\$ 1,628	Mid
Burlington	\$ 1,663	Mid
Cambridge	\$ 1,700	Mid
Greater Sudbury	\$ 1,822	High
Milton	\$ 1,886	High
Thunder Bay	\$ 1,912	High
London	\$ 2,006	High
Vaughan	\$ 2,024	High
Hamilton	\$ 2,198	High
Kingston	\$ 2,346	High
Ajax	\$ 2,601	High
Waterloo	\$ 2,602	High
Ottawa	\$ 3,080	High
Niagara Falls	\$ 3,435	High
<b>Average</b>	<b>\$ 1,752</b>	
<b>Median</b>	<b>\$ 1,562</b>	

**Commercial Comparisons – Hotels**

(per suite) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
Owen Sound	\$ 1,613	Mid
Kincardine	\$ 2,135	High
<b>Average</b>	<b>\$ 1,874</b>	
<b>Median</b>	<b>\$ 1,874</b>	

2023 Property Taxes - Eastern		Ranking
Brockville	\$ 1,198	Low
Quinte West	\$ 1,449	Mid
Cornwall	\$ 1,553	Mid
Belleville	\$ 1,981	High
Kingston	\$ 2,346	High
Port Hope	\$ 2,360	High
Ottawa	\$ 3,080	High
<b>Average</b>	<b>\$ 1,995</b>	
<b>Median</b>	<b>\$ 1,981</b>	

2023 Property Taxes - GTHA		Ranking
Halton Hills	\$ 994	Low
Clarington	\$ 1,117	Low
Oshawa	\$ 1,145	Low
Mississauga	\$ 1,189	Low
Richmond Hill	\$ 1,265	Low
Oakville	\$ 1,444	Mid
Markham	\$ 1,458	Mid
Newmarket	\$ 1,469	Mid
Whitby	\$ 1,496	Mid
Brampton	\$ 1,628	Mid
Burlington	\$ 1,663	Mid
Milton	\$ 1,886	High
Caledon	\$ 1,931	High
Vaughan	\$ 2,024	High
Hamilton	\$ 2,198	High
Ajax	\$ 2,601	High
<b>Average</b>	<b>\$ 1,594</b>	
<b>Median</b>	<b>\$ 1,482</b>	

2023 Property Taxes - Niagara		Ranking
Fort Erie	\$ 1,028	Low
Grimsby	\$ 1,326	Low
Welland	\$ 1,438	Mid
St. Catharines	\$ 1,482	Mid
Lincoln	\$ 1,667	Mid
Thorold	\$ 1,834	High
Niagara Falls	\$ 3,435	High
Niagara-on-the-Lake	\$ 4,224	High
<b>Average</b>	<b>\$ 2,054</b>	
<b>Median</b>	<b>\$ 1,575</b>	

2023 Property Taxes - North		Ranking
Espanola	\$ 682	Low
Kenora	\$ 1,119	Low
North Bay	\$ 1,246	Low
Timmins	\$ 1,355	Mid
Sault Ste. Marie	\$ 1,528	Mid
Parry Sound	\$ 1,821	High
Greater Sudbury	\$ 1,822	High
Dryden	\$ 1,897	High
Thunder Bay	\$ 1,912	High
<b>Average</b>	<b>\$ 1,487</b>	
<b>Median</b>	<b>\$ 1,528</b>	

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

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Ramara	\$ 1,005	Low
Barrie	\$ 1,404	Mid
Orillia	\$ 1,529	Mid
New Tecumseth	\$ 1,541	Mid
Collingwood	\$ 1,672	Mid
Orangeville	\$ 3,261	High
<b>Average</b>	<b>\$ 1,736</b>	
<b>Median</b>	<b>\$ 1,535</b>	

2023 Property Taxes - Southwest		Ranking
Lambton Shores	\$ 434	Low
Sarnia	\$ 1,041	Low
North Perth	\$ 1,045	Low
Chatham-Kent	\$ 1,144	Low
Norfolk	\$ 1,173	Low
Windsor	\$ 1,223	Low
Brantford	\$ 1,306	Low
Ingersoll	\$ 1,936	High
London	\$ 2,006	High
Stratford	\$ 2,311	High
<b>Average</b>	<b>\$ 1,362</b>	
<b>Median</b>	<b>\$ 1,198</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Kitchener	\$ 1,100	Low
Guelph	\$ 1,368	Mid
Cambridge	\$ 1,700	Mid
Waterloo	\$ 2,602	High
<b>Average</b>	<b>\$ 1,693</b>	
<b>Median</b>	<b>\$ 1,534</b>	



**Commercial Comparisons – Motels**

(per suite)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Essex	\$ 399	\$ 143	\$ 542	Low
North Grenville	\$ 375	\$ 197	\$ 572	Low
Brant	\$ 392	\$ 189	\$ 581	Low
Lakeshore	\$ 387	\$ 211	\$ 598	Low
Tay	\$ 390	\$ 274	\$ 664	Low
Chatsworth	\$ 446	\$ 240	\$ 686	Low
Ramara	\$ 390	\$ 315	\$ 704	Low
Dryden	\$ 555	\$ 158	\$ 713	Low
Kincardine	\$ 478	\$ 253	\$ 731	Low
Greenstone	\$ 602	\$ 142	\$ 744	Low
North Perth	\$ 458	\$ 288	\$ 746	Low
South Bruce Peninsula	\$ 472	\$ 276	\$ 748	Low
Fort Erie	\$ 572	\$ 192	\$ 764	Low
Tillsonburg	\$ 572	\$ 206	\$ 778	Low
Huntsville	\$ 511	\$ 274	\$ 785	Low
Gravenhurst	\$ 519	\$ 280	\$ 799	Low
Thorold	\$ 619	\$ 214	\$ 833	Low
Pickering	\$ 522	\$ 315	\$ 837	Low
Caledon	\$ 467	\$ 372	\$ 839	Low
Sault Ste. Marie	\$ 670	\$ 184	\$ 854	Low
New Tecumseth	\$ 467	\$ 404	\$ 870	Low
Pelham	\$ 672	\$ 245	\$ 917	Low
Sarnia	\$ 710	\$ 263	\$ 973	Low
Georgian Bluffs	\$ 603	\$ 379	\$ 982	Low
Brantford	\$ 716	\$ 278	\$ 994	Low
Lambton Shores	\$ 655	\$ 350	\$ 1,005	Low
Innisfil	\$ 583	\$ 431	\$ 1,014	Low
Prince Edward County	\$ 640	\$ 384	\$ 1,024	Low
Thunder Bay	\$ 813	\$ 230	\$ 1,042	Mid
Quinte West	\$ 743	\$ 315	\$ 1,058	Mid
Wainfleet	\$ 797	\$ 263	\$ 1,060	Mid
Hanover	\$ 724	\$ 351	\$ 1,075	Mid
Grey Highlands	\$ 661	\$ 421	\$ 1,082	Mid
Mississauga	\$ 608	\$ 484	\$ 1,092	Mid
Grimsby	\$ 781	\$ 361	\$ 1,142	Mid
North Bay	\$ 876	\$ 266	\$ 1,142	Mid
Clarington	\$ 747	\$ 397	\$ 1,145	Mid
Welland	\$ 875	\$ 277	\$ 1,152	Mid
Port Colborne	\$ 912	\$ 246	\$ 1,158	Mid
Espanola	\$ 923	\$ 257	\$ 1,179	Mid
Meaford	\$ 800	\$ 394	\$ 1,193	Mid

**Commercial Comparisons – Motels**

*(per suite) (cont'd)*

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Parry Sound	\$ 898	\$ 296	\$ 1,195	Mid
Collingwood	\$ 735	\$ 490	\$ 1,226	Mid
Belleville	\$ 997	\$ 286	\$ 1,283	Mid
Chatham-Kent	\$ 1,041	\$ 248	\$ 1,289	Mid
Wellington North	\$ 870	\$ 421	\$ 1,291	Mid
Brampton	\$ 766	\$ 573	\$ 1,338	Mid
Haldimand	\$ 952	\$ 412	\$ 1,364	Mid
Burlington	\$ 814	\$ 555	\$ 1,369	Mid
Stratford	\$ 1,037	\$ 332	\$ 1,369	Mid
Oshawa	\$ 993	\$ 397	\$ 1,389	Mid
Richmond Hill	\$ 636	\$ 761	\$ 1,397	Mid
Norfolk	\$ 1,026	\$ 417	\$ 1,443	Mid
Barrie	\$ 944	\$ 499	\$ 1,443	Mid
Niagara Falls	\$ 1,054	\$ 391	\$ 1,445	Mid
Owen Sound	\$ 1,123	\$ 333	\$ 1,456	High
Cornwall	\$ 1,145	\$ 311	\$ 1,456	High
Bracebridge	\$ 960	\$ 497	\$ 1,456	High
Orangeville	\$ 944	\$ 524	\$ 1,469	High
Hamilton	\$ 1,073	\$ 403	\$ 1,475	High
Cambridge	\$ 1,071	\$ 415	\$ 1,486	High
Brockville	\$ 1,142	\$ 360	\$ 1,502	High
Vaughan	\$ 689	\$ 829	\$ 1,518	High
Orillia	\$ 1,122	\$ 408	\$ 1,530	High
Whitby	\$ 1,001	\$ 556	\$ 1,558	High
Ottawa	\$ 1,113	\$ 477	\$ 1,590	High
Kingston	\$ 1,185	\$ 412	\$ 1,597	High
Guelph	\$ 1,119	\$ 496	\$ 1,615	High
Saugeen Shores	\$ 1,073	\$ 656	\$ 1,729	High
Milton	\$ 920	\$ 834	\$ 1,755	High
Kenora	\$ 1,368	\$ 424	\$ 1,792	High
Niagara-on-the-Lake	\$ 1,174	\$ 643	\$ 1,817	High
London	\$ 1,372	\$ 481	\$ 1,853	High
Kitchener	\$ 1,322	\$ 553	\$ 1,876	High
Windsor	\$ 1,542	\$ 373	\$ 1,914	High
Timmins	\$ 1,536	\$ 384	\$ 1,920	High
Peterborough	\$ 1,350	\$ 572	\$ 1,922	High
St. Catharines	\$ 1,448	\$ 494	\$ 1,943	High
Ajax	\$ 1,246	\$ 734	\$ 1,980	High
Greater Sudbury	\$ 1,603	\$ 484	\$ 2,087	High
Scugog	\$ 1,453	\$ 845	\$ 2,298	High
Waterloo	\$ 1,756	\$ 754	\$ 2,510	High
<b>Average</b>	<b>\$ 862</b>	<b>\$ 391</b>	<b>\$ 1,253</b>	
<b>Median</b>	<b>\$ 813</b>	<b>\$ 376</b>	<b>\$ 1,194</b>	

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

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

2023 Property Taxes		Ranking
Tay	\$ 664	Low
Chatsworth	\$ 686	Low
Ramara	\$ 704	Low
Dryden	\$ 713	Low
Kincardine	\$ 731	Low
Greenstone	\$ 744	Low
South Bruce Peninsula	\$ 748	Low
Gravenhurst	\$ 799	Low
Georgian Bluffs	\$ 982	Low
Lambton Shores	\$ 1,005	Low
Wainfleet	\$ 1,060	Mid
Hanover	\$ 1,075	Mid
Grey Highlands	\$ 1,082	Mid
Espanola	\$ 1,179	Mid
Meaford	\$ 1,193	Mid
Parry Sound	\$ 1,195	Mid
Wellington North	\$ 1,291	Mid
<b>Average</b>	<b>\$ 932</b>	
<b>Median</b>	<b>\$ 982</b>	

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

2023 Property Taxes		Ranking
Essex	\$ 542	Low
North Grenville	\$ 572	Low
North Perth	\$ 746	Low
Tillsonburg	\$ 778	Low
Huntsville	\$ 785	Low
Thorold	\$ 833	Low
Pelham	\$ 917	Low
Prince Edward County	\$ 1,024	Low
Port Colborne	\$ 1,158	Mid
Collingwood	\$ 1,226	Mid
Owen Sound	\$ 1,456	High
Bracebridge	\$ 1,456	High
Brockville	\$ 1,502	High
Saugeen Shores	\$ 1,729	High
Kenora	\$ 1,792	High
Niagara-on-the-Lake	\$ 1,817	High
Scugog	\$ 2,298	High
<b>Average</b>	<b>\$ 1,214</b>	
<b>Median</b>	<b>\$ 1,158</b>	

**Commercial Comparisons - Motels**

(per suite) - sorted by Population Group (cont'd)

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

2023 Property Taxes		Ranking
Brant	\$ 581	Low
Lakeshore	\$ 598	Low
Fort Erie	\$ 764	Low
Caledon	\$ 839	Low
Sault Ste. Marie	\$ 854	Low
New Tecumseth	\$ 870	Low
Sarnia	\$ 973	Low
Innisfil	\$ 1,014	Low
Quinte West	\$ 1,058	Mid
Grimsby	\$ 1,142	Mid
North Bay	\$ 1,142	Mid
Welland	\$ 1,152	Mid
Belleville	\$ 1,283	Mid
Haldimand	\$ 1,364	Mid
Stratford	\$ 1,369	Mid
Norfolk	\$ 1,443	Mid
Cornwall	\$ 1,456	High
Orangeville	\$ 1,469	High
Orillia	\$ 1,530	High
Timmins	\$ 1,920	High
Peterborough	\$ 1,922	High
<b>Average</b>	<b>\$ 1,178</b>	
<b>Median</b>	<b>\$ 1,142</b>	

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

2023 Property Taxes		Ranking
Pickering	\$ 837	Low
Brantford	\$ 994	Low
Thunder Bay	\$ 1,042	Mid
Mississauga	\$ 1,092	Mid
Clarington	\$ 1,145	Mid
Chatham-Kent	\$ 1,289	Mid
Brampton	\$ 1,338	Mid
Burlington	\$ 1,369	Mid
Oshawa	\$ 1,389	Mid
Richmond Hill	\$ 1,397	Mid
Barrie	\$ 1,443	Mid
Niagara Falls	\$ 1,445	Mid
Hamilton	\$ 1,475	High
Cambridge	\$ 1,486	High
Vaughan	\$ 1,518	High
Whitby	\$ 1,558	High
Ottawa	\$ 1,590	High
Kingston	\$ 1,597	High
Guelph	\$ 1,615	High
Milton	\$ 1,755	High
London	\$ 1,853	High
Kitchener	\$ 1,876	High
Windsor	\$ 1,914	High
St. Catharines	\$ 1,943	High
Ajax	\$ 1,980	High
Greater Sudbury	\$ 2,087	High
Waterloo	\$ 2,510	High
<b>Average</b>	<b>\$ 1,538</b>	
<b>Median</b>	<b>\$ 1,486</b>	

**Commercial Comparisons – Motels**

(per suite) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
Chatsworth	\$ 686	Low
Kincardine	\$ 731	Low
South Bruce Peninsula	\$ 748	Low
Georgian Bluffs	\$ 982	Low
Hanover	\$ 1,075	Mid
Grey Highlands	\$ 1,082	Mid
Meaford	\$ 1,193	Mid
Owen Sound	\$ 1,456	High
Saugeen Shores	\$ 1,729	High
<b>Average</b>	<b>\$ 1,076</b>	
<b>Median</b>	<b>\$ 1,075</b>	

2023 Property Taxes - GTHA		Ranking
Pickering	\$ 837	Low
Caledon	\$ 839	Low
Mississauga	\$ 1,092	Mid
Clarington	\$ 1,145	Mid
Brampton	\$ 1,338	Mid
Burlington	\$ 1,369	Mid
Oshawa	\$ 1,389	Mid
Richmond Hill	\$ 1,397	Mid
Hamilton	\$ 1,475	High
Vaughan	\$ 1,518	High
Whitby	\$ 1,558	High
Milton	\$ 1,755	High
Ajax	\$ 1,980	High
Scugog	\$ 2,298	High
<b>Average</b>	<b>\$ 1,428</b>	
<b>Median</b>	<b>\$ 1,393</b>	

2023 Property Taxes - Niagara		Ranking
Fort Erie	\$ 764	Low
Thorold	\$ 833	Low
Pelham	\$ 917	Low
Wainfleet	\$ 1,060	Mid
Grimsby	\$ 1,142	Mid
Welland	\$ 1,152	Mid
Port Colborne	\$ 1,158	Mid
Niagara Falls	\$ 1,445	Mid
Niagara-on-the-Lake	\$ 1,817	High
St. Catharines	\$ 1,943	High
<b>Average</b>	<b>\$ 1,223</b>	
<b>Median</b>	<b>\$ 1,147</b>	

2023 Property Taxes - Eastern		Ranking
North Grenville	\$ 572	Low
Prince Edward County	\$ 1,024	Low
Quinte West	\$ 1,058	Mid
Belleville	\$ 1,283	Mid
Cornwall	\$ 1,456	High
Brockville	\$ 1,502	High
Ottawa	\$ 1,590	High
Kingston	\$ 1,597	High
Peterborough	\$ 1,922	High
<b>Average</b>	<b>\$ 1,334</b>	
<b>Median</b>	<b>\$ 1,456</b>	

**Commercial Comparisons – Motels**

(per suite) - sorted by Location (cont'd)

2023 Property Taxes - North		Ranking
Dryden	\$ 713	Low
Greenstone	\$ 744	Low
Sault Ste. Marie	\$ 854	Low
Thunder Bay	\$ 1,042	Mid
North Bay	\$ 1,142	Mid
Espanola	\$ 1,179	Mid
Parry Sound	\$ 1,195	Mid
Kenora	\$ 1,792	High
Timmins	\$ 1,920	High
Greater Sudbury	\$ 2,087	High
<b>Average</b>	<b>\$ 1,267</b>	
<b>Median</b>	<b>\$ 1,161</b>	

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tay	\$ 664	Low
Ramara	\$ 704	Low
Huntsville	\$ 785	Low
Gravenhurst	\$ 799	Low
New Tecumseth	\$ 870	Low
Innisfil	\$ 1,014	Low
Collingwood	\$ 1,226	Mid
Barrie	\$ 1,443	Mid
Bracebridge	\$ 1,456	High
Orangeville	\$ 1,469	High
Orillia	\$ 1,530	High
<b>Average</b>	<b>\$ 1,087</b>	
<b>Median</b>	<b>\$ 1,014</b>	

2023 Property Taxes - Southwest		Ranking
Essex	\$ 542	Low
Brant	\$ 581	Low
Lakeshore	\$ 598	Low
North Perth	\$ 746	Low
Tillsonburg	\$ 778	Low
Sarnia	\$ 973	Low
Brantford	\$ 994	Low
Lambton Shores	\$ 1,005	Low
Chatham-Kent	\$ 1,289	Mid
Haldimand	\$ 1,364	Mid
Stratford	\$ 1,369	Mid
Norfolk	\$ 1,443	Mid
London	\$ 1,853	High
Windsor	\$ 1,914	High
<b>Average</b>	<b>\$ 1,104</b>	
<b>Median</b>	<b>\$ 999</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Wellington North	\$ 1,291	Mid
Cambridge	\$ 1,486	High
Guelph	\$ 1,615	High
Kitchener	\$ 1,876	High
Waterloo	\$ 2,510	High
<b>Average</b>	<b>\$ 1,756</b>	
<b>Median</b>	<b>\$ 1,615</b>	

*Industrial Comparisons*



**Industrial Comparisons - Standard Industrial**

(taxes per sq. ft.)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
South Bruce Peninsula	\$ 0.29	\$ 0.13	\$ 0.42	Low
Meaford	\$ 0.31	\$ 0.12	\$ 0.43	Low
Lambton Shores	\$ 0.37	\$ 0.16	\$ 0.53	Low
Grey Highlands	\$ 0.39	\$ 0.19	\$ 0.58	Low
Middlesex Centre	\$ 0.39	\$ 0.24	\$ 0.63	Low
North Middlesex	\$ 0.45	\$ 0.20	\$ 0.66	Low
Southgate	\$ 0.50	\$ 0.19	\$ 0.69	Low
The Blue Mountains	\$ 0.42	\$ 0.29	\$ 0.70	Low
Norfolk	\$ 0.52	\$ 0.21	\$ 0.74	Low
Tay	\$ 0.47	\$ 0.34	\$ 0.81	Low
North Perth	\$ 0.62	\$ 0.26	\$ 0.87	Low
Espanola	\$ 0.72	\$ 0.18	\$ 0.90	Low
Springwater	\$ 0.44	\$ 0.45	\$ 0.90	Low
Hanover	\$ 0.66	\$ 0.23	\$ 0.90	Low
St. Thomas	\$ 0.76	\$ 0.20	\$ 0.96	Low
Brock	\$ 0.73	\$ 0.28	\$ 1.01	Low
Owen Sound	\$ 0.80	\$ 0.23	\$ 1.03	Low
Chatham-Kent	\$ 0.84	\$ 0.19	\$ 1.03	Low
New Tecumseth	\$ 0.55	\$ 0.49	\$ 1.03	Low
Gravenhurst	\$ 0.64	\$ 0.41	\$ 1.05	Low
Bracebridge	\$ 0.66	\$ 0.40	\$ 1.06	Low
Kincardine	\$ 0.77	\$ 0.30	\$ 1.06	Low
Tillsonburg	\$ 0.84	\$ 0.23	\$ 1.07	Low
Quinte West	\$ 0.86	\$ 0.23	\$ 1.09	Low
Lakeshore	\$ 0.79	\$ 0.32	\$ 1.10	Low
North Bay	\$ 0.81	\$ 0.33	\$ 1.14	Low
Brockville	\$ 0.93	\$ 0.22	\$ 1.15	Low
West Grey	\$ 0.81	\$ 0.35	\$ 1.16	Low
Wilmot	\$ 0.77	\$ 0.40	\$ 1.17	Low
Orillia	\$ 0.86	\$ 0.31	\$ 1.17	Low
Central Elgin	\$ 0.93	\$ 0.25	\$ 1.18	Low
Fort Erie	\$ 1.03	\$ 0.24	\$ 1.27	Low
Parry Sound	\$ 0.99	\$ 0.28	\$ 1.27	Low
Hamilton Tp	\$ 0.92	\$ 0.36	\$ 1.27	Low
Dryden	\$ 0.94	\$ 0.34	\$ 1.28	Low
Cornwall	\$ 1.06	\$ 0.22	\$ 1.28	Low
Tiny	\$ 0.88	\$ 0.40	\$ 1.29	Low
Strathroy-Caradoc	\$ 0.90	\$ 0.39	\$ 1.29	Low
Amherstburg	\$ 1.02	\$ 0.29	\$ 1.31	Low
Stratford	\$ 1.04	\$ 0.27	\$ 1.31	Low
Wellesley	\$ 0.89	\$ 0.43	\$ 1.32	Low



**Industrial Comparisons - Standard Industrial**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Orangeville	\$ 1.05	\$ 0.35	\$ 1.40	Mid
London	\$ 1.05	\$ 0.37	\$ 1.42	Mid
Wellington North	\$ 1.08	\$ 0.34	\$ 1.43	Mid
Barrie	\$ 0.95	\$ 0.48	\$ 1.43	Mid
Prince Edward County	\$ 0.88	\$ 0.55	\$ 1.43	Mid
Welland	\$ 1.19	\$ 0.25	\$ 1.44	Mid
Kitchener	\$ 1.01	\$ 0.43	\$ 1.44	Mid
Huntsville	\$ 0.86	\$ 0.57	\$ 1.44	Mid
Scugog	\$ 1.04	\$ 0.44	\$ 1.49	Mid
Elliot Lake	\$ 1.18	\$ 0.33	\$ 1.51	Mid
Peterborough	\$ 1.07	\$ 0.45	\$ 1.52	Mid
Port Hope	\$ 1.21	\$ 0.32	\$ 1.53	Mid
Ramara	\$ 0.87	\$ 0.69	\$ 1.56	Mid
Sarnia	\$ 1.21	\$ 0.36	\$ 1.57	Mid
Essex	\$ 1.21	\$ 0.36	\$ 1.58	Mid
Brant	\$ 1.15	\$ 0.44	\$ 1.59	Mid
Collingwood	\$ 0.95	\$ 0.67	\$ 1.62	Mid
Haldimand	\$ 1.20	\$ 0.42	\$ 1.62	Mid
Pelham	\$ 1.29	\$ 0.34	\$ 1.63	Mid
Minto	\$ 1.25	\$ 0.39	\$ 1.63	Mid
Kingston	\$ 1.29	\$ 0.36	\$ 1.64	Mid
Mapleton	\$ 1.25	\$ 0.40	\$ 1.65	Mid
Innisfil	\$ 0.93	\$ 0.74	\$ 1.67	Mid
Georgian Bluffs	\$ 1.13	\$ 0.54	\$ 1.67	Mid
Guelph-Eramosa	\$ 1.21	\$ 0.49	\$ 1.71	Mid
Centre Wellington	\$ 1.25	\$ 0.47	\$ 1.72	Mid
North Dumfries	\$ 1.12	\$ 0.60	\$ 1.72	Mid
Oshawa	\$ 1.27	\$ 0.46	\$ 1.73	Mid
Clarington	\$ 1.25	\$ 0.52	\$ 1.78	Mid
Halton Hills	\$ 1.12	\$ 0.70	\$ 1.82	Mid
Greenstone	\$ 1.59	\$ 0.24	\$ 1.83	Mid
Windsor	\$ 1.52	\$ 0.32	\$ 1.85	Mid
Ajax	\$ 1.30	\$ 0.55	\$ 1.85	Mid
Aurora	\$ 1.02	\$ 0.84	\$ 1.85	Mid
Waterloo	\$ 1.30	\$ 0.56	\$ 1.86	Mid
Aylmer	\$ 1.50	\$ 0.38	\$ 1.88	Mid
Pickering	\$ 1.31	\$ 0.57	\$ 1.89	Mid
Vaughan	\$ 0.94	\$ 0.95	\$ 1.89	Mid
Brantford	\$ 1.43	\$ 0.46	\$ 1.89	Mid

**Industrial Comparisons - Standard Industrial**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Niagara Falls	\$ 1.54	\$ 0.38	\$ 1.92	High
East Gwillimbury	\$ 1.03	\$ 0.90	\$ 1.93	High
Cambridge	\$ 1.39	\$ 0.54	\$ 1.93	High
Lincoln	\$ 1.51	\$ 0.42	\$ 1.93	High
Kenora	\$ 1.50	\$ 0.45	\$ 1.94	High
Whitby	\$ 1.38	\$ 0.58	\$ 1.97	High
Thorold	\$ 1.58	\$ 0.39	\$ 1.97	High
Richmond Hill	\$ 0.99	\$ 1.00	\$ 2.00	High
Woolwich	\$ 1.30	\$ 0.70	\$ 2.00	High
Newmarket	\$ 1.13	\$ 0.89	\$ 2.02	High
Belleville	\$ 1.65	\$ 0.38	\$ 2.03	High
West Lincoln	\$ 1.58	\$ 0.49	\$ 2.07	High
Markham	\$ 1.02	\$ 1.09	\$ 2.11	High
Port Colborne	\$ 1.79	\$ 0.34	\$ 2.13	High
Thunder Bay	\$ 1.71	\$ 0.42	\$ 2.14	High
Puslinch	\$ 1.47	\$ 0.68	\$ 2.16	High
Guelph	\$ 1.57	\$ 0.59	\$ 2.16	High
Mississauga	\$ 1.24	\$ 0.92	\$ 2.16	High
Wainfleet	\$ 1.79	\$ 0.41	\$ 2.20	High
Georgina	\$ 1.41	\$ 0.84	\$ 2.25	High
St. Catharines	\$ 1.90	\$ 0.43	\$ 2.33	High
Niagara-on-the-Lake	\$ 1.71	\$ 0.63	\$ 2.34	High
Brampton	\$ 1.40	\$ 0.95	\$ 2.36	High
Ingersoll	\$ 1.92	\$ 0.48	\$ 2.40	High
King	\$ 1.39	\$ 1.10	\$ 2.49	High
Milton	\$ 1.43	\$ 1.07	\$ 2.50	High
Burlington	\$ 1.58	\$ 0.94	\$ 2.53	High
Hamilton	\$ 2.11	\$ 0.53	\$ 2.64	High
Whitchurch-Stouffville	\$ 1.46	\$ 1.25	\$ 2.71	High
Oakville	\$ 1.60	\$ 1.12	\$ 2.71	High
Ottawa	\$ 2.08	\$ 0.71	\$ 2.79	High
Grimsby	\$ 2.15	\$ 0.67	\$ 2.82	High
Timmins	\$ 2.41	\$ 0.50	\$ 2.91	High
Caledon	\$ 1.64	\$ 1.32	\$ 2.96	High
Sault Ste. Marie	\$ 2.67	\$ 0.39	\$ 3.06	High
Erin	\$ 2.28	\$ 0.86	\$ 3.14	High
Greater Sudbury	\$ 3.19	\$ 0.56	\$ 3.75	High
<b>Average</b>	<b>\$ 1.17</b>	<b>\$ 0.48</b>	<b>\$ 1.65</b>	
<b>Median</b>	<b>\$ 1.12</b>	<b>\$ 0.41</b>	<b>\$ 1.62</b>	

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

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

2023 Property Taxes		Ranking
South Bruce Peninsula	\$ 0.42	Low
Meaford	\$ 0.43	Low
Lambton Shores	\$ 0.53	Low
Grey Highlands	\$ 0.58	Low
North Middlesex	\$ 0.66	Low
Southgate	\$ 0.69	Low
The Blue Mountains	\$ 0.70	Low
Tay	\$ 0.81	Low
Espanola	\$ 0.90	Low
Hanover	\$ 0.90	Low
Brock	\$ 1.01	Low
Gravenhurst	\$ 1.05	Low
Kincardine	\$ 1.06	Low
West Grey	\$ 1.16	Low
Central Elgin	\$ 1.18	Low
Parry Sound	\$ 1.27	Low
Hamilton Tp	\$ 1.27	Low
Dryden	\$ 1.28	Low
Tiny	\$ 1.29	Low
Wellesley	\$ 1.32	Low
Wellington North	\$ 1.43	Mid
Elliot Lake	\$ 1.51	Mid
Ramara	\$ 1.56	Mid
Minto	\$ 1.63	Mid
Mapleton	\$ 1.65	Mid
Georgian Bluffs	\$ 1.67	Mid
Guelph-Eramosa	\$ 1.71	Mid
North Dumfries	\$ 1.72	Mid
Greenstone	\$ 1.83	Mid
Aylmer	\$ 1.88	Mid
Puslinch	\$ 2.16	High
Wainfleet	\$ 2.20	High
Ingersoll	\$ 2.40	High
Erin	\$ 3.14	High
<b>Average</b>	<b>\$ 1.32</b>	
<b>Median</b>	<b>\$ 1.28</b>	

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

2023 Property Taxes		Ranking
Middlesex Centre	\$ 0.63	Low
North Perth	\$ 0.87	Low
Springwater	\$ 0.90	Low
Owen Sound	\$ 1.03	Low
Bracebridge	\$ 1.06	Low
Tillsonburg	\$ 1.07	Low
Brockville	\$ 1.15	Low
Wilmot	\$ 1.17	Low
Strathroy-Caradoc	\$ 1.29	Low
Amherstburg	\$ 1.31	Low
Prince Edward County	\$ 1.43	Mid
Huntsville	\$ 1.44	Mid
Scugog	\$ 1.49	Mid
Port Hope	\$ 1.53	Mid
Essex	\$ 1.58	Mid
Collingwood	\$ 1.62	Mid
Pelham	\$ 1.63	Mid
Lincoln	\$ 1.93	High
Kenora	\$ 1.94	High
Thorold	\$ 1.97	High
Woolwich	\$ 2.00	High
West Lincoln	\$ 2.07	High
Port Colborne	\$ 2.13	High
Niagara-on-the-Lake	\$ 2.34	High
King	\$ 2.49	High
<b>Average</b>	<b>\$ 1.52</b>	
<b>Median</b>	<b>\$ 1.49</b>	

**Industrial Comparisons - Standard Industrial**

(taxes per sq. ft.) - sorted by Population Group (cont'd)

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

2023 Property Taxes		Ranking
Norfolk	\$ 0.74	Low
St. Thomas	\$ 0.96	Low
New Tecumseth	\$ 1.03	Low
Quinte West	\$ 1.09	Low
Lakeshore	\$ 1.10	Low
North Bay	\$ 1.14	Low
Orillia	\$ 1.17	Low
Fort Erie	\$ 1.27	Low
Cornwall	\$ 1.28	Low
Stratford	\$ 1.31	Low
Orangeville	\$ 1.40	Mid
Welland	\$ 1.44	Mid
Peterborough	\$ 1.52	Mid
Sarnia	\$ 1.57	Mid
Brant	\$ 1.59	Mid
Haldimand	\$ 1.62	Mid
Innisfil	\$ 1.67	Mid
Centre Wellington	\$ 1.72	Mid
Halton Hills	\$ 1.82	Mid
Aurora	\$ 1.85	Mid
East Gwillimbury	\$ 1.93	High
Newmarket	\$ 2.02	High
Belleville	\$ 2.03	High
Georgina	\$ 2.25	High
Whitchurch-Stouffville	\$ 2.71	High
Grimsby	\$ 2.82	High
Timmins	\$ 2.91	High
Caledon	\$ 2.96	High
Sault Ste. Marie	\$ 3.06	High
<b>Average</b>	<b>\$ 1.72</b>	
<b>Median</b>	<b>\$ 1.59</b>	

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

2023 Property Taxes		Ranking
Chatham-Kent	\$ 1.03	Low
London	\$ 1.42	Mid
Barrie	\$ 1.43	Mid
Kitchener	\$ 1.44	Mid
Kingston	\$ 1.64	Mid
Oshawa	\$ 1.73	Mid
Clarington	\$ 1.78	Mid
Windsor	\$ 1.85	Mid
Ajax	\$ 1.85	Mid
Waterloo	\$ 1.86	Mid
Pickering	\$ 1.89	Mid
Vaughan	\$ 1.89	Mid
Brantford	\$ 1.89	Mid
Niagara Falls	\$ 1.92	High
Cambridge	\$ 1.93	High
Whitby	\$ 1.97	High
Richmond Hill	\$ 2.00	High
Markham	\$ 2.11	High
Thunder Bay	\$ 2.14	High
Guelph	\$ 2.16	High
Mississauga	\$ 2.16	High
St. Catharines	\$ 2.33	High
Brampton	\$ 2.36	High
Milton	\$ 2.50	High
Burlington	\$ 2.53	High
Hamilton	\$ 2.64	High
Oakville	\$ 2.71	High
Ottawa	\$ 2.79	High
Greater Sudbury	\$ 3.75	High
<b>Average</b>	<b>\$ 2.06</b>	
<b>Median</b>	<b>\$ 1.93</b>	

**Industrial Comparisons - Standard Industrial**

(taxes per sq. ft.) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
South Bruce Peninsula	\$ 0.42	Low
Meaford	\$ 0.43	Low
Grey Highlands	\$ 0.58	Low
Southgate	\$ 0.69	Low
The Blue Mountains	\$ 0.70	Low
Hanover	\$ 0.90	Low
Owen Sound	\$ 1.03	Low
Kincardine	\$ 1.06	Low
West Grey	\$ 1.16	Low
Georgian Bluffs	\$ 1.67	Mid
<b>Average</b>	<b>\$ 0.86</b>	
<b>Median</b>	<b>\$ 0.80</b>	

2023 Property Taxes - GTHA		Ranking
Brock	\$ 1.01	Low
Scugog	\$ 1.49	Mid
Oshawa	\$ 1.73	Mid
Clarington	\$ 1.78	Mid
Halton Hills	\$ 1.82	Mid
Ajax	\$ 1.85	Mid
Aurora	\$ 1.85	Mid
Pickering	\$ 1.89	Mid
Vaughan	\$ 1.89	Mid
East Gwillimbury	\$ 1.93	High
Whitby	\$ 1.97	High
Richmond Hill	\$ 2.00	High
Newmarket	\$ 2.02	High
Markham	\$ 2.11	High
Mississauga	\$ 2.16	High
Georgina	\$ 2.25	High
Brampton	\$ 2.36	High
King	\$ 2.49	High
Milton	\$ 2.50	High
Burlington	\$ 2.53	High
Hamilton	\$ 2.64	High
Whitchurch-Stouffville	\$ 2.71	High
Oakville	\$ 2.71	High
Caledon	\$ 2.96	High
<b>Average</b>	<b>\$ 2.11</b>	
<b>Median</b>	<b>\$ 2.01</b>	

2023 Property Taxes - Niagara		Ranking
Fort Erie	\$ 1.27	Low
Welland	\$ 1.44	Mid
Pelham	\$ 1.63	Mid
Niagara Falls	\$ 1.92	High
Lincoln	\$ 1.93	High
Thorold	\$ 1.97	High
West Lincoln	\$ 2.07	High
Port Colborne	\$ 2.13	High
Wainfleet	\$ 2.20	High
St. Catharines	\$ 2.33	High
Niagara-on-the-Lake	\$ 2.34	High
Grimsby	\$ 2.82	High
<b>Average</b>	<b>\$ 2.00</b>	
<b>Median</b>	<b>\$ 2.02</b>	

2023 Property Taxes - Eastern		Ranking
Quinte West	\$ 1.09	Low
Brockville	\$ 1.15	Low
Hamilton Tp	\$ 1.27	Low
Cornwall	\$ 1.28	Low
Prince Edward County	\$ 1.43	Mid
Peterborough	\$ 1.52	Mid
Port Hope	\$ 1.53	Mid
Kingston	\$ 1.64	Mid
Belleville	\$ 2.03	High
Ottawa	\$ 2.79	High
<b>Average</b>	<b>\$ 1.57</b>	
<b>Median</b>	<b>\$ 1.48</b>	

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

2023 Property Taxes - Simcoe/Musk./Duff.			Ranking
Tay	\$	0.81	Low
Springwater	\$	0.90	Low
New Tecumseth	\$	1.03	Low
Gravenhurst	\$	1.05	Low
Bracebridge	\$	1.06	Low
Orillia	\$	1.17	Low
Tiny	\$	1.29	Low
Orangeville	\$	1.40	Mid
Barrie	\$	1.43	Mid
Huntsville	\$	1.44	Mid
Ramara	\$	1.56	Mid
Collingwood	\$	1.62	Mid
Innisfil	\$	1.67	Mid
<b>Average</b>	<b>\$</b>	<b>1.26</b>	
<b>2023 Property Taxes - Waterloo/Wellington</b>			
2023 Property Taxes - Waterloo/Wellington			Ranking
Wilmot	\$	1.17	Low
Wellesley	\$	1.32	Low
Wellington North	\$	1.43	Mid
Kitchener	\$	1.44	Mid
Minto	\$	1.63	Mid
Mapleton	\$	1.65	Mid
Guelph-Eramosa	\$	1.71	Mid
Centre Wellington	\$	1.72	Mid
North Dumfries	\$	1.72	Mid
Waterloo	\$	1.86	Mid
Cambridge	\$	1.93	High
Woolwich	\$	2.00	High
Puslinch	\$	2.16	High
Guelph	\$	2.16	High
Erin	\$	3.14	High
<b>Average</b>	<b>\$</b>	<b>1.80</b>	
<b>Median</b>	<b>\$</b>	<b>1.72</b>	

2023 Property Taxes - Southwest			Ranking
Lambton Shores	\$	0.53	Low
Middlesex Centre	\$	0.63	Low
North Middlesex	\$	0.66	Low
Norfolk	\$	0.74	Low
North Perth	\$	0.87	Low
St. Thomas	\$	0.96	Low
Chatham-Kent	\$	1.03	Low
Tillsonburg	\$	1.07	Low
Lakeshore	\$	1.10	Low
Central Elgin	\$	1.18	Low
Strathroy-Caradoc	\$	1.29	Low
Amherstburg	\$	1.31	Low
Stratford	\$	1.31	Low
London	\$	1.42	Mid
Sarnia	\$	1.57	Mid
Essex	\$	1.58	Mid
Brant	\$	1.59	Mid
Haldimand	\$	1.62	Mid
Windsor	\$	1.85	Mid
Aylmer	\$	1.88	Mid
Brantford	\$	1.89	Mid
Ingersoll	\$	2.40	High
<b>Average</b>	<b>\$</b>	<b>1.29</b>	
<b>Median</b>	<b>\$</b>	<b>1.30</b>	

2023 Property Taxes - North			Ranking
Espanola	\$	0.90	Low
North Bay	\$	1.14	Low
Parry Sound	\$	1.27	Low
Dryden	\$	1.28	Low
Elliot Lake	\$	1.51	Mid
Greenstone	\$	1.83	Mid
Kenora	\$	1.94	High
Thunder Bay	\$	2.14	High
Timmins	\$	2.91	High
Sault Ste. Marie	\$	3.06	High
Greater Sudbury	\$	3.75	High
<b>Average</b>	<b>\$</b>	<b>1.97</b>	
<b>Median</b>	<b>\$</b>	<b>1.83</b>	

**Industrial Comparisons - Large Industrial**

(taxes per sq. ft.)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
West Grey	\$ 0.16	\$ 0.07	\$ 0.23	Low
Norfolk	\$ 0.23	\$ 0.09	\$ 0.32	Low
Welland	\$ 0.27	\$ 0.06	\$ 0.33	Low
Port Hope	\$ 0.27	\$ 0.07	\$ 0.34	Low
West Lincoln	\$ 0.27	\$ 0.08	\$ 0.35	Low
North Bay	\$ 0.29	\$ 0.12	\$ 0.42	Low
Haldimand	\$ 0.33	\$ 0.11	\$ 0.44	Low
Fort Erie	\$ 0.41	\$ 0.09	\$ 0.50	Low
Collingwood	\$ 0.30	\$ 0.21	\$ 0.51	Low
Clarington	\$ 0.38	\$ 0.16	\$ 0.54	Low
New Tecumseth	\$ 0.30	\$ 0.26	\$ 0.56	Low
Stratford	\$ 0.45	\$ 0.12	\$ 0.57	Low
Kitchener	\$ 0.41	\$ 0.17	\$ 0.58	Low
North Perth	\$ 0.43	\$ 0.17	\$ 0.61	Low
Chatham-Kent	\$ 0.51	\$ 0.12	\$ 0.63	Low
Kingston	\$ 0.53	\$ 0.14	\$ 0.67	Low
Owen Sound	\$ 0.55	\$ 0.16	\$ 0.71	Low
Brantford	\$ 0.56	\$ 0.18	\$ 0.73	Low
Tillsonburg	\$ 0.58	\$ 0.16	\$ 0.74	Low
Georgian Bluffs	\$ 0.51	\$ 0.26	\$ 0.77	Low
Brant	\$ 0.61	\$ 0.23	\$ 0.84	Low
Peterborough	\$ 0.59	\$ 0.25	\$ 0.85	Low
Strathroy-Caradoc	\$ 0.59	\$ 0.26	\$ 0.85	Low
St. Thomas	\$ 0.70	\$ 0.15	\$ 0.85	Low
Thorold	\$ 0.70	\$ 0.17	\$ 0.87	Low
Orangeville	\$ 0.66	\$ 0.21	\$ 0.88	Low
Cambridge	\$ 0.65	\$ 0.25	\$ 0.90	Mid
Ajax	\$ 0.64	\$ 0.28	\$ 0.92	Mid
London	\$ 0.72	\$ 0.25	\$ 0.97	Mid
Guelph-Eramosa	\$ 0.62	\$ 0.37	\$ 0.99	Mid
Ingersoll	\$ 0.85	\$ 0.21	\$ 1.06	Mid
Cornwall	\$ 0.88	\$ 0.18	\$ 1.06	Mid
Caledon	\$ 0.59	\$ 0.48	\$ 1.07	Mid
Barrie	\$ 0.72	\$ 0.37	\$ 1.09	Mid
Sault Ste. Marie	\$ 1.02	\$ 0.08	\$ 1.09	Mid
Niagara Falls	\$ 0.88	\$ 0.22	\$ 1.09	Mid
Markham	\$ 0.54	\$ 0.56	\$ 1.10	Mid
Wellington North	\$ 0.87	\$ 0.27	\$ 1.14	Mid

**Industrial Comparisons - Large Industrial**

(taxes per sq. ft.) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Central Elgin	\$ 0.95	\$ 0.20	\$ 1.15	Mid
Hamilton	\$ 0.96	\$ 0.20	\$ 1.16	Mid
Woolwich	\$ 0.76	\$ 0.41	\$ 1.16	Mid
East Gwillimbury	\$ 0.65	\$ 0.52	\$ 1.17	Mid
Aurora	\$ 0.66	\$ 0.54	\$ 1.20	Mid
Greater Sudbury	\$ 1.05	\$ 0.15	\$ 1.21	Mid
Guelph	\$ 0.89	\$ 0.33	\$ 1.21	Mid
Thunder Bay	\$ 1.03	\$ 0.21	\$ 1.24	Mid
Windsor	\$ 1.07	\$ 0.18	\$ 1.25	Mid
St. Catharines	\$ 1.04	\$ 0.23	\$ 1.28	Mid
Espanola	\$ 1.07	\$ 0.26	\$ 1.34	Mid
Whitby	\$ 0.97	\$ 0.40	\$ 1.37	Mid
Halton Hills	\$ 0.87	\$ 0.52	\$ 1.39	High
Burlington	\$ 0.88	\$ 0.52	\$ 1.40	High
Waterloo	\$ 0.99	\$ 0.43	\$ 1.42	High
Orillia	\$ 1.05	\$ 0.38	\$ 1.43	High
Brockville	\$ 1.16	\$ 0.27	\$ 1.43	High
Pickering	\$ 1.01	\$ 0.43	\$ 1.44	High
Oshawa	\$ 1.09	\$ 0.39	\$ 1.48	High
Port Colborne	\$ 1.25	\$ 0.23	\$ 1.49	High
Belleville	\$ 1.21	\$ 0.28	\$ 1.49	High
Grey Highlands	\$ 1.03	\$ 0.47	\$ 1.50	High
Whitchurch-Stouffville	\$ 0.81	\$ 0.69	\$ 1.50	High
Centre Wellington	\$ 1.14	\$ 0.41	\$ 1.56	High
Lakeshore	\$ 1.25	\$ 0.35	\$ 1.59	High
Minto	\$ 1.23	\$ 0.40	\$ 1.64	High
Vaughan	\$ 0.84	\$ 0.83	\$ 1.67	High
Newmarket	\$ 0.96	\$ 0.75	\$ 1.70	High
Prince Edward County	\$ 1.08	\$ 0.68	\$ 1.76	High
Brampton	\$ 1.06	\$ 0.72	\$ 1.78	High
Ottawa	\$ 1.28	\$ 0.51	\$ 1.79	High
Puslinch	\$ 1.28	\$ 0.56	\$ 1.83	High
Mississauga	\$ 1.05	\$ 0.79	\$ 1.84	High
Grimsby	\$ 1.59	\$ 0.48	\$ 2.07	High
Oakville	\$ 1.60	\$ 1.11	\$ 2.71	High
Mapleton	\$ 2.06	\$ 0.65	\$ 2.71	High
Milton	\$ 1.59	\$ 1.15	\$ 2.74	High
<b>Average</b>	<b>\$ 0.81</b>	<b>\$ 0.34</b>	<b>\$ 1.15</b>	
<b>Median</b>	<b>\$ 0.84</b>	<b>\$ 0.26</b>	<b>\$ 1.14</b>	



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

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

2023 Property Taxes		Ranking
West Grey	\$ 0.23	Low
Georgian Bluffs	\$ 0.77	Low
Guelph-Eramosa	\$ 0.99	Mid
Ingersoll	\$ 1.06	Mid
Wellington North	\$ 1.14	Mid
Central Elgin	\$ 1.15	Mid
Espanola	\$ 1.34	Mid
Grey Highlands	\$ 1.50	High
Minto	\$ 1.64	High
Puslinch	\$ 1.83	High
Mapleton	\$ 2.71	High
<b>Average</b>	<b>\$ 1.30</b>	
<b>Median</b>	<b>\$ 1.15</b>	

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

2023 Property Taxes		Ranking
Port Hope	\$ 0.34	Low
West Lincoln	\$ 0.35	Low
Collingwood	\$ 0.51	Low
North Perth	\$ 0.61	Low
Owen Sound	\$ 0.71	Low
Tillsonburg	\$ 0.74	Low
Strathroy-Caradoc	\$ 0.85	Low
Thorold	\$ 0.87	Low
Woolwich	\$ 1.16	Mid
Brockville	\$ 1.43	High
Port Colborne	\$ 1.49	High
Prince Edward County	\$ 1.76	High
<b>Average</b>	<b>\$ 0.90</b>	
<b>Median</b>	<b>\$ 0.79</b>	

**Industrial Comparisons - Large Industrial**

(taxes per sq. ft.) - sorted by Population Group (cont'd)

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

2023 Property Taxes		Ranking
Norfolk	\$ 0.32	Low
Welland	\$ 0.33	Low
North Bay	\$ 0.42	Low
Haldimand	\$ 0.44	Low
Fort Erie	\$ 0.50	Low
New Tecumseth	\$ 0.56	Low
Stratford	\$ 0.57	Low
Brant	\$ 0.84	Low
Peterborough	\$ 0.85	Low
St. Thomas	\$ 0.85	Low
Orangeville	\$ 0.88	Low
Cornwall	\$ 1.06	Mid
Caledon	\$ 1.07	Mid
Sault Ste. Marie	\$ 1.09	Mid
East Gwillimbury	\$ 1.17	Mid
Aurora	\$ 1.20	Mid
Halton Hills	\$ 1.39	High
Orillia	\$ 1.43	High
Belleville	\$ 1.49	High
Whitchurch-Stouffville	\$ 1.50	High
Centre Wellington	\$ 1.56	High
Lakeshore	\$ 1.59	High
Newmarket	\$ 1.70	High
Grimsby	\$ 2.07	High
<b>Average</b>	<b>\$ 1.04</b>	
<b>Median</b>	<b>\$ 1.06</b>	

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

2023 Property Taxes		Ranking
Clarington	\$ 0.54	Low
Kitchener	\$ 0.58	Low
Chatham-Kent	\$ 0.63	Low
Kingston	\$ 0.67	Low
Brantford	\$ 0.73	Low
Cambridge	\$ 0.90	Mid
Ajax	\$ 0.92	Mid
London	\$ 0.97	Mid
Barrie	\$ 1.09	Mid
Niagara Falls	\$ 1.09	Mid
Markham	\$ 1.10	Mid
Hamilton	\$ 1.16	Mid
Greater Sudbury	\$ 1.21	Mid
Guelph	\$ 1.21	Mid
Thunder Bay	\$ 1.24	Mid
Windsor	\$ 1.25	Mid
St. Catharines	\$ 1.28	Mid
Whitby	\$ 1.37	Mid
Burlington	\$ 1.40	High
Waterloo	\$ 1.42	High
Pickering	\$ 1.44	High
Oshawa	\$ 1.48	High
Vaughan	\$ 1.67	High
Brampton	\$ 1.78	High
Ottawa	\$ 1.79	High
Mississauga	\$ 1.84	High
Oakville	\$ 2.71	High
Milton	\$ 2.74	High
<b>Average</b>	<b>\$ 1.29</b>	
<b>Median</b>	<b>\$ 1.23</b>	

**Industrial Comparisons - Large Industrial**

(taxes per sq. ft.) - sorted by Location

2023 Property Taxes - Bruce/Grey		Ranking
West Grey	\$ 0.23	Low
Owen Sound	\$ 0.71	Low
Georgian Bluffs	\$ 0.77	Low
Grey Highlands	\$ 1.50	High
<b>Average</b>	<b>\$ 0.80</b>	
<b>Median</b>	<b>\$ 0.74</b>	

2023 Property Taxes - GTHA		Ranking
Clarington	\$ 0.54	Low
Ajax	\$ 0.92	Mid
Caledon	\$ 1.07	Mid
Markham	\$ 1.10	Mid
Hamilton	\$ 1.16	Mid
East Gwillimbury	\$ 1.17	Mid
Aurora	\$ 1.20	Mid
Whitby	\$ 1.37	Mid
Halton Hills	\$ 1.39	High
Burlington	\$ 1.40	High
Pickering	\$ 1.44	High
Oshawa	\$ 1.48	High
Whitchurch-Stouffville	\$ 1.50	High
Vaughan	\$ 1.67	High
Newmarket	\$ 1.70	High
Brampton	\$ 1.78	High
Mississauga	\$ 1.84	High
Oakville	\$ 2.71	High
Milton	\$ 2.74	High
<b>Average</b>	<b>\$ 1.48</b>	
<b>Median</b>	<b>\$ 1.40</b>	

2023 Property Taxes - Eastern		Ranking
Port Hope	\$ 0.34	Low
Kingston	\$ 0.67	Low
Peterborough	\$ 0.85	Low
Cornwall	\$ 1.06	Mid
Brockville	\$ 1.43	High
Belleville	\$ 1.49	High
Prince Edward County	\$ 1.76	High
Ottawa	\$ 1.79	High
<b>Average</b>	<b>\$ 1.17</b>	
<b>Median</b>	<b>\$ 1.24</b>	

2023 Property Taxes - Niagara		Ranking
Welland	\$ 0.33	Low
West Lincoln	\$ 0.35	Low
Fort Erie	\$ 0.50	Low
Thorold	\$ 0.87	Low
Niagara Falls	\$ 1.09	Mid
St. Catharines	\$ 1.28	Mid
Port Colborne	\$ 1.49	High
Grimsby	\$ 2.07	High
<b>Average</b>	<b>\$ 1.00</b>	
<b>Median</b>	<b>\$ 0.98</b>	

2023 Property Taxes - North		Ranking
North Bay	\$ 0.42	Low
Sault Ste. Marie	\$ 1.09	Mid
Greater Sudbury	\$ 1.21	Mid
Thunder Bay	\$ 1.24	Mid
Espanola	\$ 1.34	Mid
<b>Average</b>	<b>\$ 1.06</b>	
<b>Median</b>	<b>\$ 1.21</b>	

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

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Collingwood	\$ 0.51	Low
New Tecumseth	\$ 0.56	Low
Orangeville	\$ 0.88	Low
Barrie	\$ 1.09	Mid
Orillia	\$ 1.43	High
<b>Average</b>	<b>\$ 0.89</b>	
<b>Median</b>	<b>\$ 0.88</b>	

2023 Property Taxes - Waterloo/Wellington		Ranking
Kitchener	\$ 0.58	Low
Cambridge	\$ 0.90	Mid
Guelph-Eramosa	\$ 0.99	Mid
Wellington North	\$ 1.14	Mid
Woolwich	\$ 1.16	Mid
Guelph	\$ 1.21	Mid
Waterloo	\$ 1.42	High
Centre Wellington	\$ 1.56	High
Minto	\$ 1.64	High
Puslinch	\$ 1.83	High
Mapleton	\$ 2.71	High
<b>Average</b>	<b>\$ 1.38</b>	
<b>Median</b>	<b>\$ 1.21</b>	

2023 Property Taxes - Southwest		Ranking
Norfolk	\$ 0.32	Low
Haldimand	\$ 0.44	Low
Stratford	\$ 0.57	Low
North Perth	\$ 0.61	Low
Chatham-Kent	\$ 0.63	Low
Brantford	\$ 0.73	Low
Tillsonburg	\$ 0.74	Low
Brant	\$ 0.84	Low
Strathroy-Caradoc	\$ 0.85	Low
St. Thomas	\$ 0.85	Low
London	\$ 0.97	Mid
Ingersoll	\$ 1.06	Mid
Central Elgin	\$ 1.15	Mid
Windsor	\$ 1.25	Mid
Lakeshore	\$ 1.59	High
<b>Average</b>	<b>\$ 0.84</b>	
<b>Median</b>	<b>\$ 0.84</b>	

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Tiny	\$ 53	\$ 60	\$ 113	Low
Georgian Bluffs	\$ 127	\$ 61	\$ 188	Low
Hamilton Tp	\$ 224	\$ 87	\$ 312	Low
Minto	\$ 336	\$ 100	\$ 436	Low
North Middlesex	\$ 321	\$ 129	\$ 449	Low
Kincardine	\$ 345	\$ 134	\$ 480	Low
Grey Highlands	\$ 352	\$ 159	\$ 511	Low
Lambton Shores	\$ 363	\$ 158	\$ 522	Low
Middlesex Centre	\$ 448	\$ 210	\$ 658	Low
West Grey	\$ 504	\$ 215	\$ 719	Low
Strathroy-Caradoc	\$ 537	\$ 232	\$ 770	Low
North Grenville	\$ 530	\$ 249	\$ 779	Low
Wainfleet	\$ 641	\$ 143	\$ 784	Low
Hanover	\$ 585	\$ 207	\$ 792	Low
Pelham	\$ 637	\$ 164	\$ 802	Low
Chatham-Kent	\$ 693	\$ 159	\$ 852	Low
Owen Sound	\$ 681	\$ 194	\$ 876	Low
Brockville	\$ 764	\$ 180	\$ 943	Low
St. Thomas	\$ 778	\$ 207	\$ 984	Low
Ramara	\$ 433	\$ 574	\$ 1,008	Low
Wellington North	\$ 771	\$ 241	\$ 1,012	Low
Tay	\$ 696	\$ 338	\$ 1,034	Low
Cornwall	\$ 899	\$ 185	\$ 1,084	Low
North Perth	\$ 774	\$ 313	\$ 1,087	Low
Tillsonburg	\$ 859	\$ 229	\$ 1,088	Low
Norfolk	\$ 894	\$ 367	\$ 1,261	Low
Bracebridge	\$ 834	\$ 507	\$ 1,340	Low
Meaford	\$ 980	\$ 368	\$ 1,347	Low
Espanola	\$ 1,110	\$ 272	\$ 1,382	Low
Port Colborne	\$ 1,165	\$ 217	\$ 1,382	Low
Aylmer	\$ 1,169	\$ 295	\$ 1,464	Low
Springwater	\$ 725	\$ 742	\$ 1,467	Low
Gravenhurst	\$ 904	\$ 573	\$ 1,477	Low
Brant	\$ 1,104	\$ 421	\$ 1,525	Low
Lakeshore	\$ 909	\$ 620	\$ 1,529	Low
Essex	\$ 1,265	\$ 379	\$ 1,644	Low
Amherstburg	\$ 1,296	\$ 371	\$ 1,666	Low

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Huntsville	\$ 1,021	\$ 676	\$ 1,697	Mid
Southgate	\$ 1,261	\$ 476	\$ 1,737	Mid
Mapleton	\$ 1,371	\$ 437	\$ 1,808	Mid
Haldimand	\$ 1,359	\$ 463	\$ 1,823	Mid
Brock	\$ 1,323	\$ 510	\$ 1,833	Mid
Sarnia	\$ 1,444	\$ 430	\$ 1,874	Mid
Parry Sound	\$ 1,540	\$ 435	\$ 1,975	Mid
Welland	\$ 1,669	\$ 348	\$ 2,017	Mid
Dryden	\$ 1,508	\$ 547	\$ 2,055	Mid
Fort Erie	\$ 1,742	\$ 398	\$ 2,140	Mid
Belleville	\$ 1,763	\$ 404	\$ 2,168	Mid
Stratford	\$ 1,745	\$ 447	\$ 2,192	Mid
West Lincoln	\$ 1,740	\$ 518	\$ 2,259	Mid
Kingston	\$ 1,805	\$ 473	\$ 2,277	Mid
Ingersoll	\$ 1,899	\$ 473	\$ 2,372	Mid
Centre Wellington	\$ 1,877	\$ 684	\$ 2,561	Mid
East Gwillimbury	\$ 1,428	\$ 1,145	\$ 2,573	Mid
North Bay	\$ 1,833	\$ 763	\$ 2,596	Mid
Sault Ste. Marie	\$ 2,608	\$ 345	\$ 2,953	Mid
New Tecumseth	\$ 1,605	\$ 1,423	\$ 3,028	Mid
Georgina	\$ 1,966	\$ 1,150	\$ 3,116	Mid
Orillia	\$ 2,322	\$ 851	\$ 3,173	Mid
Scugog	\$ 2,247	\$ 954	\$ 3,202	Mid
Port Hope	\$ 2,638	\$ 704	\$ 3,342	Mid
Timmins	\$ 2,864	\$ 566	\$ 3,430	Mid
Peterborough	\$ 2,502	\$ 1,060	\$ 3,562	Mid
London	\$ 2,806	\$ 988	\$ 3,794	Mid
Wilmot	\$ 2,576	\$ 1,345	\$ 3,921	Mid
Quinte West	\$ 3,134	\$ 837	\$ 3,971	Mid
Kenora	\$ 3,083	\$ 918	\$ 4,001	Mid
Guelph-Eramosa	\$ 2,971	\$ 1,156	\$ 4,126	Mid
Collingwood	\$ 2,434	\$ 1,740	\$ 4,174	Mid
Chatsworth	\$ 2,960	\$ 1,250	\$ 4,210	Mid
Brantford	\$ 3,387	\$ 1,076	\$ 4,464	Mid
Clarington	\$ 3,198	\$ 1,298	\$ 4,496	Mid
Innisfil	\$ 2,529	\$ 2,026	\$ 4,555	Mid
Woolwich	\$ 2,993	\$ 1,613	\$ 4,606	Mid
Elliot Lake	\$ 3,653	\$ 1,006	\$ 4,659	Mid
Windsor	\$ 3,869	\$ 823	\$ 4,692	Mid

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre) (cont'd)

	2023 Municipal Taxes	2023 Education Taxes	2023 Property Taxes	Ranking
Erin	\$ 3,584	\$ 1,350	\$ 4,933	High
North Dumfries	\$ 3,275	\$ 1,766	\$ 5,041	High
Orangeville	\$ 3,847	\$ 1,246	\$ 5,092	High
Newmarket	\$ 3,287	\$ 2,558	\$ 5,845	High
Barrie	\$ 3,876	\$ 1,976	\$ 5,852	High
Niagara Falls	\$ 5,073	\$ 1,255	\$ 6,329	High
Greater Sudbury	\$ 5,564	\$ 943	\$ 6,507	High
Lincoln	\$ 5,113	\$ 1,422	\$ 6,535	High
Aurora	\$ 3,723	\$ 3,066	\$ 6,788	High
Oshawa	\$ 5,033	\$ 1,789	\$ 6,822	High
Kitchener	\$ 4,808	\$ 2,049	\$ 6,857	High
King	\$ 3,991	\$ 3,162	\$ 7,154	High
Cambridge	\$ 5,275	\$ 2,062	\$ 7,337	High
Niagara-on-the-Lake	\$ 5,631	\$ 2,070	\$ 7,701	High
Whitby	\$ 5,488	\$ 2,281	\$ 7,769	High
Whitchurch-Stouffville	\$ 4,206	\$ 3,597	\$ 7,803	High
Puslinch	\$ 5,532	\$ 2,407	\$ 7,939	High
Guelph	\$ 6,323	\$ 2,345	\$ 8,669	High
Thorold	\$ 7,471	\$ 1,805	\$ 9,276	High
Thunder Bay	\$ 7,682	\$ 1,833	\$ 9,515	High
Ajax	\$ 7,106	\$ 3,000	\$ 10,106	High
St. Catharines	\$ 8,528	\$ 1,921	\$ 10,449	High
Markham	\$ 6,257	\$ 6,574	\$ 12,832	High
Pickering	\$ 9,046	\$ 3,904	\$ 12,950	High
Grimsby	\$ 9,978	\$ 3,045	\$ 13,023	High
Vaughan	\$ 6,552	\$ 6,473	\$ 13,026	High
Waterloo	\$ 9,793	\$ 4,204	\$ 13,997	High
Halton Hills	\$ 8,788	\$ 5,287	\$ 14,074	High
Caledon	\$ 7,943	\$ 6,381	\$ 14,324	High
Richmond Hill	\$ 8,830	\$ 5,708	\$ 14,539	High
Hamilton	\$ 12,057	\$ 2,914	\$ 14,971	High
Milton	\$ 9,760	\$ 7,060	\$ 16,820	High
Burlington	\$ 11,439	\$ 6,796	\$ 18,235	High
Ottawa	\$ 15,837	\$ 5,360	\$ 21,197	High
Oakville	\$ 13,019	\$ 9,021	\$ 22,040	High
Mississauga	\$ 13,209	\$ 9,880	\$ 23,088	High
Brampton	\$ 14,333	\$ 9,681	\$ 24,015	High
<b>Average</b>	<b>\$ 3,395</b>	<b>\$ 1,602</b>	<b>\$ 4,997</b>	
<b>Median</b>	<b>\$ 1,966</b>	<b>\$ 763</b>	<b>\$ 3,028</b>	

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre) - sorted by Population Group

**Municipalities with populations**

**less than 15,000**

2023 Property Taxes		Ranking
Tiny	\$ 113	Low
Georgian Bluffs	\$ 188	Low
Hamilton Tp	\$ 312	Low
Minto	\$ 436	Low
North Middlesex	\$ 449	Low
Kincardine	\$ 480	Low
Grey Highlands	\$ 511	Low
Lambton Shores	\$ 522	Low
West Grey	\$ 719	Low
Wainfleet	\$ 784	Low
Hanover	\$ 792	Low
Ramara	\$ 1,008	Low
Wellington North	\$ 1,012	Low
Tay	\$ 1,034	Low
Meaford	\$ 1,347	Low
Espanola	\$ 1,382	Low
Aylmer	\$ 1,464	Low
Gravenhurst	\$ 1,477	Low
Southgate	\$ 1,737	Mid
Mapleton	\$ 1,808	Mid
Brock	\$ 1,833	Mid
Parry Sound	\$ 1,975	Mid
Dryden	\$ 2,055	Mid
Ingersoll	\$ 2,372	Mid
Guelph-Eramosa	\$ 4,126	Mid
Chatsworth	\$ 4,210	Mid
Elliot Lake	\$ 4,659	Mid
Erin	\$ 4,933	High
North Dumfries	\$ 5,041	High
Puslinch	\$ 7,939	High
<b>Average</b>	<b>\$ 1,891</b>	
<b>Median</b>	<b>\$ 1,364</b>	

**Municipalities with populations**

**between 15,000 - 29,999**

2023 Property Taxes		Ranking
Middlesex Centre	\$ 658	Low
Strathroy-Caradoc	\$ 770	Low
North Grenville	\$ 779	Low
Pelham	\$ 802	Low
Owen Sound	\$ 876	Low
Brockville	\$ 943	Low
North Perth	\$ 1,087	Low
Tillsonburg	\$ 1,088	Low
Bracebridge	\$ 1,340	Low
Port Colborne	\$ 1,382	Low
Springwater	\$ 1,467	Low
Essex	\$ 1,644	Low
Amherstburg	\$ 1,666	Low
Huntsville	\$ 1,697	Mid
West Lincoln	\$ 2,259	Mid
Scugog	\$ 3,202	Mid
Port Hope	\$ 3,342	Mid
Wilmot	\$ 3,921	Mid
Kenora	\$ 4,001	Mid
Collingwood	\$ 4,174	Mid
Woolwich	\$ 4,606	Mid
Lincoln	\$ 6,535	High
King	\$ 7,154	High
Niagara-on-the-Lake	\$ 7,701	High
Thorold	\$ 9,276	High
<b>Average</b>	<b>\$ 2,895</b>	
<b>Median</b>	<b>\$ 1,666</b>	



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

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

2023 Property Taxes		Ranking
St. Thomas	\$ 984	Low
Cornwall	\$ 1,084	Low
Norfolk	\$ 1,261	Low
Brant	\$ 1,525	Low
Lakeshore	\$ 1,529	Low
Haldimand	\$ 1,823	Mid
Sarnia	\$ 1,874	Mid
Welland	\$ 2,017	Mid
Fort Erie	\$ 2,140	Mid
Belleville	\$ 2,168	Mid
Stratford	\$ 2,192	Mid
Centre Wellington	\$ 2,561	Mid
East Gwillimbury	\$ 2,573	Mid
North Bay	\$ 2,596	Mid
Sault Ste. Marie	\$ 2,953	Mid
New Tecumseth	\$ 3,028	Mid
Georgina	\$ 3,116	Mid
Orillia	\$ 3,173	Mid
Timmins	\$ 3,430	Mid
Peterborough	\$ 3,562	Mid
Quinte West	\$ 3,971	Mid
Innisfil	\$ 4,555	Mid
Orangeville	\$ 5,092	High
Newmarket	\$ 5,845	High
Aurora	\$ 6,788	High
Whitchurch-Stouffville	\$ 7,803	High
Grimsby	\$ 13,023	High
Halton Hills	\$ 14,074	High
Caledon	\$ 14,324	High
<b>Average</b>	<b>\$ 4,175</b>	
<b>Median</b>	<b>\$ 2,953</b>	

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

2023 Property Taxes		Ranking
Chatham-Kent	\$ 852	Low
Kingston	\$ 2,277	Mid
London	\$ 3,794	Mid
Brantford	\$ 4,464	Mid
Clarington	\$ 4,496	Mid
Windsor	\$ 4,692	Mid
Barrie	\$ 5,852	High
Niagara Falls	\$ 6,329	High
Greater Sudbury	\$ 6,507	High
Oshawa	\$ 6,822	High
Kitchener	\$ 6,857	High
Cambridge	\$ 7,337	High
Whitby	\$ 7,769	High
Guelph	\$ 8,669	High
Thunder Bay	\$ 9,515	High
Ajax	\$ 10,106	High
St. Catharines	\$ 10,449	High
Markham	\$ 12,832	High
Pickering	\$ 12,950	High
Vaughan	\$ 13,026	High
Waterloo	\$ 13,997	High
Richmond Hill	\$ 14,539	High
Hamilton	\$ 14,971	High
Milton	\$ 16,820	High
Burlington	\$ 18,235	High
Ottawa	\$ 21,197	High
Oakville	\$ 22,040	High
Mississauga	\$ 23,088	High
Brampton	\$ 24,015	High
<b>Average</b>	<b>\$ 10,845</b>	
<b>Median</b>	<b>\$ 9,515</b>	

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre) - sorted by Location

2023 Property Taxes - Niagara		Ranking
Wainfleet	\$ 784	Low
Pelham	\$ 802	Low
Port Colborne	\$ 1,382	Low
Welland	\$ 2,017	Mid
Fort Erie	\$ 2,140	Mid
West Lincoln	\$ 2,259	Mid
Niagara Falls	\$ 6,329	High
Lincoln	\$ 6,535	High
Niagara-on-the-Lake	\$ 7,701	High
Thorold	\$ 9,276	High
St. Catharines	\$ 10,449	High
Grimsby	\$ 13,023	High
<b>Average</b>	<b>\$ 5,225</b>	
<b>Median</b>	<b>\$ 4,294</b>	

2023 Property Taxes - Eastern		Ranking
Hamilton Tp	\$ 312	Low
North Grenville	\$ 779	Low
Brockville	\$ 943	Low
Cornwall	\$ 1,084	Low
Belleville	\$ 2,168	Mid
Kingston	\$ 2,277	Mid
Port Hope	\$ 3,342	Mid
Peterborough	\$ 3,562	Mid
Quinte West	\$ 3,971	Mid
Ottawa	\$ 21,197	High
<b>Average</b>	<b>\$ 3,964</b>	
<b>Median</b>	<b>\$ 2,223</b>	

2023 Property Taxes - GTHA		Ranking
Brock	\$ 1,833	Mid
East Gwillimbury	\$ 2,573	Mid
Georgina	\$ 3,116	Mid
Scugog	\$ 3,202	Mid
Clarington	\$ 4,496	Mid
Newmarket	\$ 5,845	High
Aurora	\$ 6,788	High
Oshawa	\$ 6,822	High
King	\$ 7,154	High
Whitby	\$ 7,769	High
Whitchurch-Stouffville	\$ 7,803	High
Ajax	\$ 10,106	High
Markham	\$ 12,832	High
Pickering	\$ 12,950	High
Vaughan	\$ 13,026	High
Halton Hills	\$ 14,074	High
Caledon	\$ 14,324	High
Richmond Hill	\$ 14,539	High
Hamilton	\$ 14,971	High
Milton	\$ 16,820	High
Burlington	\$ 18,235	High
Oakville	\$ 22,040	High
Mississauga	\$ 23,088	High
Brampton	\$ 24,015	High
<b>Average</b>	<b>\$ 11,184</b>	
<b>Median</b>	<b>\$ 11,469</b>	

2023 Property Taxes - Bruce/Grey		Ranking
Georgian Bluffs	\$ 188	Low
Kincardine	\$ 480	Low
Grey Highlands	\$ 511	Low
West Grey	\$ 719	Low
Hanover	\$ 792	Low
Owen Sound	\$ 876	Low
Meaford	\$ 1,347	Low
Southgate	\$ 1,737	Mid
Chatsworth	\$ 4,210	Mid
<b>Average</b>	<b>\$ 1,207</b>	
<b>Median</b>	<b>\$ 792</b>	

**Industrial Comparisons - Industrial Vacant Land**

(taxes per acre) - sorted by Location (cont'd)

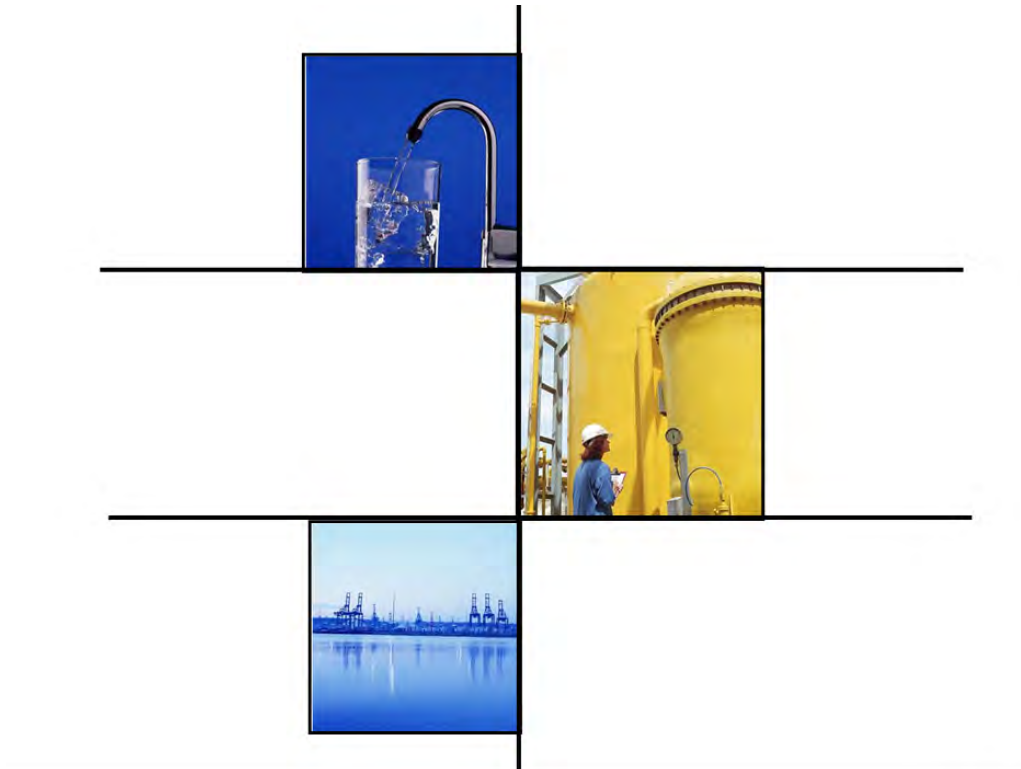
2023 Property Taxes - Waterloo/Wellington		Ranking
Minto	\$ 436	Low
Wellington North	\$ 1,012	Low
Mapleton	\$ 1,808	Mid
Centre Wellington	\$ 2,561	Mid
Wilmot	\$ 3,921	Mid
Guelph-Eramosa	\$ 4,126	Mid
Woolwich	\$ 4,606	Mid
Erin	\$ 4,933	High
North Dumfries	\$ 5,041	High
Kitchener	\$ 6,857	High
Cambridge	\$ 7,337	High
Puslinch	\$ 7,939	High
Guelph	\$ 8,669	High
Waterloo	\$ 13,997	High
<b>Average</b>	<b>\$ 5,232</b>	
<b>Median</b>	<b>\$ 4,770</b>	

2023 Property Taxes - Simcoe/Musk./Duff.		Ranking
Tiny	\$ 113	Low
Ramara	\$ 1,008	Low
Tay	\$ 1,034	Low
Bracebridge	\$ 1,340	Low
Springwater	\$ 1,467	Low
Gravenhurst	\$ 1,477	Low
Huntsville	\$ 1,697	Mid
New Tecumseth	\$ 3,028	Mid
Orillia	\$ 3,173	Mid
Collingwood	\$ 4,174	Mid
Innisfil	\$ 4,555	Mid
Orangeville	\$ 5,092	High
Barrie	\$ 5,852	High
<b>Average</b>	<b>\$ 2,616</b>	
<b>Median</b>	<b>\$ 1,697</b>	

2023 Property Taxes - Southwest		Ranking
North Middlesex	\$ 449	Low
Lambton Shores	\$ 522	Low
Middlesex Centre	\$ 658	Low
Strathroy-Caradoc	\$ 770	Low
Chatham-Kent	\$ 852	Low
St. Thomas	\$ 984	Low
North Perth	\$ 1,087	Low
Tillsonburg	\$ 1,088	Low
Norfolk	\$ 1,261	Low
Aylmer	\$ 1,464	Low
Brant	\$ 1,525	Low
Lakeshore	\$ 1,529	Low
Essex	\$ 1,644	Low
Amherstburg	\$ 1,666	Low
Haldimand	\$ 1,823	Mid
Sarnia	\$ 1,874	Mid
Stratford	\$ 2,192	Mid
Ingersoll	\$ 2,372	Mid
London	\$ 3,794	Mid
Brantford	\$ 4,464	Mid
Windsor	\$ 4,692	Mid
<b>Average</b>	<b>\$ 1,748</b>	
<b>Median</b>	<b>\$ 1,525</b>	

2023 Property Taxes - North		Ranking
Espanola	\$ 1,382	Low
Parry Sound	\$ 1,975	Mid
Dryden	\$ 2,055	Mid
North Bay	\$ 2,596	Mid
Sault Ste. Marie	\$ 2,953	Mid
Timmins	\$ 3,430	Mid
Kenora	\$ 4,001	Mid
Elliot Lake	\$ 4,659	Mid
Greater Sudbury	\$ 6,507	High
Thunder Bay	\$ 9,515	High
<b>Average</b>	<b>\$ 3,907</b>	
<b>Median</b>	<b>\$ 3,191</b>	

*Water/Wastewater*



## ***Water and Wastewater Financial Information and Analysis***

This section of the report includes the following financial information and analysis:

- *Water and Wastewater Rate Structure Overview*
  - *Comparison of Residential Water/WW Fixed Costs as a % of Total Annual Water/WW Costs*
  - *Comparison of Frequency of Billing*
  - *Comparison of Water versus Wastewater Revenues*
  - *Comparison of Type of Rate Structure*
  - *Comparison of Water/Wastewater Costs*
- *Water/Wastewater as a % of Average Household Income*
- *Financial Indicators*
  - *Water/WW Asset Consumption Ratio*
  - *Water/WW Reserves as a % of Own Source Revenues*
  - *Water/WW Reserves as a % of Accumulated Amortization*
  - *Water/WW Debt Interest Cover Ratio*
  - *Water/WW Net Financial Liabilities Ratio*



### *Water and Wastewater Rate Structure*

The establishment of water and wastewater rates is a municipal responsibility and the absence of standard procedures across Ontario has resulted in the evolution of a great variety of rate structure formats. It is important that rates be based on sound policies and principles and that they are defensible by staff and Council. There are recognized processes to be followed in undertaking water/wastewater rate studies, published by various industry leaders including the American and Canadian Waterworks Association (AWWA and CWWA). Municipalities, however, are limited in their options based on the availability of information to calculate class rate structures.

BMA has undertaken water and wastewater rate studies on behalf of numerous municipalities. During these studies, our findings are consistent with that of the CWWA which states that, despite industry trends in rate setting, there is, and always will be, a lot of variation in rate setting practices given that there is no single rate setting approach or rate structure. Municipalities have different objectives in setting rates including, but not limited to:

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

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

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

### *Fixed Costs*

As stated by the CWWA, at the heart of the methodology for setting water rates is the concept of a two-part rate structure; a volumetric charge and a fixed charge. Municipalities must determine whether to separately charge a fixed cost to its customers and to determine the types of costs that are to be recovered from a monthly charge. These decisions are made, as well, based on the overall objectives of the municipality. For example, a high allocation to the fixed charge is generally not practical since it results in a volumetric charge that is too low relative to the fixed charge. This is not recommended if water efficiency is an important objective in rate setting. While a high allocation of capital costs to volume will promote water efficiency, there is 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 m<sup>3</sup>. It should be noted that the percentage of fixed will vary within a municipality depending on the amount of water consumed and the type of customer. This example provides the allocation on a typical Residential customer for comparative purposes.

- 106 of the 121 municipalities (two municipalities don't have water – Puslinch and Wainfleet), 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%
New Tecumseth	\$ -	0%
Tay	\$ -	0%
Richmond Hill	\$ -	0%
Waterloo	\$ 42	4%
Georgina	\$ 100	8%
Whitchurch-Stouffville	\$ 101	8%
Brantford	\$ 111	11%
Aylmer	\$ 168	17%
Cambridge	\$ 214	17%
Lincoln	\$ 221	17%
North Dumfries	\$ 252	18%
Wellesley	\$ 252	18%
Guelph-Eramosa	\$ 288	18%
St. Thomas	\$ 213	19%
Wilmot	\$ 241	19%
Guelph	\$ 209	21%
Erin	\$ 208	21%
Centre Wellington	\$ 305	22%
Stratford	\$ 222	23%
Woolwich	\$ 312	24%
Lambton Shores	\$ 425	24%
Orangeville	\$ 284	26%
Georgian Bluffs	\$ 259	26%
Orillia	\$ 321	29%
Bracebridge	\$ 380	29%
Gravenhurst	\$ 380	29%
Huntsville	\$ 380	29%
Welland	\$ 439	30%
Port Hope	\$ 473	31%
St. Catharines	\$ 375	33%
Newmarket	\$ 454	33%
Ajax	\$ 335	34%

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Scugog	\$ 335	34%
Pickering	\$ 335	34%
Brock	\$ 335	34%
Clarington	\$ 335	34%
Oshawa	\$ 335	34%
Whitby	\$ 335	34%
Ottawa	\$ 299	35%
Minto	\$ 607	35%
Grimsby	\$ 326	37%
Hamilton	\$ 324	37%
East Gwillimbury	\$ 552	38%
North Grenville	\$ 1,128	40%
Pelham	\$ 447	40%
Innisfil	\$ 538	41%
London	\$ 413	42%
Windsor	\$ 595	42%
Burlington	\$ 418	42%
Halton Hills	\$ 418	42%
Milton	\$ 418	42%
Oakville	\$ 418	42%
Greater Sudbury	\$ 647	42%
Thorold	\$ 555	42%
Parry Sound	\$ 863	43%
King	\$ 694	43%
Central Elgin	\$ 924	43%
Springwater	\$ 695	44%
Lakeshore	\$ 539	44%
Prince Edward County	\$ 1,001	44%
Thunder Bay	\$ 616	45%
West Lincoln	\$ 604	46%
Essex	\$ 514	46%
Hanover	\$ 423	46%
Dryden	\$ 808	46%
Barrie	\$ 560	47%
Belleville	\$ 666	47%
Norfolk	\$ 795	47%
Peterborough	\$ 571	48%
Southgate	\$ 695	48%
Ramara	\$ 1,213	49%
North Perth	\$ 553	49%



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

	Fixed Annual 5/8"	Fixed as a % of Total Residential
Amherstburg	\$ 710	49%
Niagara Falls	\$ 562	50%
Saugeen Shores	\$ 700	50%
Kingston	\$ 634	50%
Fort Erie	\$ 819	50%
Brant	\$ 792	52%
Owen Sound	\$ 785	52%
North Bay	\$ 608	52%
South Bruce Peninsula	\$ 1,135	52%
Quinte West	\$ 756	52%
Niagara-on-the-Lake	\$ 662	53%
Meaford	\$ 1,230	54%
Haldimand	\$ 584	54%
Tillsonburg	\$ 513	54%
Chatham-Kent	\$ 681	55%
The Blue Mountains	\$ 671	56%
Chatsworth	\$ 629	59%
Collingwood	\$ 646	60%
Middlesex Centre	\$ 1,098	61%
Tiny	\$ 600	63%
Mapleton	\$ 1,173	63%
Ingersoll	\$ 756	64%
Kenora	\$ 1,197	64%
Espanola	\$ 837	68%
Sault Ste. Marie	\$ 693	69%
Brockville	\$ 587	70%
Hamilton Tp	\$ 908	70%
Sarnia	\$ 808	72%
Strathroy-Caradoc	\$ 921	75%
West Grey	\$ 1,233	79%
Kincardine	\$ 946	81%
Grey Highlands	\$ 1,431	82%
North Middlesex	\$ 1,472	82%
Port Colborne	\$ 1,412	83%
Timmins	\$ 1,076	100%
Cornwall	\$ 864	100%
Elliot Lake	\$ 921	100%
Greenstone	\$ 2,095	100%
Wellington North	\$ 1,284	100%
<b>Average</b>	<b>\$ 557</b>	<b>41%</b>
<b>Median</b>	<b>\$ 539</b>	<b>42%</b>

**Water Fixed Costs**

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
Aurora	\$ -	\$ 482	\$ 482	0%
Brampton	\$ -	\$ 373	\$ 373	0%
Caledon	\$ -	\$ 373	\$ 373	0%
Kitchener	\$ -	\$ 524	\$ 524	0%
Markham	\$ -	\$ 479	\$ 479	0%
Mississauga	\$ -	\$ 373	\$ 373	0%
Toronto	\$ -	\$ 439	\$ 439	0%
Vaughan	\$ -	\$ 457	\$ 457	0%
New Tecumseth	\$ -	\$ 508	\$ 508	0%
Tay	\$ -	\$ 618	\$ 618	0%
Richmond Hill	\$ -	\$ 506	\$ 506	0%
Georgina	\$ 48	\$ 570	\$ 618	8%
Waterloo	\$ 42	\$ 434	\$ 476	9%
Whitchurch-Stouffville	\$ 51	\$ 466	\$ 517	10%
Wellesley	\$ 132	\$ 656	\$ 788	17%
North Dumfries	\$ 132	\$ 656	\$ 788	17%
Lincoln	\$ 113	\$ 504	\$ 618	18%
Aylmer	\$ 118	\$ 504	\$ 622	19%
Brantford	\$ 111	\$ 466	\$ 577	19%
Cambridge	\$ 125	\$ 522	\$ 647	19%
Guelph	\$ 94	\$ 390	\$ 484	19%
Erin	\$ 208	\$ 786	\$ 994	21%
Guelph-Eramosa	\$ 150	\$ 566	\$ 716	21%
Wilmot	\$ 119	\$ 445	\$ 564	21%
Centre Wellington	\$ 142	\$ 500	\$ 642	22%
Lambton Shores	\$ 194	\$ 632	\$ 826	24%
Orangeville	\$ 143	\$ 426	\$ 569	25%
Georgian Bluffs	\$ 259	\$ 732	\$ 991	26%
Stratford	\$ 111	\$ 290	\$ 401	28%
Woolwich	\$ 156	\$ 378	\$ 534	29%
Welland	\$ 186	\$ 433	\$ 619	30%
Orillia	\$ 162	\$ 372	\$ 534	30%
Port Hope	\$ 211	\$ 434	\$ 645	33%
Newmarket	\$ 209	\$ 417	\$ 626	33%
St. Thomas	\$ 213	\$ 420	\$ 633	34%
Pelham	\$ 196	\$ 378	\$ 573	34%
West Lincoln	\$ 183	\$ 326	\$ 509	36%
Hamilton	\$ 155	\$ 274	\$ 429	36%
Minto	\$ 291	\$ 502	\$ 793	37%
East Gwillimbury	\$ 276	\$ 456	\$ 732	38%

**Water Fixed Costs (cont'd)**

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
Ottawa	\$ 183	\$ 294	\$ 477	38%
St. Catharines	\$ 189	\$ 293	\$ 482	39%
Springwater	\$ 235	\$ 362	\$ 597	39%
North Grenville	\$ 564	\$ 858	\$1,422	40%
Innisfil	\$ 304	\$ 462	\$ 766	40%
Central Elgin	\$ 434	\$ 638	\$1,072	41%
Southgate	\$ 265	\$ 386	\$ 651	41%
King	\$ 279	\$ 400	\$ 679	41%
Parry Sound	\$ 333	\$ 471	\$ 804	41%
Greater Sudbury	\$ 304	\$ 417	\$ 721	42%
Burlington	\$ 195	\$ 266	\$ 461	42%
Halton Hills	\$ 195	\$ 266	\$ 461	42%
Milton	\$ 195	\$ 266	\$ 461	42%
Oakville	\$ 195	\$ 266	\$ 461	42%
Thorold	\$ 224	\$ 304	\$ 528	42%
London	\$ 231	\$ 302	\$ 533	43%
Bracebridge	\$ 293	\$ 382	\$ 675	43%
Gravenhurst	\$ 293	\$ 382	\$ 675	43%
Huntsville	\$ 293	\$ 382	\$ 675	43%
Kingston	\$ 267	\$ 334	\$ 602	44%
Lakeshore	\$ 260	\$ 324	\$ 584	45%
Prince Edward County	\$ 450	\$ 559	\$1,009	45%
Thunder Bay	\$ 324	\$ 389	\$ 713	45%
Essex	\$ 251	\$ 296	\$ 547	46%
Hanover	\$ 180	\$ 210	\$ 390	46%
Dryden	\$ 404	\$ 470	\$ 874	46%
Norfolk	\$ 335	\$ 383	\$ 718	47%
Peterborough	\$ 280	\$ 305	\$ 585	48%
Ramara	\$ 509	\$ 550	\$1,059	48%
Fort Erie	\$ 306	\$ 314	\$ 620	49%
Niagara-on-the-Lake	\$ 303	\$ 308	\$ 611	50%
Belleville	\$ 390	\$ 394	\$ 784	50%
North Perth	\$ 249	\$ 248	\$ 497	50%
Niagara Falls	\$ 264	\$ 263	\$ 527	50%
Ajax	\$ 240	\$ 238	\$ 478	50%
Scugog	\$ 240	\$ 238	\$ 478	50%
Pickering	\$ 240	\$ 238	\$ 478	50%
Brock	\$ 240	\$ 238	\$ 478	50%
Clarington	\$ 240	\$ 238	\$ 478	50%
Oshawa	\$ 240	\$ 238	\$ 478	50%

**Water Fixed Costs (cont'd)**

	Annual			Fixed as a % of
	Annual Fixed	Volumetric	Total	Total Residential
Whitby	\$ 240	\$ 238	\$ 478	50%
Collingwood	\$ 222	\$ 211	\$ 433	51%
Grimsby	\$ 326	\$ 308	\$ 634	51%
Owen Sound	\$ 351	\$ 328	\$ 679	52%
North Bay	\$ 310	\$ 288	\$ 598	52%
Quinte West	\$ 300	\$ 268	\$ 568	53%
Amherstburg	\$ 291	\$ 256	\$ 547	53%
South Bruce Peninsula	\$ 495	\$ 418	\$ 913	54%
Barrie	\$ 309	\$ 261	\$ 569	54%
Chatham-Kent	\$ 331	\$ 276	\$ 607	55%
Meaford	\$ 664	\$ 540	\$1,204	55%
The Blue Mountains	\$ 359	\$ 278	\$ 637	56%
Saugeen Shores	\$ 317	\$ 238	\$ 555	57%
Haldimand	\$ 297	\$ 219	\$ 515	58%
Brant	\$ 555	\$ 404	\$ 959	58%
Mapleton	\$ 586	\$ 420	\$1,006	58%
Chatsworth	\$ 629	\$ 440	\$1,069	59%
Port Colborne	\$ 410	\$ 282	\$ 693	59%
Middlesex Centre	\$ 504	\$ 312	\$ 816	62%
Ingersoll	\$ 302	\$ 185	\$ 487	62%
Tillsonburg	\$ 303	\$ 185	\$ 489	62%
Windsor	\$ 353	\$ 210	\$ 563	63%
Tiny	\$ 600	\$ 356	\$ 956	63%
Kenora	\$ 599	\$ 338	\$ 937	64%
Kincardine	\$ 458	\$ 220	\$ 678	68%
Espanola	\$ 418	\$ 196	\$ 615	68%
Sault Ste. Marie	\$ 428	\$ 195	\$ 623	69%
Brockville	\$ 240	\$ 103	\$ 343	70%
Hamilton Tp	\$ 908	\$ 389	\$1,297	70%
Sarnia	\$ 352	\$ 139	\$ 491	72%
Strathroy-Caradoc	\$ 410	\$ 136	\$ 546	75%
West Grey	\$ 390	\$ 128	\$ 518	75%
Grey Highlands	\$ 799	\$ 198	\$ 997	80%
North Middlesex	\$ 723	\$ 147	\$ 870	83%
Timmins	\$ 498	\$ -	\$ 498	100%
Cornwall	\$ 366	\$ -	\$ 366	100%
Elliot Lake	\$ 461	\$ -	\$ 461	100%
Greenstone	\$ 1,091	\$ -	\$1,091	100%
Wellington North	\$ 576	\$ -	\$ 576	100%
<b>Average</b>	<b>\$ 283</b>	<b>\$ 356</b>	<b>\$ 639</b>	<b>43%</b>
<b>Median</b>	<b>\$ 260</b>	<b>\$ 362</b>	<b>\$ 585</b>	<b>44%</b>

**Wastewater Fixed Costs**

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Aurora	\$ -	\$ 578	\$ 578	0%
Brampton	\$ -	\$ 298	\$ 298	0%
Brantford	\$ -	\$ 426	\$ 426	0%
Caledon	\$ -	\$ 298	\$ 298	0%
Kitchener	\$ -	\$ 654	\$ 654	0%
Markham	\$ -	\$ 479	\$ 479	0%
Mississauga	\$ -	\$ 298	\$ 298	0%
St. Thomas	\$ -	\$ 510	\$ 510	0%
Toronto	\$ -	\$ 439	\$ 439	0%
Vaughan	\$ -	\$ 546	\$ 546	0%
Waterloo	\$ -	\$ 538	\$ 538	0%
New Tecumseth	\$ -	\$ 508	\$ 508	0%
Tay	\$ -	\$ 728	\$ 728	0%
Richmond Hill	\$ -	\$ 506	\$ 506	0%
Grimsby	\$ -	\$ 246	\$ 246	0%
Whitchurch-Stouffville	\$ 51	\$ 634	\$ 685	7%
Georgina	\$ 53	\$ 628	\$ 681	8%
Aylmer	\$ 50	\$ 328	\$ 378	13%
Bracebridge	\$ 87	\$ 542	\$ 629	14%
Gravenhurst	\$ 87	\$ 542	\$ 629	14%
Huntsville	\$ 87	\$ 542	\$ 629	14%
Cambridge	\$ 89	\$ 510	\$ 598	15%
Guelph-Eramosa	\$ 138	\$ 722	\$ 860	16%
Lincoln	\$ 107	\$ 561	\$ 668	16%
Wilmot	\$ 122	\$ 592	\$ 714	17%
Ajax	\$ 95	\$ 404	\$ 499	19%
Scugog	\$ 95	\$ 404	\$ 499	19%
Pickering	\$ 95	\$ 404	\$ 499	19%
Brock	\$ 95	\$ 404	\$ 499	19%
Clarington	\$ 95	\$ 404	\$ 499	19%
Oshawa	\$ 95	\$ 404	\$ 499	19%
Whitby	\$ 95	\$ 404	\$ 499	19%
North Dumfries	\$ 120	\$ 492	\$ 612	20%
Wellesley	\$ 120	\$ 492	\$ 612	20%
Woolwich	\$ 156	\$ 636	\$ 792	20%
Stratford	\$ 111	\$ 452	\$ 563	20%
Guelph	\$ 115	\$ 410	\$ 525	22%
Centre Wellington	\$ 163	\$ 578	\$ 741	22%

**Wastewater Fixed Costs (cont'd)**

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Lambton Shores	\$ 231	\$ 742	\$ 973	24%
Orangeville	\$ 141	\$ 380	\$ 521	27%
Orillia	\$ 159	\$ 414	\$ 573	28%
Windsor	\$ 242	\$ 622	\$ 864	28%
St. Catharines	\$ 186	\$ 474	\$ 660	28%
Welland	\$ 253	\$ 597	\$ 850	30%
Ottawa	\$ 116	\$ 272	\$ 388	30%
Port Hope	\$ 263	\$ 598	\$ 861	31%
Minto	\$ 316	\$ 634	\$ 950	33%
Newmarket	\$ 246	\$ 492	\$ 738	33%
Hamilton	\$ 169	\$ 274	\$ 444	38%
East Gwillimbury	\$ 276	\$ 438	\$ 714	39%
North Grenville	\$ 564	\$ 858	\$ 1,422	40%
London	\$ 182	\$ 276	\$ 458	40%
Barrie	\$ 251	\$ 377	\$ 628	40%
Brant	\$ 236	\$ 337	\$ 573	41%
Burlington	\$ 223	\$ 307	\$ 529	42%
Halton Hills	\$ 223	\$ 307	\$ 529	42%
Milton	\$ 223	\$ 307	\$ 529	42%
Oakville	\$ 223	\$ 307	\$ 529	42%
Greater Sudbury	\$ 343	\$ 469	\$ 812	42%
Thorold	\$ 332	\$ 451	\$ 783	42%
Innisfil	\$ 234	\$ 308	\$ 542	43%
Lakeshore	\$ 279	\$ 366	\$ 645	43%
Parry Sound	\$ 531	\$ 676	\$ 1,207	44%
Prince Edward County	\$ 551	\$ 693	\$ 1,244	44%
Belleville	\$ 276	\$ 345	\$ 621	44%
King	\$ 415	\$ 510	\$ 925	45%
Saugeen Shores	\$ 383	\$ 464	\$ 847	45%
Thunder Bay	\$ 292	\$ 350	\$ 642	45%
Tillsonburg	\$ 209	\$ 249	\$ 459	46%
Springwater	\$ 459	\$ 540	\$ 999	46%
Hanover	\$ 243	\$ 284	\$ 527	46%
Dryden	\$ 404	\$ 470	\$ 874	46%
Central Elgin	\$ 490	\$ 570	\$ 1,060	46%
Essex	\$ 263	\$ 306	\$ 569	46%
Amherstburg	\$ 419	\$ 472	\$ 891	47%
Pelham	\$ 252	\$ 282	\$ 534	47%

**Wastewater Fixed Costs (cont'd)**

	Annual Fixed	Annual Volumetric	Total	Fixed as a % of Total Residential
Peterborough	\$ 291	\$ 317	\$ 608	48%
Norfolk	\$ 461	\$ 497	\$ 957	48%
North Perth	\$ 305	\$ 328	\$ 633	48%
Ramara	\$ 704	\$ 734	\$ 1,438	49%
Niagara Falls	\$ 298	\$ 304	\$ 601	50%
South Bruce Peninsula	\$ 640	\$ 634	\$ 1,274	50%
Haldimand	\$ 288	\$ 279	\$ 567	51%
Fort Erie	\$ 513	\$ 490	\$ 1,003	51%
Owen Sound	\$ 435	\$ 407	\$ 841	52%
North Bay	\$ 298	\$ 277	\$ 575	52%
Quinte West	\$ 456	\$ 420	\$ 876	52%
West Lincoln	\$ 421	\$ 386	\$ 807	52%
Meaford	\$ 566	\$ 510	\$ 1,076	53%
Southgate	\$ 429	\$ 366	\$ 795	54%
The Blue Mountains	\$ 312	\$ 254	\$ 566	55%
Chatham-Kent	\$ 350	\$ 280	\$ 630	56%
Kingston	\$ 367	\$ 293	\$ 660	56%
Niagara-on-the-Lake	\$ 359	\$ 279	\$ 638	56%
Middlesex Centre	\$ 594	\$ 404	\$ 997	60%
Kenora	\$ 599	\$ 338	\$ 937	64%
Ingersoll	\$ 454	\$ 249	\$ 704	65%
Collingwood	\$ 424	\$ 215	\$ 639	66%
Espanola	\$ 418	\$ 196	\$ 615	68%
Mapleton	\$ 586	\$ 272	\$ 858	68%
Sault Ste. Marie	\$ 265	\$ 121	\$ 386	69%
Brockville	\$ 347	\$ 149	\$ 497	70%
Sarnia	\$ 456	\$ 180	\$ 636	72%
Strathroy-Caradoc	\$ 512	\$ 175	\$ 687	75%
North Middlesex	\$ 749	\$ 171	\$ 920	81%
West Grey	\$ 843	\$ 192	\$ 1,035	81%
Grey Highlands	\$ 633	\$ 114	\$ 747	85%
Timmins	\$ 578	\$ -	\$ 578	100%
Port Colborne	\$ 1,002	\$ -	\$ 1,002	100%
Cornwall	\$ 498	\$ -	\$ 498	100%
Elliot Lake	\$ 461	\$ -	\$ 461	100%
Kincardine	\$ 488	\$ -	\$ 488	100%
Greenstone	\$ 1,003	\$ -	\$ 1,003	100%
Wellington North	\$ 708	\$ -	\$ 708	100%
<b>Average</b>	<b>\$ 285</b>	<b>\$ 396</b>	<b>\$ 682</b>	<b>39%</b>
<b>Median</b>	<b>\$ 252</b>	<b>\$ 404</b>	<b>\$ 629</b>	<b>42%</b>

**Frequency of Billing**

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

	Residential	ICI		Residential	ICI
Ajax	Quarterly	Bi-Monthly	Hamilton	Monthly	Monthly
Amherstburg	Monthly	Monthly	Hamilton Tp	Monthly	Monthly
Aurora	Quarterly	Bi-Monthly	Hanover	Monthly	Monthly
Aylmer	Monthly	Monthly	Huntsville	Bi-Monthly	Bi-Monthly
Barrie	Bi-Monthly	Monthly	Ingersoll	Monthly	Monthly
Belleville	Quarterly	Quarterly	Innisfil	Monthly	Monthly
Bracebridge	Bi-Monthly	Bi-Monthly	Kenora	Bi-Monthly	Bi-Monthly
Brampton	Quarterly	Monthly	Kincardine	Every 4 months	Bi-Monthly
Brant	Monthly	Monthly	King	Quarterly	Monthly
Brantford	Bi-Monthly	Bi-Monthly	Kingston	Monthly	Monthly
Brock	Quarterly	Bi-Monthly	Kitchener	Monthly	Monthly
Brockville	Quarterly	Monthly	Lakeshore	Bi-Monthly	Bi-Monthly
Burlington	Bi-Monthly	Monthly	Lambton Shores	Quarterly	Quarterly
Caledon	Quarterly	Monthly	Lincoln	Quarterly	Quarterly
Cambridge	Bi-Monthly	Bi-Monthly	London	Monthly	Monthly
Central Elgin	Monthly	Monthly	Mapleton	Bi-Monthly	Bi-Monthly
Centre Wellington	Monthly	Monthly	Markham	Bi-Monthly	Monthly
Chatham-Kent	Monthly	Monthly	Meaford	Monthly	Monthly
Chatsworth	Monthly	Monthly	Middlesex Centre	Monthly	Monthly
Clarington	Quarterly	Bi-Monthly	Milton	Bi-Monthly	Monthly
Collingwood	Monthly	Monthly	Minto	Monthly	Monthly
Cornwall	Twice Yearly	Twice Yearly	Mississauga	Quarterly	Monthly
Dryden	Monthly	Monthly	New Tecumseth	Quarterly	Quarterly
East Gwillimbury	Quarterly	Quarterly	Newmarket	Monthly	Monthly
Elliot Lake	Quarterly	Quarterly	Niagara Falls	Bi-Monthly	Monthly
Erin	Quarterly	Quarterly	Niagara-on-the-Lake	Monthly	Monthly
Espanola	Monthly	Monthly	Norfolk	Monthly	Monthly
Essex	Monthly	Monthly	North Bay	Monthly	Monthly
Fort Erie	Monthly	Monthly	North Dumfries	Bi-Monthly	Bi-Monthly
Georgian Bluffs	Bi-Monthly	Bi-Monthly	North Grenville	Quarterly	Quarterly
Georgina	Quarterly	Monthly	North Middlesex	Quarterly	Quarterly
Gravenhurst	Bi-Monthly	Bi-Monthly	North Perth	Bi-Monthly	Bi-Monthly
Greater Sudbury	Monthly	Monthly	Oakville	Bi-Monthly	Monthly
Greenstone	Quarterly	Quarterly	Orangeville	Monthly	Monthly
Grey Highlands	Bi-Monthly	Monthly	Orillia	Quarterly	Bi-Monthly
Grimsby	Every 4 months	Every 4 months	Oshawa	Quarterly	Bi-Monthly
Guelph	Monthly	Monthly	Ottawa	Bi-Monthly	Monthly
Guelph-Eramosa	Bi-Monthly	Bi-Monthly	Owen Sound	Monthly	Monthly
Haldimand	Monthly	Monthly	Parry Sound	Quarterly	Quarterly
Halton Hills	Bi-Monthly	Monthly	Pelham	Bi-Monthly	Bi-Monthly



**Frequency of Billing (cont'd)**

	<b>Residential</b>	<b>ICI</b>
Peterborough	Monthly	Monthly
Pickering	Monthly	Monthly
Port Colborne	Quarterly	Monthly
Port Hope	Monthly	Monthly
Prince Edward County	Bi-Monthly	Monthly
Puslinch	N/A	N/A
Quinte West	Bi-Monthly	Monthly
Ramara	Quarterly	Quarterly
Richmond Hill	Quarterly	Bi-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
The Blue Mountains	Monthly	Monthly
Thorold	Quarterly	Quarterly
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

The following table summarizes the whole survey:

	<b>Residential</b>	<b>ICI</b>
Monthly	47	70
Bi-Monthly	32	27
Quarterly	36	20
Every 4 months	3	1
Twice Yearly	1	1
<b>Total</b>	<b>119</b>	<b>119</b>

### 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	64%	68%	67%	71%
Declining	9%	13%	10%	12%
Inclining	14%	10%	11%	8%
Humpback	9%	9%	10%	10%
Flat	3%	0%	3%	0%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**Comparison of Type of Rate Structure**

Municipality	Water Residential	Water Non-Res.	WW Residential	WW Non-Res.
Ajax	D	D	D	D
Amherstburg	U	U	U	U
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	N/A	N/A
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	N/A	N/A
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
Greenstone	F	U	F	U
Grey Highlands	U	U	U	U
Grimsby	U	U	U	U
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
Hamilton Tp	I	U	N/A	N/A
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
New Tecumseth	U	D	U	U
Newmarket	U	U	U	U
Niagara Falls	U	U	U	U
Niagara-on-the-Lake	U	U	U	U
Norfolk	U	U	U	U
North Bay	U	U	U	U
North Dumfries	U	U	U	U
North Grenville	I	I	I	I
North Middlesex	I	I	I	I
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
Port Hope	I	I	I	I
Prince Edward County	U	U	U	U
Puslinch	N/A	N/A	N/A	N/A
Quinte West	U	U	U	U
Ramara	I	U	I	U
Richmond Hill	U	U	U	U
Sarnia	U	U	U	U
Saugeen Shores	U	U	U	U
Sault Ste. Marie	H	H	H	H
Scugog	H	H	H	H
South Bruce Peninsula	U	U	U	U
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
Tay	U	U	U	U
The Blue Mountains	I	I	I	I
Thorold	U	U	U	U
Thunder Bay	U	U	U	U
Tillsonburg	H	H	H	H
Timmins	U	U	U	U
Tiny	I	I	N/A	N/A
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)**

<b>WATER Volume Meter Size</b>	<b>Residential 200 m<sup>3</sup> 5/8"</b>	<b>Commercial 10,000 m<sup>3</sup> 2"</b>	<b>Industrial 30,000 m<sup>3</sup> 3"</b>	<b>Industrial 100,000 m<sup>3</sup> 4"</b>	<b>Industrial 500,000 m<sup>3</sup> 6"</b>
Ajax	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Amherstburg	\$ 547	\$ 13,508	\$ 39,293	\$ 129,619	\$ 644,801
Aurora	\$ 482	\$ 24,100	\$ 72,300	\$ 241,000	\$ 1,205,000
Aylmer	\$ 622	\$ 24,013	\$ 71,085	\$ 234,567	\$ 1,163,108
Barrie	\$ 569	\$ 19,240	\$ 56,504	\$ 183,189	\$ 900,087
Belleville	\$ 784	\$ 18,526	\$ 49,041	\$ 155,354	\$ 617,680
Bracebridge	\$ 675	\$ 20,404	\$ 61,450	\$ 196,311	\$ 955,000
Brampton	\$ 373	\$ 18,672	\$ 56,016	\$ 186,720	\$ 933,600
Brant	\$ 959	\$ 26,624	\$ 75,623	N/A	N/A
Brantford	\$ 577	\$ 23,436	\$ 70,155	\$ 233,295	\$ 1,165,401
Brock	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Brockville	\$ 343	\$ 12,239	\$ 26,826	\$ 73,990	\$ 249,399
Burlington	\$ 461	\$ 15,386	\$ 43,628	\$ 139,424	\$ 681,568
Caledon	\$ 373	\$ 18,672	\$ 56,016	\$ 186,720	\$ 933,600
Cambridge	\$ 647	\$ 27,107	\$ 80,508	\$ 264,819	\$ 1,313,161
Central Elgin	\$ 1,072	\$ 33,357	\$ 98,058	\$ 323,649	\$ 1,603,053
Centre Wellington	\$ 642	\$ 26,241	\$ 76,394	\$ 251,709	\$ 1,252,728
Chatham-Kent	\$ 607	\$ 14,826	\$ 39,960	\$ 99,220	\$ 436,289
Chatsworth	\$ 1,069	\$ 27,571	\$ 72,485	\$ 241,885	\$ 1,209,885
Clarington	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Collingwood	\$ 433	\$ 9,844	\$ 27,554	\$ 88,937	\$ 437,652
Cornwall	\$ 366	\$ 5,923	\$ 17,769	\$ 59,230	\$ 296,150
Dryden	\$ 874	\$ 24,672	\$ 74,944	\$ 240,656	\$ 1,175,000
East Gwillimbury	\$ 732	\$ 30,618	\$ 91,262	\$ 302,182	\$ 1,504,482
Elliot Lake	\$ 461	\$ 7,629	\$ 17,529	N/A	N/A
Erin	\$ 994	\$ 39,716	\$ 118,649	\$ 393,749	N/A
Espanola	\$ 615	\$ 8,190	\$ 19,524	\$ 55,410	N/A
Essex	\$ 547	\$ 15,051	\$ 44,651	\$ 148,251	\$ 740,251
Fort Erie	\$ 620	\$ 16,587	\$ 50,466	\$ 161,284	\$ 791,426
Georgian Bluffs	\$ 991	\$ 36,859	\$ 110,059	\$ 366,259	\$ 1,830,259
Georgina	\$ 618	\$ 28,643	\$ 85,643	\$ 285,143	\$ 1,425,143
Gravenhurst	\$ 675	\$ 20,404	\$ 61,450	\$ 196,311	\$ 955,000
Greater Sudbury	\$ 721	\$ 23,265	\$ 67,361	\$ 215,910	\$ 1,056,721
Greenstone	\$ 1,091	\$ 40,491	\$ 118,200	\$ 394,000	\$ 1,970,000
Grey Highlands	\$ 997	\$ 16,289	\$ 41,679	\$ 118,965	\$ 534,930
Grimsby	\$ 634	\$ 15,726	\$ 46,526	\$ 154,326	\$ 770,326
Guelph	\$ 484	\$ 20,216	\$ 60,016	\$ 197,614	\$ 979,900
Guelph-Eramosa	\$ 716	\$ 28,450	\$ 85,050	\$ 283,150	\$ 1,415,150
Haldimand	\$ 515	\$ 14,578	\$ 39,217	\$ 122,107	\$ 570,512
Halton Hills	\$ 461	\$ 15,386	\$ 43,628	\$ 139,424	\$ 681,568

**Comparison of Water Costs (sorted alphabetically) (cont'd)**

<b>WATER Volume Meter Size</b>	<b>Residential 200 m<sup>3</sup> 5/8"</b>	<b>Commercial 10,000 m<sup>3</sup> 2"</b>	<b>Industrial 30,000 m<sup>3</sup> 3"</b>	<b>Industrial 100,000 m<sup>3</sup> 4"</b>	<b>Industrial 500,000 m<sup>3</sup> 6"</b>
Hamilton	\$ 429	\$ 20,838	\$ 61,277	\$ 199,870	\$ 987,740
Hamilton Tp	\$ 1,297	\$ 18,772	\$ 54,172	\$ 178,072	\$ 886,072
Hanover	\$ 390	\$ 12,186	\$ 33,906	\$ 109,535	\$ 526,940
Huntsville	\$ 675	\$ 20,404	\$ 61,450	\$ 196,311	\$ 955,000
Ingersoll	\$ 487	\$ 13,280	\$ 37,358	\$ 113,863	\$ 547,975
Innisfil	\$ 766	\$ 23,642	\$ 70,519	\$ 232,219	\$ 1,156,219
Kenora	\$ 937	\$ 18,636	\$ 57,283	\$ 177,379	\$ 857,567
Kincardine	\$ 678	\$ 13,816	\$ 38,280	\$ 118,799	\$ 567,599
King	\$ 679	\$ 44,818	\$ 135,632	\$ 449,932	\$ 2,245,932
Kingston	\$ 602	\$ 13,838	\$ 45,714	\$ 148,707	\$ 736,541
Kitchener	\$ 524	\$ 26,209	\$ 78,627	\$ 262,090	\$ 1,310,450
Lakeshore	\$ 584	\$ 16,460	\$ 48,860	\$ 162,260	\$ 810,260
Lambton Shores	\$ 826	\$ 32,689	\$ 96,893	\$ 319,453	\$ 1,586,636
Lincoln	\$ 618	\$ 25,852	\$ 76,579	\$ 253,407	\$ 1,263,018
London	\$ 533	\$ 15,289	\$ 42,831	\$ 133,070	\$ 607,697
Mapleton	\$ 1,006	\$ 19,480	\$ 59,092	\$ 185,359	\$ 897,505
Markham	\$ 479	\$ 23,969	\$ 71,906	\$ 239,685	\$ 1,198,425
Meaford	\$ 1,204	\$ 27,664	\$ 81,664	\$ 270,664	\$ 1,350,664
Middlesex Centre	\$ 816	\$ 31,728	N/A	N/A	N/A
Milton	\$ 461	\$ 15,386	\$ 43,628	\$ 139,424	\$ 681,568
Minto	\$ 793	\$ 19,935	\$ 53,094	\$ 161,768	N/A
Mississauga	\$ 373	\$ 18,672	\$ 56,016	\$ 186,720	\$ 933,600
New Tecumseth	\$ 508	\$ 25,400	\$ 76,200	\$ 207,100	\$ 955,100
Newmarket	\$ 626	\$ 22,528	\$ 65,712	\$ 213,808	\$ 1,053,428
Niagara Falls	\$ 527	\$ 14,987	\$ 43,049	\$ 137,734	\$ 669,403
Niagara-on-the-Lake	\$ 611	\$ 16,300	\$ 49,598	\$ 158,455	\$ 777,417
Norfolk	\$ 718	\$ 21,504	\$ 60,184	\$ 196,896	\$ 967,510
North Bay	\$ 598	\$ 16,969	\$ 48,339	\$ 152,018	\$ 736,035
North Dumfries	\$ 788	\$ 32,932	\$ 98,532	\$ 328,132	\$ 1,640,132
North Grenville	\$ 1,422	\$ 54,468	\$ 159,180	\$ 514,956	\$ 2,533,056
North Middlesex	\$ 870	\$ 34,017	N/A	N/A	N/A
North Perth	\$ 497	\$ 9,367	\$ 24,226	\$ 74,206	\$ 360,887
Oakville	\$ 461	\$ 15,386	\$ 43,628	\$ 139,424	\$ 681,568
Orangeville	\$ 569	\$ 22,730	\$ 67,401	\$ 245,556	\$ 1,449,556
Orillia	\$ 534	\$ 19,382	\$ 58,768	\$ 189,777	\$ 935,666
Oshawa	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Ottawa	\$ 477	\$ 22,957	\$ 68,524	\$ 224,643	\$ 1,109,784
Owen Sound	\$ 679	\$ 19,794	\$ 57,805	\$ 188,573	\$ 929,841
Parry Sound	\$ 804	\$ 26,266	\$ 77,534	\$ 248,382	\$ 1,203,284
Pelham	\$ 573	\$ 19,663	\$ 58,598	\$ 192,064	\$ 950,526

**Comparison of Water Costs (sorted alphabetically) (cont'd)**

<b>WATER</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Industrial</b>	<b>Industrial</b>
<b>Volume</b>	<b>200 m<sup>3</sup></b>	<b>10,000 m<sup>3</sup></b>	<b>30,000 m<sup>3</sup></b>	<b>100,000 m<sup>3</sup></b>	<b>500,000 m<sup>3</sup></b>
<b>Meter Size</b>	<b>5/8"</b>	<b>2"</b>	<b>3"</b>	<b>4"</b>	<b>6"</b>
Peterborough	\$ 585	\$ 10,484	\$ 28,136	\$ 78,406	\$ 311,578
Pickering	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Port Colborne	\$ 693	\$ 15,309	\$ 46,871	\$ 146,941	\$ 714,612
Port Hope	\$ 645	\$ 28,823	\$ 85,760	\$ 284,197	\$ 1,416,871
Prince Edward County	\$ 1,009	\$ 30,201	\$ 87,902	\$ 285,804	\$ 1,406,505
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 568	\$ 14,760	\$ 42,919	\$ 138,419	\$ 678,497
Ramara	\$ 1,059	\$ 28,975	\$ 88,095	\$ 275,000	\$ 1,375,000
Richmond Hill	\$ 506	\$ 25,303	\$ 75,908	\$ 253,025	\$ 1,265,125
Sarnia	\$ 491	\$ 11,744	\$ 30,062	\$ 83,826	\$ 376,900
Saugeen Shores	\$ 555	\$ 12,913	\$ 37,219	\$ 121,026	\$ 598,039
Sault Ste. Marie	\$ 623	\$ 21,650	\$ 60,270	\$ 194,359	\$ 958,668
Scugog	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
South Bruce Peninsula	\$ 913	\$ 22,334	\$ 68,140	\$ 215,924	\$ 1,055,385
Southgate	\$ 651	\$ 20,069	\$ 60,818	\$ 196,714	\$ 965,000
Springwater	\$ 597	\$ 32,700	\$ 98,700	\$ 329,700	\$ 1,649,700
St. Catharines	\$ 482	\$ 15,218	\$ 46,089	\$ 149,346	\$ 737,469
St. Thomas	\$ 633	\$ 22,110	\$ 64,808	\$ 213,598	\$ 1,056,493
Stratford	\$ 401	\$ 11,824	\$ 34,917	\$ 115,528	\$ 575,852
Strathroy-Caradoc	\$ 546	\$ 20,752	\$ 60,939	\$ 148,491	\$ 610,208
Tay	\$ 618	\$ 30,900	\$ 92,700	\$ 309,000	\$ 1,545,000
The Blue Mountains	\$ 637	\$ 25,505	\$ 77,463	\$ 253,188	\$ 1,254,880
Thorold	\$ 528	\$ 15,434	\$ 45,854	\$ 152,324	\$ 760,724
Thunder Bay	\$ 713	\$ 15,549	\$ 42,162	\$ 129,508	\$ 618,392
Tillsonburg	\$ 489	\$ 13,285	\$ 37,377	\$ 113,887	\$ 548,012
Timmins	\$ 498	\$ 20,581	\$ 61,743	\$ 205,811	\$ 1,029,059
Tiny	\$ 956	\$ 26,979	\$ 80,579	\$ 268,179	\$ 1,340,179
Toronto	\$ 439	\$ 18,642	\$ 49,345	\$ 156,805	\$ 770,865
Vaughan	\$ 457	\$ 22,847	\$ 68,541	\$ 228,470	\$ 1,142,350
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 476	\$ 22,183	\$ 65,790	\$ 217,876	\$ 1,086,285
Welland	\$ 619	\$ 22,186	\$ 66,987	\$ 219,068	\$ 1,086,212
Wellesley	\$ 788	\$ 32,932	\$ 98,532	\$ 328,132	\$ 1,640,132
Wellington North	\$ 576	\$ 21,790	\$ 63,990	\$ 211,690	\$ 1,055,690
West Grey	\$ 518	\$ 7,186	\$ 20,874	\$ 72,370	\$ 352,370
West Lincoln	\$ 509	\$ 17,762	\$ 51,825	\$ 167,570	\$ 824,140
Whitby	\$ 478	\$ 12,446	\$ 34,364	\$ 105,208	\$ 483,129
Whitchurch-Stouffville	\$ 517	\$ 23,462	\$ 70,254	\$ 233,354	\$ 1,165,354
Wilmot	\$ 564	\$ 22,512	\$ 67,172	\$ 223,158	\$ 1,114,145
Windsor	\$ 563	\$ 12,975	\$ 35,964	\$ 112,964	\$ 539,938
Woolwich	\$ 534	\$ 19,656	\$ 57,456	\$ 192,030	\$ 950,310
Average	\$ 639	\$ 20,801	\$ 60,182	\$ 195,451	\$ 959,083
Median	\$ 585	\$ 19,935	\$ 58,768	\$ 189,777	\$ 942,988
Min	\$ 343	\$ 5,923	\$ 17,529	\$ 55,410	\$ 249,399
Max	\$ 1,422	\$ 54,468	\$ 159,180	\$ 514,956	\$ 2,533,056



**Comparison of Wastewater Costs (sorted alphabetically)**

WASTEWATER Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Ajax	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Amherstburg	\$ 891	\$ 24,647	\$ 72,254	\$ 238,617	\$ 1,186,980
Aurora	\$ 578	\$ 28,900	\$ 86,700	\$ 289,000	\$ 1,445,000
Aylmer	\$ 378	\$ 16,750	\$ 49,839	\$ 165,105	\$ 821,731
Barrie	\$ 628	\$ 27,017	\$ 79,722	\$ 258,986	\$ 1,273,577
Belleville	\$ 621	\$ 15,968	\$ 42,524	\$ 135,219	\$ 481,761
Bracebridge	\$ 629	\$ 27,573	\$ 82,786	\$ 272,966	\$ 1,355,450
Brampton	\$ 298	\$ 14,915	\$ 44,745	\$ 149,150	\$ 745,750
Brant	\$ 573	\$ 18,812	\$ 54,339	N/A	N/A
Brantford	\$ 426	\$ 21,300	\$ 63,900	\$ 213,000	\$ 1,065,000
Brock	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Brockville	\$ 497	\$ 14,932	\$ 32,727	\$ 90,267	\$ 304,267
Burlington	\$ 529	\$ 18,115	\$ 50,958	\$ 161,792	\$ 788,081
Caledon	\$ 298	\$ 14,915	\$ 44,745	\$ 149,150	\$ 745,750
Cambridge	\$ 598	\$ 26,194	\$ 78,005	\$ 257,502	\$ 1,279,746
Central Elgin	\$ 1,060	\$ 28,990	\$ 85,990	\$ 285,490	\$ 1,425,490
Centre Wellington	\$ 741	\$ 29,506	\$ 87,480	\$ 290,071	\$ 1,447,190
Chatham-Kent	\$ 630	\$ 14,753	\$ 39,462	\$ 97,114	\$ 425,590
Chatsworth	N/A	N/A	N/A	N/A	N/A
Clarington	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Collingwood	\$ 639	\$ 10,532	\$ 28,746	\$ 91,321	\$ 445,078
Cornwall	\$ 498	\$ 8,064	\$ 24,191	\$ 80,636	\$ 403,179
Dryden	\$ 874	\$ 24,672	\$ 74,944	\$ 240,656	\$ 1,175,000
East Gwillimbury	\$ 714	\$ 22,820	\$ 67,264	\$ 221,484	\$ 1,099,784
Elliot Lake	\$ 461	\$ 7,629	\$ 17,529	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 615	\$ 8,190	\$ 19,524	\$ 55,410	N/A
Essex	\$ 569	\$ 15,563	\$ 46,163	\$ 153,263	\$ 765,263
Fort Erie	\$ 1,003	\$ 26,007	\$ 79,199	\$ 252,377	\$ 1,236,765
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 681	\$ 31,558	\$ 94,358	\$ 314,158	\$ 1,570,158
Gravenhurst	\$ 629	\$ 27,573	\$ 82,786	\$ 272,966	\$ 1,355,450
Greater Sudbury	\$ 812	\$ 26,196	\$ 75,848	\$ 243,115	\$ 1,189,867
Greenstone	\$ 1,003	\$ 37,103	\$ 108,300	\$ 361,000	\$ 1,805,000
Grey Highlands	\$ 747	\$ 10,762	\$ 26,591	\$ 72,818	\$ 316,635
Grimsby	\$ 246	\$ 12,300	\$ 36,900	\$ 123,000	\$ 615,000
Guelph	\$ 525	\$ 21,612	\$ 63,757	\$ 209,039	\$ 1,032,589
Guelph-Eramosa	\$ 860	\$ 36,238	\$ 108,438	\$ 361,138	\$ 1,805,138
Haldimand	\$ 567	\$ 17,477	\$ 48,048	\$ 151,799	\$ 720,159
Halton Hills	\$ 529	\$ 18,115	\$ 50,958	\$ 161,792	\$ 788,081

**Comparison of Wastewater Costs (sorted alphabetically) (cont'd)**

WASTEWATER Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Hamilton	\$ 444	\$ 20,954	\$ 61,507	\$ 200,230	\$ 988,460
Hamilton Tp	N/A	N/A	N/A	N/A	N/A
Hanover	\$ 527	\$ 15,702	\$ 45,025	\$ 146,749	\$ 708,750
Huntsville	\$ 629	\$ 27,573	\$ 82,786	\$ 272,966	\$ 1,355,450
Ingersoll	\$ 704	\$ 13,438	\$ 40,925	\$ 125,588	\$ 604,768
Innisfil	\$ 542	\$ 15,869	\$ 47,466	\$ 155,266	\$ 771,266
Kenora	\$ 937	\$ 18,636	\$ 57,283	\$ 177,379	\$ 857,567
Kincardine	\$ 488	\$ 12,594	\$ 35,365	\$ 110,981	\$ 534,021
King	\$ 925	\$ 26,610	\$ 78,265	\$ 256,765	\$ 1,276,765
Kingston	\$ 660	\$ 17,208	\$ 57,824	\$ 187,216	\$ 920,911
Kitchener	\$ 654	\$ 32,692	\$ 98,076	\$ 326,920	\$ 1,634,600
Lakeshore	\$ 645	\$ 18,579	\$ 55,179	\$ 183,279	\$ 915,279
Lambton Shores	\$ 973	\$ 39,316	\$ 115,559	\$ 378,025	\$ 1,868,785
Lincoln	\$ 668	\$ 28,625	\$ 84,947	\$ 281,395	\$ 1,403,165
London	\$ 458	\$ 13,749	\$ 38,801	\$ 121,049	\$ 553,325
Mapleton	\$ 858	\$ 13,157	\$ 40,170	\$ 122,336	\$ 582,482
Markham	\$ 479	\$ 23,969	\$ 71,906	\$ 239,685	\$ 1,198,425
Meaford	\$ 1,076	\$ 36,966	\$ 109,766	\$ 364,566	\$ 1,820,566
Middlesex Centre	\$ 997	\$ 40,565	N/A	N/A	N/A
Milton	\$ 529	\$ 18,115	\$ 50,958	\$ 161,792	\$ 788,081
Minto	\$ 950	\$ 25,197	\$ 66,959	\$ 205,107	N/A
Mississauga	\$ 298	\$ 14,915	\$ 44,745	\$ 149,150	\$ 745,750
New Tecumseth	\$ 508	\$ 25,400	\$ 76,200	\$ 254,000	\$ 1,270,000
Newmarket	\$ 738	\$ 26,558	\$ 77,454	\$ 252,056	\$ 1,241,788
Niagara Falls	\$ 601	\$ 17,265	\$ 49,636	\$ 158,949	\$ 772,999
Niagara-on-the-Lake	\$ 638	\$ 14,996	\$ 45,856	\$ 144,723	\$ 706,034
Norfolk	\$ 957	\$ 28,068	\$ 78,244	\$ 255,692	\$ 1,255,096
North Bay	\$ 575	\$ 16,330	\$ 46,516	\$ 146,287	\$ 708,287
North Dumfries	\$ 612	\$ 24,720	\$ 73,920	\$ 246,120	\$ 1,230,120
North Grenville	\$ 1,422	\$ 54,468	\$ 159,180	\$ 514,956	\$ 2,533,056
North Middlesex	\$ 920	\$ 39,995	N/A	N/A	N/A
North Perth	\$ 633	\$ 13,877	\$ 36,075	\$ 111,675	\$ 544,619
Oakville	\$ 529	\$ 18,115	\$ 50,958	\$ 161,792	\$ 788,081
Orangeville	\$ 521	\$ 20,322	\$ 60,192	\$ 219,303	\$ 1,295,303
Orillia	\$ 573	\$ 21,470	\$ 65,019	\$ 210,716	\$ 1,040,573
Oshawa	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Ottawa	\$ 388	\$ 20,914	\$ 62,905	\$ 208,170	\$ 1,034,471
Owen Sound	\$ 841	\$ 24,545	\$ 71,678	\$ 233,831	\$ 1,153,003
Parry Sound	\$ 1,207	\$ 38,123	\$ 112,350	\$ 358,453	\$ 1,730,669
Pelham	\$ 534	\$ 15,106	\$ 44,816	\$ 145,194	\$ 713,386

**Comparison of Wastewater Costs (sorted alphabetically) (cont'd)**

WASTEWATER Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Commercial 10,000 m <sup>3</sup> 2"	Industrial 30,000 m <sup>3</sup> 3"	Industrial 100,000 m <sup>3</sup> 4"	Industrial 500,000 m <sup>3</sup> 6"
Peterborough	\$ 608	\$ 10,903	\$ 29,261	\$ 81,542	\$ 324,041
Pickering	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Port Colborne	\$ 1,002	\$ 21,000	\$ 64,698	\$ 198,932	\$ 958,499
Port Hope	\$ 861	\$ 39,633	\$ 118,053	\$ 391,474	\$ 1,952,315
Prince Edward County	\$ 1,244	\$ 37,402	\$ 108,904	\$ 354,207	\$ 1,743,510
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 876	\$ 22,824	\$ 66,648	\$ 215,928	\$ 1,061,400
Ramara	\$ 1,438	\$ 38,743	\$ 117,848	\$ 367,000	\$ 1,835,000
Richmond Hill	\$ 506	\$ 25,303	\$ 75,908	\$ 253,025	\$ 1,265,125
Sarnia	\$ 636	\$ 15,209	\$ 38,931	\$ 108,555	\$ 488,085
Saugeen Shores	\$ 847	\$ 24,427	\$ 71,440	\$ 234,453	\$ 1,163,680
Sault Ste. Marie	\$ 386	\$ 17,753	\$ 49,421	\$ 159,374	\$ 786,108
Scugog	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
South Bruce Peninsula	\$ 1,274	\$ 33,557	\$ 102,145	\$ 325,966	\$ 1,585,000
Southgate	\$ 795	\$ 19,545	\$ 59,623	\$ 189,011	\$ 915,000
Springwater	\$ 999	\$ 27,574	\$ 81,574	\$ 270,574	\$ 1,350,574
St. Catharines	\$ 660	\$ 24,259	\$ 73,206	\$ 239,804	\$ 1,189,906
St. Thomas	\$ 510	\$ 9,100	\$ 63,000	\$ 210,000	\$ 1,050,000
Stratford	\$ 563	\$ 18,105	\$ 53,905	\$ 179,205	\$ 895,205
Strathroy-Caradoc	\$ 687	\$ 25,908	\$ 77,409	\$ 188,600	\$ 781,529
Tay	\$ 728	\$ 36,400	\$ 109,200	\$ 364,000	\$ 1,820,000
The Blue Mountains	\$ 566	\$ 23,699	\$ 71,954	\$ 235,667	\$ 1,169,097
Thorold	\$ 783	\$ 22,872	\$ 67,952	\$ 225,732	\$ 1,127,332
Thunder Bay	\$ 642	\$ 13,994	\$ 37,946	\$ 116,557	\$ 556,553
Tillsonburg	\$ 459	\$ 12,742	\$ 38,282	\$ 122,224	\$ 599,723
Timmins	\$ 578	\$ 23,872	\$ 71,616	\$ 238,721	\$ 1,193,605
Tiny	N/A	N/A	N/A	N/A	N/A
Toronto	\$ 439	\$ 18,642	\$ 49,345	\$ 156,805	\$ 770,865
Vaughan	\$ 546	\$ 27,313	\$ 81,939	\$ 273,130	\$ 1,365,650
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 538	\$ 26,900	\$ 80,700	\$ 269,000	\$ 1,345,000
Welland	\$ 850	\$ 30,600	\$ 92,382	\$ 302,209	\$ 1,498,659
Wellesley	\$ 612	\$ 24,720	\$ 73,920	\$ 246,120	\$ 1,230,120
Wellington North	\$ 708	\$ 26,849	\$ 78,849	\$ 260,849	\$ 1,300,849
West Grey	\$ 1,035	\$ 10,443	\$ 20,403	\$ 70,843	\$ 350,843
West Lincoln	\$ 807	\$ 22,671	\$ 64,643	\$ 203,536	\$ 986,071
Whitby	\$ 499	\$ 18,016	\$ 53,596	\$ 165,062	\$ 763,062
Whitchurch-Stouffville	\$ 685	\$ 31,862	\$ 95,454	\$ 317,354	\$ 1,585,354
Wilmot	\$ 714	\$ 29,844	\$ 89,159	\$ 296,430	\$ 1,480,463
Windsor	\$ 864	\$ 39,284	\$ 107,166	\$ 332,273	\$ 1,571,624
Woolwich	\$ 792	\$ 32,556	\$ 96,156	\$ 321,030	\$ 1,595,310
Average	\$ 682	\$ 22,746	\$ 66,057	\$ 215,303	\$ 1,063,833
Median	\$ 629	\$ 21,541	\$ 64,271	\$ 209,520	\$ 1,045,287
Min	\$ 246	\$ 7,629	\$ 17,529	\$ 55,410	\$ 304,267
Max	\$ 1,438	\$ 54,468	\$ 159,180	\$ 514,956	\$ 2,533,056

**Comparison of Water and Wastewater Costs (sorted alphabetically)**

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Ajax	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Amherstburg	\$ 1,438	\$ 38,155	\$ 111,547	\$ 368,237	\$ 1,831,781
Aurora	\$ 1,060	\$ 53,000	\$ 159,000	\$ 530,000	\$ 2,650,000
Aylmer	\$ 1,000	\$ 40,763	\$ 120,924	\$ 399,672	\$ 1,984,839
Barrie	\$ 1,197	\$ 46,257	\$ 136,226	\$ 442,176	\$ 2,173,664
Belleville	\$ 1,405	\$ 34,494	\$ 91,564	\$ 290,572	\$ 1,099,441
Bracebridge	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Brampton	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
Brant	\$ 1,533	\$ 45,437	\$ 129,962	N/A	N/A
Brantford	\$ 1,003	\$ 44,736	\$ 134,055	\$ 446,295	\$ 2,230,401
Brock	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Brockville	\$ 840	\$ 27,171	\$ 59,553	\$ 164,257	\$ 553,667
Burlington	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Caledon	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
Cambridge	\$ 1,245	\$ 53,301	\$ 158,513	\$ 522,321	\$ 2,592,906
Central Elgin	\$ 2,132	\$ 62,347	\$ 184,048	\$ 609,139	\$ 3,028,543
Centre Wellington	\$ 1,383	\$ 55,747	\$ 163,874	\$ 541,780	\$ 2,699,917
Chatham-Kent	\$ 1,237	\$ 29,579	\$ 79,421	\$ 196,334	\$ 861,879
Chatsworth	N/A	N/A	N/A	N/A	N/A
Clarington	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Collingwood	\$ 1,072	\$ 20,376	\$ 56,300	\$ 180,258	\$ 882,730
Cornwall	\$ 864	\$ 13,987	\$ 41,960	\$ 139,866	\$ 699,329
Dryden	\$ 1,748	\$ 49,343	\$ 149,888	\$ 481,312	\$ 2,350,000
East Gwillimbury	\$ 1,446	\$ 53,438	\$ 158,526	\$ 523,666	\$ 2,604,266
Elliot Lake	\$ 921	\$ 15,259	\$ 35,059	N/A	N/A
Erin	N/A	N/A	N/A	N/A	N/A
Espanola	\$ 1,229	\$ 16,381	\$ 39,047	\$ 110,820	N/A
Essex	\$ 1,116	\$ 30,614	\$ 90,814	\$ 301,514	\$ 1,505,514
Fort Erie	\$ 1,623	\$ 42,594	\$ 129,665	\$ 413,661	\$ 2,028,191
Georgian Bluffs	N/A	N/A	N/A	N/A	N/A
Georgina	\$ 1,298	\$ 60,200	\$ 180,000	\$ 599,300	\$ 2,995,300
Gravenhurst	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Greater Sudbury	\$ 1,533	\$ 49,461	\$ 143,209	\$ 459,025	\$ 2,246,588
Greenstone	\$ 2,095	\$ 77,595	\$ 226,500	\$ 755,000	\$ 3,775,000
Grey Highlands	\$ 1,743	\$ 27,050	\$ 68,269	\$ 191,782	\$ 851,565
Grimsby	\$ 880	\$ 28,026	\$ 83,426	\$ 277,326	\$ 1,385,326
Guelph	\$ 1,009	\$ 41,829	\$ 123,773	\$ 406,653	\$ 2,012,488
Guelph-Eramosa	\$ 1,576	\$ 64,688	\$ 193,488	\$ 644,288	\$ 3,220,288
Haldimand	\$ 1,082	\$ 32,055	\$ 87,266	\$ 273,907	\$ 1,290,671
Halton Hills	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649

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

Total Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Hamilton	\$ 873	\$ 41,792	\$ 122,784	\$ 400,100	\$ 1,976,200
Hamilton Tp	N/A	N/A	N/A	N/A	N/A
Hanover	\$ 917	\$ 27,888	\$ 78,930	\$ 256,284	\$ 1,235,690
Huntsville	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Ingersoll	\$ 1,191	\$ 26,718	\$ 78,282	\$ 239,451	\$ 1,152,743
Innisfil	\$ 1,308	\$ 39,511	\$ 117,985	\$ 387,485	\$ 1,927,485
Kenora	\$ 1,873	\$ 37,272	\$ 114,566	\$ 354,758	\$ 1,715,135
Kincardine	\$ 1,166	\$ 26,411	\$ 73,645	\$ 229,780	\$ 1,101,619
King	\$ 1,604	\$ 71,428	\$ 213,897	\$ 706,697	\$ 3,522,697
Kingston	\$ 1,262	\$ 31,046	\$ 103,538	\$ 335,922	\$ 1,657,452
Kitchener	\$ 1,178	\$ 58,901	\$ 176,703	\$ 589,010	\$ 2,945,050
Lakeshore	\$ 1,229	\$ 35,039	\$ 104,039	\$ 345,539	\$ 1,725,539
Lambton Shores	\$ 1,799	\$ 72,005	\$ 212,452	\$ 697,478	\$ 3,455,421
Lincoln	\$ 1,286	\$ 54,477	\$ 161,527	\$ 534,802	\$ 2,666,183
London	\$ 991	\$ 29,038	\$ 81,632	\$ 254,120	\$ 1,161,022
Mapleton	\$ 1,865	\$ 32,637	\$ 99,262	\$ 307,695	\$ 1,479,987
Markham	\$ 959	\$ 47,937	\$ 143,811	\$ 479,370	\$ 2,396,850
Meaford	\$ 2,280	\$ 64,630	\$ 191,430	\$ 635,230	\$ 3,171,230
Middlesex Centre	\$ 1,813	\$ 72,293	N/A	N/A	N/A
Milton	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Minto	\$ 1,743	\$ 45,132	\$ 120,053	\$ 366,875	N/A
Mississauga	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
New Tecumseth	\$ 1,016	\$ 50,800	\$ 152,400	\$ 461,100	\$ 2,225,100
Newmarket	\$ 1,363	\$ 49,086	\$ 143,166	\$ 465,864	\$ 2,295,216
Niagara Falls	\$ 1,128	\$ 32,252	\$ 92,684	\$ 296,682	\$ 1,442,403
Niagara-on-the-Lake	\$ 1,250	\$ 31,296	\$ 95,455	\$ 303,178	\$ 1,483,451
Norfolk	\$ 1,675	\$ 49,573	\$ 138,429	\$ 452,588	\$ 2,222,607
North Bay	\$ 1,173	\$ 33,299	\$ 94,855	\$ 298,304	\$ 1,444,322
North Dumfries	\$ 1,400	\$ 57,652	\$ 172,452	\$ 574,252	\$ 2,870,252
North Grenville	\$ 2,844	\$ 108,936	\$ 318,360	\$ 1,029,912	\$ 5,066,112
North Middlesex	\$ 1,790	\$ 74,012	N/A	N/A	N/A
North Perth	\$ 1,130	\$ 23,243	\$ 60,301	\$ 185,881	\$ 905,506
Oakville	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Orangeville	\$ 1,090	\$ 43,052	\$ 127,593	\$ 464,859	\$ 2,744,859
Orillia	\$ 1,107	\$ 40,852	\$ 123,787	\$ 400,493	\$ 1,976,239
Oshawa	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Ottawa	\$ 865	\$ 43,871	\$ 131,429	\$ 432,813	\$ 2,144,255
Owen Sound	\$ 1,520	\$ 44,339	\$ 129,483	\$ 422,404	\$ 2,082,844
Parry Sound	\$ 2,011	\$ 64,389	\$ 189,885	\$ 606,835	\$ 2,933,954
Pelham	\$ 1,107	\$ 34,769	\$ 103,413	\$ 337,258	\$ 1,663,912

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

Total Volume	Residential	Commercial	Industrial	Industrial	Industrial
Meter Size	200 m <sup>3</sup>	10,000 m <sup>3</sup>	30,000 m <sup>3</sup>	100,000 m <sup>3</sup>	500,000 m <sup>3</sup>
	5/8"	2"	3"	4"	6"
Peterborough	\$ 1,193	\$ 21,387	\$ 57,397	\$ 159,948	\$ 635,619
Pickering	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Port Colborne	\$ 1,695	\$ 36,310	\$ 111,569	\$ 345,874	\$ 1,673,111
Port Hope	\$ 1,506	\$ 68,456	\$ 203,814	\$ 675,671	\$ 3,369,186
Prince Edward County	\$ 2,253	\$ 67,604	\$ 196,807	\$ 640,011	\$ 3,150,015
Puslinch	N/A	N/A	N/A	N/A	N/A
Quinte West	\$ 1,444	\$ 37,584	\$ 109,567	\$ 354,347	\$ 1,739,897
Ramara	\$ 2,497	\$ 67,718	\$ 205,943	\$ 642,000	\$ 3,210,000
Richmond Hill	\$ 1,012	\$ 50,605	\$ 151,815	\$ 506,050	\$ 2,530,250
Sarnia	\$ 1,127	\$ 26,953	\$ 68,993	\$ 192,380	\$ 864,984
Saugeen Shores	\$ 1,402	\$ 37,340	\$ 108,659	\$ 355,479	\$ 1,761,719
Sault Ste. Marie	\$ 1,010	\$ 39,403	\$ 109,691	\$ 353,733	\$ 1,744,776
Scugog	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
South Bruce Peninsula	\$ 2,187	\$ 55,892	\$ 170,285	\$ 541,890	\$ 2,640,385
Southgate	\$ 1,447	\$ 39,615	\$ 120,441	\$ 385,725	\$ 1,880,000
Springwater	\$ 1,597	\$ 60,274	\$ 180,274	\$ 600,274	\$ 3,000,274
St. Catharines	\$ 1,143	\$ 39,478	\$ 119,295	\$ 389,150	\$ 1,927,375
St. Thomas	\$ 1,143	\$ 31,210	\$ 127,808	\$ 423,598	\$ 2,106,493
Stratford	\$ 963	\$ 29,928	\$ 88,821	\$ 294,732	\$ 1,471,056
Strathroy-Caradoc	\$ 1,232	\$ 46,660	\$ 138,347	\$ 337,091	\$ 1,391,736
Tay	\$ 1,346	\$ 67,300	\$ 201,900	\$ 673,000	\$ 3,365,000
The Blue Mountains	\$ 1,203	\$ 49,203	\$ 149,417	\$ 488,855	\$ 2,423,977
Thorold	\$ 1,310	\$ 38,305	\$ 113,805	\$ 378,055	\$ 1,888,055
Thunder Bay	\$ 1,354	\$ 29,543	\$ 80,108	\$ 246,065	\$ 1,174,945
Tillsonburg	\$ 947	\$ 26,026	\$ 75,659	\$ 236,112	\$ 1,147,735
Timmins	\$ 1,076	\$ 44,452	\$ 133,359	\$ 444,532	\$ 2,222,664
Tiny	N/A	N/A	N/A	N/A	N/A
Toronto	\$ 877	\$ 37,283	\$ 98,689	\$ 313,610	\$ 1,541,730
Vaughan	\$ 1,003	\$ 50,160	\$ 150,480	\$ 501,600	\$ 2,508,000
Wainfleet	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 1,014	\$ 49,083	\$ 146,490	\$ 486,876	\$ 2,431,285
Welland	\$ 1,469	\$ 52,786	\$ 159,369	\$ 521,277	\$ 2,584,870
Wellesley	\$ 1,400	\$ 57,652	\$ 172,452	\$ 574,252	\$ 2,870,252
Wellington North	\$ 1,284	\$ 48,639	\$ 142,839	\$ 472,539	\$ 2,356,539
West Grey	\$ 1,553	\$ 17,629	\$ 41,277	\$ 143,213	\$ 703,213
West Lincoln	\$ 1,316	\$ 40,434	\$ 116,468	\$ 371,106	\$ 1,810,211
Whitby	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Whitchurch-Stouffville	\$ 1,201	\$ 55,323	\$ 165,707	\$ 550,707	\$ 2,750,707
Wilmot	\$ 1,278	\$ 52,355	\$ 156,332	\$ 519,587	\$ 2,594,609
Windsor	\$ 1,427	\$ 52,259	\$ 143,130	\$ 445,236	\$ 2,111,561
Woolwich	\$ 1,326	\$ 52,212	\$ 153,612	\$ 513,060	\$ 2,545,620
Average	\$ 1,302	\$ 43,144	\$ 125,034	\$ 406,473	\$ 2,009,674
Median	\$ 1,231	\$ 40,807	\$ 120,683	\$ 388,318	\$ 1,951,843
Min	\$ 672	\$ 13,987	\$ 35,059	\$ 110,820	\$ 553,667
Max	\$ 2,844	\$ 108,936	\$ 318,360	\$ 1,029,912	\$ 5,066,112

**Comparison of Water and Wastewater Costs (sorted by location)**

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Dryden	\$ 1,748	\$ 49,343	\$ 149,888	\$ 481,312	\$ 2,350,000
Elliot Lake	\$ 921	\$ 15,259	\$ 35,059	N/A	N/A
Espanola	\$ 1,229	\$ 16,381	\$ 39,047	\$ 110,820	N/A
Greater Sudbury	\$ 1,533	\$ 49,461	\$ 143,209	\$ 459,025	\$ 2,246,588
Greenstone	\$ 2,095	\$ 77,595	\$ 226,500	\$ 755,000	\$ 3,775,000
Kenora	\$ 1,873	\$ 37,272	\$ 114,566	\$ 354,758	\$ 1,715,135
North Bay	\$ 1,173	\$ 33,299	\$ 94,855	\$ 298,304	\$ 1,444,322
Parry Sound	\$ 2,011	\$ 64,389	\$ 189,885	\$ 606,835	\$ 2,933,954
Sault Ste. Marie	\$ 1,010	\$ 39,403	\$ 109,691	\$ 353,733	\$ 1,744,776
Thunder Bay	\$ 1,354	\$ 29,543	\$ 80,108	\$ 246,065	\$ 1,174,945
Timmins	\$ 1,076	\$ 44,452	\$ 133,359	\$ 444,532	\$ 2,222,664
<b>North Average</b>	<b>\$ 1,457</b>	<b>\$ 41,491</b>	<b>\$ 119,651</b>	<b>\$ 411,038</b>	<b>\$ 2,178,598</b>
<b>North Median</b>	<b>\$ 1,354</b>	<b>\$ 39,403</b>	<b>\$ 114,566</b>	<b>\$ 399,645</b>	<b>\$ 2,222,664</b>

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Fort Erie	\$ 1,623	\$ 42,594	\$ 129,665	\$ 413,661	\$ 2,028,191
Grimsby	\$ 880	\$ 28,026	\$ 83,426	\$ 277,326	\$ 1,385,326
Lincoln	\$ 1,286	\$ 54,477	\$ 161,527	\$ 534,802	\$ 2,666,183
Niagara Falls	\$ 1,128	\$ 32,252	\$ 92,684	\$ 296,682	\$ 1,442,403
Niagara-on-the-Lake	\$ 1,250	\$ 31,296	\$ 95,455	\$ 303,178	\$ 1,483,451
Pelham	\$ 1,107	\$ 34,769	\$ 103,413	\$ 337,258	\$ 1,663,912
Port Colborne	\$ 1,695	\$ 36,310	\$ 111,569	\$ 345,874	\$ 1,673,111
St. Catharines	\$ 1,143	\$ 39,478	\$ 119,295	\$ 389,150	\$ 1,927,375
Thorold	\$ 1,310	\$ 38,305	\$ 113,805	\$ 378,055	\$ 1,888,055
Wainfleet	N/A	N/A	N/A	N/A	N/A
Welland	\$ 1,469	\$ 52,786	\$ 159,369	\$ 521,277	\$ 2,584,870
West Lincoln	\$ 1,316	\$ 40,434	\$ 116,468	\$ 371,106	\$ 1,810,211
<b>Niagara Average</b>	<b>\$ 1,292</b>	<b>\$ 39,157</b>	<b>\$ 116,971</b>	<b>\$ 378,943</b>	<b>\$ 1,868,463</b>
<b>Niagara Median</b>	<b>\$ 1,286</b>	<b>\$ 38,305</b>	<b>\$ 113,805</b>	<b>\$ 371,106</b>	<b>\$ 1,810,211</b>



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

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Ajax	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Aurora	\$ 1,060	\$ 53,000	\$ 159,000	\$ 530,000	\$ 2,650,000
Brampton	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
Brock	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Burlington	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Caledon	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
Clarington	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
East Gwillimbury	\$ 1,446	\$ 53,438	\$ 158,526	\$ 523,666	\$ 2,604,266
Georgina	\$ 1,298	\$ 60,200	\$ 180,000	\$ 599,300	\$ 2,995,300
Halton Hills	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Hamilton	\$ 873	\$ 41,792	\$ 122,784	\$ 400,100	\$ 1,976,200
King	\$ 1,604	\$ 71,428	\$ 213,897	\$ 706,697	\$ 3,522,697
Markham	\$ 959	\$ 47,937	\$ 143,811	\$ 479,370	\$ 2,396,850
Milton	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Mississauga	\$ 672	\$ 33,587	\$ 100,761	\$ 335,870	\$ 1,679,350
Newmarket	\$ 1,363	\$ 49,086	\$ 143,166	\$ 465,864	\$ 2,295,216
Oakville	\$ 991	\$ 33,501	\$ 94,585	\$ 301,217	\$ 1,469,649
Oshawa	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Pickering	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Richmond Hill	\$ 1,012	\$ 50,605	\$ 151,815	\$ 506,050	\$ 2,530,250
Scugog	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Toronto	\$ 877	\$ 37,283	\$ 98,689	\$ 313,610	\$ 1,541,730
Vaughan	\$ 1,003	\$ 50,160	\$ 150,480	\$ 501,600	\$ 2,508,000
Whitby	\$ 977	\$ 30,462	\$ 87,960	\$ 270,269	\$ 1,246,191
Whitchurch-Stouffville	\$ 1,201	\$ 55,323	\$ 165,707	\$ 550,707	\$ 2,750,707
<b>GTHA Average</b>	<b>\$ 1,021</b>	<b>\$ 40,730</b>	<b>\$ 119,369</b>	<b>\$ 387,253</b>	<b>\$ 1,896,448</b>
<b>GTHA Median</b>	<b>\$ 977</b>	<b>\$ 33,587</b>	<b>\$ 100,761</b>	<b>\$ 335,870</b>	<b>\$ 1,679,350</b>
Belleville	\$ 1,405	\$ 34,494	\$ 91,564	\$ 290,572	\$ 1,099,441
Brockville	\$ 840	\$ 27,171	\$ 59,553	\$ 164,257	\$ 553,667
Cornwall	\$ 864	\$ 13,987	\$ 41,960	\$ 139,866	\$ 699,329
Hamilton Tp	N/A	N/A	N/A	N/A	N/A
Kingston	\$ 1,262	\$ 31,046	\$ 103,538	\$ 335,922	\$ 1,657,452
North Grenville	\$ 2,844	\$ 108,936	\$ 318,360	\$ 1,029,912	\$ 5,066,112
Ottawa	\$ 865	\$ 43,871	\$ 131,429	\$ 432,813	\$ 2,144,255
Peterborough	\$ 1,193	\$ 21,387	\$ 57,397	\$ 159,948	\$ 635,619
Port Hope	\$ 1,506	\$ 68,456	\$ 203,814	\$ 675,671	\$ 3,369,186
Prince Edward County	\$ 2,253	\$ 67,604	\$ 196,807	\$ 640,011	\$ 3,150,015
Quinte West	\$ 1,444	\$ 37,584	\$ 109,567	\$ 354,347	\$ 1,739,897
<b>Eastern Average</b>	<b>\$ 1,448</b>	<b>\$ 45,454</b>	<b>\$ 131,399</b>	<b>\$ 422,332</b>	<b>\$ 2,011,497</b>
<b>Eastern Median</b>	<b>\$ 1,333</b>	<b>\$ 36,039</b>	<b>\$ 106,553</b>	<b>\$ 345,135</b>	<b>\$ 1,698,675</b>



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

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Barrie	\$ 1,197	\$ 46,257	\$ 136,226	\$ 442,176	\$ 2,173,664
Bracebridge	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Collingwood	\$ 1,072	\$ 20,376	\$ 56,300	\$ 180,258	\$ 882,730
Gravenhurst	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Huntsville	\$ 1,304	\$ 47,977	\$ 144,236	\$ 469,278	\$ 2,310,450
Innisfil	\$ 1,308	\$ 39,511	\$ 117,985	\$ 387,485	\$ 1,927,485
New Tecumseth	\$ 1,016	\$ 50,800	\$ 152,400	\$ 461,100	\$ 2,225,100
Orangeville	\$ 1,090	\$ 43,052	\$ 127,593	\$ 464,859	\$ 2,744,859
Orillia	\$ 1,107	\$ 40,852	\$ 123,787	\$ 400,493	\$ 1,976,239
Ramara	\$ 2,497	\$ 67,718	\$ 205,943	\$ 642,000	\$ 3,210,000
Springwater	\$ 1,597	\$ 60,274	\$ 180,274	\$ 600,274	\$ 3,000,274
Tay	\$ 1,346	\$ 67,300	\$ 201,900	\$ 673,000	\$ 3,365,000
Tiny	N/A	N/A	N/A	N/A	N/A
<b>Sim./Musk./Duff. Avg.</b>	<b>\$ 1,345</b>	<b>\$ 48,339</b>	<b>\$ 144,593</b>	<b>\$ 471,623</b>	<b>\$ 2,369,725</b>
<b>Sim./Musk./Duff. Med.</b>	<b>\$ 1,304</b>	<b>\$ 47,977</b>	<b>\$ 144,236</b>	<b>\$ 467,068</b>	<b>\$ 2,310,450</b>
Amherstburg	\$ 1,438	\$ 38,155	\$ 111,547	\$ 368,237	\$ 1,831,781
Aylmer	\$ 1,000	\$ 40,763	\$ 120,924	\$ 399,672	\$ 1,984,839
Brant	\$ 1,533	\$ 45,437	\$ 129,962	N/A	N/A
Brantford	\$ 1,003	\$ 44,736	\$ 134,055	\$ 446,295	\$ 2,230,401
Central Elgin	\$ 2,132	\$ 62,347	\$ 184,048	\$ 609,139	\$ 3,028,543
Chatham-Kent	\$ 1,237	\$ 29,579	\$ 79,421	\$ 196,334	\$ 861,879
Essex	\$ 1,116	\$ 30,614	\$ 90,814	\$ 301,514	\$ 1,505,514
Haldimand	\$ 1,082	\$ 32,055	\$ 87,266	\$ 273,907	\$ 1,290,671
Ingersoll	\$ 1,191	\$ 26,718	\$ 78,282	\$ 239,451	\$ 1,152,743
Lakeshore	\$ 1,229	\$ 35,039	\$ 104,039	\$ 345,539	\$ 1,725,539
Lambton Shores	\$ 1,799	\$ 72,005	\$ 212,452	\$ 697,478	\$ 3,455,421
London	\$ 991	\$ 29,038	\$ 81,632	\$ 254,120	\$ 1,161,022
Middlesex Centre	\$ 1,813	\$ 72,293	N/A	N/A	N/A
Norfolk	\$ 1,675	\$ 49,573	\$ 138,429	\$ 452,588	\$ 2,222,607
North Middlesex	\$ 1,790	\$ 74,012	N/A	N/A	N/A
North Perth	\$ 1,130	\$ 23,243	\$ 60,301	\$ 185,881	\$ 905,506
Sarnia	\$ 1,127	\$ 26,953	\$ 68,993	\$ 192,380	\$ 864,984
St. Thomas	\$ 1,143	\$ 31,210	\$ 127,808	\$ 423,598	\$ 2,106,493
Stratford	\$ 963	\$ 29,928	\$ 88,821	\$ 294,732	\$ 1,471,056
Strathroy-Caradoc	\$ 1,232	\$ 46,660	\$ 138,347	\$ 337,091	\$ 1,391,736
Tillsonburg	\$ 947	\$ 26,026	\$ 75,659	\$ 236,112	\$ 1,147,735
Windsor	\$ 1,427	\$ 52,259	\$ 143,130	\$ 445,236	\$ 2,111,561
<b>Southwest Average</b>	<b>\$ 1,318</b>	<b>\$ 41,757</b>	<b>\$ 112,797</b>	<b>\$ 352,595</b>	<b>\$ 1,707,896</b>
<b>Southwest Median</b>	<b>\$ 1,210</b>	<b>\$ 36,597</b>	<b>\$ 107,793</b>	<b>\$ 337,091</b>	<b>\$ 1,505,514</b>

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

Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 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	\$ 1,743	\$ 27,050	\$ 68,269	\$ 191,782	\$ 851,565
Hanover	\$ 917	\$ 27,888	\$ 78,930	\$ 256,284	\$ 1,235,690
Kincardine	\$ 1,166	\$ 26,411	\$ 73,645	\$ 229,780	\$ 1,101,619
Meaford	\$ 2,280	\$ 64,630	\$ 191,430	\$ 635,230	\$ 3,171,230
Owen Sound	\$ 1,520	\$ 44,339	\$ 129,483	\$ 422,404	\$ 2,082,844
Saugeen Shores	\$ 1,402	\$ 37,340	\$ 108,659	\$ 355,479	\$ 1,761,719
South Bruce Peninsula	\$ 2,187	\$ 55,892	\$ 170,285	\$ 541,890	\$ 2,640,385
Southgate	\$ 1,447	\$ 39,615	\$ 120,441	\$ 385,725	\$ 1,880,000
The Blue Mountains	\$ 1,203	\$ 49,203	\$ 149,417	\$ 488,855	\$ 2,423,977
West Grey	\$ 1,553	\$ 17,629	\$ 41,277	\$ 143,213	\$ 703,213
<b>Bruce/Grey Average</b>	<b>\$ 1,542</b>	<b>\$ 39,000</b>	<b>\$ 113,184</b>	<b>\$ 365,064</b>	<b>\$ 1,785,224</b>
<b>Bruce/Grey Median</b>	<b>\$ 1,483</b>	<b>\$ 38,477</b>	<b>\$ 114,550</b>	<b>\$ 370,602</b>	<b>\$ 1,820,859</b>
Volume Meter Size	Residential	Commercial	Industrial	Industrial	Industrial
	200 m <sup>3</sup> 5/8"	10,000 m <sup>3</sup> 2"	30,000 m <sup>3</sup> 3"	100,000 m <sup>3</sup> 4"	500,000 m <sup>3</sup> 6"
Cambridge	\$ 1,245	\$ 53,301	\$ 158,513	\$ 522,321	\$ 2,592,906
Centre Wellington	\$ 1,383	\$ 55,747	\$ 163,874	\$ 541,780	\$ 2,699,917
Erin	N/A	N/A	N/A	N/A	N/A
Guelph	\$ 1,009	\$ 41,829	\$ 123,773	\$ 406,653	\$ 2,012,488
Guelph-Eramosa	\$ 1,576	\$ 64,688	\$ 193,488	\$ 644,288	\$ 3,220,288
Kitchener	\$ 1,178	\$ 58,901	\$ 176,703	\$ 589,010	\$ 2,945,050
Mapleton	\$ 1,865	\$ 32,637	\$ 99,262	\$ 307,695	\$ 1,479,987
Minto	\$ 1,743	\$ 45,132	\$ 120,053	\$ 366,875	N/A
North Dumfries	\$ 1,400	\$ 57,652	\$ 172,452	\$ 574,252	\$ 2,870,252
Puslinch	N/A	N/A	N/A	N/A	N/A
Waterloo	\$ 1,014	\$ 49,083	\$ 146,490	\$ 486,876	\$ 2,431,285
Wellesley	\$ 1,400	\$ 57,652	\$ 172,452	\$ 574,252	\$ 2,870,252
Wellington North	\$ 1,284	\$ 48,639	\$ 142,839	\$ 472,539	\$ 2,356,539
Wilmot	\$ 1,278	\$ 52,355	\$ 156,332	\$ 519,587	\$ 2,594,609
Woolwich	\$ 1,326	\$ 52,212	\$ 153,612	\$ 513,060	\$ 2,545,620
<b>Waterloo/Wellington Avg.</b>	<b>\$ 1,362</b>	<b>\$ 51,525</b>	<b>\$ 152,296</b>	<b>\$ 501,476</b>	<b>\$ 2,551,600</b>
<b>Waterloo/Wellington Med.</b>	<b>\$ 1,326</b>	<b>\$ 52,355</b>	<b>\$ 156,332</b>	<b>\$ 519,587</b>	<b>\$ 2,593,757</b>

**Comparison of Water/Wastewater Costs - Residential (sorted lowest to highest)**

Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Residential 200 m <sup>3</sup> Ranking
Mississauga	\$ 672	Low
Caledon	\$ 672	Low
Brampton	\$ 672	Low
Brockville	\$ 840	Low
Cornwall	\$ 864	Low
Ottawa	\$ 865	Low
Hamilton	\$ 873	Low
Toronto	\$ 877	Low
Grimsby	\$ 880	Low
Hanover	\$ 917	Low
Elliot Lake	\$ 921	Low
Tillsonburg	\$ 947	Low
Markham	\$ 959	Low
Stratford	\$ 963	Low
Oshawa	\$ 977	Low
Whitby	\$ 977	Low
Clarington	\$ 977	Low
Scugog	\$ 977	Low
Brock	\$ 977	Low
Ajax	\$ 977	Low
Pickering	\$ 977	Low
Oakville	\$ 991	Low
Milton	\$ 991	Low
Burlington	\$ 991	Low
Halton Hills	\$ 991	Low
London	\$ 991	Low
Aylmer	\$ 1,000	Low
Brantford	\$ 1,003	Low
Vaughan	\$ 1,003	Low
Guelph	\$ 1,009	Low
Sault Ste. Marie	\$ 1,010	Low
Richmond Hill	\$ 1,012	Low
Waterloo	\$ 1,014	Low
New Tecumseth	\$ 1,016	Low
Aurora	\$ 1,060	Low
Collingwood	\$ 1,072	Low
Timmins	\$ 1,076	Low
Haldimand	\$ 1,082	Low
Orangeville	\$ 1,090	Low

Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Residential 200 m <sup>3</sup> Ranking
Pelham	\$ 1,107	Mid
Orillia	\$ 1,107	Mid
Essex	\$ 1,116	Mid
Sarnia	\$ 1,127	Mid
Niagara Falls	\$ 1,128	Mid
North Perth	\$ 1,130	Mid
St. Catharines	\$ 1,143	Mid
St. Thomas	\$ 1,143	Mid
Kincardine	\$ 1,166	Mid
North Bay	\$ 1,173	Mid
Kitchener	\$ 1,178	Mid
Ingersoll	\$ 1,191	Mid
Peterborough	\$ 1,193	Mid
Barrie	\$ 1,197	Mid
Whitchurch-Stouffville	\$ 1,201	Mid
The Blue Mountains	\$ 1,203	Mid
Lakeshore	\$ 1,229	Mid
Espanola	\$ 1,229	Mid
Strathroy-Caradoc	\$ 1,232	Mid
Chatham-Kent	\$ 1,237	Mid
Cambridge	\$ 1,245	Mid
Niagara-on-the-Lake	\$ 1,250	Mid
Kingston	\$ 1,262	Mid
Wilmot	\$ 1,278	Mid
Wellington North	\$ 1,284	Mid
Lincoln	\$ 1,286	Mid
Georgina	\$ 1,298	Mid
Huntsville	\$ 1,304	Mid
Bracebridge	\$ 1,304	Mid
Gravenhurst	\$ 1,304	Mid
Innisfil	\$ 1,308	Mid
Thorold	\$ 1,310	Mid
West Lincoln	\$ 1,316	Mid
Woolwich	\$ 1,326	Mid
Tay	\$ 1,346	Mid
Thunder Bay	\$ 1,354	Mid
Newmarket	\$ 1,363	Mid

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

Volume Meter Size	Residential 200 m <sup>3</sup> 5/8"	Residential 200 m <sup>3</sup> Ranking
Centre Wellington	\$ 1,383	High
North Dumfries	\$ 1,400	High
Wellesley	\$ 1,400	High
Saugeen Shores	\$ 1,402	High
Belleville	\$ 1,405	High
Windsor	\$ 1,427	High
Amherstburg	\$ 1,438	High
Quinte West	\$ 1,444	High
East Gwillimbury	\$ 1,446	High
Southgate	\$ 1,447	High
Welland	\$ 1,469	High
Port Hope	\$ 1,506	High
Owen Sound	\$ 1,520	High
Greater Sudbury	\$ 1,533	High
Brant	\$ 1,533	High
West Grey	\$ 1,553	High
Guelph-Eramosa	\$ 1,576	High
Springwater	\$ 1,597	High
King	\$ 1,604	High
Fort Erie	\$ 1,623	High
Norfolk	\$ 1,675	High
Port Colborne	\$ 1,695	High
Grey Highlands	\$ 1,743	High
Minto	\$ 1,743	High
Dryden	\$ 1,748	High
North Middlesex	\$ 1,790	High
Lambton Shores	\$ 1,799	High
Middlesex Centre	\$ 1,813	High
Mapleton	\$ 1,865	High
Kenora	\$ 1,873	High
Parry Sound	\$ 2,011	High
Greenstone	\$ 2,095	High
Central Elgin	\$ 2,132	High
South Bruce Peninsula	\$ 2,187	High
Prince Edward County	\$ 2,253	High
Meaford	\$ 2,280	High
Ramara	\$ 2,497	High
North Grenville	\$ 2,844	High
<b>Average</b>	<b>\$ 1,302</b>	
<b>Median</b>	<b>\$ 1,231</b>	

**Comparison of Water/Wastewater Costs - Commercial (sorted lowest to highest)**

Volume Meter Size	Commercial 10,000 m <sup>3</sup> 2"	Commercial 10,000 m <sup>3</sup> Ranking
Cornwall	\$ 13,987	Low
Elliot Lake	\$ 15,259	Low
Espanola	\$ 16,381	Low
West Grey	\$ 17,629	Low
Collingwood	\$ 20,376	Low
Peterborough	\$ 21,387	Low
North Perth	\$ 23,243	Low
Tillsonburg	\$ 26,026	Low
Kincardine	\$ 26,411	Low
Ingersoll	\$ 26,718	Low
Sarnia	\$ 26,953	Low
Grey Highlands	\$ 27,050	Low
Brockville	\$ 27,171	Low
Hanover	\$ 27,888	Low
Grimsby	\$ 28,026	Low
London	\$ 29,038	Low
Thunder Bay	\$ 29,543	Low
Chatham-Kent	\$ 29,579	Low
Stratford	\$ 29,928	Low
Scugog	\$ 30,462	Low
Pickering	\$ 30,462	Low
Whitby	\$ 30,462	Low
Clarington	\$ 30,462	Low
Oshawa	\$ 30,462	Low
Brock	\$ 30,462	Low
Ajax	\$ 30,462	Low
Essex	\$ 30,614	Low
Kingston	\$ 31,046	Low
St. Thomas	\$ 31,210	Low
Niagara-on-the-Lake	\$ 31,296	Low
Haldimand	\$ 32,055	Low
Niagara Falls	\$ 32,252	Low
Mapleton	\$ 32,637	Low
North Bay	\$ 33,299	Low
Oakville	\$ 33,501	Low
Milton	\$ 33,501	Low
Burlington	\$ 33,501	Low
Halton Hills	\$ 33,501	Low

Volume Meter Size	Commercial 10,000 m <sup>3</sup> 2"	Commercial 10,000 m <sup>3</sup> Ranking
Mississauga	\$ 33,587	Mid
Brampton	\$ 33,587	Mid
Caledon	\$ 33,587	Mid
Belleville	\$ 34,494	Mid
Pelham	\$ 34,769	Mid
Lakeshore	\$ 35,039	Mid
Port Colborne	\$ 36,310	Mid
Kenora	\$ 37,272	Mid
Toronto	\$ 37,283	Mid
Saugeen Shores	\$ 37,340	Mid
Quinte West	\$ 37,584	Mid
Amherstburg	\$ 38,155	Mid
Thorold	\$ 38,305	Mid
Sault Ste. Marie	\$ 39,403	Mid
St. Catharines	\$ 39,478	Mid
Innisfil	\$ 39,511	Mid
Southgate	\$ 39,615	Mid
West Lincoln	\$ 40,434	Mid
Aylmer	\$ 40,763	Mid
Orillia	\$ 40,852	Mid
Hamilton	\$ 41,792	Mid
Guelph	\$ 41,829	Mid
Fort Erie	\$ 42,594	Mid
Orangeville	\$ 43,052	Mid
Ottawa	\$ 43,871	Mid
Owen Sound	\$ 44,339	Mid
Timmins	\$ 44,452	Mid
Brantford	\$ 44,736	Mid
Minto	\$ 45,132	Mid
Brant	\$ 45,437	Mid
Barrie	\$ 46,257	Mid
Strathroy-Caradoc	\$ 46,660	Mid
Markham	\$ 47,937	Mid
Gravenhurst	\$ 47,977	Mid
Bracebridge	\$ 47,977	Mid
Huntsville	\$ 47,977	Mid
Wellington North	\$ 48,639	Mid

**Comparison of Water/Wastewater Costs - Commercial (sorted lowest to highest) (cont'd)**

Volume Meter Size	Commercial 10,000 m <sup>3</sup> 2"	Commercial 10,000 m <sup>3</sup> Ranking
Waterloo	\$ 49,083	High
Newmarket	\$ 49,086	High
The Blue Mountains	\$ 49,203	High
Dryden	\$ 49,343	High
Greater Sudbury	\$ 49,461	High
Norfolk	\$ 49,573	High
Vaughan	\$ 50,160	High
Richmond Hill	\$ 50,605	High
New Tecumseth	\$ 50,800	High
Woolwich	\$ 52,212	High
Windsor	\$ 52,259	High
Wilmot	\$ 52,355	High
Welland	\$ 52,786	High
Aurora	\$ 53,000	High
Cambridge	\$ 53,301	High
East Gwillimbury	\$ 53,438	High
Lincoln	\$ 54,477	High
Whitchurch-Stouffville	\$ 55,323	High
Centre Wellington	\$ 55,747	High
South Bruce Peninsula	\$ 55,892	High
North Dumfries	\$ 57,652	High
Wellesley	\$ 57,652	High
Kitchener	\$ 58,901	High
Georgina	\$ 60,200	High
Springwater	\$ 60,274	High
Central Elgin	\$ 62,347	High
Parry Sound	\$ 64,389	High
Meaford	\$ 64,630	High
Guelph-Eramosa	\$ 64,688	High
Tay	\$ 67,300	High
Prince Edward County	\$ 67,604	High
Ramara	\$ 67,718	High
Port Hope	\$ 68,456	High
King	\$ 71,428	High
Lambton Shores	\$ 72,005	High
Middlesex Centre	\$ 72,293	High
North Middlesex	\$ 74,012	High
Greenstone	\$ 77,595	High
North Grenville	\$ 108,936	High
<b>Average</b>	<b>\$ 43,144</b>	
<b>Median</b>	<b>\$ 40,807</b>	

**Comparison of Water/Wastewater Costs - Industrial (sorted lowest to highest)**

Volume Meter Size	Industrial 30,000 m <sup>3</sup> 3"	Industrial 30,000 m <sup>3</sup> Ranking	Industrial 100,000 m <sup>3</sup> 4"	Industrial 100,000 m <sup>3</sup> Ranking
Elliot Lake	\$ 35,059	Low	N/A	Low
Brant	\$ 129,962	Mid	N/A	Low
Espanola	\$ 39,047	Low	\$ 110,820	Low
Cornwall	\$ 41,960	Low	\$ 139,866	Low
West Grey	\$ 41,277	Low	\$ 143,213	Low
Peterborough	\$ 57,397	Low	\$ 159,948	Low
Brockville	\$ 59,553	Low	\$ 164,257	Low
Collingwood	\$ 56,300	Low	\$ 180,258	Low
North Perth	\$ 60,301	Low	\$ 185,881	Low
Grey Highlands	\$ 68,269	Low	\$ 191,782	Low
Sarnia	\$ 68,993	Low	\$ 192,380	Low
Chatham-Kent	\$ 79,421	Low	\$ 196,334	Low
Kincardine	\$ 73,645	Low	\$ 229,780	Low
Tillsonburg	\$ 75,659	Low	\$ 236,112	Low
Ingersoll	\$ 78,282	Low	\$ 239,451	Low
Thunder Bay	\$ 80,108	Low	\$ 246,065	Low
London	\$ 81,632	Low	\$ 254,120	Low
Hanover	\$ 78,930	Low	\$ 256,284	Low
Ajax	\$ 87,960	Low	\$ 270,269	Low
Whitby	\$ 87,960	Low	\$ 270,269	Low
Pickering	\$ 87,960	Low	\$ 270,269	Low
Oshawa	\$ 87,960	Low	\$ 270,269	Low
Brock	\$ 87,960	Low	\$ 270,269	Low
Clarington	\$ 87,960	Low	\$ 270,269	Low
Scugog	\$ 87,960	Low	\$ 270,269	Low
Haldimand	\$ 87,266	Low	\$ 273,907	Low
Grimsby	\$ 83,426	Low	\$ 277,326	Low
Belleville	\$ 91,564	Low	\$ 290,572	Low
Stratford	\$ 88,821	Low	\$ 294,732	Low
Niagara Falls	\$ 92,684	Low	\$ 296,682	Low
North Bay	\$ 94,855	Low	\$ 298,304	Low
Oakville	\$ 94,585	Low	\$ 301,217	Low
Milton	\$ 94,585	Low	\$ 301,217	Low
Halton Hills	\$ 94,585	Low	\$ 301,217	Low
Burlington	\$ 94,585	Low	\$ 301,217	Low
Essex	\$ 90,814	Low	\$ 301,514	Low
Niagara-on-the-Lake	\$ 95,455	Low	\$ 303,178	Low
Mapleton	\$ 99,262	Mid	\$ 307,695	Low

**Comparison of Water/Wastewater Costs - Industrial (sorted lowest to highest) (cont'd)**

Volume Meter Size	Industrial 30,000 m <sup>3</sup> 3"	Industrial 30,000 m <sup>3</sup> Ranking	Industrial 100,000 m <sup>3</sup> 4"	Industrial 100,000 m <sup>3</sup> Ranking
Toronto	\$ 98,689	Low	\$ 313,610	Mid
Mississauga	\$ 100,761	Mid	\$ 335,870	Mid
Brampton	\$ 100,761	Mid	\$ 335,870	Mid
Caledon	\$ 100,761	Mid	\$ 335,870	Mid
Kingston	\$ 103,538	Mid	\$ 335,922	Mid
Strathroy-Caradoc	\$ 138,347	Mid	\$ 337,091	Mid
Pelham	\$ 103,413	Mid	\$ 337,258	Mid
Lakeshore	\$ 104,039	Mid	\$ 345,539	Mid
Port Colborne	\$ 111,569	Mid	\$ 345,874	Mid
Sault Ste. Marie	\$ 109,691	Mid	\$ 353,733	Mid
Quinte West	\$ 109,567	Mid	\$ 354,347	Mid
Kenora	\$ 114,566	Mid	\$ 354,758	Mid
Saugeen Shores	\$ 108,659	Mid	\$ 355,479	Mid
Minto	\$ 120,053	Mid	\$ 366,875	Mid
Amherstburg	\$ 111,547	Mid	\$ 368,237	Mid
West Lincoln	\$ 116,468	Mid	\$ 371,106	Mid
Thorold	\$ 113,805	Mid	\$ 378,055	Mid
Southgate	\$ 120,441	Mid	\$ 385,725	Mid
Innisfil	\$ 117,985	Mid	\$ 387,485	Mid
St. Catharines	\$ 119,295	Mid	\$ 389,150	Mid
Aylmer	\$ 120,924	Mid	\$ 399,672	Mid
Hamilton	\$ 122,784	Mid	\$ 400,100	Mid
Orillia	\$ 123,787	Mid	\$ 400,493	Mid
Guelph	\$ 123,773	Mid	\$ 406,653	Mid
Fort Erie	\$ 129,665	Mid	\$ 413,661	Mid
Owen Sound	\$ 129,483	Mid	\$ 422,404	Mid
St. Thomas	\$ 127,808	Mid	\$ 423,598	Mid
Ottawa	\$ 131,429	Mid	\$ 432,813	Mid
Barrie	\$ 136,226	Mid	\$ 442,176	Mid
Timmins	\$ 133,359	Mid	\$ 444,532	Mid
Windsor	\$ 143,130	Mid	\$ 445,236	Mid
Brantford	\$ 134,055	Mid	\$ 446,295	Mid
Norfolk	\$ 138,429	Mid	\$ 452,588	Mid
Greater Sudbury	\$ 143,209	Mid	\$ 459,025	Mid
New Tecumseth	\$ 152,400	High	\$ 461,100	Mid
Orangeville	\$ 127,593	Mid	\$ 464,859	Mid
Newmarket	\$ 143,166	Mid	\$ 465,864	Mid



**Comparison of Water/Wastewater Costs - Industrial (sorted lowest to highest) (cont'd)**

Volume Meter Size	Industrial 30,000 m <sup>3</sup> 3"	Industrial 30,000 m <sup>3</sup> Ranking	Industrial 100,000 m <sup>3</sup> 4"	Industrial 100,000 m <sup>3</sup> Ranking
Gravenhurst	\$ 144,236	High	\$ 469,278	High
Bracebridge	\$ 144,236	High	\$ 469,278	High
Huntsville	\$ 144,236	High	\$ 469,278	High
Wellington North	\$ 142,839	Mid	\$ 472,539	High
Markham	\$ 143,811	High	\$ 479,370	High
Dryden	\$ 149,888	High	\$ 481,312	High
Waterloo	\$ 146,490	High	\$ 486,876	High
The Blue Mountains	\$ 149,417	High	\$ 488,855	High
Vaughan	\$ 150,480	High	\$ 501,600	High
Richmond Hill	\$ 151,815	High	\$ 506,050	High
Woolwich	\$ 153,612	High	\$ 513,060	High
Wilmot	\$ 156,332	High	\$ 519,587	High
Welland	\$ 159,369	High	\$ 521,277	High
Cambridge	\$ 158,513	High	\$ 522,321	High
East Gwillimbury	\$ 158,526	High	\$ 523,666	High
Aurora	\$ 159,000	High	\$ 530,000	High
Lincoln	\$ 161,527	High	\$ 534,802	High
Centre Wellington	\$ 163,874	High	\$ 541,780	High
South Bruce Peninsula	\$ 170,285	High	\$ 541,890	High
Whitchurch-Stouffville	\$ 165,707	High	\$ 550,707	High
Wellesley	\$ 172,452	High	\$ 574,252	High
North Dumfries	\$ 172,452	High	\$ 574,252	High
Kitchener	\$ 176,703	High	\$ 589,010	High
Georgina	\$ 180,000	High	\$ 599,300	High
Springwater	\$ 180,274	High	\$ 600,274	High
Parry Sound	\$ 189,885	High	\$ 606,835	High
Central Elgin	\$ 184,048	High	\$ 609,139	High
Meaford	\$ 191,430	High	\$ 635,230	High
Prince Edward County	\$ 196,807	High	\$ 640,011	High
Ramara	\$ 205,943	High	\$ 642,000	High
Guelph-Eramosa	\$ 193,488	High	\$ 644,288	High
Tay	\$ 201,900	High	\$ 673,000	High
Port Hope	\$ 203,814	High	\$ 675,671	High
Lambton Shores	\$ 212,452	High	\$ 697,478	High
King	\$ 213,897	High	\$ 706,697	High
Greenstone	\$ 226,500	High	\$ 755,000	High
North Grenville	\$ 318,360	High	\$ 1,029,912	High
<b>Average</b>	<b>\$ 125,034</b>		<b>\$ 406,473</b>	
<b>Median</b>	<b>\$ 120,683</b>		<b>\$ 388,318</b>	

**Water/Wastewater Costs as a Percentage of Household Income**

Municipality	2023 Est. Avg. Household Income	2023 Residential Water/WW Costs 200 m3	2023 Residential Water/WW as a % of Household Income
Caledon	\$ 174,171	\$ 672	0.4%
Oakville	\$ 206,785	\$ 991	0.5%
Mississauga	\$ 133,373	\$ 672	0.5%
Brampton	\$ 132,608	\$ 672	0.5%
Aurora	\$ 183,919	\$ 1,060	0.6%
Halton Hills	\$ 165,727	\$ 991	0.6%
Vaughan	\$ 166,448	\$ 1,003	0.6%
Erin	\$ 162,620	\$ 994	0.6%
Whitby	\$ 154,608	\$ 977	0.6%
Ottawa	\$ 136,792	\$ 865	0.6%
Pickering	\$ 154,278	\$ 977	0.6%
Milton	\$ 154,995	\$ 991	0.6%
Burlington	\$ 153,558	\$ 991	0.6%
Grimsby	\$ 135,826	\$ 880	0.6%
Ajax	\$ 144,617	\$ 977	0.7%
Markham	\$ 141,910	\$ 959	0.7%
Toronto	\$ 127,848	\$ 877	0.7%
Richmond Hill	\$ 144,924	\$ 1,012	0.7%
Scugog	\$ 139,591	\$ 977	0.7%
Clarington	\$ 138,469	\$ 977	0.7%
The Blue Mountains	\$ 170,272	\$ 1,203	0.7%
King	\$ 223,921	\$ 1,604	0.7%
Whitchurch-Stouffville	\$ 165,719	\$ 1,201	0.7%
Pelham	\$ 146,977	\$ 1,107	0.8%
Waterloo	\$ 131,542	\$ 1,014	0.8%
Hamilton	\$ 111,188	\$ 873	0.8%
Georgian Bluffs	\$ 123,721	\$ 991	0.8%
Lakeshore	\$ 146,899	\$ 1,229	0.8%
Kincardine	\$ 139,049	\$ 1,166	0.8%
New Tecumseth	\$ 121,170	\$ 1,016	0.8%
Tiny	\$ 113,183	\$ 956	0.8%
Guelph	\$ 118,222	\$ 1,009	0.9%
Brock	\$ 113,125	\$ 977	0.9%
Collingwood	\$ 121,386	\$ 1,072	0.9%
North Dumfries	\$ 155,652	\$ 1,400	0.9%
Orangeville	\$ 121,074	\$ 1,090	0.9%
Wilmot	\$ 139,736	\$ 1,278	0.9%
Niagara-on-the-Lake	\$ 136,478	\$ 1,250	0.9%
Oshawa	\$ 106,626	\$ 977	0.9%
Woolwich	\$ 144,310	\$ 1,326	0.9%

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

Municipality	2023 Est. Avg. Household Income	2023 Residential Water/WW Costs 200 m3	2023 Residential Water/WW as a % of Household Income
Wellesley	\$ 150,834	\$ 1,400	0.9%
Hamilton Tp	\$ 137,787	\$ 1,297	0.9%
Springwater	\$ 167,821	\$ 1,597	1.0%
Newmarket	\$ 143,269	\$ 1,363	1.0%
Saugeen Shores	\$ 146,141	\$ 1,402	1.0%
East Gwillimbury	\$ 149,431	\$ 1,446	1.0%
Guelph-Eramosa	\$ 161,991	\$ 1,576	1.0%
London	\$ 101,324	\$ 991	1.0%
Haldimand	\$ 110,282	\$ 1,082	1.0%
Lincoln	\$ 130,528	\$ 1,286	1.0%
West Lincoln	\$ 132,780	\$ 1,316	1.0%
Stratford	\$ 95,670	\$ 963	1.0%
Hanover	\$ 89,893	\$ 917	1.0%
Timmins	\$ 105,292	\$ 1,076	1.0%
Essex	\$ 109,114	\$ 1,116	1.0%
Brantford	\$ 97,134	\$ 1,003	1.0%
Brockville	\$ 81,199	\$ 840	1.0%
Tillsonburg	\$ 91,439	\$ 947	1.0%
Barrie	\$ 114,486	\$ 1,197	1.0%
Innisfil	\$ 124,837	\$ 1,308	1.0%
Centre Wellington	\$ 131,168	\$ 1,383	1.1%
Sarnia	\$ 106,172	\$ 1,127	1.1%
Kitchener	\$ 109,633	\$ 1,178	1.1%
Sault Ste. Marie	\$ 93,673	\$ 1,010	1.1%
Cambridge	\$ 114,830	\$ 1,245	1.1%
North Perth	\$ 104,021	\$ 1,130	1.1%
Chatsworth	\$ 98,286	\$ 1,069	1.1%
Amherstburg	\$ 132,086	\$ 1,438	1.1%
Georgina	\$ 119,022	\$ 1,298	1.1%
Aylmer	\$ 89,146	\$ 1,000	1.1%
Middlesex Centre	\$ 159,948	\$ 1,813	1.1%
Strathroy-Caradoc	\$ 108,667	\$ 1,232	1.1%
Ingersoll	\$ 104,304	\$ 1,191	1.1%
Brant	\$ 134,146	\$ 1,533	1.1%
Huntsville	\$ 110,397	\$ 1,304	1.2%
Niagara Falls	\$ 94,567	\$ 1,128	1.2%
Cornwall	\$ 71,992	\$ 864	1.2%
Kingston	\$ 104,653	\$ 1,262	1.2%
Bracebridge	\$ 107,862	\$ 1,304	1.2%
St. Catharines	\$ 93,330	\$ 1,143	1.2%

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

Municipality	2023 Est. Avg. Household Income	2023 Residential Water/WW Costs 200 m3	2023 Residential Water/WW as a % of Household Income
Gravenhurst	\$ 104,364	\$ 1,304	1.2%
North Bay	\$ 92,751	\$ 1,173	1.3%
Espanola	\$ 96,663	\$ 1,229	1.3%
Orillia	\$ 86,809	\$ 1,107	1.3%
St. Thomas	\$ 89,328	\$ 1,143	1.3%
Peterborough	\$ 91,080	\$ 1,193	1.3%
Thorold	\$ 99,506	\$ 1,310	1.3%
Tay	\$ 101,317	\$ 1,346	1.3%
Elliot Lake	\$ 68,680	\$ 921	1.3%
Wellington North	\$ 95,261	\$ 1,284	1.3%
Port Hope	\$ 110,658	\$ 1,506	1.4%
Southgate	\$ 106,178	\$ 1,447	1.4%
Chatham-Kent	\$ 89,324	\$ 1,237	1.4%
Greater Sudbury	\$ 109,247	\$ 1,533	1.4%
Thunder Bay	\$ 96,022	\$ 1,354	1.4%
Quinte West	\$ 99,263	\$ 1,444	1.5%
Mapleton	\$ 128,020	\$ 1,865	1.5%
Grey Highlands	\$ 114,661	\$ 1,743	1.5%
Belleville	\$ 92,189	\$ 1,405	1.5%
West Grey	\$ 101,737	\$ 1,553	1.5%
Windsor	\$ 88,853	\$ 1,427	1.6%
North Middlesex	\$ 108,892	\$ 1,790	1.6%
Norfolk	\$ 100,077	\$ 1,675	1.7%
Welland	\$ 87,690	\$ 1,469	1.7%
Central Elgin	\$ 126,468	\$ 2,132	1.7%
Minto	\$ 102,195	\$ 1,743	1.7%
Fort Erie	\$ 94,404	\$ 1,623	1.7%
Dryden	\$ 101,199	\$ 1,748	1.7%
Kenora	\$ 107,125	\$ 1,873	1.7%
Lambton Shores	\$ 100,757	\$ 1,799	1.8%
Port Colborne	\$ 91,302	\$ 1,695	1.9%
Owen Sound	\$ 78,964	\$ 1,520	1.9%
Prince Edward County	\$ 113,717	\$ 2,253	2.0%
Greenstone	\$ 98,613	\$ 2,095	2.1%
Meaford	\$ 106,793	\$ 2,280	2.1%
North Grenville	\$ 125,861	\$ 2,844	2.3%
South Bruce Peninsula	\$ 96,290	\$ 2,187	2.3%
Ramara	\$ 107,758	\$ 2,497	2.3%
Parry Sound	\$ 80,530	\$ 2,011	2.5%
<b>Average</b>	<b>\$ 121,388</b>	<b>\$ 1,292</b>	<b>1.1%</b>
<b>Median</b>	<b>\$ 113,183</b>	<b>\$ 1,229</b>	<b>1.0%</b>

### *Water and Wastewater Financial Indicators*

Ontario municipalities that are responsible for the provision of drinking water are required to meet the requirements set out in the Financial Plans Regulations O.Reg.453/07. Ontario Reg. 453/07 provides the following parameters with regards to s.30 (1) part b of the SDWA for new water systems:

- Financial plan must be approved by Council resolution (or governing body) indicating that the drinking water system is financially viable;
- Financial plan must include a statement that the financial impacts have been considered and apply for a minimum six-year period (commencing when the system first serves the public);
- Financial plan must include detail regarding proposed or projected financial operations itemized by total revenues, total expenses, annual surplus/deficit and accumulated surplus/deficit (i.e., the components of a "Statement of Operations" as per PSAB) for each year in which the financial plans apply;
- Financial plans are to be made available to the public upon request and at no charge;
- If a website is maintained, financial plans are to be made available to the public through publication on the Internet at no charge; and
- Notice of the availability of the financial plans is to be given to the public.

The Ministry of the Environment released a guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") that provides possible approaches to achieving sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

- **Principle #1:** Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.
- **Principle #2:** An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.
- **Principle #3:** Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.
- **Principle #4:** Life-cycle planning with mid-course corrections is preferable to planning over the short-term, or not planning at all.
- **Principle #5:** An asset management plan is a key input to the development of a financial plan.

- **Principle #6:** A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.
- **Principle #7:** Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.
- **Principle #8:** Financial Plans are "living" documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.
- **Principle #9:** Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

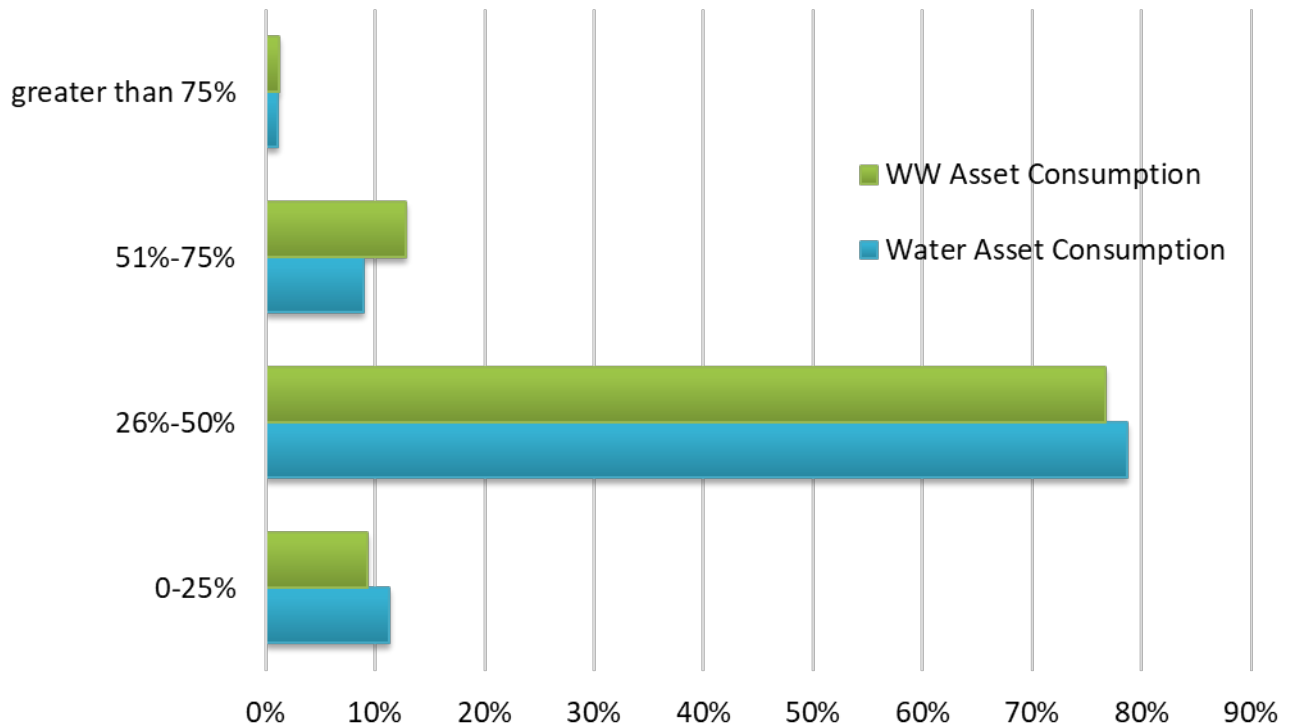
Monitoring of the financial indicators guide planning and decision making will help ensure that:

- Assets are protected and maintained
- Rates are stable and predictable
- There is a fair sharing in the distribution of future and current ratepayers
- There are sustainable cash flows
- There is financial flexibility
- 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	2018	2019	2020	2021	2022
Windsor	50.0%	56.7%	7.5%	6.8%	10.5%
Burlington	15.9%	15.9%	15.9%	15.9%	15.9%
Whitchurch - Stouffville	15.2%	14.8%	15.2%	16.7%	18.5%
Kitchener	18.3%	18.6%	18.3%	18.5%	18.5%
King	21.1%	20.5%	21.6%	18.2%	18.9%
Cambridge	26.1%	24.9%	24.8%	22.9%	22.2%
Middlesex Centre	19.4%	19.5%	20.9%	22.2%	23.5%
Woolwich	19.5%	21.0%	21.9%	22.6%	23.8%
New Tecumseth	30.4%	32.0%	32.7%	29.9%	24.2%
St. Catharines	22.5%	23.1%	22.9%	23.6%	24.5%
Niagara-on-the-Lake	22.4%	23.6%	24.6%	25.4%	26.0%
Ottawa	27.0%	26.7%	26.7%	26.4%	26.0%
Lincoln	29.8%	31.1%	26.5%	26.1%	26.6%
Barrie	22.7%	24.4%	25.7%	26.6%	26.6%
Richmond Hill	29.6%	27.7%	28.2%	26.8%	27.1%
Georgina	22.7%	23.8%	25.1%	26.2%	27.4%
Hamilton Tp	23.1%	24.6%	26.4%	27.5%	28.1%
Vaughan	26.2%	26.6%	27.0%	27.4%	28.3%
Springwater	27.5%	28.6%	29.4%	30.8%	29.4%
Lambton Shores	25.0%	26.3%	27.2%	28.5%	29.5%
Central Elgin	23.9%	24.4%	26.0%	27.8%	29.8%
West Lincoln	25.1%	25.7%	27.1%	28.3%	29.8%
Thorold	34.5%	35.8%	30.8%	31.1%	29.9%
Aylmer	29.1%	30.5%	30.3%	33.5%	30.1%
Wilmot	26.3%	27.4%	28.3%	29.7%	30.7%
St. Thomas	28.3%	28.8%	29.7%	30.2%	31.2%
Hanover	30.1%	29.6%	31.3%	29.5%	31.2%
Grimsby	27.4%	28.2%	28.6%	30.0%	31.3%
The Blue Mountains	35.1%	34.7%	35.3%	33.6%	32.0%
Grey Highlands	51.4%	47.8%	49.1%	33.2%	32.0%
Brant County	30.4%	32.6%	30.7%	30.7%	32.5%
Welland	35.4%	32.6%	31.7%	31.3%	32.6%
Toronto	31.2%	31.6%	31.9%	33.0%	32.9%
Waterloo	34.8%	33.7%	33.1%	33.4%	33.0%
Kingston	28.6%	29.5%	31.0%	31.6%	33.0%
Centre Wellington	29.8%	31.0%	31.7%	32.4%	33.2%
Markham	31.1%	31.7%	32.4%	32.7%	33.5%
Essex	29.3%	30.7%	31.8%	32.9%	33.8%
Fort Erie	32.0%	33.2%	31.9%	33.3%	34.2%
Port Colborne	30.4%	29.5%	31.2%	32.6%	34.3%



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

Municipalities	2018	2019	2020	2021	2022
Hamilton	33.0%	33.4%	34.1%	34.1%	34.5%
Amherstburg	29.2%	30.3%	31.1%	33.6%	34.6%
Guelph-Eramosa	38.7%	37.3%	34.8%	36.2%	34.6%
Belleville	31.8%	33.0%	32.6%	33.4%	34.6%
Espanola	33.7%	35.2%	37.0%	37.4%	34.9%
Minto	30.4%	31.7%	33.3%	34.3%	35.4%
London	32.9%	34.1%	34.8%	36.0%	36.1%
Tiny	39.6%	33.1%	34.1%	34.9%	36.5%
Aurora	32.4%	34.7%	35.6%	35.8%	36.6%
Newmarket	37.4%	37.5%	36.2%	36.5%	36.7%
Strathroy-Caradoc	34.4%	35.8%	37.0%	36.4%	37.0%
Brantford	34.9%	34.7%	34.6%	35.4%	37.0%
Wellington North	36.9%	38.4%	38.3%	38.4%	38.0%
Sault Ste. Marie	39.1%	39.6%	39.1%	38.9%	38.7%
Greater Sudbury	36.9%	38.1%	39.1%	39.1%	38.9%
Prince Edward County	36.2%	37.6%	38.8%	37.6%	39.0%
Parry Sound	34.0%	35.9%	36.4%	38.4%	39.7%
Mapleton	29.6%	31.0%	37.1%	37.7%	40.0%
Kincardine	39.7%	40.9%	40.7%	39.3%	40.0%
Haldimand	37.5%	38.5%	39.7%	39.6%	41.0%
Sarnia	40.4%	40.8%	41.3%	41.9%	41.1%
Norfolk	40.0%	41.9%	41.8%	41.3%	41.4%
North Bay	35.2%	35.9%	38.2%	39.4%	41.4%
Orangeville	36.0%	37.2%	39.3%	41.0%	41.6%
Pelham	39.6%	40.7%	41.5%	40.5%	41.8%
Guelph	40.1%	41.3%	42.5%	43.3%	42.7%
Chatham-Kent	42.6%	42.1%	43.6%	43.9%	43.2%
Erin	35.5%	37.5%	39.6%	41.2%	43.2%
Quinte West	43.6%	44.0%	44.8%	45.5%	43.9%
Orillia	41.2%	42.6%	43.3%	44.8%	46.3%
Georgian Bluffs	43.7%	45.6%	47.0%	47.7%	48.5%
Owen Sound	51.2%	49.4%	49.0%	48.0%	49.1%
East Gwillimbury	51.4%	51.5%	49.2%	49.3%	49.6%
Meaford	57.8%	58.2%	58.0%	56.9%	51.7%
Peterborough	47.7%	48.3%	50.7%	51.8%	53.1%
Brockville	50.5%	51.0%	52.1%	53.4%	54.3%
Collingwood	50.3%	51.7%	52.2%	52.7%	55.1%
Greenstone	50.1%	50.8%	52.4%	55.0%	55.2%
Dryden	55.6%	56.0%	56.4%	56.5%	56.4%
Thunder Bay	56.7%	57.5%	57.8%	57.9%	58.5%

*Water Asset Consumption Ratio (cont'd)*

Municipalities	2018	2019	2020	2021	2022
Ramara	56.4%	56.8%	57.5%	59.3%	59.7%
Elliot Lake	86.2%	88.2%	89.6%	85.3%	86.7%
<b>Average</b>	<b>35.0%</b>	<b>35.6%</b>	<b>35.5%</b>	<b>35.7%</b>	<b>36.2%</b>
<b>Median</b>	<b>33.3%</b>	<b>33.5%</b>	<b>33.7%</b>	<b>33.6%</b>	<b>34.5%</b>
Municipalities	2018	2019	2020	2021	2022
Region York	19.9%	20.3%	22.6%	24.1%	25.7%
Region Peel	23.0%	23.0%	23.7%	24.8%	25.9%
Region Halton	24.6%	25.0%	24.3%	25.6%	26.9%
Region Durham	28.4%	29.0%	29.7%	30.2%	31.0%
Region Niagara	45.5%	46.1%	45.4%	45.7%	45.7%
Region Waterloo	50.8%	49.5%	49.9%	48.9%	47.9%
District Muskoka	46.1%	47.8%	49.1%	47.2%	48.8%
<b>Average</b>	<b>34.0%</b>	<b>34.4%</b>	<b>34.9%</b>	<b>35.2%</b>	<b>36.0%</b>
<b>Median</b>	<b>28.4%</b>	<b>29.0%</b>	<b>29.7%</b>	<b>30.2%</b>	<b>31.0%</b>

**Wastewater Asset Consumption Ratio**

Municipalities	2018	2019	2020	2021	2022
Tillsonburg	4.1%	4.1%	4.1%	4.1%	6.6%
King	6.4%	7.6%	8.5%	6.8%	7.8%
Whitchurch - Stouffville	14.5%	15.3%	16.6%	17.8%	19.5%
Woolwich	18.4%	20.1%	20.8%	20.6%	22.1%
Central Elgin	30.4%	19.2%	20.0%	21.3%	22.6%
Strathroy-Caradoc	20.3%	21.2%	22.5%	22.9%	24.3%
Orangeville	35.2%	37.0%	35.7%	37.3%	24.8%
Ottawa	26.8%	26.6%	25.2%	25.0%	25.2%
Springwater	28.5%	27.9%	28.9%	30.3%	26.0%
Kitchener	27.9%	28.9%	27.0%	25.9%	26.4%
Hanover	27.9%	28.1%	29.5%	25.4%	26.5%
Thorold	26.2%	27.4%	25.9%	26.6%	26.6%
Amherstburg	24.3%	23.9%	25.6%	25.2%	26.7%
Quinte West	24.8%	26.7%	27.9%	24.8%	26.7%
Middlesex Centre	24.8%	26.1%	23.5%	25.5%	27.4%
Vaughan	24.6%	25.1%	26.0%	26.9%	27.5%
Owen Sound	22.6%	24.4%	25.8%	26.5%	27.6%
Richmond Hill	26.5%	26.8%	26.9%	26.7%	27.7%
Georgina	25.6%	26.9%	28.1%	27.5%	28.7%
Lincoln	29.1%	30.5%	30.7%	30.5%	29.2%
Wellington North	29.3%	31.2%	31.8%	28.0%	29.7%
Cambridge	36.0%	33.5%	34.0%	32.3%	30.1%
Aurora	25.6%	27.6%	28.7%	29.3%	30.1%
The Blue Mountains	30.4%	30.4%	31.4%	30.4%	30.3%
Guelph-Eramosa	25.6%	26.5%	28.6%	30.7%	30.7%
Welland	32.3%	30.7%	30.6%	31.8%	32.0%
Fort Erie	32.0%	33.1%	31.2%	32.1%	32.2%
Lambton Shores	25.9%	27.4%	29.3%	30.9%	32.4%
Kingston	41.7%	39.2%	41.1%	31.5%	32.7%
Brockville	23.5%	25.7%	28.0%	30.4%	32.7%
Mapleton			27.9%	30.2%	32.7%
Niagara-on-the-Lake	28.5%	29.3%	30.5%	31.8%	33.1%
Dryden	24.0%	26.4%	28.9%	31.4%	34.0%
Waterloo	32.2%	31.9%	32.3%	33.3%	34.2%
Hamilton	34.5%	33.1%	33.6%	33.9%	34.2%
West Lincoln	32.3%	32.9%	32.1%	32.7%	34.3%
Prince Edward County	27.7%	29.7%	32.2%	33.4%	34.7%
Wilmot	29.7%	30.8%	32.3%	33.7%	35.2%
North Bay	34.4%	34.4%	34.8%	35.1%	35.7%
Belleville	32.0%	33.2%	33.6%	34.7%	36.3%

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

Municipalities	2018	2019	2020	2021	2022
Centre Wellington	30.9%	32.9%	34.8%	34.9%	36.5%
St. Catharines	37.2%	37.9%	37.1%	37.7%	36.7%
Grimsby	32.2%	33.6%	34.8%	36.1%	37.3%
East Gwillimbury	50.9%	52.8%	40.9%	39.7%	37.9%
Brant County	33.4%	35.3%	35.8%	36.7%	38.1%
Essex	34.8%	36.0%	36.1%	37.2%	38.3%
Newmarket	38.4%	39.2%	37.5%	37.9%	38.3%
Markham	34.5%	35.7%	36.7%	37.8%	38.3%
Haldimand	36.6%	37.7%	39.2%	40.8%	38.3%
Parry Sound	32.9%	34.3%	34.7%	36.6%	38.6%
Meaford	40.4%	41.5%	38.1%	39.0%	39.0%
Espanola	39.5%	40.8%	41.7%	41.6%	39.6%
London	43.6%	44.5%	38.6%	39.6%	39.8%
Peterborough	34.5%	36.7%	38.1%	39.3%	40.4%
Kincardine	40.4%	40.4%	42.2%	40.1%	41.7%
New Tecumseth	30.4%	33.1%	36.0%	39.0%	42.0%
Toronto	42.7%	41.6%	41.5%	43.0%	43.5%
Orillia	46.2%	39.6%	40.3%	42.2%	44.0%
Aylmer	41.6%	43.4%	43.5%	43.4%	44.1%
Norfolk	40.7%	37.0%	39.5%	41.6%	44.3%
Windsor	42.7%	42.9%	43.9%	43.6%	44.3%
Barrie	39.8%	41.6%	42.9%	44.2%	45.7%
Sault Ste. Marie	46.2%	47.3%	46.3%	45.1%	45.7%
Collingwood	42.1%	44.0%	43.0%	45.1%	47.7%
Minto	41.8%	43.7%	45.3%	46.8%	47.9%
Greater Sudbury	44.3%	45.3%	46.7%	47.2%	48.6%
Georgian Bluffs	27.4%	30.7%	30.7%	40.2%	48.7%
Ramara	43.3%	45.0%	45.5%	47.4%	49.3%
Brantford	47.2%	47.5%	48.9%	49.2%	50.2%
Guelph	49.5%	50.5%	50.7%	50.6%	51.3%
Pelham	52.4%	52.8%	52.6%	51.5%	53.2%
Sarnia	49.7%	50.1%	50.4%	51.5%	53.2%
Port Colborne	50.6%	51.2%	52.7%	53.9%	55.2%
Chatham-Kent	54.7%	55.5%	57.4%	58.0%	58.1%
Greenstone	51.0%	52.9%	55.0%	56.4%	58.4%
Grey Highlands	55.3%	56.5%	58.2%	59.1%	60.6%
St. Thomas	65.0%	63.5%	63.1%	62.1%	60.7%
Thunder Bay	57.0%	58.9%	60.5%	62.4%	64.2%
Elliot Lake	83.5%	82.1%	76.0%	74.2%	76.0%
<b>Average</b>	<b>35.3%</b>	<b>35.9%</b>	<b>36.1%</b>	<b>36.6%</b>	<b>37.4%</b>
<b>Median</b>	<b>33.1%</b>	<b>33.5%</b>	<b>34.8%</b>	<b>35.1%</b>	<b>36.3%</b>

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

Municipalities	2018	2019	2020	2021	2022
Region York	20.1%	21.8%	23.6%	25.5%	26.4%
Region Halton	28.6%	25.3%	26.9%	27.5%	29.2%
Region Peel	30.1%	31.3%	32.3%	32.0%	32.7%
Region Durham	33.2%	33.1%	33.8%	35.5%	36.5%
Region Waterloo	42.7%	39.1%	37.3%	36.7%	39.0%
District Muskoka	46.0%	48.4%	49.4%	49.8%	51.5%
Region Niagara	50.8%	52.2%	49.7%	50.5%	52.5%
<b>Average</b>	<b>35.9%</b>	<b>35.9%</b>	<b>36.2%</b>	<b>36.8%</b>	<b>38.2%</b>
<b>Median</b>	<b>33.2%</b>	<b>33.1%</b>	<b>33.8%</b>	<b>35.5%</b>	<b>36.5%</b>

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

Municipalities	2022 Water Reserves as % Total Water Own Source Revenues	2022 Water Reserves as % Closing Amortization Water
Elliot Lake	0.0%	0.0%
Pelham	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%
St. Catharines	0.0%	0.0%
Welland	0.0%	0.0%
Essex	0.0%	0.0%
Greenstone	0.0%	0.0%
Hamilton Tp	17.0%	2.8%
Central Elgin	12.2%	4.5%
Chatham-Kent	21.7%	5.2%
Dryden	22.9%	5.3%
Peterborough	46.1%	5.7%
Port Colborne	17.0%	6.5%
Ramara	46.3%	8.2%
Greater Sudbury	44.6%	11.1%
Thunder Bay	62.0%	11.2%
Barrie	47.2%	11.3%
Owen Sound	58.0%	11.6%
Meaford	86.9%	11.8%
Hamilton	42.6%	12.0%
Ottawa	73.1%	14.1%
North Bay	79.2%	15.0%
Quinte West	93.9%	16.0%
Amherstburg	105.2%	16.8%
Haldimand	94.5%	20.2%
Lincoln	45.3%	21.2%
Prince Edward County	106.2%	21.3%
Guelph-Eramosa	83.9%	21.5%
Georgina	148.1%	22.2%
West Lincoln	71.4%	24.6%

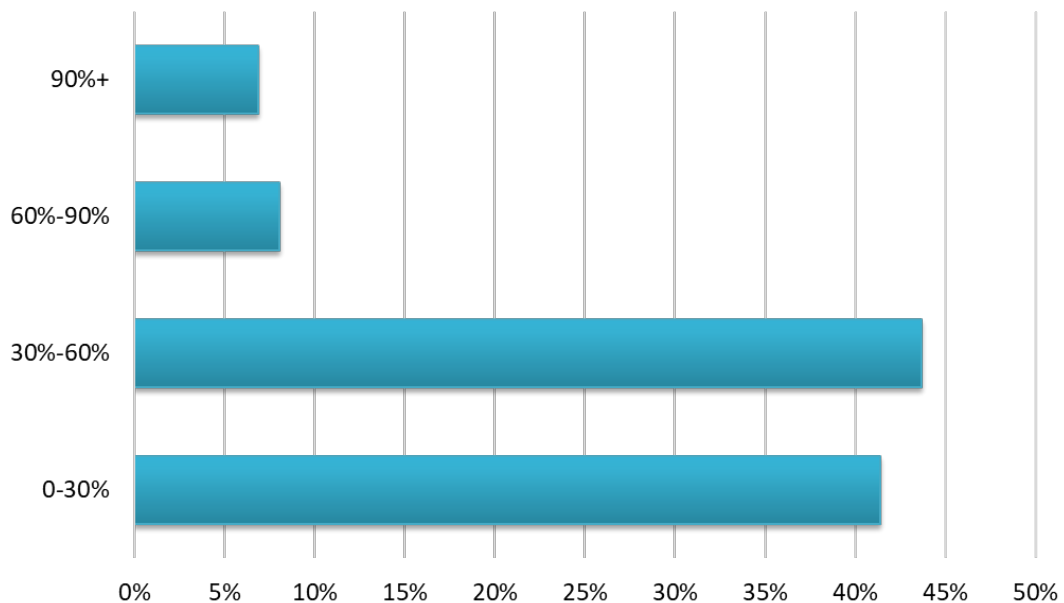
Municipalities	2022 Water Reserves as % Total Water Own Source Revenues	2022 Water Reserves as % Closing Amortization Water
Niagara-on-the-Lake	73.9%	25.7%
Waterloo	45.9%	30.1%
Grey Highlands	103.7%	30.8%
Sarnia	130.9%	31.8%
King	29.3%	32.2%
Minto	161.9%	34.5%
Guelph	149.7%	34.8%
Orillia	152.7%	35.0%
Espanola		35.4%
Erin	274.2%	35.7%
Aurora	100.8%	35.9%
London	148.9%	36.4%
Norfolk	176.4%	36.8%
Wilmot	97.3%	38.0%
Fort Erie	93.0%	40.0%
Grimsby	116.0%	41.0%
Kitchener	25.0%	42.0%
Lambton Shores	265.3%	42.8%
Markham	141.1%	43.2%
Georgian Bluffs	301.7%	43.2%
St. Thomas	171.9%	43.4%
Collingwood	249.3%	46.5%
Cambridge	42.0%	47.2%
Kingston	207.1%	47.6%
Aylmer	86.4%	48.5%
Middlesex Centre	178.3%	48.6%
Centre Wellington	171.8%	48.8%
New Tecumseth	151.7%	49.7%
Toronto	151.6%	49.9%
The Blue Mountains	248.4%	50.2%

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

Municipalities	2022 Water Reserves as % Total Water Own Source Revenues	2022 Water Reserves as % Closing Amortization Water
Woolwich	178.6%	51.4%
Brant County	155.8%	53.7%
Wellington North	220.8%	53.7%
Tiny		53.7%
Vaughan	91.4%	53.8%
Brockville	157.9%	59.7%
Belleville	222.3%	59.8%
Parry Sound	324.7%	60.8%
Strathroy-Caradoc	311.4%	62.7%
East Gwillimbury	203.1%	63.1%
Brantford	246.9%	63.4%
Orangeville	207.9%	63.9%
Kincardine	388.1%	73.5%
Newmarket	157.2%	85.3%
Springwater	318.4%	91.8%
Hanover	253.1%	91.9%
Whitchurch - Stouffville	85.7%	99.6%
Thorold	192.1%	99.7%
Richmond Hill	70.6%	108.8%
Mapleton	353.2%	200.1%
<b>Average</b>	<b>125.8%</b>	<b>38.2%</b>
<b>Median</b>	<b>102.2%</b>	<b>35.8%</b>

Municipalities	2022 Water Reserves as % Total Water Own Source Revenues	2022 Water Reserves as % Closing Amortization Water
District Muskoka	101.2%	12.0%
Region Halton	116.4%	20.6%
Region Niagara	137.6%	26.9%
Region Waterloo	142.1%	27.5%
Region Peel	171.1%	30.0%
Region Durham	141.6%	32.5%
Region York	143.8%	50.6%
<b>Average</b>	<b>136.3%</b>	<b>28.6%</b>
<b>Median</b>	<b>141.6%</b>	<b>27.5%</b>

**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	2022 WW Reserves as % Total WW Own Source Revenues	2022 WW Reserves as % Closing Amortization Wastewater	Municipalities	2022 WW Reserves as % Total WW Own Source Revenues	2022 WW Reserves as % Closing Amortization Wastewater
Markham	0.0%	0.0%	Aurora	32.9%	20.4%
Ramara	0.0%	0.0%	Aylmer	154.0%	24.9%
Sault Ste. Marie	0.0%	0.0%	Amherstburg	97.4%	24.9%
Tillsonburg	0.0%	0.0%	Quinte West	69.5%	25.1%
Essex	0.0%	0.0%	Kingston	118.2%	27.4%
Greenstone	0.0%	0.0%	Minto	176.9%	28.3%
Central Elgin	0.4%	0.1%	Fort Erie	45.5%	28.6%
Espanola	5.2%	1.0%	Welland	26.8%	29.2%
Dryden	14.1%	2.4%	Norfolk	117.9%	30.1%
Greater Sudbury	32.1%	4.9%	Guelph-Eramosa	178.1%	30.2%
Ottawa	31.0%	5.8%	Waterloo	60.0%	30.8%
St. Thomas	72.7%	6.3%	Barrie	215.4%	32.2%
Chatham-Kent	40.5%	6.4%	Niagara-on-the-Lake	90.4%	33.3%
Windsor	20.2%	6.6%	Prince Edward County	113.3%	34.2%
Owen Sound	26.0%	7.0%	London	234.2%	35.1%
St. Catharines	13.1%	7.2%	Kitchener	42.6%	36.5%
Hamilton	33.0%	7.4%	Middlesex Centre	170.3%	36.9%
Belleville	47.5%	8.3%	Orillia	146.1%	37.1%
Georgina	191.5%	9.2%	Parry Sound	166.8%	37.5%
Springwater	22.7%	9.3%	Pelham	95.8%	37.6%
Thunder Bay	76.9%	10.7%	Grey Highlands	181.2%	37.7%
Woolwich	26.1%	11.0%	Kincardine	296.2%	41.1%
Sarnia	62.4%	15.3%	Cambridge	69.3%	41.5%
Wilmot	34.5%	15.7%	Meaford	130.9%	42.3%
North Bay	57.2%	15.8%	Centre Wellington	187.2%	43.5%
New Tecumseth	137.9%	16.2%	West Lincoln	95.2%	43.9%
Lambton Shores	71.3%	16.4%	Collingwood	213.9%	44.0%
Toronto	79.0%	17.8%	Lincoln	84.0%	44.4%
Port Colborne	35.3%	18.5%	Orangeville	133.3%	46.3%
Brockville	65.2%	19.2%	Haldimand	275.7%	49.7%
Wellington North	104.5%	19.7%	Mapleton	187.0%	50.5%

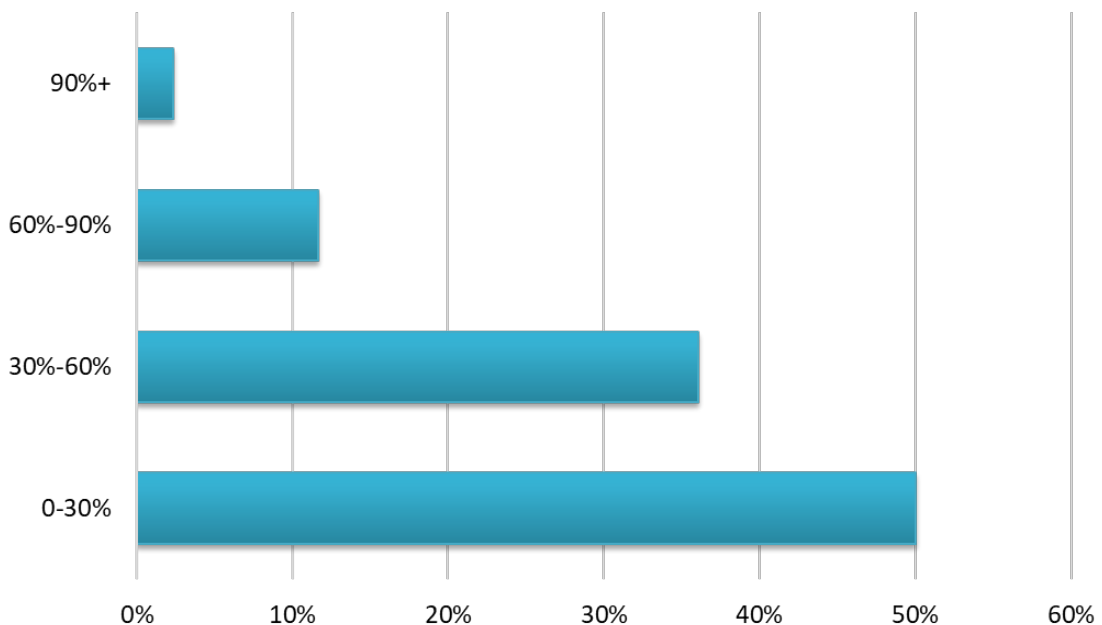


**WW Reserves as a % of Own Source Revenues & WW Reserves as a % of Closing Amortization**

Municipalities	2022 WW Reserves as % Total WW Own Source Revenues	2022 WW Reserves as % Closing Amortization Wastewater
Elliot Lake	290.6%	50.5%
Brantford	314.5%	54.2%
Hanover	145.5%	54.4%
The Blue Mountains	453.0%	57.0%
Thorold	106.2%	58.8%
Brant County	203.3%	59.5%
Guelph	291.6%	60.1%
Vaughan	85.1%	60.2%
Grimsby		63.3%
East Gwillimbury	148.4%	66.2%
Georgian Bluffs	322.7%	69.1%
Peterborough	195.9%	74.7%
Newmarket	163.0%	78.2%
Whitchurch - Stouffville	63.2%	83.3%
Strathroy-Caradoc	225.1%	88.6%
King	100.2%	118.3%
Richmond Hill	106.7%	215.0%
<b>Average</b>	<b>111.8%</b>	<b>33.9%</b>
<b>Median</b>	<b>92.8%</b>	<b>30.1%</b>

Municipalities	2022 WW Reserves as % Total WW Own Source Revenues	2022 WW Reserves as % Closing Amortization Wastewater
Region Niagara	22.9%	4.4%
Region Waterloo	71.1%	16.2%
District Muskoka	262.1%	26.8%
Region Peel	201.0%	28.0%
Region Halton	171.9%	31.3%
Region Durham	171.6%	38.5%
Region York	272.9%	83.8%
<b>Average</b>	<b>167.7%</b>	<b>32.7%</b>
<b>Median</b>	<b>171.9%</b>	<b>28.0%</b>

**Summary - Wastewater Reserves as a % of Closing Amortization - Total Survey**



**Water Reserves Per Capita**

Municipality	Water Reserves Per Capita	Municipality	Water Reserves Per Capita	Municipality	Water Reserves Per Capita
Elliot Lake	\$ -	Whitchurch - Stouffville	\$ 145	Minto	\$ 365
Pelham	\$ -	Owen Sound	\$ 149	Thorold	\$ 383
Sault Ste. Marie	\$ -	Quinte West	\$ 168	Wellington North	\$ 407
St. Catharines	\$ -	Aurora	\$ 174	East Gwillimbury	\$ 414
Welland	\$ -	Thunder Bay	\$ 178	Orillia	\$ 415
Essex	\$ -	North Bay	\$ 180	Springwater	\$ 427
Greenstone	\$ -	Vaughan	\$ 194	Aylmer	\$ 427
Hamilton Tp	\$ 7	Haldimand	\$ 202	St. Thomas	\$ 468
Central Elgin	\$ 34	Prince Edward County	\$ 221	Orangeville	\$ 475
Port Colborne	\$ 38	Meaford	\$ 224	Kingston	\$ 503
Kitchener	\$ 47	Niagara-on-the-Lake	\$ 235	Brantford	\$ 614
King	\$ 55	Erin	\$ 236	Hanover	\$ 630
Chatham-Kent	\$ 63	Fort Erie	\$ 238	Belleville	\$ 633
Ramara	\$ 64	New Tecumseth	\$ 243	Strathroy-Caradoc	\$ 678
Dryden	\$ 74	Markham	\$ 247	Collingwood	\$ 683
Waterloo	\$ 83	Toronto	\$ 258	Kincardine	\$ 958
West Lincoln	\$ 85	Amherstburg	\$ 268	The Blue Mountains	\$ 1,111
Hamilton	\$ 87	Norfolk	\$ 274	Parry Sound	\$ 1,197
Barrie	\$ 92	Mapleton	\$ 280	Lambton Shores	\$ 1,243
Guelph-Eramosa	\$ 92	Tiny	\$ 280	<b>Average</b>	<b>\$ 273</b>
Lincoln	\$ 92	Grimsby	\$ 289	<b>Median</b>	<b>\$ 224</b>
Peterborough	\$ 96	Brockville	\$ 293	Region Niagara	\$ 129
Georgina	\$ 100	Centre Wellington	\$ 298	Region Waterloo	\$ 147
Woolwich	\$ 101	Guelph	\$ 303	Region York	\$ 176
Cambridge	\$ 109	London	\$ 304	District Muskoka	\$ 203
Greater Sudbury	\$ 112	Sarnia	\$ 316	Region Halton	\$ 204
Grey Highlands	\$ 113	Newmarket	\$ 327	Region Durham	\$ 232
Ottawa	\$ 113	Middlesex Centre	\$ 328	Region Peel	\$ 333
Wilmot	\$ 140	Brant County	\$ 347	<b>Average</b>	<b>\$ 203</b>
Richmond Hill	\$ 141	Georgian Bluffs	\$ 357	<b>Median</b>	<b>\$ 203</b>

**Wastewater Reserves Per Capita**

Municipality	WW Reserves Per Capita
Markham	\$ -
Ramara	\$ -
Sault Ste. Marie	\$ -
Tillsonburg	\$ -
Essex	\$ -
Greenstone	\$ -
Central Elgin	\$ 1
Espanola	\$ 12
Woolwich	\$ 19
Springwater	\$ 21
St. Catharines	\$ 28
Dryden	\$ 44
Ottawa	\$ 44
Wilmot	\$ 49
Georgina	\$ 54
Georgian Bluffs	\$ 61
Windsor	\$ 66
Aurora	\$ 70
Hamilton	\$ 72
Owen Sound	\$ 73
Welland	\$ 79
Greater Sudbury	\$ 82
Chatham-Kent	\$ 88
Belleville	\$ 96
Kitchener	\$ 98
Stouffville	\$ 113
Port Colborne	\$ 117
North Bay	\$ 120
Waterloo	\$ 124
Mapleton	\$ 131

Municipality	WW Reserves Per Capita
West Lincoln	\$ 133
Lincoln	\$ 134
Pelham	\$ 134
Lambton Shores	\$ 143
Quinte West	\$ 143
Brockville	\$ 153
Cambridge	\$ 158
Fort Erie	\$ 163
St. Thomas	\$ 164
Toronto	\$ 171
Sarnia	\$ 173
Thunder Bay	\$ 175
Grey Highlands	\$ 182
King	\$ 195
East Gwillimbury	\$ 196
Guelph-Eramosa	\$ 204
Richmond Hill	\$ 208
New Tecumseth	\$ 209
County	\$ 213
Niagara-on-the-Lake	\$ 226
Vaughan	\$ 227
Meaford	\$ 227
Wellington North	\$ 228
Brant County	\$ 232
Norfolk	\$ 237
Thorold	\$ 271
Aylmer	\$ 274
Orangeville	\$ 275
Middlesex Centre	\$ 282
Amherstburg	\$ 285

Municipality	WW Reserves Per Capita
Kingston	\$ 331
London	\$ 338
Centre Wellington	\$ 352
Newmarket	\$ 394
Hanover	\$ 412
Minto	\$ 425
Haldimand	\$ 427
Orillia	\$ 429
Peterborough	\$ 449
Strathroy-Caradoc	\$ 499
Grimsby	\$ 522
Barrie	\$ 533
Kincardine	\$ 557
Brantford	\$ 586
Elliot Lake	\$ 664
Guelph	\$ 670
Collingwood	\$ 702
Parry Sound	\$ 924
The Blue Mountains	\$ 1,665
<b>Average</b>	<b>\$ 235</b>
<b>Median</b>	<b>\$ 171</b>
Region Niagara	\$ 38
Region Waterloo	\$ 83
Region Peel	\$ 260
Region Halton	\$ 333
Region Durham	\$ 355
Region York	\$ 490
District Muskoka	\$ 625
<b>Average</b>	<b>\$ 312</b>
<b>Median</b>	<b>\$ 333</b>

**Water Debt Interest Cover Ratio**

This ratio indicates the extent to which rate revenues are committed to interest expenses and is calculated as Debt Interest as a percentage of water revenues. It is important to monitor this trend to help ensure that debt interest does not overly reduce flexibility.

Municipalities	2018	2019	2020	2021	2022
Aurora	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury	0.0%	0.0%	0.0%	0.0%	0.0%
Elliot Lake	0.0%	0.0%	0.0%	0.0%	0.0%
Georgian Bluffs	0.0%	0.0%	0.0%	0.0%	0.0%
Grimsby	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.2%	0.1%	0.0%	0.0%	0.0%
Guelph-Eramosa	0.0%	0.0%	0.0%	0.0%	0.0%
Haldimand	0.0%	0.0%	0.0%	0.0%	0.0%
Hamilton Tp	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	0.0%	0.0%
Richmond Hill	0.0%	0.0%	0.0%	0.0%	0.0%
Sarnia	0.0%	0.0%	0.0%	0.0%	0.0%
Springwater	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	0.0%	0.0%	0.0%	0.0%	0.0%
Waterloo	0.0%	0.0%	0.0%	0.0%	0.0%
Wellington North	0.2%	0.3%	0.1%	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%
Hanover		0.0%	0.0%	0.0%	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%
Erin	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Essex	0.0%	0.0%	0.0%	0.0%	0.0%

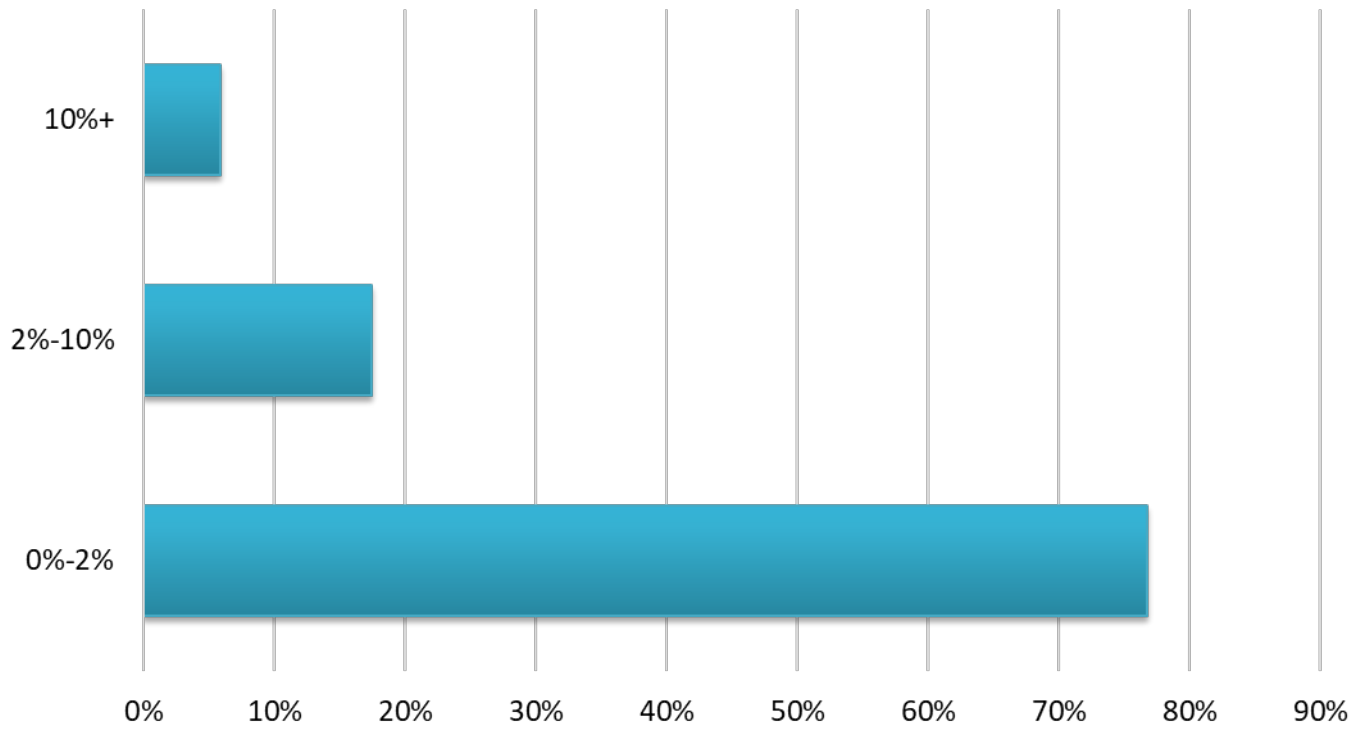
**Water Debt Interest Cover Ratio (cont'd)**

<b>Municipalities</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Niagara-on-the-Lake	0.5%	0.3%	0.2%	0.1%	0.0%
Newmarket	1.6%	0.5%	0.1%	0.1%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.0%
Strathroy-Caradoc	0.3%	0.2%	0.2%	0.1%	0.1%
Brockville	0.5%	0.4%	0.3%	0.2%	0.1%
Fort Erie	0.3%	0.3%	0.2%	0.2%	0.2%
St. Catharines	0.3%	0.3%	0.2%	0.2%	0.2%
London	0.5%	0.4%	0.3%	0.3%	0.2%
Woolwich	0.3%	0.3%	0.2%	0.2%	0.2%
Greater Sudbury	0.4%	0.3%	0.3%	0.2%	0.2%
Pelham	1.2%	1.0%	0.7%	0.4%	0.3%
St. Thomas	0.8%	0.9%	0.7%	0.6%	0.4%
Collingwood	0.7%	0.6%	0.6%	0.5%	0.4%
Ramara	0.5%	0.4%	0.4%	0.4%	0.4%
Sault Ste. Marie	1.0%	0.9%	0.7%	0.6%	0.4%
Cambridge	0.5%	0.4%	0.6%	0.5%	0.5%
Owen Sound	0.6%	0.5%	0.4%	0.7%	0.6%
Lambton Shores	2.5%	2.0%	1.5%	0.9%	0.6%
King	0.0%	0.0%	0.0%	0.7%	0.7%
Norfolk				1.0%	0.8%
The Blue Mountains	1.3%	1.2%	1.1%	1.0%	0.8%
Hamilton	1.6%	1.6%	1.4%	1.4%	1.1%
Centre Wellington	3.0%	2.5%	2.0%	1.6%	1.2%
Parry Sound	4.0%	3.3%	2.3%	1.8%	1.2%
North Bay	2.1%	1.7%	1.9%	1.6%	1.3%
Chatham-Kent	2.6%	2.4%	2.0%	1.7%	1.3%
Minto	2.5%	0.6%	2.5%	1.5%	1.5%
Welland	0.8%	0.0%	1.2%	1.2%	1.7%
Kincardine	0.0%	0.0%	0.0%	0.4%	1.7%
Amherstburg	3.1%	2.8%	0.0%	2.2%	1.8%

*Water Debt Interest Cover Ratio (cont'd)*

Municipalities	2018	2019	2020	2021	2022
Peterborough	2.4%	2.1%	1.5%	2.0%	1.9%
Meaford	4.4%	2.8%	2.3%	1.8%	1.9%
Belleville	3.6%	3.2%	2.7%	2.4%	2.2%
Middlesex Centre	3.9%	3.5%	2.9%	2.5%	2.2%
Brantford	4.1%	3.8%	3.4%	3.1%	2.7%
Port Colborne	2.1%	2.0%	1.7%	1.7%	3.1%
Brant County	6.1%	5.5%	4.7%	4.1%	3.4%
Kingston	7.4%	6.9%	6.5%	5.9%	5.4%
Ottawa	6.2%	6.1%	6.2%	5.9%	5.6%
Quinte West	8.3%	7.6%	7.2%	6.9%	5.9%
Thunder Bay	8.0%	7.7%	7.2%	6.5%	6.1%
New Tecumseth	2.2%	2.0%	1.7%	2.0%	6.6%
Central Elgin	18.6%	12.6%	23.7%	8.6%	6.9%
Prince Edward County	7.8%	9.1%	7.8%	6.7%	8.8%
Georgina	5.7%	7.8%	9.0%	9.2%	9.2%
Mapleton	0.0%	0.0%	0.0%	0.0%	9.2%
Grey Highlands	2.8%	2.4%	2.0%	1.6%	10.7%
Greenstone	0.0%	0.0%	0.0%	16.4%	13.7%
Barrie	22.9%	22.2%	20.7%	19.4%	18.8%
<b>Average</b>	<b>2.0%</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.6%</b>	<b>1.8%</b>
<b>Median</b>	<b>0.4%</b>	<b>0.3%</b>	<b>0.2%</b>	<b>0.2%</b>	<b>0.2%</b>
Region Niagara	0.0%	0.0%	0.0%	0.0%	0.0%
Region Durham	0.1%	0.1%	0.0%	0.0%	0.0%
Region Waterloo	0.2%	0.1%	0.0%	0.0%	0.2%
Region Halton	3.2%	2.8%	2.4%	2.1%	1.8%
District Muskoka	9.7%	8.8%	5.8%	5.0%	4.4%
Region Peel	13.8%	13.9%	13.5%	13.5%	12.1%
Region York	31.9%	27.3%	24.2%	19.9%	16.6%
<b>Average</b>	<b>8.4%</b>	<b>7.6%</b>	<b>6.6%</b>	<b>5.8%</b>	<b>5.0%</b>
<b>Median</b>	<b>3.2%</b>	<b>2.8%</b>	<b>2.4%</b>	<b>2.1%</b>	<b>1.8%</b>

**Summary - Water Debt Interest Cover Ratio - Total Survey**



**Wastewater Debt Interest Cover Ratio**

Municipalities	2018	2019	2020	2021	2022
Aurora	0.0%	0.0%	0.0%	0.0%	0.0%
Brantford	0.0%	0.0%	0.0%	0.0%	0.0%
East Gwillimbury		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%	0.0%	0.0%
Grimsby	0.0%	0.0%	0.0%	0.0%	0.0%
Guelph	0.2%	0.1%	0.0%	0.0%	0.0%
Haldimand	0.0%	0.0%	0.0%	0.0%	0.0%
Kitchener	0.0%	0.0%	0.0%	0.0%	0.0%
Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%
Markham	0.0%	0.0%	0.0%	0.0%	0.0%
Orangeville	0.0%	0.0%	0.0%	0.0%	0.0%
Pelham	0.0%	0.0%	0.0%	0.0%	0.0%
Port Colborne	0.0%	0.0%	0.0%	0.0%	0.0%
Richmond Hill	0.0%	0.0%	0.0%	0.0%	0.0%
Sarnia	1.1%	0.8%	0.1%	0.0%	0.0%
Sault Ste. Marie	0.0%	0.0%	0.0%	0.0%	0.0%
Springwater	0.0%	0.0%	0.0%	0.0%	0.0%
Thorold	0.0%	0.0%	0.0%	0.0%	0.0%
Tillsonburg					0.0%
Toronto	0.0%	0.0%	0.0%	0.0%	0.0%
Vaughan	0.0%	0.0%	0.0%	0.0%	0.0%
Whitchurch - Stouffville	0.0%	0.0%	0.0%	0.0%	0.0%
Wilmot	0.0%	0.0%	0.0%	0.0%	0.0%
Woolwich	0.4%	0.4%	0.3%	0.0%	0.0%
Hanover	0.0%	0.0%	0.0%	0.0%	0.0%
The Blue Mountains	0.0%	0.0%	0.0%	0.0%	0.0%
Greenstone					0.0%
St. Thomas	0.0%	0.0%	0.0%	0.0%	0.0%
West Lincoln	0.0%	0.0%	0.0%	0.0%	0.0%



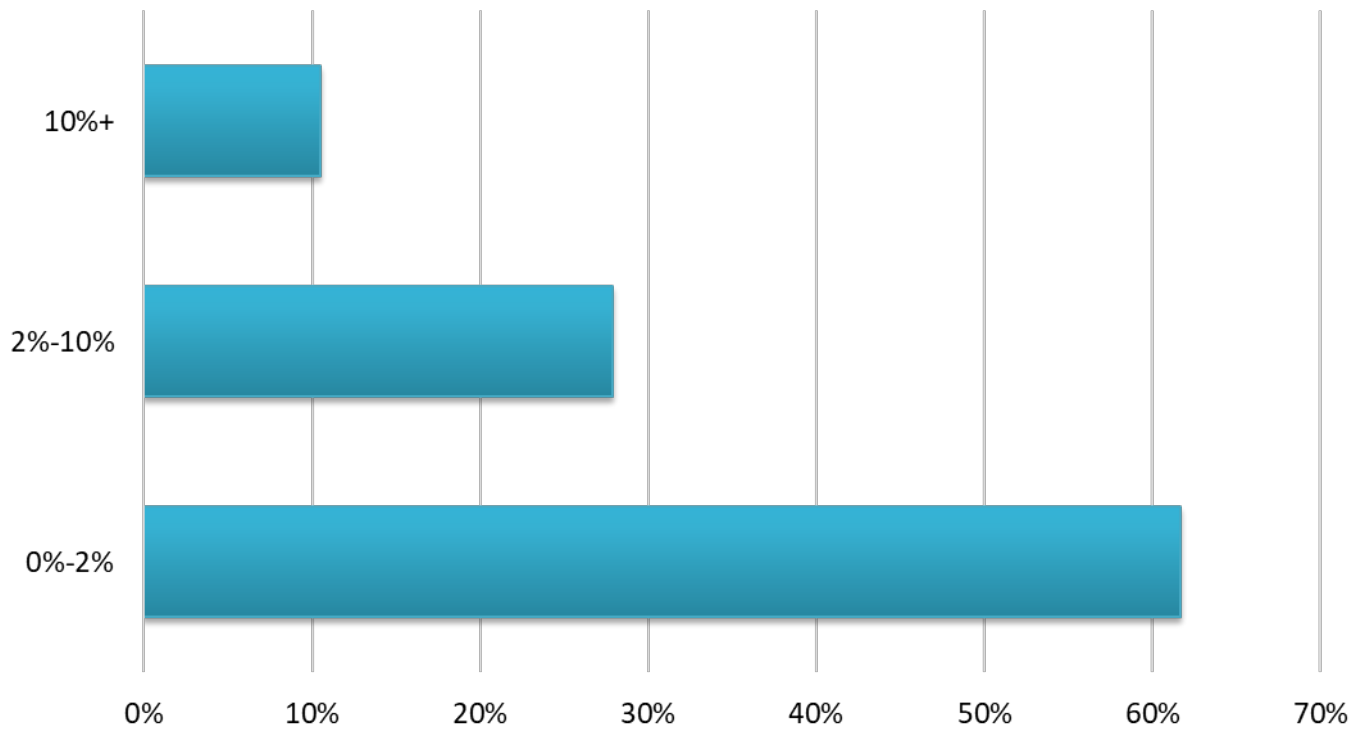
**Wastewater Debt Interest Cover Ratio (cont'd)**

Municipalities	2018	2019	2020	2021	2022
Aylmer	0.7%	0.5%	0.3%	0.1%	0.0%
Newmarket	1.4%	0.5%	0.1%	0.0%	0.0%
Orillia	0.0%	0.0%	0.0%	0.0%	0.1%
Niagara-on-the-Lake	0.3%	0.2%	0.2%	0.2%	0.1%
Waterloo	0.5%	0.5%	0.4%	0.3%	0.2%
Lambton Shores	1.6%	1.2%	0.8%	0.5%	0.3%
St. Catharines	0.3%	0.5%	0.4%	0.4%	0.3%
Windsor	1.0%	1.0%	0.6%	0.7%	0.5%
Grey Highlands	2.0%	1.6%	1.3%	0.9%	0.5%
Fort Erie	1.0%	0.8%	0.7%	0.7%	0.6%
Cambridge	0.0%	0.0%	0.3%	0.3%	0.7%
Strathroy-Caradoc	2.1%	1.9%	1.3%	1.0%	0.7%
North Bay	1.4%	1.2%	1.7%	1.3%	1.0%
King	4.1%	3.6%	2.5%	1.4%	1.1%
Hamilton	1.6%	1.7%	1.5%	1.3%	1.1%
Welland	0.5%	1.8%	0.5%	0.4%	1.1%
Meaford	1.3%	1.2%	1.1%	1.1%	1.2%
Belleville	2.4%	2.1%	2.0%	1.8%	1.6%
Collingwood	3.9%	3.0%	2.8%	2.4%	1.8%
Peterborough	2.7%	2.4%	2.1%	1.9%	1.9%
London	2.4%	2.4%	2.2%	2.2%	2.1%
Chatham-Kent	4.1%	3.9%	3.3%	2.9%	2.4%
Brockville	4.2%	3.8%	3.4%	3.2%	2.9%
Greater Sudbury	4.7%	4.3%	3.9%	3.6%	3.2%
Essex	6.6%	5.7%	4.6%	4.2%	3.2%
Thunder Bay	4.2%	4.0%	3.5%	3.1%	3.3%
Guelph-Eramosa	5.0%	4.6%	3.8%	3.7%	3.4%
Mapleton	8.4%	7.7%	6.5%	5.6%	3.9%
Brant County	6.4%	5.8%	5.2%	4.6%	3.9%
Kincardine	0.0%	0.0%	0.0%	0.4%	4.1%

**Wastewater Debt Interest Cover Ratio (cont'd)**

Municipalities	2018	2019	2020	2021	2022
Minto	5.4%	4.9%	3.5%	2.9%	5.1%
Parry Sound	8.4%	7.4%	6.5%	6.4%	5.5%
Norfolk	4.0%	3.7%	4.8%	6.2%	5.5%
Kingston	8.6%	7.8%	7.2%	6.3%	5.7%
Espanola	7.8%	6.9%	7.2%	7.0%	6.4%
Wellington North	4.9%	4.0%	2.7%	4.7%	6.8%
Centre Wellington	8.0%	7.3%	6.4%	6.0%	6.8%
Middlesex Centre	11.5%	10.6%	9.4%	8.2%	7.1%
Barrie	11.5%	10.5%	9.2%	8.3%	7.5%
Owen Sound	9.4%	10.8%	9.9%	9.3%	8.5%
Amherstburg	15.8%	13.4%	12.0%	11.2%	9.1%
Georgina	12.0%	17.5%	19.2%	15.4%	9.8%
Ottawa	8.3%	8.5%	7.7%	10.3%	10.3%
Dryden	13.4%	12.2%	11.5%	10.7%	10.6%
Prince Edward County	12.5%	12.1%	10.9%	9.7%	10.9%
Quinte West	15.0%	13.6%	13.3%	15.2%	14.2%
Ramara	23.0%	19.1%	18.6%	18.2%	17.3%
New Tecumseth	32.8%	30.0%	26.9%	24.9%	20.7%
Central Elgin	37.6%	34.9%	15.0%	26.8%	22.0%
<b>Average</b>	<b>4.3%</b>	<b>4.0%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>3.0%</b>
<b>Median</b>	<b>1.3%</b>	<b>1.2%</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.6%</b>
Region Niagara	0.0%	0.0%	0.0%	0.0%	0.0%
Region Durham	0.7%	0.5%	0.3%	0.2%	0.5%
Region Halton	3.1%	2.9%	2.5%	2.3%	2.0%
District Muskoka	22.2%	20.7%	8.4%	7.5%	6.1%
Region Waterloo	9.7%	9.2%	9.3%	9.3%	9.1%
Region Peel	14.8%	14.1%	13.0%	8.2%	10.1%
Region York	30.1%	24.7%	21.2%	20.1%	18.9%
<b>Average</b>	<b>11.5%</b>	<b>10.3%</b>	<b>7.8%</b>	<b>6.8%</b>	<b>6.7%</b>
<b>Median</b>	<b>9.7%</b>	<b>9.2%</b>	<b>8.4%</b>	<b>7.5%</b>	<b>6.1%</b>

**Summary - Wastewater Debt Interest Cover Ratio - Total Survey**



**Water Debt Outstanding Per Capita**

Municipality	2022 Water Debt Outstanding Per Capita
Aurora	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Georgian Bluffs	\$ -
Grimsby	\$ -
Guelph	\$ -
Hamilton Tp	\$ -
Kincardine	\$ -
Kitchener	\$ -
Lincoln	\$ -
Markham	\$ -
Niagara-on-the-Lake	\$ -
Richmond Hill	\$ -
Sarnia	\$ -
Springwater	\$ -
Thorold	\$ -
Toronto	\$ -
Vaughan	\$ -
Waterloo	\$ -
Wellington North	\$ -
Whitchurch - Stouffville	\$ -
Hanover	\$ -
Aylmer	\$ -
Dryden	\$ -
Essex	\$ -
Tiny	\$ -
Erin	\$ -
Greenstone	\$ -
West Lincoln	\$ -
Woolwich	\$ 3

Municipality	2022 Water Debt Outstanding Per Capita
Newmarket	\$ 3
Strathroy-Caradoc	\$ 6
Pelham	\$ 6
Orillia	\$ 7
Brockville	\$ 8
Fort Erie	\$ 9
St. Catharines	\$ 12
London	\$ 12
Greater Sudbury	\$ 14
King	\$ 15
Collingwood	\$ 18
Wilmot	\$ 19
Orangeville	\$ 20
Ramara	\$ 20
Guelph-Eramosa	\$ 30
St. Thomas	\$ 32
Centre Wellington	\$ 35
Sault Ste. Marie	\$ 36
Lambton Shores	\$ 48
Cambridge	\$ 53
Parry Sound	\$ 55
The Blue Mountains	\$ 72
Hamilton	\$ 87
Chatham-Kent	\$ 94
Port Colborne	\$ 98
Middlesex Centre	\$ 101
Brant County	\$ 102
Amherstburg	\$ 106
Haldimand	\$ 108
Owen Sound	\$ 110

*Water Debt Outstanding Per Capita (cont'd)*

Municipality	2022 Water Debt Outstanding Per Capita
North Bay	\$ 118
Norfolk	\$ 133
Peterborough	\$ 138
Meaford	\$ 149
Minto	\$ 152
Brantford	\$ 155
Georgina	\$ 161
Belleville	\$ 179
Welland	\$ 189
Ottawa	\$ 198
New Tecumseth	\$ 244
Mapleton	\$ 256
Quinte West	\$ 302
Prince Edward County	\$ 354
Kingston	\$ 373
Grey Highlands	\$ 426
Central Elgin	\$ 426
Thunder Bay	\$ 532
Barrie	\$ 799
<b>Average</b>	<b>\$ 84</b>
<b>Median</b>	<b>\$ 15</b>
Region Durham	\$ -
Region Waterloo	\$ 18
Region Niagara	\$ 46
Region Halton	\$ 92
District Muskoka	\$ 177
Region Peel	\$ 444
Region York	\$ 667
<b>Average</b>	<b>\$ 206</b>
<b>Median</b>	<b>\$ 92</b>

**Wastewater Debt Outstanding Per Capita**

Municipality	Wastewater Debt Outstanding Per Capita
Aurora	\$ -
Brantford	\$ -
East Gwillimbury	\$ -
Elliot Lake	\$ -
Grimsby	\$ -
Guelph	\$ -
Kitchener	\$ -
Markham	\$ -
Port Colborne	\$ -
Richmond Hill	\$ -
Sarnia	\$ -
Sault Ste. Marie	\$ -
Springwater	\$ -
Thorold	\$ -
Tillsonburg	\$ -
Toronto	\$ -
Vaughan	\$ -
Whitchurch - Stouffville	\$ -
Woolwich	\$ -
Hanover	\$ -
The Blue Mountains	\$ -
Aylmer	\$ -
St. Thomas	\$ -
West Lincoln	\$ -
Newmarket	\$ 3
Pelham	\$ 5
Lambton Shores	\$ 6
Waterloo	\$ 9
Niagara-on-the-Lake	\$ 10
Orillia	\$ 12

Municipality	Wastewater Debt Outstanding Per Capita
Georgian Bluffs	\$ 14
St. Catharines	\$ 26
Lincoln	\$ 34
Strathroy-Caradoc	\$ 34
Georgina	\$ 53
Fort Erie	\$ 55
Windsor	\$ 58
Meaford	\$ 62
North Bay	\$ 78
Mapleton	\$ 81
Hamilton	\$ 82
Grey Highlands	\$ 83
Cambridge	\$ 88
Belleville	\$ 90
Peterborough	\$ 107
Chatham-Kent	\$ 118
London	\$ 119
Brant County	\$ 119
Wilmot	\$ 130
Welland	\$ 139
Essex	\$ 153
Guelph-Eramosa	\$ 156
Collingwood	\$ 177
King	\$ 205
Greater Sudbury	\$ 217
Brockville	\$ 250
Middlesex Centre	\$ 305
Ottawa	\$ 340
Haldimand	\$ 364
Wellington North	\$ 367

**Wastewater Debt Outstanding Per Capita (cont'd)**

<b>Municipality</b>	<b>Wastewater Debt Outstanding Per Capita</b>
Centre Wellington	\$ 377
Minto	\$ 407
Espanola	\$ 413
Norfolk	\$ 413
Thunder Bay	\$ 454
Ramara	\$ 457
Parry Sound	\$ 472
Barrie	\$ 472
Orangeville	\$ 490
Prince Edward County	\$ 522
Kincardine	\$ 639
Amherstburg	\$ 667
New Tecumseth	\$ 706
Greenstone	\$ 745
Owen Sound	\$ 753
Dryden	\$ 788
Kingston	\$ 874
Quinte West	\$ 905
Central Elgin	\$ 1,252
<b>Average</b>	<b>\$ 202</b>
<b>Median</b>	<b>\$ 81</b>
Region Durham	\$ 42
Region Halton	\$ 106
Region Niagara	\$ 130
Region Peel	\$ 236
Region Waterloo	\$ 278
District Muskoka	\$ 284
Region York	\$ 1,040
<b>Average</b>	<b>\$ 302</b>
<b>Median</b>	<b>\$ 236</b>

**Water Net Financial Liabilities Ratio**

Net Financial Ratio is debt principal outstanding minus reserves as a percentage of operating revenue. This Ratio indicates the extent to which financial liabilities could be met by its operating revenue. Where this ratio is falling it indicates that the municipality's capacity to meet its financial obligations from operating revenue is strengthening. An increase in the net financial liabilities ratio means that a municipality is incurring higher net operating costs (e.g., as a result of additional maintenance and amortization costs associated with acquiring new assets). There is no optimal number or range for this indicator. What is important is that a municipality understands and is comfortable with the ratio that has been determined based on future needs and long-term financial sustainability.

Municipalities	2021 Water Net Financial Liability Ratio	2022 Water Net Financial Liability Ratio
Tiny	(421.7)	(187.1)
Kincardine	(4.2)	(3.9)
Springwater	(3.0)	(3.2)
Parry Sound	(2.5)	(3.1)
Strathroy-Caradoc	(2.9)	(3.1)
Georgian Bluffs	(2.7)	(3.0)
Erin	(2.3)	(2.7)
Lambton Shores	(2.4)	(2.6)
Hanover	(2.6)	(2.5)
Collingwood	(1.6)	(2.4)
The Blue Mountains	(2.4)	(2.3)
Wellington North	(2.1)	(2.2)
East Gwillimbury	(1.8)	(2.0)
Orangeville	(2.1)	(2.0)
Thorold	(1.9)	(1.9)
Brantford	(1.6)	(1.8)
Woolwich	(2.0)	(1.7)
St. Thomas	(1.3)	(1.6)
Belleville	(1.5)	(1.6)
Newmarket	(1.5)	(1.6)
Brockville	(1.4)	(1.5)
Centre Wellington	(1.4)	(1.5)
Toronto	(2.2)	(1.5)
Orillia	(1.6)	(1.5)
Guelph	(1.7)	(1.5)

Municipalities	2021 Water Net Financial Liability Ratio	2022 Water Net Financial Liability Ratio
London	(1.4)	(1.4)
Markham	(1.4)	(1.4)
Sarnia	(1.2)	(1.3)
Middlesex Centre	(0.9)	(1.2)
Grimsby	(0.8)	(1.2)
Brant County	(0.9)	(1.1)
Aurora	(0.9)	(1.0)
Minto	(0.9)	(0.9)
Vaughan	(1.1)	(0.9)
Norfolk	(1.0)	(0.9)
Fort Erie	(0.7)	(0.9)
Aylmer	(0.7)	(0.9)
Whitchurch - Stouffville	(0.7)	(0.9)
Wilmot	(1.0)	(0.8)
Niagara-on-the-Lake	(0.9)	(0.7)
West Lincoln	(0.5)	(0.7)
Richmond Hill	(0.7)	(0.7)
Amherstburg	(0.2)	(0.6)
Guelph-Eramosa	(0.4)	(0.6)
Kingston	(0.1)	(0.5)
Waterloo	(0.5)	(0.5)
Lincoln	(0.6)	(0.5)
Haldimand	(0.5)	(0.4)
Greater Sudbury	(0.5)	(0.4)
Ramara	(0.6)	(0.3)



**Water Net Financial Liabilities Ratio (cont'd)**

Municipalities	2021 Water Net Financial Liability Ratio	2022 Water Net Financial Liability Ratio
Mapleton	(1.5)	(0.3)
Meaford	(0.3)	(0.3)
North Bay	0.0	(0.3)
Kitchener	(0.3)	(0.2)
Dryden	(0.1)	(0.2)
Cambridge	(0.2)	(0.2)
King	(0.2)	(0.2)
Hamilton Tp	(0.3)	(0.2)
Owen Sound	(0.4)	(0.2)
Hamilton	0.2	(0.0)
Elliot Lake	-	-
Essex	-	-
Greenstone	-	-
New Tecumseth	0.4	0.0
Pelham	(0.3)	0.0
St. Catharines	0.1	0.1
Chatham-Kent	0.3	0.1
Sault Ste. Marie	-	0.1
Peterborough	0.1	0.2
Port Colborne	0.4	0.3
Ottawa	0.6	0.5
Prince Edward County	0.2	0.6
Quinte West	0.9	0.7
Welland	0.9	0.8
Georgina	1.2	0.9
Thunder Bay	1.4	1.2
Central Elgin	2.2	1.4
Grey Highlands	(1.1)	2.9
Barrie	3.5	3.6
<b>Average</b>	<b>(6.1)</b>	<b>(3.2)</b>
<b>Median</b>	<b>(0.7)</b>	<b>(0.7)</b>

Municipalities	2021 Water Net Financial Liability Ratio	2022 Water Net Financial Liability Ratio
Region Durham	(1.4)	(1.4)
Region Waterloo	(1.3)	(1.2)
Region Niagara	(1.1)	(0.9)
Region Halton	(0.5)	(0.6)
District Muskoka	0.1	(0.1)
Region Peel	1.0	0.6
Region York	4.3	4.0
<b>Average</b>	<b>0.1</b>	<b>0.0</b>
<b>Median</b>	<b>(0.5)</b>	<b>(0.6)</b>

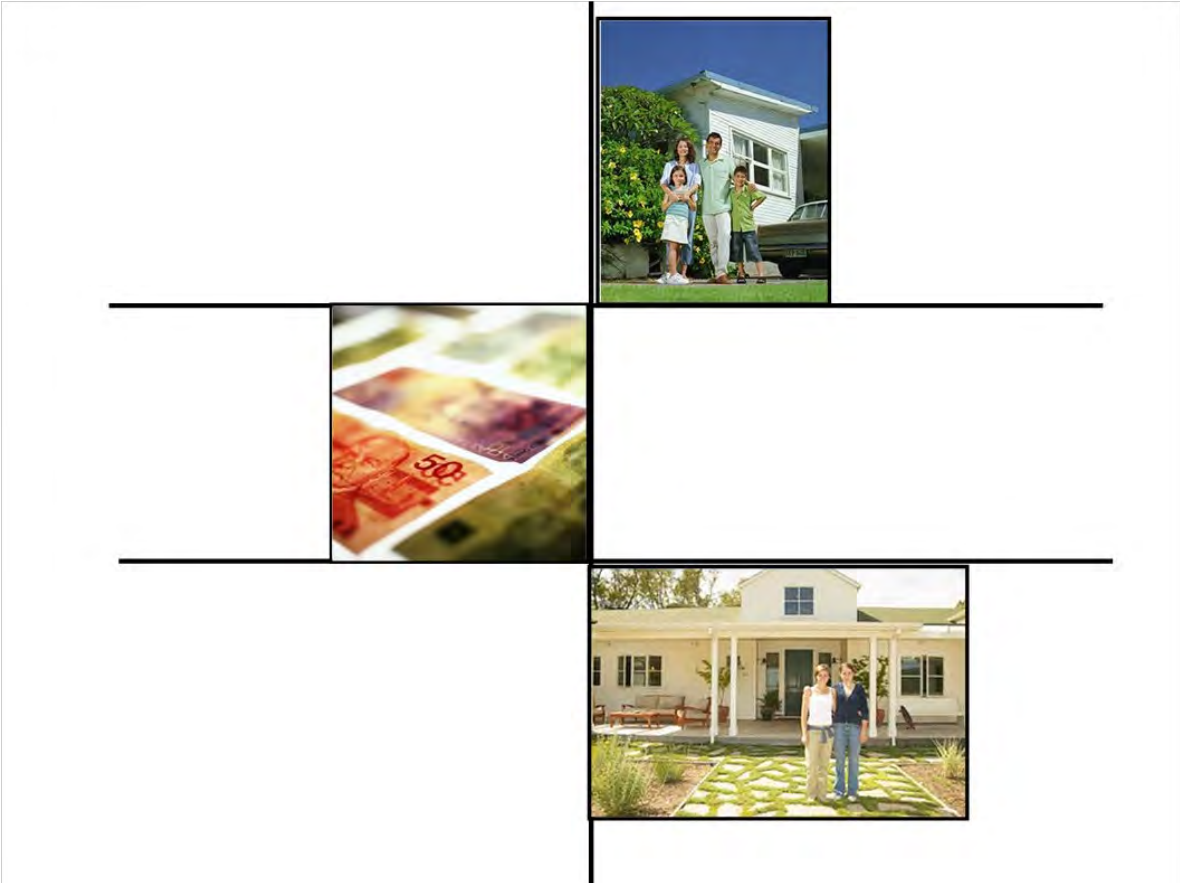
**Wastewater Net Financial Liabilities Ratio**

Municipalities	2021 Wastewater Net Financial Liability Ratio	2022 Wastewater Net Financial Liability Ratio	Municipalities	2021 Wastewater Net Financial Liability Ratio	2022 Wastewater Net Financial Liability Ratio
Grimsby	(74.8)	(89.1)	Lincoln	(4.8)	(0.6)
The Blue Mountains	(5.3)	(4.5)	Sarnia	(0.7)	(0.6)
Brantford	(3.1)	(3.1)	Waterloo	(0.5)	(0.6)
Guelph	(2.9)	(2.9)	Kitchener	(0.3)	(0.4)
Elliot Lake	(2.3)	(2.9)	Guelph-Eramosa	(0.2)	(0.4)
Georgian Bluffs	(2.8)	(2.5)	Haldimand	(0.5)	(0.4)
Strathroy-Caradoc	(1.9)	(2.1)	Port Colborne	(0.2)	(0.4)
Newmarket	(1.5)	(1.6)	Aurora	(0.2)	(0.3)
Collingwood	(1.8)	(1.6)	Cambridge	(0.2)	(0.3)
Aylmer	(1.1)	(1.5)	Fort Erie	(0.2)	(0.3)
London	(1.4)	(1.5)	Woolwich	(0.8)	(0.3)
Peterborough	(1.2)	(1.5)	Barrie	0.1	(0.2)
East Gwillimbury	(1.3)	(1.5)	Springwater	(0.1)	(0.2)
Hanover	(1.2)	(1.5)	North Bay	(0.1)	(0.2)
Orillia	(1.5)	(1.4)	Minto	(0.1)	(0.1)
Richmond Hill	(1.0)	(1.1)	Georgina	0.2	(0.1)
Thorold	(1.0)	(1.1)	Belleville	(0.7)	(0.0)
Brant County	(0.7)	(1.0)	Windsor	0.0	(0.0)
Grey Highlands	(1.7)	(1.0)	St. Catharines	0.1	(0.0)
West Lincoln	(0.8)	(1.0)	Markham	-	-
Meaford	(0.9)	(0.9)	Sault Ste. Marie	-	-
Pelham	(0.8)	(0.9)	Tillsonburg		-
Niagara-on-the-Lake	(0.7)	(0.9)	Hamilton	(0.2)	0.0
Vaughan	(0.7)	(0.9)	King	0.3	0.0
Parry Sound	(0.4)	(0.8)	Centre Wellington	0.5	0.1
Toronto	(0.1)	(0.8)	Chatham-Kent	0.3	0.1
St. Thomas	(0.6)	(0.7)	Middlesex Centre	0.5	0.1
Mapleton	(0.4)	(0.7)	Welland	0.1	0.2
Lambton Shores	(0.5)	(0.7)	Brockville	0.6	0.4
Whitchurch - Stouffville	(0.5)	(0.6)	Kincardine	(4.8)	0.4

**Wastewater Net Financial Liabilities Ratio (cont'd)**

Municipalities	2021 Wastewater Net Financial Liability Ratio	2022 Wastewater Net Financial Liability Ratio
Greater Sudbury	0.4	0.5
Wilmot	(0.4)	0.6
Wellington North	(0.6)	0.6
Norfolk	1.1	0.9
Essex	1.3	1.0
Orangeville	(1.2)	1.0
Thunder Bay	0.6	1.2
Amherstburg	2.0	1.3
Prince Edward County	2.9	1.6
Espanola	1.8	1.7
Greenstone		1.8
Kingston	0.0	1.9
Ottawa	2.5	2.1
Dryden	2.9	2.4
Owen Sound	2.3	2.4
New Tecumseth	4.3	3.3
Ramara	3.7	3.5
Quinte West	4.3	3.7
Central Elgin	7.2	5.9
<b>Average</b>	(1.2)	(1.2)
<b>Median</b>	(0.4)	(0.3)
Region Durham	(1.7)	(1.5)
District Muskoka	(0.8)	(1.4)
Region Halton	(1.1)	(1.2)
Region Peel	(0.2)	(0.2)
Region Niagara	0.6	0.6
Region Waterloo	1.8	1.7
Region York	3.5	3.1
<b>Average</b>	0.3	0.1
<b>Median</b>	(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 2023 Manifold Data Mining report against the tax burden on a typical home in the municipality using weighted median dwelling values and applying the 2023 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	2023 Weighted Median Value of Dwelling	2023 Weighted Median Value of Dwelling	2023 Est. Avg. Household Income	2023 Income Ranking
Elliot Lake	\$ 98,846	low	\$ 68,680	low
Cornwall	\$ 174,880	low	\$ 71,992	low
Owen Sound	\$ 213,786	low	\$ 78,964	low
Parry Sound	\$ 225,493	low	\$ 80,530	low
Brockville	\$ 216,346	low	\$ 81,199	low
Orillia	\$ 292,466	mid	\$ 86,809	low
Welland	\$ 218,427	low	\$ 87,690	low
Windsor	\$ 172,495	low	\$ 88,853	low
Aylmer	\$ 210,221	low	\$ 89,146	low
Chatham-Kent	\$ 169,232	low	\$ 89,324	low
St. Thomas	\$ 206,069	low	\$ 89,328	low
Hanover	\$ 215,349	low	\$ 89,893	low
Peterborough	\$ 279,223	mid	\$ 91,080	low
Port Colborne	\$ 212,286	low	\$ 91,302	low
Tillsonburg	\$ 231,600	low	\$ 91,439	low
Belleville	\$ 224,939	low	\$ 92,189	low
North Bay	\$ 243,093	low	\$ 92,751	low
St. Catharines	\$ 255,391	low	\$ 93,330	low
Sault Ste. Marie	\$ 211,057	low	\$ 93,673	low
Fort Erie	\$ 247,126	low	\$ 94,404	low
Niagara Falls	\$ 266,813	mid	\$ 94,567	low
Wellington North	\$ 258,960	low	\$ 95,261	low
Stratford	\$ 291,235	mid	\$ 95,670	low
Thunder Bay	\$ 229,441	low	\$ 96,022	low
South Bruce Peninsula	\$ 264,327	mid	\$ 96,290	low
Espanola	\$ 162,103	low	\$ 96,663	low
Brantford	\$ 269,652	mid	\$ 97,134	low
Chatsworth	\$ 256,706	low	\$ 98,286	low
Greenstone	\$ 76,956	low	\$ 98,613	low
Quinte West	\$ 230,330	low	\$ 99,263	low
Thorold	\$ 252,878	low	\$ 99,506	low
Norfolk	\$ 265,760	mid	\$ 100,077	low
Lambton Shores	\$ 321,289	mid	\$ 100,757	low
Dryden	\$ 161,664	low	\$ 101,199	low
Tay	\$ 252,464	low	\$ 101,317	low
London	\$ 241,969	low	\$ 101,324	low
West Grey	\$ 255,039	low	\$ 101,737	low
Minto	\$ 240,824	low	\$ 102,195	low
North Perth	\$ 257,252	low	\$ 104,021	low
Ingersoll	\$ 224,424	low	\$ 104,304	low

**Average Household Income and Dwelling Value (cont'd)**

Municipality	2023 Weighted Median Value of Dwelling	2023 Weighted Median Value of Dwelling	2023 Est. Avg. Household Income	2023 Income Ranking
Gravenhurst	\$ 419,954	high	\$ 104,364	mid
Kingston	\$ 318,838	mid	\$ 104,653	mid
Timmins	\$ 199,835	low	\$ 105,292	mid
Sarnia	\$ 222,836	low	\$ 106,172	mid
Southgate	\$ 260,474	mid	\$ 106,178	mid
Oshawa	\$ 354,362	mid	\$ 106,626	mid
Meaford	\$ 311,514	mid	\$ 106,793	mid
Kenora	\$ 250,170	low	\$ 107,125	mid
Ramara	\$ 301,820	mid	\$ 107,758	mid
Bracebridge	\$ 345,501	mid	\$ 107,862	mid
Strathroy-Caradoc	\$ 253,862	low	\$ 108,667	mid
North Middlesex	\$ 229,250	low	\$ 108,892	mid
Essex	\$ 210,895	low	\$ 109,114	mid
Greater Sudbury	\$ 267,692	mid	\$ 109,247	mid
Kitchener	\$ 328,951	mid	\$ 109,633	mid
Haldimand	\$ 293,562	mid	\$ 110,282	mid
Huntsville	\$ 346,346	mid	\$ 110,397	mid
Port Hope	\$ 241,989	low	\$ 110,658	mid
Hamilton	\$ 381,778	mid	\$ 111,188	mid
Brock	\$ 338,844	mid	\$ 113,125	mid
Tiny	\$ 450,960	high	\$ 113,183	mid
Prince Edward County	\$ 312,062	mid	\$ 113,717	mid
Barrie	\$ 353,913	mid	\$ 114,486	mid
Grey Highlands	\$ 305,908	mid	\$ 114,661	mid
Cambridge	\$ 335,386	mid	\$ 114,830	mid
Wainfleet	\$ 338,828	mid	\$ 117,864	mid
Guelph	\$ 387,680	mid	\$ 118,222	mid
Georgina	\$ 440,785	high	\$ 119,022	mid
Orangeville	\$ 371,011	mid	\$ 121,074	mid
New Tecumseth	\$ 417,333	high	\$ 121,170	mid
Collingwood	\$ 330,381	mid	\$ 121,386	mid
Georgian Bluffs	\$ 315,054	mid	\$ 123,721	mid
Innisfil	\$ 467,713	high	\$ 124,837	mid
North Grenville	\$ 293,964	mid	\$ 125,861	mid
Central Elgin	\$ 285,887	mid	\$ 126,468	mid
Toronto	\$ 688,567	high	\$ 127,848	mid
Mapleton	\$ 376,278	mid	\$ 128,020	mid
Lincoln	\$ 374,422	mid	\$ 130,528	mid
Centre Wellington	\$ 389,994	mid	\$ 131,168	mid
Waterloo	\$ 394,006	high	\$ 131,542	mid
Amherstburg	\$ 226,721	low	\$ 132,086	mid

**Average Household Income and Dwelling Value (cont'd)**

Municipality	2023 Weighted Median Value of Dwelling	2023 Weighted Median Value of Dwelling	2023 Est. Avg. Household Income	2023 Income Ranking
Brampton	\$ 535,875	high	\$ 132,608	high
West Lincoln	\$ 365,634	mid	\$ 132,780	high
Mississauga	\$ 598,714	high	\$ 133,373	high
Brant	\$ 383,524	mid	\$ 134,146	high
Grimsby	\$ 407,339	high	\$ 135,826	high
Niagara-on-the-Lake	\$ 522,048	high	\$ 136,478	high
Ottawa	\$ 404,659	high	\$ 136,792	high
Hamilton Tp	\$ 289,417	mid	\$ 137,787	high
Clarington	\$ 395,328	high	\$ 138,469	high
Kincardine	\$ 281,444	mid	\$ 139,049	high
Scugog	\$ 441,063	high	\$ 139,591	high
Wilmot	\$ 424,803	high	\$ 139,736	high
Markham	\$ 831,527	high	\$ 141,910	high
Newmarket	\$ 631,319	high	\$ 143,269	high
Woolwich	\$ 436,049	high	\$ 144,310	high
Ajax	\$ 490,040	high	\$ 144,617	high
Richmond Hill	\$ 921,164	high	\$ 144,924	high
Saugeen Shores	\$ 342,596	mid	\$ 146,141	high
Lakeshore	\$ 320,197	mid	\$ 146,899	high
Pelham	\$ 385,693	mid	\$ 146,977	high
East Gwillimbury	\$ 638,654	high	\$ 149,431	high
Wellesley	\$ 438,564	high	\$ 150,834	high
Burlington	\$ 572,115	high	\$ 153,558	high
Pickering	\$ 531,621	high	\$ 154,278	high
Whitby	\$ 502,795	high	\$ 154,608	high
Milton	\$ 559,356	high	\$ 154,995	high
North Dumfries	\$ 458,234	high	\$ 155,652	high
Middlesex Centre	\$ 400,394	high	\$ 159,948	high
Guelph-Eramosa	\$ 517,148	high	\$ 161,991	high
Erin	\$ 556,622	high	\$ 162,620	high
Whitchurch-Stouffville	\$ 779,062	high	\$ 165,719	high
Halton Hills	\$ 581,355	high	\$ 165,727	high
Vaughan	\$ 838,163	high	\$ 166,448	high
Springwater	\$ 478,009	high	\$ 167,821	high
The Blue Mountains	\$ 516,038	high	\$ 170,272	high
Caledon	\$ 671,652	high	\$ 174,171	high
Aurora	\$ 756,538	high	\$ 183,919	high
Oakville	\$ 824,615	high	\$ 206,785	high
King	\$ 1,040,841	high	\$ 223,921	high
Puslinch	\$ 688,605	high	\$ 247,020	high
<b>Average</b>	<b>\$ 368,534</b>		<b>\$ 121,388</b>	
<b>Median</b>	<b>\$ 320,197</b>		<b>\$ 113,183</b>	



**Property Taxes as a Percentage of Income**

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Property Taxes as a % of Household Income	2023 Property Taxes as a % of Household Income Ranking
Greenstone	\$ 98,613	\$ 1,996	2.0%	low
Springwater	\$ 167,821	\$ 4,176	2.5%	low
Hamilton Tp	\$ 137,787	\$ 3,552	2.6%	low
Milton	\$ 154,995	\$ 4,111	2.7%	low
North Grenville	\$ 125,861	\$ 3,484	2.8%	low
Puslinch	\$ 247,020	\$ 6,856	2.8%	low
The Blue Mountains	\$ 170,272	\$ 4,759	2.8%	low
Ramara	\$ 107,758	\$ 3,047	2.8%	low
Tay	\$ 101,317	\$ 2,880	2.8%	low
Espanola	\$ 96,663	\$ 2,788	2.9%	low
Dryden	\$ 101,199	\$ 2,933	2.9%	low
Lakeshore	\$ 146,899	\$ 4,267	2.9%	low
North Dumfries	\$ 155,652	\$ 4,536	2.9%	low
Kincardine	\$ 139,049	\$ 4,071	2.9%	low
Georgian Bluffs	\$ 123,721	\$ 3,649	2.9%	low
North Middlesex	\$ 108,892	\$ 3,230	3.0%	low
Amherstburg	\$ 132,086	\$ 3,935	3.0%	low
Halton Hills	\$ 165,727	\$ 4,957	3.0%	low
Woolwich	\$ 144,310	\$ 4,318	3.0%	low
Brant	\$ 134,146	\$ 4,058	3.0%	low
Oakville	\$ 206,785	\$ 6,271	3.0%	low
Middlesex Centre	\$ 159,948	\$ 4,926	3.1%	low
Strathroy-Caradoc	\$ 108,667	\$ 3,351	3.1%	low
Wilmot	\$ 139,736	\$ 4,323	3.1%	low
Saugeen Shores	\$ 146,141	\$ 4,524	3.1%	low
North Perth	\$ 104,021	\$ 3,235	3.1%	low
Wellesley	\$ 150,834	\$ 4,705	3.1%	low
Prince Edward County	\$ 113,717	\$ 3,602	3.2%	low
Burlington	\$ 153,558	\$ 4,928	3.2%	low
Tiny	\$ 113,183	\$ 3,636	3.2%	low
West Grey	\$ 101,737	\$ 3,269	3.2%	low
Ingersoll	\$ 104,304	\$ 3,359	3.2%	low
Collingwood	\$ 121,386	\$ 3,916	3.2%	low
Essex	\$ 109,114	\$ 3,531	3.2%	low
Caledon	\$ 174,171	\$ 5,652	3.2%	low
Grey Highlands	\$ 114,661	\$ 3,725	3.2%	low
Minto	\$ 102,195	\$ 3,321	3.2%	low
Aurora	\$ 183,919	\$ 6,077	3.3%	low
Elliot Lake	\$ 68,680	\$ 2,293	3.3%	low
South Bruce Peninsula	\$ 96,290	\$ 3,217	3.3%	low

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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Property Taxes as a % of Household Income	2023 Property Taxes as a % of Household Income Ranking
Sarnia	\$ 106,172	\$ 3,558	3.4%	mid
Haldimand	\$ 110,282	\$ 3,708	3.4%	mid
Chatsworth	\$ 98,286	\$ 3,315	3.4%	mid
New Tecumseth	\$ 121,170	\$ 4,114	3.4%	mid
Kenora	\$ 107,125	\$ 3,658	3.4%	mid
Centre Wellington	\$ 131,168	\$ 4,522	3.4%	mid
Ottawa	\$ 136,792	\$ 4,732	3.5%	mid
Quinte West	\$ 99,263	\$ 3,457	3.5%	mid
London	\$ 101,324	\$ 3,536	3.5%	mid
Clarington	\$ 138,469	\$ 4,839	3.5%	mid
Guelph-Eramosa	\$ 161,991	\$ 5,665	3.5%	mid
Vaughan	\$ 166,448	\$ 5,826	3.5%	mid
Southgate	\$ 106,178	\$ 3,718	3.5%	mid
East Gwillimbury	\$ 149,431	\$ 5,243	3.5%	mid
West Lincoln	\$ 132,780	\$ 4,667	3.5%	mid
Tillsonburg	\$ 91,439	\$ 3,257	3.6%	mid
Toronto	\$ 127,848	\$ 4,588	3.6%	mid
Waterloo	\$ 131,542	\$ 4,745	3.6%	mid
Wellington North	\$ 95,261	\$ 3,438	3.6%	mid
Hanover	\$ 89,893	\$ 3,261	3.6%	mid
Lambton Shores	\$ 100,757	\$ 3,662	3.6%	mid
Kitchener	\$ 109,633	\$ 3,987	3.6%	mid
Whitchurch-Stouffville	\$ 165,719	\$ 6,071	3.7%	mid
Timmins	\$ 105,292	\$ 3,863	3.7%	mid
Newmarket	\$ 143,269	\$ 5,311	3.7%	mid
Scugog	\$ 139,591	\$ 5,193	3.7%	mid
Central Elgin	\$ 126,468	\$ 4,712	3.7%	mid
St. Thomas	\$ 89,328	\$ 3,342	3.7%	mid
Grimsby	\$ 135,826	\$ 5,090	3.7%	mid
Windsor	\$ 88,853	\$ 3,346	3.8%	mid
Norfolk	\$ 100,077	\$ 3,770	3.8%	mid
Port Hope	\$ 110,658	\$ 4,169	3.8%	mid
Pelham	\$ 146,977	\$ 5,593	3.8%	mid
Cambridge	\$ 114,830	\$ 4,385	3.8%	mid
Mapleton	\$ 128,020	\$ 4,907	3.8%	mid
Brock	\$ 113,125	\$ 4,340	3.8%	mid
Brantford	\$ 97,134	\$ 3,734	3.8%	mid
King	\$ 223,921	\$ 8,629	3.9%	mid
Chatham-Kent	\$ 89,324	\$ 3,442	3.9%	mid
Erin	\$ 162,620	\$ 6,270	3.9%	mid
Sault Ste. Marie	\$ 93,673	\$ 3,632	3.9%	mid

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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Property Taxes as a % of Household Income	2023 Property Taxes as a % of Household Income Ranking
Markham	\$ 141,910	\$ 5,511	3.9%	high
Lincoln	\$ 130,528	\$ 5,079	3.9%	high
Whitby	\$ 154,608	\$ 6,031	3.9%	high
Thorold	\$ 99,506	\$ 3,889	3.9%	high
Huntsville	\$ 110,397	\$ 4,334	3.9%	high
Mississauga	\$ 133,373	\$ 5,278	4.0%	high
Georgina	\$ 119,022	\$ 4,711	4.0%	high
Barrie	\$ 114,486	\$ 4,570	4.0%	high
Pickering	\$ 154,278	\$ 6,170	4.0%	high
Ajax	\$ 144,617	\$ 5,798	4.0%	high
Innisfil	\$ 124,837	\$ 5,025	4.0%	high
Guelph	\$ 118,222	\$ 4,765	4.0%	high
Greater Sudbury	\$ 109,247	\$ 4,416	4.0%	high
Aylmer	\$ 89,146	\$ 3,612	4.1%	high
Niagara-on-the-Lake	\$ 136,478	\$ 5,549	4.1%	high
Thunder Bay	\$ 96,022	\$ 3,921	4.1%	high
Meaford	\$ 106,793	\$ 4,468	4.2%	high
Brampton	\$ 132,608	\$ 5,569	4.2%	high
Brockville	\$ 81,199	\$ 3,426	4.2%	high
Fort Erie	\$ 94,404	\$ 4,001	4.2%	high
Niagara Falls	\$ 94,567	\$ 4,016	4.2%	high
Orangeville	\$ 121,074	\$ 5,154	4.3%	high
Belleville	\$ 92,189	\$ 3,940	4.3%	high
Cornwall	\$ 71,992	\$ 3,104	4.3%	high
Bracebridge	\$ 107,862	\$ 4,662	4.3%	high
North Bay	\$ 92,751	\$ 4,046	4.4%	high
Welland	\$ 87,690	\$ 3,838	4.4%	high
Richmond Hill	\$ 144,924	\$ 6,370	4.4%	high
Kingston	\$ 104,653	\$ 4,606	4.4%	high
St. Catharines	\$ 93,330	\$ 4,185	4.5%	high
Port Colborne	\$ 91,302	\$ 4,128	4.5%	high
Hamilton	\$ 111,188	\$ 5,064	4.6%	high
Oshawa	\$ 106,626	\$ 4,877	4.6%	high
Stratford	\$ 95,670	\$ 4,385	4.6%	high
Parry Sound	\$ 80,530	\$ 3,765	4.7%	high
Peterborough	\$ 91,080	\$ 4,293	4.7%	high
Wainfleet	\$ 117,864	\$ 5,585	4.7%	high
Orillia	\$ 86,809	\$ 4,257	4.9%	high
Owen Sound	\$ 78,964	\$ 3,930	5.0%	high
Gravenhurst	\$ 104,364	\$ 5,464	5.2%	high
<b>Average</b>	<b>\$ 121,388</b>	<b>\$ 4,352</b>	<b>3.6%</b>	
<b>Median</b>	<b>\$ 113,183</b>	<b>\$ 4,185</b>	<b>3.6%</b>	

**Total Municipal Burden as a Percentage of Income**

The following table includes property taxes as well as water and sewer costs on a typical home and calculates the total municipal burden as a % of household income.

Municipality	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	\$ 247,020	\$ 6,856	N/A	\$ 6,856	2.8%	high	low
Milton	\$ 154,995	\$ 4,111	\$ 991	\$ 5,101	3.3%	low	low
Springwater	\$ 167,821	\$ 4,176	\$ 1,597	\$ 5,772	3.4%	mid	low
The Blue Mountains	\$ 170,272	\$ 4,759	\$ 1,203	\$ 5,963	3.5%	high	low
Oakville	\$ 206,785	\$ 6,271	\$ 991	\$ 7,261	3.5%	high	low
Hamilton Tp	\$ 137,787	\$ 3,552	\$ 1,297	\$ 4,849	3.5%	low	low
Halton Hills	\$ 165,727	\$ 4,957	\$ 991	\$ 5,948	3.6%	high	low
Caledon	\$ 174,171	\$ 5,652	\$ 672	\$ 6,324	3.6%	high	low
Lakeshore	\$ 146,899	\$ 4,267	\$ 1,229	\$ 5,496	3.7%	mid	low
Georgian Bluffs	\$ 123,721	\$ 3,649	\$ 991	\$ 4,641	3.8%	low	low
Kincardine	\$ 139,049	\$ 4,071	\$ 1,166	\$ 5,237	3.8%	mid	low
North Dumfries	\$ 155,652	\$ 4,536	\$ 1,400	\$ 5,936	3.8%	high	low
Burlington	\$ 153,558	\$ 4,928	\$ 991	\$ 5,919	3.9%	mid	low
Aurora	\$ 183,919	\$ 6,077	\$ 1,060	\$ 7,137	3.9%	high	low
Woolwich	\$ 144,310	\$ 4,318	\$ 1,326	\$ 5,644	3.9%	mid	low
Wilmot	\$ 139,736	\$ 4,323	\$ 1,278	\$ 5,601	4.0%	mid	low
Wellesley	\$ 150,834	\$ 4,705	\$ 1,400	\$ 6,105	4.0%	high	low
Saugeen Shores	\$ 146,141	\$ 4,524	\$ 1,402	\$ 5,926	4.1%	mid	low
Tiny	\$ 113,183	\$ 3,636	\$ 956	\$ 4,592	4.1%	low	low
Amherstburg	\$ 132,086	\$ 3,935	\$ 1,438	\$ 5,373	4.1%	mid	low
Ottawa	\$ 136,792	\$ 4,732	\$ 865	\$ 5,597	4.1%	mid	low
Vaughan	\$ 166,448	\$ 5,826	\$ 1,003	\$ 6,829	4.1%	high	low
Collingwood	\$ 121,386	\$ 3,916	\$ 1,072	\$ 4,989	4.1%	low	low
Greenstone	\$ 98,613	\$ 1,996	\$ 2,095	\$ 4,091	4.1%	low	low
Espanola	\$ 96,663	\$ 2,788	\$ 1,229	\$ 4,018	4.2%	low	low
Brant	\$ 134,146	\$ 4,058	\$ 1,533	\$ 5,591	4.2%	mid	low
Tay	\$ 101,317	\$ 2,880	\$ 1,346	\$ 4,226	4.2%	low	low
North Perth	\$ 104,021	\$ 3,235	\$ 1,130	\$ 4,364	4.2%	low	low
Clarington	\$ 138,469	\$ 4,839	\$ 977	\$ 5,816	4.2%	mid	low
Middlesex Centre	\$ 159,948	\$ 4,926	\$ 1,813	\$ 6,739	4.2%	high	low
Strathroy-Caradoc	\$ 108,667	\$ 3,351	\$ 1,232	\$ 4,583	4.2%	low	low
New Tecumseth	\$ 121,170	\$ 4,114	\$ 1,016	\$ 5,130	4.2%	low	low
Essex	\$ 109,114	\$ 3,531	\$ 1,116	\$ 4,647	4.3%	low	low
Toronto	\$ 127,848	\$ 4,588	\$ 877	\$ 5,465	4.3%	mid	low
Haldimand	\$ 110,282	\$ 3,708	\$ 1,082	\$ 4,789	4.3%	low	low
Ingersoll	\$ 104,304	\$ 3,359	\$ 1,191	\$ 4,550	4.4%	low	low
Waterloo	\$ 131,542	\$ 4,745	\$ 1,014	\$ 5,758	4.4%	mid	low
Whitchurch-Stouffville	\$ 165,719	\$ 6,071	\$ 1,201	\$ 7,272	4.4%	high	low
Grimsby	\$ 135,826	\$ 5,090	\$ 880	\$ 5,970	4.4%	high	low
Sarnia	\$ 106,172	\$ 3,558	\$ 1,127	\$ 4,684	4.4%	low	low

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

Municipality	Est. Avg. Household Income	Average Residential Taxes	Residential Water/WW Costs 200 m3	Total Municipal Tax Burden	Total Municipal Burden as a % of Household Income	Total Municipal Tax Burden Ranking	Total Municipal Burden as a % of Household Income Ranking
Scugog	\$ 139,591	\$ 5,193	\$ 977	\$ 6,170	4.4%	high	mid
Chatsworth	\$ 98,286	\$ 3,315	\$ 1,069	\$ 4,384	4.5%	low	mid
Mississauga	\$ 133,373	\$ 5,278	\$ 672	\$ 5,950	4.5%	high	mid
Erin	\$ 162,620	\$ 6,270	\$ 994	\$ 7,264	4.5%	high	mid
London	\$ 101,324	\$ 3,536	\$ 991	\$ 4,527	4.5%	low	mid
Guelph-Eramosa	\$ 161,991	\$ 5,665	\$ 1,576	\$ 7,241	4.5%	high	mid
East Gwillimbury	\$ 149,431	\$ 5,243	\$ 1,446	\$ 6,689	4.5%	high	mid
Centre Wellington	\$ 131,168	\$ 4,522	\$ 1,383	\$ 5,905	4.5%	mid	mid
West Lincoln	\$ 132,780	\$ 4,667	\$ 1,316	\$ 5,984	4.5%	high	mid
Whitby	\$ 154,608	\$ 6,031	\$ 977	\$ 7,008	4.5%	high	mid
Pelham	\$ 146,977	\$ 5,593	\$ 1,107	\$ 6,700	4.6%	high	mid
Markham	\$ 141,910	\$ 5,511	\$ 959	\$ 6,469	4.6%	high	mid
King	\$ 223,921	\$ 8,629	\$ 1,604	\$ 10,233	4.6%	high	mid
Tillsonburg	\$ 91,439	\$ 3,257	\$ 947	\$ 4,204	4.6%	low	mid
North Middlesex	\$ 108,892	\$ 3,230	\$ 1,790	\$ 5,020	4.6%	low	mid
Dryden	\$ 101,199	\$ 2,933	\$ 1,748	\$ 4,681	4.6%	low	mid
Pickering	\$ 154,278	\$ 6,170	\$ 977	\$ 7,147	4.6%	high	mid
Hanover	\$ 89,893	\$ 3,261	\$ 917	\$ 4,177	4.6%	low	mid
Newmarket	\$ 143,269	\$ 5,311	\$ 1,363	\$ 6,674	4.7%	high	mid
Elliot Lake	\$ 68,680	\$ 2,293	\$ 921	\$ 3,214	4.7%	low	mid
Ajax	\$ 144,617	\$ 5,798	\$ 977	\$ 6,775	4.7%	high	mid
Timmins	\$ 105,292	\$ 3,863	\$ 1,076	\$ 4,939	4.7%	low	mid
Brock	\$ 113,125	\$ 4,340	\$ 977	\$ 5,317	4.7%	mid	mid
Brampton	\$ 132,608	\$ 5,569	\$ 672	\$ 6,241	4.7%	high	mid
Kitchener	\$ 109,633	\$ 3,987	\$ 1,178	\$ 5,165	4.7%	low	mid
Wainfleet	\$ 117,864	\$ 5,585	N/A	\$ 5,585	4.7%	mid	mid
West Grey	\$ 101,737	\$ 3,269	\$ 1,553	\$ 4,822	4.7%	low	mid
Grey Highlands	\$ 114,661	\$ 3,725	\$ 1,743	\$ 5,468	4.8%	mid	mid
Southgate	\$ 106,178	\$ 3,718	\$ 1,447	\$ 5,164	4.9%	low	mid
Brantford	\$ 97,134	\$ 3,734	\$ 1,003	\$ 4,736	4.9%	low	mid
Lincoln	\$ 130,528	\$ 5,079	\$ 1,286	\$ 6,365	4.9%	high	mid
Guelph	\$ 118,222	\$ 4,765	\$ 1,009	\$ 5,774	4.9%	mid	mid
Cambridge	\$ 114,830	\$ 4,385	\$ 1,245	\$ 5,631	4.9%	mid	mid
Quinte West	\$ 99,263	\$ 3,457	\$ 1,444	\$ 4,901	4.9%	low	mid
Sault Ste. Marie	\$ 93,673	\$ 3,632	\$ 1,010	\$ 4,641	5.0%	low	mid
Minto	\$ 102,195	\$ 3,321	\$ 1,743	\$ 5,064	5.0%	low	mid
Wellington North	\$ 95,261	\$ 3,438	\$ 1,284	\$ 4,722	5.0%	low	mid
Niagara-on-the-Lake	\$ 136,478	\$ 5,549	\$ 1,250	\$ 6,799	5.0%	high	mid
St. Thomas	\$ 89,328	\$ 3,342	\$ 1,143	\$ 4,485	5.0%	low	mid
North Grenville	\$ 125,861	\$ 3,484	\$ 2,844	\$ 6,328	5.0%	high	mid
Barrie	\$ 114,486	\$ 4,570	\$ 1,197	\$ 5,767	5.0%	mid	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
Georgina	\$ 119,022	\$ 4,711	\$ 1,298	\$ 6,009	5.0%	high	high
Innisfil	\$ 124,837	\$ 5,025	\$ 1,308	\$ 6,333	5.1%	high	high
Richmond Hill	\$ 144,924	\$ 6,370	\$ 1,012	\$ 7,382	5.1%	high	high
Huntsville	\$ 110,397	\$ 4,334	\$ 1,304	\$ 5,638	5.1%	mid	high
Port Hope	\$ 110,658	\$ 4,169	\$ 1,506	\$ 5,675	5.1%	mid	high
Ramara	\$ 107,758	\$ 3,047	\$ 2,497	\$ 5,544	5.1%	mid	high
Prince Edward County	\$ 113,717	\$ 3,602	\$ 2,253	\$ 5,855	5.1%	mid	high
Orangeville	\$ 121,074	\$ 5,154	\$ 1,090	\$ 6,244	5.2%	high	high
Kenora	\$ 107,125	\$ 3,658	\$ 1,873	\$ 5,531	5.2%	mid	high
Aylmer	\$ 89,146	\$ 3,612	\$ 1,000	\$ 4,612	5.2%	low	high
Thorold	\$ 99,506	\$ 3,889	\$ 1,310	\$ 5,200	5.2%	low	high
Chatham-Kent	\$ 89,324	\$ 3,442	\$ 1,237	\$ 4,679	5.2%	low	high
Brockville	\$ 81,199	\$ 3,426	\$ 840	\$ 4,266	5.3%	low	high
Mapleton	\$ 128,020	\$ 4,907	\$ 1,865	\$ 6,771	5.3%	high	high
Hamilton	\$ 111,188	\$ 5,064	\$ 873	\$ 5,937	5.3%	high	high
Windsor	\$ 88,853	\$ 3,346	\$ 1,427	\$ 4,773	5.4%	low	high
Central Elgin	\$ 126,468	\$ 4,712	\$ 2,132	\$ 6,845	5.4%	high	high
Lambton Shores	\$ 100,757	\$ 3,662	\$ 1,799	\$ 5,462	5.4%	mid	high
Niagara Falls	\$ 94,567	\$ 4,016	\$ 1,128	\$ 5,144	5.4%	low	high
Norfolk	\$ 100,077	\$ 3,770	\$ 1,675	\$ 5,446	5.4%	mid	high
Greater Sudbury	\$ 109,247	\$ 4,416	\$ 1,533	\$ 5,948	5.4%	high	high
Oshawa	\$ 106,626	\$ 4,877	\$ 977	\$ 5,854	5.5%	mid	high
Thunder Bay	\$ 96,022	\$ 3,921	\$ 1,354	\$ 5,275	5.5%	mid	high
Cornwall	\$ 71,992	\$ 3,104	\$ 864	\$ 3,968	5.5%	low	high
Bracebridge	\$ 107,862	\$ 4,662	\$ 1,304	\$ 5,966	5.5%	high	high
Stratford	\$ 95,670	\$ 4,385	\$ 963	\$ 5,348	5.6%	mid	high
Kingston	\$ 104,653	\$ 4,606	\$ 1,262	\$ 5,868	5.6%	mid	high
South Bruce Peninsula	\$ 96,290	\$ 3,217	\$ 2,187	\$ 5,404	5.6%	mid	high
North Bay	\$ 92,751	\$ 4,046	\$ 1,173	\$ 5,219	5.6%	low	high
St. Catharines	\$ 93,330	\$ 4,185	\$ 1,143	\$ 5,328	5.7%	mid	high
Belleville	\$ 92,189	\$ 3,940	\$ 1,405	\$ 5,346	5.8%	mid	high
Fort Erie	\$ 94,404	\$ 4,001	\$ 1,623	\$ 5,624	6.0%	mid	high
Peterborough	\$ 91,080	\$ 4,293	\$ 1,193	\$ 5,486	6.0%	mid	high
Welland	\$ 87,690	\$ 3,838	\$ 1,469	\$ 5,308	6.1%	mid	high
Orillia	\$ 86,809	\$ 4,257	\$ 1,107	\$ 5,364	6.2%	mid	high
Meaford	\$ 106,793	\$ 4,468	\$ 2,280	\$ 6,748	6.3%	high	high
Port Colborne	\$ 91,302	\$ 4,128	\$ 1,695	\$ 5,823	6.4%	mid	high
Gravenhurst	\$ 104,364	\$ 5,464	\$ 1,304	\$ 6,768	6.5%	high	high
Owen Sound	\$ 78,964	\$ 3,930	\$ 1,520	\$ 5,450	6.9%	mid	high
Parry Sound	\$ 80,530	\$ 3,765	\$ 2,011	\$ 5,776	7.2%	mid	high
<b>Average</b>	<b>\$ 121,388</b>	<b>\$ 4,352</b>	<b>\$ 1,292</b>	<b>\$ 5,623</b>	<b>4.8%</b>		
<b>Median</b>	<b>\$ 113,183</b>	<b>\$ 4,185</b>	<b>\$ 1,229</b>	<b>\$ 5,591</b>	<b>4.7%</b>		

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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Residential Water/WW Costs 200 m3	2023 Total Municipal Tax Burden	2023 Total Municipal Burden as a % of Household Income	2023 Total Municipal Tax Burden Ranking	2023 Total Municipal Burden as a % of Household Income Ranking
The Blue Mountains	\$ 170,272	\$ 4,759	\$ 1,203	\$ 5,963	3.5%	high	low
Georgian Bluffs	\$ 123,721	\$ 3,649	\$ 991	\$ 4,641	3.8%	low	low
Kincardine	\$ 139,049	\$ 4,071	\$ 1,166	\$ 5,237	3.8%	mid	low
Saugeen Shores	\$ 146,141	\$ 4,524	\$ 1,402	\$ 5,926	4.1%	mid	low
Chatsworth	\$ 98,286	\$ 3,315	\$ 1,069	\$ 4,384	4.5%	low	mid
Hanover	\$ 89,893	\$ 3,261	\$ 917	\$ 4,177	4.6%	low	mid
West Grey	\$ 101,737	\$ 3,269	\$ 1,553	\$ 4,822	4.7%	low	mid
Grey Highlands	\$ 114,661	\$ 3,725	\$ 1,743	\$ 5,468	4.8%	mid	mid
Southgate	\$ 106,178	\$ 3,718	\$ 1,447	\$ 5,164	4.9%	low	mid
South Bruce Peninsula	\$ 96,290	\$ 3,217	\$ 2,187	\$ 5,404	5.6%	mid	high
Meaford	\$ 106,793	\$ 4,468	\$ 2,280	\$ 6,748	6.3%	high	high
Owen Sound	\$ 78,964	\$ 3,930	\$ 1,520	\$ 5,450	6.9%	mid	high
Bruce/Grey Avg	\$ 114,332	\$ 3,825	\$ 1,456	\$ 5,282	4.8%		
Median	\$ 106,486	\$ 3,721	\$ 1,424	\$ 5,320	4.7%		
Milton	\$ 154,995	\$ 4,111	\$ 991	\$ 5,101	3.3%	low	low
Oakville	\$ 206,785	\$ 6,271	\$ 991	\$ 7,261	3.5%	high	low
Halton Hills	\$ 165,727	\$ 4,957	\$ 991	\$ 5,948	3.6%	high	low
Caledon	\$ 174,171	\$ 5,652	\$ 672	\$ 6,324	3.6%	high	low
Burlington	\$ 153,558	\$ 4,928	\$ 991	\$ 5,919	3.9%	mid	low
Aurora	\$ 183,919	\$ 6,077	\$ 1,060	\$ 7,137	3.9%	high	low
Vaughan	\$ 166,448	\$ 5,826	\$ 1,003	\$ 6,829	4.1%	high	low
Clarington	\$ 138,469	\$ 4,839	\$ 977	\$ 5,816	4.2%	mid	low
Toronto	\$ 127,848	\$ 4,588	\$ 877	\$ 5,465	4.3%	mid	low
Whitchurch-Stouffville	\$ 165,719	\$ 6,071	\$ 1,201	\$ 7,272	4.4%	high	low
Scugog	\$ 139,591	\$ 5,193	\$ 977	\$ 6,170	4.4%	high	mid
Mississauga	\$ 133,373	\$ 5,278	\$ 672	\$ 5,950	4.5%	high	mid
East Gwillimbury	\$ 149,431	\$ 5,243	\$ 1,446	\$ 6,689	4.5%	high	mid
Whitby	\$ 154,608	\$ 6,031	\$ 977	\$ 7,008	4.5%	high	mid
Markham	\$ 141,910	\$ 5,511	\$ 959	\$ 6,469	4.6%	high	mid
King	\$ 223,921	\$ 8,629	\$ 1,604	\$ 10,233	4.6%	high	mid
Pickering	\$ 154,278	\$ 6,170	\$ 977	\$ 7,147	4.6%	high	mid
Newmarket	\$ 143,269	\$ 5,311	\$ 1,363	\$ 6,674	4.7%	high	mid
Ajax	\$ 144,617	\$ 5,798	\$ 977	\$ 6,775	4.7%	high	mid
Brock	\$ 113,125	\$ 4,340	\$ 977	\$ 5,317	4.7%	mid	mid
Brampton	\$ 132,608	\$ 5,569	\$ 672	\$ 6,241	4.7%	high	mid
Georgina	\$ 119,022	\$ 4,711	\$ 1,298	\$ 6,009	5.0%	high	high
Richmond Hill	\$ 144,924	\$ 6,370	\$ 1,012	\$ 7,382	5.1%	high	high
Hamilton	\$ 111,188	\$ 5,064	\$ 873	\$ 5,937	5.3%	high	high
Oshawa	\$ 106,626	\$ 4,877	\$ 977	\$ 5,854	5.5%	mid	high
GTHA Avg	\$ 150,005	\$ 5,497	\$ 1,021	\$ 6,517	4.4%		
Median	\$ 144,924	\$ 5,311	\$ 977	\$ 6,324	4.5%		



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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Residential Water/WW Costs 200 m3	2023 Total Municipal Tax Burden	2023 Total Municipal Burden as a % of Household Income	2023 Total Municipal Tax Burden Ranking	2023 Total Municipal Burden as a % of Household Income Ranking
Hamilton Tp	\$ 137,787	\$ 3,552	\$ 1,297	\$ 4,849	3.5%	low	low
Ottawa	\$ 136,792	\$ 4,732	\$ 865	\$ 5,597	4.1%	mid	low
Quinte West	\$ 99,263	\$ 3,457	\$ 1,444	\$ 4,901	4.9%	low	mid
North Grenville	\$ 125,861	\$ 3,484	\$ 2,844	\$ 6,328	5.0%	high	mid
Port Hope	\$ 110,658	\$ 4,169	\$ 1,506	\$ 5,675	5.1%	mid	high
Prince Edward County	\$ 113,717	\$ 3,602	\$ 2,253	\$ 5,855	5.1%	mid	high
Brockville	\$ 81,199	\$ 3,426	\$ 840	\$ 4,266	5.3%	low	high
Cornwall	\$ 71,992	\$ 3,104	\$ 864	\$ 3,968	5.5%	low	high
Kingston	\$ 104,653	\$ 4,606	\$ 1,262	\$ 5,868	5.6%	mid	high
Belleville	\$ 92,189	\$ 3,940	\$ 1,405	\$ 5,346	5.8%	mid	high
Peterborough	\$ 91,080	\$ 4,293	\$ 1,193	\$ 5,486	6.0%	mid	high
Eastern Avg	\$ 105,926	\$ 3,851	\$ 1,434	\$ 5,285	5.1%		
Median	\$ 104,653	\$ 3,602	\$ 1,297	\$ 5,486	5.1%		
Grimsby	\$ 135,826	\$ 5,090	\$ 880	\$ 5,970	4.4%	high	low
West Lincoln	\$ 132,780	\$ 4,667	\$ 1,316	\$ 5,984	4.5%	high	mid
Pelham	\$ 146,977	\$ 5,593	\$ 1,107	\$ 6,700	4.6%	high	mid
Wainfleet	\$ 117,864	\$ 5,585	N/A	\$ 5,585	4.7%	mid	mid
Lincoln	\$ 130,528	\$ 5,079	\$ 1,286	\$ 6,365	4.9%	high	mid
Niagara-on-the-Lake	\$ 136,478	\$ 5,549	\$ 1,250	\$ 6,799	5.0%	high	mid
Thorold	\$ 99,506	\$ 3,889	\$ 1,310	\$ 5,200	5.2%	low	high
Niagara Falls	\$ 94,567	\$ 4,016	\$ 1,128	\$ 5,144	5.4%	low	high
St. Catharines	\$ 93,330	\$ 4,185	\$ 1,143	\$ 5,328	5.7%	mid	high
Fort Erie	\$ 94,404	\$ 4,001	\$ 1,623	\$ 5,624	6.0%	mid	high
Welland	\$ 87,690	\$ 3,838	\$ 1,469	\$ 5,308	6.1%	mid	high
Port Colborne	\$ 91,302	\$ 4,128	\$ 1,695	\$ 5,823	6.4%	mid	high
Niagara Avg	\$ 113,438	\$ 4,635	\$ 1,292	\$ 5,819	5.2%		
Median	\$ 108,685	\$ 4,426	\$ 1,286	\$ 5,723	5.1%		
Greenstone	\$ 98,613	\$ 1,996	\$ 2,095	\$ 4,091	4.1%	low	low
Espanola	\$ 96,663	\$ 2,788	\$ 1,229	\$ 4,018	4.2%	low	low
Dryden	\$ 101,199	\$ 2,933	\$ 1,748	\$ 4,681	4.6%	low	mid
Elliot Lake	\$ 68,680	\$ 2,293	\$ 921	\$ 3,214	4.7%	low	mid
Timmins	\$ 105,292	\$ 3,863	\$ 1,076	\$ 4,939	4.7%	low	mid
Sault Ste. Marie	\$ 93,673	\$ 3,632	\$ 1,010	\$ 4,641	5.0%	low	mid
Kenora	\$ 107,125	\$ 3,658	\$ 1,873	\$ 5,531	5.2%	mid	high
Greater Sudbury	\$ 109,247	\$ 4,416	\$ 1,533	\$ 5,948	5.4%	high	high
Thunder Bay	\$ 96,022	\$ 3,921	\$ 1,354	\$ 5,275	5.5%	mid	high
North Bay	\$ 92,751	\$ 4,046	\$ 1,173	\$ 5,219	5.6%	low	high
Parry Sound	\$ 80,530	\$ 3,765	\$ 2,011	\$ 5,776	7.2%	mid	high
North Avg	\$ 95,436	\$ 3,392	\$ 1,457	\$ 4,848	5.1%		
Median	\$ 96,663	\$ 3,658	\$ 1,354	\$ 4,939	5.0%		



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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Residential Water/WW Costs 200 m3	2023 Total Municipal Tax Burden	2023 Total Municipal Burden as a % of Household Income	2023 Total Municipal Tax Burden Ranking	2023 Total Municipal Burden as a % of Household Income Ranking
Springwater	\$ 167,821	\$ 4,176	\$ 1,597	\$ 5,772	3.4%	mid	low
Tiny	\$ 113,183	\$ 3,636	\$ 956	\$ 4,592	4.1%	low	low
Collingwood	\$ 121,386	\$ 3,916	\$ 1,072	\$ 4,989	4.1%	low	low
Tay	\$ 101,317	\$ 2,880	\$ 1,346	\$ 4,226	4.2%	low	low
New Tecumseth	\$ 121,170	\$ 4,114	\$ 1,016	\$ 5,130	4.2%	low	low
Barrie	\$ 114,486	\$ 4,570	\$ 1,197	\$ 5,767	5.0%	mid	mid
Innisfil	\$ 124,837	\$ 5,025	\$ 1,308	\$ 6,333	5.1%	high	high
Huntsville	\$ 110,397	\$ 4,334	\$ 1,304	\$ 5,638	5.1%	mid	high
Ramara	\$ 107,758	\$ 3,047	\$ 2,497	\$ 5,544	5.1%	mid	high
Orangeville	\$ 121,074	\$ 5,154	\$ 1,090	\$ 6,244	5.2%	high	high
Bracebridge	\$ 107,862	\$ 4,662	\$ 1,304	\$ 5,966	5.5%	high	high
Orillia	\$ 86,809	\$ 4,257	\$ 1,107	\$ 5,364	6.2%	mid	high
Gravenhurst	\$ 104,364	\$ 5,464	\$ 1,304	\$ 6,768	6.5%	high	high
Simcoe/Musk./Duff. Avg	\$ 115,574	\$ 4,249	\$ 1,315	\$ 5,564	4.9%		
Median	\$ 113,183	\$ 4,257	\$ 1,304	\$ 5,638	5.1%		

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Residential Water/WW Costs 200 m3	2023 Total Municipal Tax Burden	2023 Total Municipal Burden as a % of Household Income	2023 Total Municipal Tax Burden Ranking	2023 Total Municipal Burden as a % of Household Income Ranking
Puslinch	\$ 247,020	\$ 6,856	N/A	\$ 6,856	2.8%	high	low
North Dumfries	\$ 155,652	\$ 4,536	\$ 1,400	\$ 5,936	3.8%	high	low
Woolwich	\$ 144,310	\$ 4,318	\$ 1,326	\$ 5,644	3.9%	mid	low
Wilmot	\$ 139,736	\$ 4,323	\$ 1,278	\$ 5,601	4.0%	mid	low
Wellesley	\$ 150,834	\$ 4,705	\$ 1,400	\$ 6,105	4.0%	high	low
Waterloo	\$ 131,542	\$ 4,745	\$ 1,014	\$ 5,758	4.4%	mid	low
Erin	\$ 162,620	\$ 6,270	\$ 994	\$ 7,264	4.5%	high	mid
Guelph-Eramosa	\$ 161,991	\$ 5,665	\$ 1,576	\$ 7,241	4.5%	high	mid
Centre Wellington	\$ 131,168	\$ 4,522	\$ 1,383	\$ 5,905	4.5%	mid	mid
Kitchener	\$ 109,633	\$ 3,987	\$ 1,178	\$ 5,165	4.7%	low	mid
Guelph	\$ 118,222	\$ 4,765	\$ 1,009	\$ 5,774	4.9%	mid	mid
Cambridge	\$ 114,830	\$ 4,385	\$ 1,245	\$ 5,631	4.9%	mid	mid
Minto	\$ 102,195	\$ 3,321	\$ 1,743	\$ 5,064	5.0%	low	mid
Wellington North	\$ 95,261	\$ 3,438	\$ 1,284	\$ 4,722	5.0%	low	mid
Mapleton	\$ 128,020	\$ 4,907	\$ 1,865	\$ 6,771	5.3%	high	high
Waterloo/Wellington Avg	\$ 139,536	\$ 4,716	\$ 1,335	\$ 5,962	4.4%		
Median	\$ 131,542	\$ 4,536	\$ 1,305	\$ 5,774	4.5%		

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

Municipality	2023 Est. Avg. Household Income	2023 Average Residential Taxes	2023 Residential Water/WW Costs 200 m3	2023 Total Municipal Tax Burden	2023 Total Municipal Burden as a % of Household Income	2023 Total Municipal Tax Burden Ranking	2023 Total Municipal Burden as a % of Household Income Ranking
Lakeshore	\$ 146,899	\$ 4,267	\$ 1,229	\$ 5,496	3.7%	mid	low
Amherstburg	\$ 132,086	\$ 3,935	\$ 1,438	\$ 5,373	4.1%	mid	low
Brant	\$ 134,146	\$ 4,058	\$ 1,533	\$ 5,591	4.2%	mid	low
North Perth	\$ 104,021	\$ 3,235	\$ 1,130	\$ 4,364	4.2%	low	low
Middlesex Centre	\$ 159,948	\$ 4,926	\$ 1,813	\$ 6,739	4.2%	high	low
Strathroy-Caradoc	\$ 108,667	\$ 3,351	\$ 1,232	\$ 4,583	4.2%	low	low
Essex	\$ 109,114	\$ 3,531	\$ 1,116	\$ 4,647	4.3%	low	low
Haldimand	\$ 110,282	\$ 3,708	\$ 1,082	\$ 4,789	4.3%	low	low
Ingersoll	\$ 104,304	\$ 3,359	\$ 1,191	\$ 4,550	4.4%	low	low
Sarnia	\$ 106,172	\$ 3,558	\$ 1,127	\$ 4,684	4.4%	low	low
London	\$ 101,324	\$ 3,536	\$ 991	\$ 4,527	4.5%	low	mid
Tillsonburg	\$ 91,439	\$ 3,257	\$ 947	\$ 4,204	4.6%	low	mid
North Middlesex	\$ 108,892	\$ 3,230	\$ 1,790	\$ 5,020	4.6%	low	mid
Brantford	\$ 97,134	\$ 3,734	\$ 1,003	\$ 4,736	4.9%	low	mid
St. Thomas	\$ 89,328	\$ 3,342	\$ 1,143	\$ 4,485	5.0%	low	mid
Aylmer	\$ 89,146	\$ 3,612	\$ 1,000	\$ 4,612	5.2%	low	high
Chatham-Kent	\$ 89,324	\$ 3,442	\$ 1,237	\$ 4,679	5.2%	low	high
Windsor	\$ 88,853	\$ 3,346	\$ 1,427	\$ 4,773	5.4%	low	high
Central Elgin	\$ 126,468	\$ 4,712	\$ 2,132	\$ 6,845	5.4%	high	high
Lambton Shores	\$ 100,757	\$ 3,662	\$ 1,799	\$ 5,462	5.4%	mid	high
Norfolk	\$ 100,077	\$ 3,770	\$ 1,675	\$ 5,446	5.4%	mid	high
Stratford	\$ 95,670	\$ 4,385	\$ 963	\$ 5,348	5.6%	mid	high
Southwest Avg	\$ 108,821	\$ 3,725	\$ 1,318	\$ 5,043	4.7%		
Median	\$ 104,163	\$ 3,585	\$ 1,210	\$ 4,755	4.5%		

*Economic Development Programs*



## *Economic Development Programs*

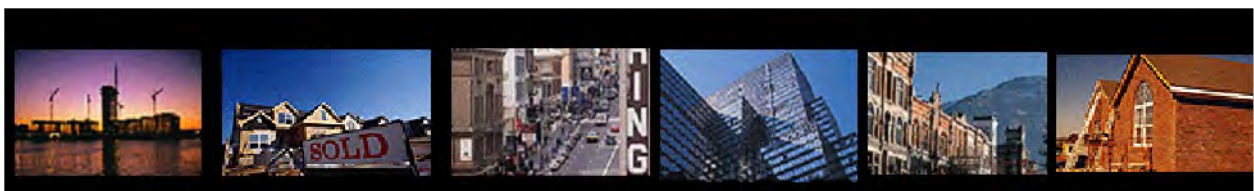
Many communities are struggling to maintain a competitive advantage in a rapidly changing global economy. There are many forms of economic development programs used across Ontario to encourage growth. Programs to promote economic development include, but are not limited to:

- Grants
- Interest Free Loans
- Tax Incremental Financing
- Corporate Visitation Programs
- Ambassador Programs
- Refund/waiving of fees
- Business Enterprise Centers
- 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*



## ***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.

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.

## *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** - The Board of Trade hosts various networking events and annual activities, advocate to various levels of government on behalf of business.
- 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.
- **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.
- **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

### Aurora

Under the Emerging Aurora campaign, the Town is running the following programs/initiatives this year:

- **Business Awareness Campaign** - year-long promotion of the various businesses/leaders in Town to showcase the types of employers in manufacturing, technology, healthcare, innovation and historic/downtown revitalization.
- **Business Outreach** - Visiting local businesses to make connections and help them where needed. Goal is 100 business connections this year.
- **Emerging Aurora** event to help businesses build their own brands. The Town is also hosting another event to help businesses navigate issues like cyber-attacks, power outages, Rogers crashes, floods, fires, etc.
- Town is hosting the first ever career fair for manufacturing, business and engineering in partnership with the **Aurora Economic Development Corporation**.

### Barrie

Business Retention & Expansion initiatives include:

- **Proactive business visitation program:** Meet regularly with local businesses to discuss market conditions, barriers/opportunities for growth and make programming and resource connections, in addition to resolving issues, where required.
- **Talent/workforce attraction initiatives:** Collaborate regionally to connect employers to the local labour pool; to identify, develop and attract necessary workforce; to encourage new and emerging industries; to inspire people to start new local businesses; and to encourage co-op and internship placements.
- **Expansion and relocation support:**
  - Support businesses with their expansion or relocation within Barrie through site selection and or development process facilitation support.
  - Support businesses through the development processes or coordinate business issue resolution while identifying opportunities to improve customer service and internal processes.
- **Marketing and communications:**
  - Collect, analyze, and provide demographic and statistical information, and market research to businesses, and provide a current community profile.
  - Using the Investbarrie.ca website, e-newsletter, blogs, and social media, showcase businesses and initiatives that tell the 'Barrie Story' to provide local business promotion and position Barrie as a desirable location destination.
- **Innovation programming:** Support a culture of innovation by celebrating community innovators and delivering programming to position the City as an innovative community including the Manufacturing Innovation Summit and Mayor's Innovation Awards.
- **Strategic community partnerships:** Leverage resources and funding from local, regional and provincial partners to further common economic development goals.
- **Business and Employer Data Survey and Business Directory:** Interviews with businesses to collect key data on business location, type of business and employment. The data is collected to monitor economic trends, support business retention, and expansion, forecast infrastructure needs, and assist with transportation planning.
- **Entrepreneur and small business support:**
  - Entrepreneurial ecosystem growth through collaboration with our partners on program development, events and strategic initiatives.
  - Small Business Centre of Barrie, Simcoe County and Orillia
- **Arts and culture:** Raise the capacity and profile of the Arts community through the delivery of an annual awards program, educational workshops and training for arts businesses, providing connections to mentors, support programs for emerging artists, public art program and an Arts & Culture Investment Fund.
- **Tourism development & Municipal Accommodation Tax:** Municipal Accommodation Tax (MAT) collection for re-investment into the tourism industry through increased overnight stays.



## Belleville

- **Pop-ups on the Bay project:** 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.
- **Doctor Recruitment.**
- **Holiday Market:** The City is working with their partners at the BDIA and Chamber to permit small ‘pop-up’ type structures located in downtown that house local vendors selling their goods and services.
- **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.
- **Rural Business Marketing Initiative:** Staff is working with businesses to develop a marketing strategy for businesses north of Highway 401.
- **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. This pilot program participation is intended to test a program that will encourage newcomers to settle in rural Ontario. Labour needs are extreme and this program is extremely helpful, almost exceeding 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.
- **Municipal Accommodation Tax (MAT):** 4% on rental rates fewer than 30 days to support tourism development.

## Brampton

### **Brampton Economic Development & Culture**

#### 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

**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.

### Brant County

- **Site Selection** – County staff assist site selectors and businesses looking for available land in the County. 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.

### Brantford

#### **City Business Support Services:**

- Designated City staff person to work with and guide your company through the municipal approval process and assist in expediting any municipal approvals required
- Assist with temporary office space location search, as required, and related professional services, as requested (legal, accounting, banking, real estate)
- Assist with community integration process relating to healthcare, education, housing and lifestyle amenities; provide community familiarization tours as requested
- Familiarize new companies with the services offered through Newcomer Connections Brantford-Brant ([www.newcomerconnections.ca](http://www.newcomerconnections.ca))
- Assist Foreign Direct Investments in securing work visas through local MP Office

### 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.

### Bruce County

#### **Small Business Support:**

- **Consultations** - One-on-one consultations with specific topics such as: General start-up, expansion, and succession questions, Business registrations, Business plans, Marketing strategies, Market research, Financials, Human resources/staffing, Zoning, permits, regulations, and licenses

- **Training and Education** - free seminars and workshops offer entrepreneurs the opportunity to expand their knowledge on numerous topics including: Writing a business plan, Financials and bookkeeping, Marketing/target market, Human resources/staffing, Digital marketing, Online shopping, Retail management, Operations, General start-up and expansion information, Succession planning
- **Grants** - No-cost grant opportunities for Bruce County businesses:
  - Programs for future entrepreneurs of all skill level
  - Summer Company Plus
    - Starter Company Plus
    - Knowledge on other local grants and loans
- **Workforce Resources:**
  - Training and Skills Development
  - Diversity, Equity and Inclusion
  - Co-op and Apprenticeship
  - Employment Organizations and Partners
- **Training and Events:** Learn and grow with free training seminars and workshops, both in person and virtual.

### 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 priorities are supported with the following programs and initiatives:

- **Tourism Strategy:** Visitor and business attraction
- **ICI Attraction:** Proactive initiatives focused on economic diversification, including a focus on key sectors - manufacturing; food and beverage; agriculture; finance & insurance; and professional, scientific and technical services

- **Business Retention and Expansion:** Corporate Calling and annual programs and workshops to address employer needs and support local business expansion
- **Industrial and Commercial Development Assistance:** Support for employers navigating development approvals in Caledon with the aim to enhance business friendliness
- **Workforce Development:** Local partnerships with Peel Halton Workforce Development Group and Jobs Caledon – Caledon Community Services
- **Community Partnerships:** Caledon continues to work with economic development ecosystem partners to provide access to business support services to local companies
- **Networking:** Business Breakfasts, business forums and business meetups to encourage networking, mentorship, innovation and collaboration
- **Marketing and Communications:** Dedicated business website: [caledonbusiness.ca](http://caledonbusiness.ca), monthly business newsletter, business directory and sector profiles
- **Green Development Supports:** Incentives and workshops to support the transition to green business operations, including GreenBiz Caledon partnership with Partners in Project Green and the Community Improvement Plan

### 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**—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 the 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.

### Centre Wellington

- **Centre Wellington Small Business Centre**, in partnership with the Guelph Wellington Business Centre, and is located in Fergus, for Start-up and small business support and training .

### Chatham-Kent

- **Corporate Visitation Program** – Company visits conducted annually with the purpose of gathering information and data to support and foster the development of the local economy. Information is also provided on potential government and municipal funding opportunities while determining the needs, concerns and opportunities of the existing local businesses.
- **Small Business Centre** – provides access to business registrations, business planning, consultations, research, mentorship, seminars and workshops and government funding programs including Summer Company, Starter Company Plus and Foodpreneur.
- **Investment Attraction and Site Selection Services** – municipal staff assist investors and site selectors looking for available land and buildings in the community and provide key relocation factors such as inventory, demographics, local labour information and municipal supports and incentives.
- **Workforce Development** – works closely with the local Workforce Planning Board, local school boards and post-secondary institutions as well as local businesses to address local labour issues.
- **Business Networking/Information Seminars** – hosts a variety of specialized educational programming events to targeted business sectors as well as the local community
- **Business Concierge Program** – staff undertake a Project Manager role to provide a “One-Point-Of-Contact” in the Department’s pro-business approach to facilitate and issue resolutions to help ensure that projects or issues are dealt with in an efficient manner
- **Digital Main Street** – DMS squad members work closely with Chatham-Kent brick and mortar businesses to improve their online presence. This program includes enhancement of social media representation and providing support of basic website and e-commerce setups. Participants also are offered extensive online digital training module training as well as having the opportunity to apply for a \$2,500 grant.

- **Ontario Immigrant Nominee Pilot Project (OINP)** – Chatham-Kent is an active partner in participating in the OINP which will secure more Canadian spaces for the community. This program is intended to encourage newcomers to settle in rural Ontario.

### Clarington

- **Business Retention and Expansion:** Lead by the Clarington Board of Trade, in partnership with the Economic Development division, the 2023 the BR+E report will indicate the future plans/needs of local businesses and will be used to plan future economic development activities for the Municipality of Clarington.
- **Corporate Call Program:** Meet regularly with local businesses to discuss barriers or opportunities for growth, make programming and resource connections, in addition to resolving issues, where required, and discuss potential partnerships.
- **Business Concierge Program:** Provide guidance and assistance throughout the development process, ensuring an efficient process. Utilizing the “one-point of contact” model for our business community allows us to create positive interactions and build stronger relationships ensuring we are business friendly.
- **Site Selection:** Economic Development staff assist site selectors and businesses looking for available land and providing key information
- **Grand Openings:** Support, promote and attend grand openings of businesses in Clarington

### 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.

### [Dryden](#)

- **Municipal Accommodation Tax:** City funds from the tax (50%) are earmarked for Waterfront Development. The other 50% of the funds are provided to the Dryden Chamber of Commerce through an agreement the City has in place which stipulates that a share of the funds will be used 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:** EG's business development concierge service continues with a focus on enhancing business friendliness and supporting a customer-centric corporate culture through the provision of highly responsive, customized support to business and investors.
- **Downtown Mount Albert Revitalization:** Commercial & Retail Gap Analysis has been completed as part of a project that will entail municipal infrastructure upgrades that support business vitality and the creation of vibrant public spaces. Business Retention & Expansion Programs
- **Holland Landing Downtown Revitalization:** Commercial & Retail Gap Analysis has been completed as part of a project that will entail municipal infrastructure upgrades along a portion of Yonge Street.
- **Broadband Expansion:** In partnership with the Broadband Working Group efforts continue to expand broadband connectivity.



- **Business Incubation & Acceleration:** Jointly with York University YSpace and the Town of Georgina, a series of customized programs and supports are being developed and offered to new and emerging entrepreneurs. Programming will continue through until 2024.

### Erin

- Promote workforce training and business support workshops
- Monthly “Erin Business” newsletter
- Continue working with the Business Centre Guelph-Wellington to promote the small to medium size business support one day a month in the Town
- 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

### Fort Erie

- **Business Directory** of all local businesses and services.
- **Business Licensing:** Working with businesses to obtain a license to operate in the Town of Fort Erie along with all business renewal licenses. EDTS will coordinate grand opening events and media coverage. In addition to business licensing, EDTS is responsible for the administration and issuance of short-term rental licenses.
- **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**

### Georgina

- **Business Class Program** - The program includes meeting with staff and agencies to ensure all requirements from planning approvals to building permit issuance are met, access to the Development Application Fee Rebate Program, referrals to Small Business Support Services and funding programs, access to grants through the Community Improvement Plan Program for the BIAs, and expedited approvals for office, industrial and institutional development applications.
- **Development Application Fee Rebate Program** - The program is intended to provide financial assistance to developments that have the ability to have a significant impact on the creation of full-time employment and increase the non-residential tax base. This program is a three-tiered format, which is based on the amount of square footage and full-time positions being created:
  - **Tier 1** - 50% of the application fee up to a maximum of \$10,000 or 50% up to a maximum of \$20,000 for multiple applications.
  - **Tier 2** - 50% of the application fee up to a maximum of \$15,000 and 50% up to a maximum of \$30,000 for multiple applications.

- **Tier 3** - 50% of the application fee up to a maximum of \$15,000 and 75% up to a maximum of \$50,000 for multiple applications.
- **YSpace Entrepreneurship Hub** - In partnership with the Town of East Gwillimbury and York University's YSpace, this program delivers a two-year Business Incubator/Accelerator pilot project to support entrepreneurs and economic growth during the recovery phase of the COVID-19 pandemic and beyond. This project creates an ecosystem of entrepreneurial resources, including mentorship, access to networks and co-working space for collaboration.
- **Georgina Made** - To highlight the many makers, growers and manufacturers of products made in Georgina, the Town has created an online directory that provides an additional platform for businesses to feature their products online, giving more ways for residents and businesses to shop, and support local.
- **Grown in Georgina** - This project and campaign encourages collaboration and tourism partnership building and promotes local exploration of agri-businesses. Local farms rely on and support each other to sell their products, growers and food manufacturers are selling their products in local stores, and restaurants are teaming up with growers to prepare the ultimate "local dish". These collaborations have resulted in cross-promotion, increased revenue and positioning Georgina as a thriving agriculture community.
- **Business Improvement Area (BIA) Support** - Members have access to funding opportunities, partnerships and networking, ability to shape their community, marketing opportunities and increased business exposure.

### 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** - 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** – A survey is undertaken which allows the Town 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.
- **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.

### 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. This is done in person through one-on-one visits as well as through the hosting of networking events and other initiatives.
- **Development Approvals and Support for Growth** - Economic Development staff collaborate with the City's Planning and Building Services teams to support streamlined development processes and engage the investment and development sectors advancing growth in the community
- **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. The Regional Business Centre also coordinates the Innovation Quarters downtown business incubator, launching in 2022, to accelerate the growth of tech-enabled start-ups

- **Immigration and Workforce Development** - The City of Greater Sudbury works in partnership with the federal government, local post-secondary institutions and other settlement organizations to support newcomers to the community and to identify ways to enhance skills and marketability for our population. Greater Sudbury is also a participant in the Rural & Northern Immigration Pilot program designed to bring in eligible newcomers with permanent job offers and the intention to reside long-term in the community.
- **Greater Sudbury Development Corporation** - Economic Development works hand in hand with their 18-member board to advance common goals related to economic development and job creation locally and to administer a number of grant programs to various sectors.

### Grimsby

- The Town conducts a **Business Visitation Program**
- Hosts business breakfasts to provide the opportunity for the local Chamber of Commerce in this regard.

### Guelph

- **Economic Development and Tourism Strategy:** a 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.
- **Workforce Development and Talent Attraction:** supporting local businesses with labour market intelligence, resources and supports to navigate the current labour market conditions.
- **City-owned Land development:** the Hanlon Creek Business Park Phase 3 land parcel (~180 acres) is being sold by the City to a private developer. It is zoned for business park and industrial use and will add to Guelph's available employment land inventory.
- **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

### Haldimand County

- **Business Retention and Expansion** - A proactive program to engage businesses in one-on-one interviews to:
  - Identify the needs, concerns, and opportunities of existing local businesses so that, where appropriate, action can be taken.
  - Learn local businesses future plans with respect to expansion, relocation, and/or retention and assess where assistance can be provided.
- **Respond to Business Development Inquiries**
- **Business Development Concierge Service** - A pro-business approach to development which helps ensure that projects or issues are dealt with in an efficient manner with a focus on employment generating projects that are high profile and/or complex commercial 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.
- **Business Excellence Breakfast** – An annual business breakfast and networking event. At this event staff and Council recognize local businesses with a complimentary breakfast and keynote speaker.

- **Committees:** Business Development and Planning Advisory Committee, Agricultural Advisory Committee, Haldimand Business Network, Tourism Network
- **Business Improvement Area Support** – Working closely with the 3 Business Improvement Areas to support their operations and assist them in maintaining 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:
- **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.
- **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 partnerships include – Employer One Survey, Manufacturing Month Tours, We Make It Here video series, Ontario’s Southwest, Mohawk College Mobile Classroom (City School), and 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.
- **Maps and Guides** – Maps and guides distributed to key locations and tourist information centres internal and external to Haldimand County.
- **Farmers Markets** – Provide operational and marketing assistance to the three farmer’s markets located in Haldimand County.

### Halton Hills

- Proactive company calling program
- New industrial areas are being developed along Highway 401
- Tourism support and an active “shop local” small business support program

### Halton Region

- Halton Region’s Economic Development office offers one-window access to government programs and services, information on Halton’s business environment and services to help establish or expand a business in Halton.
- Site selection resources and assistance
- Employment land and related development concierge services

- Access to market research, financing sources and training programs
- Provides a full-service Small Business Enterprise Centre with small business and business start-up assistance, including resources, one-on-one consultations, workshops and seminars
- Global business services to support small businesses to go global and import resources
- Networks in the field of real estate, industry, government, business associations and community groups
- Support for key business sectors including Agriculture

### 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

### Hamilton Township

#### **Promotion**

- Working with local media, publishers, to have advertising and promotional material on the Township, included in their upcoming annual campaigns.
- Working with the Northumberland County Economic Development to participate on committees or initiatives – high speed internet plan, cycling master plan – that will have an impact on the community.
- Social Media and Website promotion of the Township.
- Hiring a Recreational Community programmer to help develop programs for local residents and visitors to the area to enhance the image of the community.
- Member of and support of Northumberland Central Chamber of Commerce

#### **Development**

- Work with Developers on proposals and initiatives that will bring residential, commercial opportunities.
- Servicing Strategy – investing \$150,000 in a Water Master Plan to support the existing servicing system, but also provide for expansion to the system to permit additional growth in the future.

#### **Policies**

- Updating the Township’s existing comprehensive Servicing Agreement with Lakeshore Utilities Services Inc – to provide for additional development on the system.
- Review of the Township’s official plan and zoning by-law policies to ensure that they are supportive of a streamline development process.
- Have a Council approved Waterfront Strategy to focus activity and development appropriately along the waterfront in the norther part of the Township.

### 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
  - 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.

### King

#### **Business Assistance**

- **Starting or Expanding Your Business** - The purpose of this guide is to equip people with specific information about starting or expanding a business in King including the unique characteristics of King, zoning and permitted use, and some of the programs and financial incentives that will help get their business off to a smart start.

- **York Small Business Enterprise Centre** - Offers support to small businesses in King with training, business plan development, mentoring and advisory services.
- **ventureLAB technology assistance** - Offers a number of initiatives focused on helping your business raise capital, retain talent, commercialize your technology and IP, and acquire customers. Some of the assistance includes access to prototype and lab testing, innovation space, workshops, dedicated advisory and partnerships.
- **King Chamber of Commerce** - works to support King's businesses with networking opportunities and advocacy for businesses. Their membership provides additional benefits such as promotional opportunities, free workshops and seminars, member to member discounts and a listing in their members business directory.

### Marketing and Promotion Resources

- **ExperienceKING** - the Township's tourism brand, promoting the best events, locations, and culinary treasures that King has to offer.

### Economic Development

- **2021 Community Tourism Plan** - Assisting tourism-related businesses and stakeholders achieve success for themselves through education and leadership. It then layers in support for businesses to work together to build and deliver new products and experiences.
- **Economic Development Strategy**

### Kingston

- **The Small Business Enterprise Centre** - helps business owners who are looking to launch or grow their small business.
- **Open for Business** - Attend the sessions to learn about available and upcoming programs and services that can help start and grow your business. Sessions take place every Thursday at noon.
- **Ask the Expert** - provides coaching with local specialists in 1:1 sessions at no charge to assist with accounting and bookkeeping, legal, social media, HR, marketing, business strategy and more.
- **Digital Main Street Programs**
  - The Digital Transformation Grant, provides \$2,500 to small independent businesses in commercial locations to invest in digital marketing to expand their online presence.
  - ShopHERE grants small, independent businesses a free ecommerce store, domain, training, and more.

- The 360° photo program provides businesses with photography of their space to use on Google, Facebook, website, and more.
- **Starter Company Plus** - is designed to provide business training for entrepreneurs aged 18 and over who are launching a business or expanding an existing business.
  - The program provides an opportunity to pitch for a grant up to \$5,000 to start or grow your business.
- **Summer Company** - provides training to students to start and run a business.
  - Participants receive hands-on business mentoring from local business leaders and up to \$3,000 in funding.
- **Business Expansion & Export Programs**
  - Free Trade Agreements Webinar - aims to inform local manufacturers about the advantages of utilizing Canada's Foreign Trade Agreements (FTA) to explore international markets
- **Trade Accelerator Program (TAP)** - is an innovative initiative to accelerate the strategic development of your business and to better prepare you for expansion into international markets.
- **Canadian Digital Adoption Program** - provides up to \$2,400 to help cover the cost of new e-commerce applications. Businesses will be supported by local digital advisors.
- **Business Grant Support Program** - provides up to \$2,000 to assist with the cost of hiring a grant writer.
- **Queen's Career Apprenticeship Program** - Kingston connects Arts & Science graduates from Queen's University with Kingston employers, providing reimbursement of up to \$4,000/month for 4 months.
- **Business Transition Program** - helps entrepreneurs contemplating transitioning business ownership to prepare for sale or succession.
- **Other Services from Economic Development**
  - **Incentives** - Assist with identifying and accessing funding and business acceleration programs to support business growth plans.
  - **Site Selection** - Assist with site selection, process, planning and permitting, funding requests and talent attraction.
  - **Supply Chain Development** - Fostering relationships between companies to work smarter and more efficiently while attracting new businesses to support the economy.
  - **Lead Generation** - Sharing leads and contacts to assist companies in identifying new markets and consumers.
  - **Professional Development Workshops & Consultations** - We support businesses with one-on-one consultations to discuss business ideas and needs, customized workshops and seminars, a referral network, and special young entrepreneur 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 Centre 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 (LEDC)** - is the lead economic development agency for London. LEDC acts as the primary economic development body on behalf of the Corporation to: attract new businesses and jobs; support business retention and expansion; develop and connect the workforce to meet the needs of businesses and job seekers; and, continue relationships with partner organizations to support Economic Development.
- **TechAlliance** - is the Province of Ontario's Regional Innovation Centre for London, St. Thomas, Woodstock, Sarnia, and the counties of Elgin, Huron, Lambton, Middlesex and Oxford. TechAlliance provides advice, experiences, and access to capital to launch start-ups, accelerate scale-ups and inspire talent.
- **Small Business Centre** - operates in partnership with the City of London and the Ontario government's Ministry of Economic Development, Job Creation and Trade (MEDJCT). The Centre is a one-stop source for information, guidance, and professional advice on starting and running a successful business.

### Mapleton

The Township of Mapleton has an Economic Development Coordinator that works with an Economic Development Committee consisting of Councilors, 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:** 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..
- **Markham Small Business Centre:** MSBC provides advisory and consultative support services and programs to small businesses and entrepreneurs seeking to set up a new business.
- **Markham Online Business Directory:** interactive online business directory with maps to facilitate customized business search.
- **Markham Board of Trade:** a local business association, MBT's goal is to help business members grow through network events and opportunities, marketing and promotion, and preferred saving and discounts program to support business operations.
- **TechCONNEX:** a technology business association established in Markham and has expanded network and membership beyond the York Region boundary to include the broader GTA. It is a dynamic member driven community offering opportunities for peer education, networking and knowledge sharing in the technology space.

### Meaford

- **Study & Business Plan Grant** - This program is intended to assist owners with financing the cost of undertaking various studies that promote and support economic development & diversification. Such studies/plans should explore business diversification and related building/lands improvements, repair or replacements that would result in enhanced long-term viability and/or business growth. Additionally, Environmental Studies leading to remediation of contaminated sites are eligible.
  - The grant is available on a 50% matching funds basis up to a maximum of \$7500 per study. Eligible environmental studies may be funded to a maximum of \$15,000 per study.

### 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.

### Minto

- **LaunchIT Minto**
  - Start-up and small business support
  - Small business training and mentorship program
  - Incubator Space
- **Residential Attraction Programs**
  - A” Move to Minto” campaign including video
  - Partnerships with Developers to promote community and developments

### Mississauga

The Economic Development Office (EDO) provides information and services to help businesses grow and prosper in Mississauga.

- **Locate:** If businesses are looking to make a location decision, EDO team offers a variety of support services that will ensure the process is fast, informed and without issue.
  - **Site Selection** - EDO provides real estate options for available sites, site tours, connections to realtors, and use verification to ensure sites meet the clients’ needs.
  - **Connections to Professional Service Providers** - EDO provides companies a soft landing by connecting them to professional services including but not limited to legal, banking, accounting/tax, immigration and other government services.
  - **Government Funding & Programs** - EDO offers guidance and support related to relevant government funding and programs available to help businesses establish and grow.
  - **Data Analytics** - EDO supports companies in their decision making by providing high-level to highly customized data related to market, infrastructure, talent, sector, and beyond.
  - **Newcomer Support** - EDO provides access and guidance to newcomer supports and resources to ensure employees and their families have everything they need.
  - **Global Skills Strategy Referral Partner** - EDO helps eligible employers access to a global labour pool through a dedicated service team.
- **Grow:** Once businesses become part of the Mississauga business community, EDO team offers a variety of support services that will facilitate its growth and success.

- **Talent Acquisition** - EDO will connect businesses to training institutions, recruitment firms and government agencies that will support the search to find the best talent.
- **B2B Connections** - EDO connects businesses to companies to support the supply chain's needs. EDO provides introductions to industry organizations and networking opportunities so businesses can find clients that are looking for their products and services.
- **Productivity and Continuous Improvement** - EDO provides customized continuous improvement opportunities and training to assist businesses increase efficiencies and extract value from the production process.
- **Export Market Development** - With EDO's partners including Government of Canada Trade Commissioners and export-focused organizations, EDO assists in finding new market opportunities for companies.
- **Sector Councils** - This group of local industry leaders serve as ambassadors and advisors for the City of Mississauga.
- **Workforce Development** - Connecting key stakeholders to discuss and advocate for solutions including the development of new programs and co-operative education opportunities to address workforce development challenges.
- **Promotional Support** - EDO helps spread the word through social media channels, website and more formal announcements.
- **Cluster Building Events** - EDO office supports the creation of new linkages between public, private and government stakeholders through informal and formal programs and networking events.
- **Innovation and Tech Adoption** - EDO works with companies and EDO's partners to provide opportunities and funding for the successful onboarding and integration of new technologies into businesses.
  - **Issue Resolution** - EDO helps if companies are having trouble navigating the municipal building permit process or need to discuss transit-related items, as EDO office is the one-stop shop to help resolve outstanding city-related or other matters.
- **Start-up:** The Mississauga Business Entrepreneur Centre (MBEC) is the central source for small business information, resources, programs and guidance to help start a new business or take existing businesses to the next level.
  - **IDEA Mississauga** - The Mississauga Economic Development Office has a second website titled IDEA Mississauga which aims to elevate Mississauga's entrepreneurship and innovation ecosystem by collaboratively supporting businesses to launch and grow, striving for inclusivity, diversity, sustainability and global engagement.



## Muskoka District

### **Muskoka Economic Recovery Task Force**

- The District Municipality of Muskoka in cooperation with Area Municipal Economic Development Leads, Chambers of Commerce, Muskoka Parry Sound MP and MPP Offices, Muskoka Tourism Agencies and the Federation of Ontario Cottagers' Associations, the Muskoka Economic Recovery Task Force has been launched. The Task Force will seek, leverage, and advocate for Provincial and Federal government funding to support Muskoka-based businesses.”

### **Muskoka Affordable Housing Initiatives Program (MAHIP)**

- MAHIP is a multi-year program geared to low and modest-income households. Through MAHIP, the District offers funding to eligible developers, builders, buyers, and landlords to develop and provide affordable housing in Muskoka.
- **Capital Incentive Funding** is available through the MAHIP program. Through Capital Incentive Funding, developers, builders and homeowners may be eligible to receive funding towards the construction of rental housing. Funding amounts vary based on the affordability period as per below:
  - Funding Amount of \$15,000 for a 7 Years period
  - Funding Amount of \$40,000 for a 10 Years period
  - Funding Amount of \$80,000 for a 20 Years period
  - Funding Amount of \$100,000 for a 25 Years period
  - Funding available upon receipt of occupancy permit
  - Rental units must be at or below District Alternative Average Market Rent
  - Rent limits in place for set amount of time, depending on funding amount and corresponding affordability period (see table above).
  - Applies to new construction or renovation/conversion where new units are constructed (e.g. single home converted into two units or commercial property converted into housing)
  - Preference given to rents that include some or all utility costs
  - Capital Incentive Funding Agreement to be registered on title for the respective affordability period.
- **The Landlord Rent Supplement Program** is available through the MAHIP program. Landlords may be eligible to enter into rent supplement agreements where they receive a direct payment for a portion of the monthly rent (average of \$235 per unit per month) toward rental units.

## Newmarket

### Marketing and Attraction

- **Collision Conference** – Economic Development recently attended North America’s fastest growing tech
- **Partner with the “Treefrog Accelerator”** to nurture international entrepreneurs seeking a Canadian presence.
- **Economic Development Marketing Strategy** – fulsome marketing and attraction strategy development and execution including social media, media relations, experiential design
- Preliminary investigation of “Place Branding” strategy for Newmarket.
- **Choose Local marketing campaign** – annual community wide marketing campaign during the holiday season to encourage local residents to “choose local” when crossing items off their holiday shopping list
- **Random Acts of Downtown Shopping** – designing, executing small business support program for businesses in the BIA
- **Market Research** – understanding the ICT and Advanced manufacturing sectors in Newmarket
- **Corporate Visitation**

## New Tecumseth

Over a five-year period from 2022-2027, the following 35 actions will provide strategic direction for the Town of New Tecumseth. The actions, which are both realistic and achievable, fall under the four goals:

- **Healthy Commercial Districts** - To work collaboratively with the two Business Improvement Areas (BIAs), Chambers of Commerce and New Tecumseth Economic Development Office to support the overall health of the three commercial districts.
- **Investment Readiness** - To be prepared for new investment opportunities, to provide service that meets customer needs and to provide internal knowledge transfer.
- **Economic Diversification** - To diversify the economy, to have more balanced employment opportunities and reduced commuter outflow and to provide a broader business community that supports a changing demographic.
- **Support Local Business Retention and Expansion** - To build relationships with businesses, to gather information on the health of the local economy, to provide support for local businesses to drive sustainability, to find opportunities to partner on the development of co-working spaces, and to grow awareness of and interest in working in New Tecumseth.

### Municipal Incentives

- **Nottawasaga Futures Loans** - Nottawasaga Futures offers loans up to \$150,000 to support the creation of new jobs, or maintain existing jobs, in the community.
- **Georgian Angel Network** - provides angel investment and business development support to high-growth firms in Simcoe County.
- **Regional Tourism Organization 7** - offers a number of funding programs to support private and not-for-profit tourism operators that have a tourism amenity or looking to promote Bruce, Grey and Simcoe Counties tourism opportunities.
- **Tourism, Culture and Sport Enhancement Fund** - The County of Simcoe Tourism, Culture and Sport Enhancement Fund supports and enhances tourism, culture and sport in Simcoe County by investing in initiatives that promote awareness, access, participation and appreciation of the diverse tourism, culture and sport offerings within the County.

### 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** Activities include, but are not limited to:
  - Investment attraction, development facilitation and investment aftercare;
  - Business retention and expansion;
  - Government liaison to support business and help facilitate innovation and growth, market development, export and trade opportunities;
  - Municipal marketing, promotion and community familiarization;
  - Municipal industrial land sale marketing and facilitation;
  - Sector specific capacity development initiatives;
  - Film & TV production attraction, support, and municipal permit administration;
  - Supporting workforce development, capacity, resiliency, job creation and skills building, including immigration and talent attraction;

- Support for small business and entrepreneurs (Small Business Enterprise Centre partnership with Province); and
- Community development, capacity and marketing partnership projects.
- **Business Development Process** - To expedite the development review process, the City has created the Development Application Review Team (DART). The DART reviews all development 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. For qualified projects, municipal industrial parks offer fully-serviced land at competitive rates.
- **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.

### North Grenville

- **Mayor's Address Event**
- **Hamlet Signs** - The 2023 Municipal budget includes \$10,000 to be allocated towards the design and installation of 7 new community welcome signs.
- **Digital Service Squad** - Economic Development staff was successful in securing funding from the OBIAA to continue the Municipality's Digital Service Squad Program. With this funding, the Municipality will be able to assist 200+ businesses with their digital needs. North Grenville's Digital Service Squad will work with local businesses to provide one-on-one support with digital assessments, website creation, social media advertising and e-commerce platforms.
- **The Digital Service Squad** is offering the following services for free:
  - Applying for up to the visitor guide will serve as a comprehensive resource providing information about attractions, accommodations, dining options, events, and other relevant details to enhance the visitor experience. \$4,900 in grants
  - Exploring social media
  - Learning about e-Commerce
  - Providing feedback on your current digital presence
  - One-hour consulting sessions
  - Free 360° photos of your business
- **Waterfront Access Strategy** - The strategy will create an overall vision for enhancing public use and access to the Rideau River and Kemptville Creek, in keeping with the Municipality's environmental, recreational and tourism objectives. The strategy will be completed by the end of 2023.

- **Economic Development Strategy** - This strategy will provide relevant direction, outlining goals and outcomes for the Municipality's Economic Development initiatives that will assist the Municipality in improving the economic and social well-being of North Grenville's diverse residents.
- **Tourism/Ec. Dev Seminars** - Working with community and business organizations to host a series of seminars that cater to the needs of our community.
- **Visitor Guide** - Tourism staff designed and distributed the North Grenville Visitor Guide.

### North Perth

- **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.
- **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.
- **Wayfinding and Gateway Signage Program**

### Oakville

- The Oakville Economic Development Department provides a proactive company visitation program. In addition, the Department provides site information, economic data and acts as the lead advisor to the Oakville Council, Chamber of Commerce and developers on expansion opportunities/constraints.

### Orangeville

- **Investment Readiness and Attraction** - Economic development staff serve as first point of contact for expansion and new business inquiries and support investors and expanding businesses through the development process.
- **Community Improvement Plan** - The incentives will be promoted by the Economic Development office and will aim to help offset costs related to site improvement, redevelopment, reuse, and/or rehabilitation, as well as brownfield remediation.
- **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** - Detailed site selection research and information, economic data, statistics, workforce support, and other relevant information on Orangeville's business environment is readily available.

- **Networking, Events and Partnership Development** - Liaison services are available to connect business owners with access to provincial and federal partners, programs, and funding opportunities
- **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 planning support and one-on-one consultations.
- **Tourism and Cultural Development** - Ongoing implementation of the Tourism Strategy and Action Plan. Key deliverables include visitor information services, an annual Call for Artists, and the management of the Town's public art collection.
- **Publications and Information** - Current news, updates and opportunities are shared through websites (orangevillebusiness.ca and loveorangeville.ca), an active social media program, and regular e-newsletters.

### Orillia

- **Innovation Collective** - streamline processes and make it easier and more accessible for local and regional entrepreneurs to participate in and grow their business through the innovation economy.
  - The operating committee consists of members from Lakehead University, Orillia Area CDC, Georgian College, the County of Simcoe, the City of Orillia and two innovation experts from the local community. Innovation collectives create and support new ideas, products, and services.
- **Workforce Attraction and Retention Project** - The City of Orillia has partnered with the County of Simcoe and other regional partners to deliver a multi-faceted workforce attraction and retention project to help address workforce development challenges and support local industries in attracting and retaining talent.
- **XcelerateHer Program** - The XcelerateHER program is a unique program that supports female entrepreneurs through a four-pronged approach: skills development, networking opportunities, workshops and success stories.
- **Orillia and Area Physician Recruitment and Retention** - This includes providing key data, taking part in familiarization tours, and other initiatives to market the Orillia area for physicians to open a practice and for learning doctors to complete their practicum training.
- **Orillia Area Community Development Corp. (Orillia Area CDC)** - The Orillia Area CDC provides counselling, training & funding to local businesses to support job creation, growth and innovation.
- **Orillia & Area Online Business Directory** - The directory is promoted by the City and community partners as a source for local products, businesses and services.

- **Orillia & Lake Country Tourism** - Orillia & Lake Country Tourism 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 and collect the MAT on behalf of the City of Orillia and receive 50% of the net revenue to support and enhance the tourism industry
- **Local and Regional Partnership Development** - The City of Orillia's Business Development staff regularly assist in the development of partnerships throughout the community and regionally. This includes everything from business-to-business partnerships to connections between post-secondary institutions and business leaders.
- **Business Development Newsletter** - The quarterly newsletter features local projects, initiatives and successes with the community and is shared with local businesses, community partners, and potential investors.

### Oshawa

- **Cluster Development Strategy**—Oshawa has identified five priority growth sectors (Advanced Manufacturing, Health & Biosciences, 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 to Spark Centre to support access to incubator space and programming for 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, 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, Ontario Tech University and Trent University Durham GTA)

- **Oshawa Economic Development Dashboard** - The City provides a data dashboard optimized for businesses, investors and site selectors which tracks 57 real-time metrics across areas such as demographics, labour force, quality of life, education and real estate.
- **Community Improvement Incentives:** The City provides 5 distinct Community Improvement Incentives, fully approved by the Province of Ontario, to support how the City works with the private sector to reinvest in various areas.
- **Publications**—Online Business Directory, a quarterly e-newsletter, a monthly downtown stakeholder e-newsletter, shop local guide as well as a Consolidated Community Profile and Development Insider annually.
- **Networking and Business Education**—Economic Development Staff bring a variety of workshops and networking opportunities to businesses.

### Ottawa

- **BIA Research Grant Program** - This program provides funding contributions to BIAs to assist with research projects that are designed to enhance the economic viability and competitiveness of the BIA.
- **Community Economic Development Funding Program (CED)** - Funding Program is an annual program that provides financial support to projects that advance: job creation, economic diversity, entrepreneurship and small business development, skills development, innovation, and tourism while also demonstrating environmental, social, and/or cultural benefits.
- **Economic Development Core Funding** - Funding agreements with Invest Ottawa.
- **Economic Development Major Events** - Funding agreements with Ottawa Tourism.
- **Economic Development Projects** - Funding agreements with Ottawa Film Office and Ottawa Music Industry Coalition.

### Parry Sound

- **FAM (Familiarization) Tours:** Economic Development Department of the Town of Parry Sound brings business people from the GTA, southern Ontario, and overseas to Parry Sound District to experience what the area has to offer in terms of investment opportunities.



## Peterborough

### **Peterborough and the Kawarthas Economic Development ("PKED")**

- Peterborough's strength in advanced manufacturing, aerospace, agriculture, cleantech, small business and tourism is buoyed by business support programs for real results. PKED is governed by a volunteer board of directors consisting of up to 13 local community members representing key business sectors, for 4 divisions:
  - Tourism
  - Marketing and Communications
  - Business Development
  - Operations

### **Cleantech Commons**

- Peterborough is building Canada's premier cleantech destination in partnership with Trent University. Cleantech Commons will be host to a cluster of world-class companies and start-up enterprises in the fields of clean technology, agro-biotechnology, water treatment and advanced materials.

### **Peterborough Airport**

- The Peterborough Airport offers fully serviced industrial and commercial lands airside and groundside. Lands are fully serviced with hydro, natural gas, communications fiber, water, and sewer services, ideally situated for aviation and aerospace related businesses.

## Pickering

- Marketing
  - Branding
  - Marketing
- Local Communications
  - Community Website
  - Community Social Media Platforms
- Business Support
  - Business Census and Outreach
  - Business Retention and Expansion Initiatives
  - Business Continuity Support
  - Entrepreneurial and Startup Support
  - Incubators or Accelerators

- Workforce and Talent
  - Workforce Gap Analysis
  - Career Awareness Building
  - Workforce Development Events
- Investment Attraction
  - Direct Outreach
  - Ongoing Sector Research
  - Existing Business Engagement
  - Conferences and Other Multipliers
- Investment Servicing and Aftercare
  - Development and Adoption of Full Investment Service Processes and Protocols

### Port Colborne

- **Corporate Visitation Program**—The Economic Development Office assists firms in developing new export markets and expanding existing companies.

### Prince Edward County

- **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.
- **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.
  -

### Puslinch

- Implementation of robust communication and engagement strategy - ie. Social Media, EngagePuslinch, Township website, etc. (ongoing)
- Township Annual Economic Development Open House (ongoing)

- The implementation of the Township logo/brand on signage
- Mandatory Planning Pre-Consultation By-law was implemented
- Development of Pre-consultation development guide (includes information regarding CIP, etc.)
- County of Wellington Study on Additional Employment Lands in the Township of Puslinch (2023/2024 - ongoing)
- Township Community Guide and Business Directory
- Township Puslinch Profile Feature
- Development of Short-term Accommodation Licensing By-law
- Development of Planning Application Guides

### [Richmond Hill](#)

- **Business Outlook Survey** - Survey launched in January to poll businesses on their attitude toward various components of their business and how Richmond Hill SBEC services align with their needs and priorities.
- **CLIC** - A co-creative partnership (between the City, OCAD University, eCampus Ontario, and Centennial College) for applied design research and development. It works with local businesses to support research and development initiatives by providing connections to a network of research organizations, post-secondary expertise and potential funding opportunities.
- **Approvals Plus** - Approvals Plus launched in 2022, providing business owners with support to facilitate the development application process through a dedicated Program Manager. The program offers applicants a one-stop-shop for assistance with the troubleshooting and services level enhancements to ensure projects are completed in a timely manner.
- **Filming** -Staff actively attracts filming to Richmond Hill, providing film location managers site locators and filming crews direct support for filming, as well as helping to arrange and connect with private business or residential sites for potential filming at their locations.
- **SBEC Services** - The Richmond Hill Small Business Enterprise Centre (RH-SBEC) is an innovative partnership between the Province of Ontario and the City of Richmond Hill that offers entrepreneurs various tools to start and grow their businesses. Services include Business Consultations and Help with Business Plans, connections to resources and Workshops. (see SBEC Workshops tab for 2023 breakdown).
- **Starter Company Plus** - The Starter Company Plus program provides entrepreneurs aged 18 and over with tailored advice, mentoring and training to help you launch or expand your business.

- **Entrepreneurship Finance Conference** - The fourth annual Entrepreneurship Finance Conference held. This virtual conference offers participants to hear expert talks from financial experts including representatives from major banks, private lending firms, Venture Capitalists, Angel Investors, partner organizations like EDC, BDC, and more.

### Sarnia

**Sarnia Economic Development:** As the first point of contact for companies looking to locate, relocate or expand in Sarnia, Sarnia Economic Development services include:

- Site selection assistance and continued support through planning and development process
- Confidential one-on-one consultations
- Strategic partnership guidance
- Grant and financing information & application assistance
- Access to in-market research, market trends and demographics
- Business visitation program to support BR&E efforts
- Workforce and employment development support
- Build awareness of Sarnia's value proposition
- Sarnia Community Improvement Plan for Downtown and Mitton Village

**Partnership Development:** This department establishes meaningful contact with other levels of government, the business community, educational institutions, and key stakeholders to develop and further economic initiatives and goals.

### Sault Ste. Marie

- **Business Retention and Expansion**
  - Retention
    - Business support
    - Funding programs
    - Navigating the various levels of government
  - Expansion
    - Identification of growth industries
    - Funding programs
    - Support
- **Business Attraction**

- Focus is attraction of business to the City
- Dedicated resource
- Targeting desirable industries, understand new trends and opportunities i.e. Biomass, Hydrogen
- Third party lead generation
- **Community Development Fund** - 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. Applicants apply to receive this funding for Council approval and recommendation comes from the Economic Development Corporation Board of Directors. An annual allocation of \$500,000 supports the EDP.
- **Millworks Entrepreneurial Centre** - Mandate is to support new and existing business, tools, education, capital and mentorship and collaborative office space.
- **Summer Company** – funding and support for student summer businesses – up to \$3,000 grant to qualified individuals
- **Starter Company Plus** – up to \$5,000 grant to start, purchase or expand a business
  - Business planning support
  - Workshops
  - Mentoring
- **Start-Up Visa program** – attract foreign entrepreneurs who wish to establish high growth businesses in the City
- **Business Counselling** – business planning, cash flow projections and other business-related topics
  - **Business Incubation Services** – high-speed internet, video conferencing, business mailing address, meeting rooms etc.

### Scugog

- **BR&E (Business Retention & Expansion) Program** - a structured, action-oriented approach to business and economic development. It promotes job growth by helping communities learn about issues and opportunities for local businesses as well as sets priorities for projects to assess these needs. A BR+E project consists of trained volunteers who visit businesses and conduct confidential interviews with senior-level management, business owners or managers. Data analysis and action planning is then undertaken to address issues and opportunities facing businesses.

### South Bruce Peninsula

- **Open-door policy**
- **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.

- **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.
- **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.

### Springwater

- **Economic Development Strategy Implementation** - Economic Development Strategy builds on the Township's existing strengths and translates them into new opportunities for economic growth.
- **Economic Development Marketing Plan Implementation** - Ongoing implementation of the Township's Economic Development Marketing Plan.
- **General Business Support Services** - Provide business support services through business expansion and retention initiatives and the sharing of information, such as that for upcoming business events, local resource opportunities or incentive programs available.
- **Official Plan Review** - The Township of Springwater is actively working towards the conclusion of its comprehensive Official Plan review.

### St. Catharines

- **Corporate Calling Program** –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.

### 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 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
- No Industrial DCs 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**—No Industrial DCs.
- **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.
- **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. investStratford/SEEDCo. also leads the work being done on Stratford's Attainable Housing strategy and inventory.

### 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

### Timmins

- Services include site selection, exporting information, community statistics, demographics and assistance on government assistance programs. There is a **Business Enterprise Centre (BEC)**.
- **Community Development Committee** 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.

### Thunder Bay

- **The Thunder Bay Community Economic Development Commission (CEDC)** - The Thunder Bay Community Economic Development Commission is the City's lead economic development agency and champion for local growth. CEDC use their local knowledge and expertise to promote Thunder Bay as the best small city in Canada to live, work, do business and visit. The business development team and sector specialists respond quickly to new opportunities to attract visitors, new talent, employment, business development and investment to Thunder Bay. Responsibilities include:
  - Entrepreneurial support
  - Business development



- Business retention and expansion
  - Exporting advice
  - Collection and assessment of key business data
  - Community Marketing
  - Tourism promotion
  - Investment attraction
- 
- **The Thunder Bay & District Entrepreneur Centre-** Located within the CEDC and funded by the City of Thunder Bay and Ministry of Northern Development; the Centre provides seminars, workshops, and free business counselling services to new and existing small business. The Centre also provides business grants through the Starter Company Plus and Summer Company programs that are funded by the Ministry of Economic Development, Job Creation and Trade. The Centre also provides marketing assistance through the delivery of the Digital Main Street program, supported by the Ontario Business Improvement Area Association (OBIAA). The DMS program connects local experts with businesses to provide one on one support to help businesses improve their online presence/skills.
  - **The Rural and Northern Immigration Pilot (RNIP)** - Is a 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 and Area. The RNIP allows eligible employers to make full time permanent job offers to skilled foreign workers who can help fill identified labour shortages programs catchment area. The 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.
  - **The CEDC Tourism Development Fund (TDF)** - The Community Economic Development Commission Municipal Accommodation Tax Fund (CEDC MAT Fund) consists of tax revenues collected annually by the City of Thunder Bay through the administration of the Municipal Accommodation Tax (MAT). The MAT is levied on short-term hotel, motel and other commercial establishment stays in the City of Thunder Bay, at a rate of 4%. The CEDC utilizes 50% of this tax revenue to support continued tourism growth by providing funding through two funding streams, an Event fund and a Product Development fund. Not-for-Profit, private sector and public sector entities are eligible for non-repayable financial contributions that.
  - **Physician Recruitment**—The Thunder Bay Physician Recruitment and Retention program is a partnership of community, medical, government and academic institutions.

- **Community Futures Development Corporation (CFDC)**— Locally the CFDC is known as Thunder Bay Ventures’ Finances new businesses and expansions, provides business services and referrals and funds economic development projects in the Thunder Bay Census Metropolitan Area.
- **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.
- **Ingenuity** – Ingenuity is Lakehead University's first business incubator. They offer space and resources for students who are looking to start a business or develop their idea. Along with providing space for budding entrepreneurs, Ingenuity also offers a learning environment to help develop knowledge and skills that help support business development and growth.

### Toronto

- Economic Development manages Enterprise Toronto [www.enterprisetoronto.com](http://www.enterprisetoronto.com) —A public-private alliance assisting entrepreneurs and small business. Its four business centres provide one-on-one assistance to those starting or growing an early-stage business.
- Toronto cost-shares capital improvement in designated retail business districts and traditional employment areas.
- Toronto’s Economic Development team provides specialized business knowledge and information on Toronto’s key industry clusters

### Vaughan

- 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 (City)

- **City of Waterloo's SOLER Initiative (Support Our Local Economic Recovery)** - intended to support our local economic recovery as businesses gradually and strategically reopen with a continued focus on the health and safety of customers and workers.

### 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.

### Wellington County

#### **Business Attraction, Retention, and Expansion (BRE):**

- **BRE Fund** - The BRE Fund will continue to be offered to local municipalities.
- **Boots on the Ground support** - A core BRE activity is regularly meeting, communicating, and networking with businesses and large employers in each of the communities and helping them connect to resources that are available to them.
- **Collaborate with partner organizations to support small businesses** - Wellington County has a strong network of strategic partners. This includes hosting events, cross-promoting webinars, and other sessional resources, and providing mentorship opportunities.

#### **Business Resources:**

- **Business Scale-up and Productivity** - FedDev Ontario is accepting applications for no-interest, repayable contributions from \$500,000 up to \$10 million per project for innovative and globally-oriented businesses seeking to accelerate their growth, commercialize and improve productivity.
- **Rapid Response for Business Development (RRBD) Initiative** - The Grand River Agricultural Society RRBD Initiative will provide up to \$10,000 to support Ontario-based, agriculture, agri-food, agri-products, and clean-tech businesses, as they work with established business connections to advance market opportunities and secure sales for their innovative products, processes, or technologies.
- **Business Resurgence Programme** - Saugeen Economic Development Corporation is offering a FREE consulting programme for local small businesses. There are several consulting options available: Business Bootcamp, Business Profit Optimizer, Business Advisor, Digital Marketing Coach, or a membership with the Excellence in Manufacturing Consortium.
- **RH Accelerator** - Grand River Ag Society (GRAS) and RH Accelerator Inc. announce they will work together and co invest in support of local early-stage innovative companies in the agriculture, food and cleantech industries.

#### **Talent Attraction and Newcomer Support:**

- Support for employers becoming more diverse and welcoming.
- Create more welcoming
- Be a relevant and trusted partner to newcomers.

#### **Workforce Development**

- **Skills Development and Training Partnerships**
- **Workforce and Labour Force Metrics Analysis** - With collaboration from the Wellington-Dufferin Workforce Planning Board and additional partners, the County develop and maintain connections geared towards the compilation of workforce and labour market research and the execution of an employment gaps and housing gap analysis within the County.

- **Workforce Attraction and Retention** - The County meet with employers to understand expectations, and will also study salaries, culture, and perceptions in specific industries across the region.

### **Attainable Housing**

- **Public Awareness Campaign** - Through a marketing campaign and public events in the housing community, to emphasize the importance of increasing housing types and densities within the County.
- **Improve the Housing Development Environment** - Focuses on continual improvement to the process of developing housing in the County.
- **Maintain and Expand upon Opportunities for Rental Housing Stock** - Focuses on maintaining and creating opportunities to generate additional rental housing units in the County.

### **Food Future**

- **Continued expertise in circular economy practices** - The County will meet the original triple bottom line goals of the initial project – waste reduction, food security, and business growth.
- **Supporting the evolution of agriculture** - The changing climate is putting new pressures on crops and animals through extreme weather events and shifting growing zones. Global commitments and recent federal policies and funding recognize these new challenges; they now require greater carbon sequestration and fewer Greenhouse Gas (GHG) emissions to be achieved through emerging best practices and technology solutions.

### **Broadband Internet and Connectivity**

- **Internet investment readiness**
- **Ensuring digital equity** - Fiber-optic networks will need to be balanced with lower-cost cell tower coverage in order to ensure accessibility for all residents.

### **Tourism**

- **Strengthen the Tourism Network and Operators** - Leveraging the expertise, funding, and priorities of the Regional Tourism Organization, Elora Fergus Tourism, and local business support organization (i.e., BIAs, Chambers), the team will identify gaps and opportunities identified through business feedback.
- **Facilitate Tourism Experience Development** - supporting industry-led and partner-led tourism product development as well as create seasonal/product focused self-guided trails.
- **Market and promote Wellington County experiences**

## [Wellington North](#)

### **Business Retention and Expansion**

- Primary focus of our BR+E efforts during the past couple of years of Covid continued to be on the Downtown/Retail Sector. Construction,
- 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, Aaran-Elderslie, Brockton, Town of Hanover, and the Saugeen Economic Development Corporation expanded to include South Bruce. Focus includes Youth Entrepreneurship, advancement of women and workforce development/attraction programs.
- Rural Economic Development (RED) grant funding of \$30,000 obtained to support Mount Forest Streetscape improvements.
- Digital Main Street grant funding of \$54,000 received to establish a Digital Service Squad to support Main Street businesses in Minto, Mapleton, and Wellington North.

### Youth Entrepreneurship Programs

- Saugeen Student Start Up program to promote Youth entrepreneurship continued and we provided 58 youth with upwards to \$500 in funding 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.

### 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.

## 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 fiber 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 operates two Community Improvement Plans (the Downtown CIP and the Pickering Village CIP) to encourage rehabilitation initiatives and stimulate development in these areas. Each CIP is comprised of several property-incentive grants programs designed to help achieve local development objectives.

- 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** - equal up to 50% of the planning and building permit fees.
- **Development Charges Grant Program** - equal up to 50% of the fees paid under the Town Residential DCs.
- **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** - 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 to offset design and other professional costs and construction costs

### Bracebridge

- **Building Improvement Grant/Loan** - Provides building owners up to 50% of construction costs to a maximum municipal contribution of \$10,000. Of this amount, 50% is a grant and 50% is 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. 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:** 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. This provides 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 and 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.
- **Signage Improvement Grant:** Provides the applicant up to 50% of the cost of a new sign to a 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.
- **Energy Efficiency Retrofit Grant / Loan Program:** Provides up to 50% of the cost of a retrofit up to a municipal maximum of \$10,000 (50% grant and 50% loan). Property owners can apply for any two programs in a calendar year. They are eligible to apply with new projects in any subsequent year. Completed applications are reviewed and assessed by the Community Improvement Plan Implementation Committee.
- **DC Exemption:** Municipal development charges for all non-residential development.

### Barrie

**Community Improvement Plan (CIP)** - There are three incentive programs offered through the CIP:

- Redevelopment Grant Program;
- Preservation of Built Heritage Grant Program; and,
- Affordable Housing Development Grant Program.

### Brampton

- **Central Area Community Improvement Plan:** The Central Area Community Improvement Plan (CIP) The program includes the Building and Façade Improvement Program, Development Charges Incentive Program and Sign Permit Fee Subsidy Program.
- **Downtown Brampton BIA:** Using promotional activities such as special events, advertising, and beautification programs, the BIA aims promote the area as an attractive, pleasant place to shop, to be entertained, to work, and to live. The organization is a not-for-profit association where the property

owners, and commercial tenants who pay a portion of the property tax, pay a special levy that funds the organization.

### [Brant County](#)

CIP 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:** Grant provided depends on the amount of the municipal portion of property taxes that has increased as a result of the improvements. 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 \$1,000 or 50% of the cost of the sign, whichever is lesser, will be paid to the property 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. It 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.

- **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. It 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.

### Bruce County

Bruce County is invested in our local and future residents, businesses, and communities. The Spruce the Bruce program helps to build healthy and vibrant communities by offering resources to maintain and grow commercial areas and public experiences.

- **Projects to take place within a downtown Community Improvement Project Area (CIPA):**
  - **Façade Building Improvement Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$4,000.
  - **Fascia Signage Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$1,000.
  - **Perpendicular Signage Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$750.
  - **Awning Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$1,000.
  - **Patio Installation Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$4,000.
  - **Community Marketing Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$2,500.
  - **Streetscape Beautification Grant** - 2023 Applications closed. Max funding of 50% of total project cost (excluding taxes) up to \$10,000.
- **Projects to take place in a Community Improvement Project Area:**
  - **Agri-Food Innovation Grant** - The Agri-Food Innovation grant provides funding for agricultural operators to improve or implement new value-added and innovative technologies, software, and hardware. Max funding of 50% of total project cost (excluding taxes) up to \$5,000.
  - **Business Accessibility Adaptability Grant** - The Business Accessibility Adaptability grant provides funding for business and property owners to upgrade or renovate the exterior or interior of their

commercial building to remove or reduce barriers for people with disabilities. Max funding of 50% of total project cost (excluding taxes) up to \$3,000.

- **Product and Experience Development Grant** - The Product & Experience Development / Enhancement grant provides funding for tourism business and property owners of tourism establishments to improve the visitor experience by making upgrades and enhancements to their products, services, and physical location. Max funding of 50% of total project cost (excluding taxes) up to \$5,000.
- **Residential Improvement Grant** - The Residential Improvement grant provides funding for business and property owners to upgrade or renovate their mixed-use (commercial-residential) building to add new residential units or increase occupancy in existing units for long-term rental use. Max funding of 50% of total project cost (excluding taxes) up to \$4,000.
- **Projects to occur within Bruce County Boundaries:**
  - **Community Signage Grant** - Max funding of 50% of total project cost (excluding taxes) up to \$5,000.
  - **Destination Infrastructure & Active Transportation Grant** - Max funding of 50% of total project cost (excluding taxes) up to \$2,500.

### Caledon

- **DC Exemption:** Caledon East Commercial Core Area and the Bolton Business Improvement Area.
- **Community Improvement Plans (CIP):** The purpose of the grants is to encourage investment in commercial, mixed-use and industrial properties and contribute towards greenhouse gas reduction, revitalization and beautification of the CIP areas.
- **Downtown Bolton Revitalization:** The goal of the Bolton Downtown Revitalization Plan is to improve the historic downtown area for residents, business owners and visitors.

### Cambridge

#### **Incentives - Core Areas**

- **Commercial Property Improvement Grant Program (CPIG)** - for commercial property owners/ authorized tenants within the Core Areas 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. Maximum grant may increase by \$5,000 for the inclusion of enhanced accessibility elements.

- **Mixed Use Conversion and Restoration Grant Program (MUCRG)** – To attract 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.

#### **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, re-subdivision, 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.

#### **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 DC**— The DC Deferral will postpone the collection of DCs for a period of 20 years or until the units cease to be affordable, whichever comes first.
- **Affordable Housing Tax Increment Grant**— Available to property owners building affordable housing in the defined geographic areas.

#### **Centre Wellington**

- **Façade, Building and Property Improvement Grant** - May provide up to 50% if 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. Maximum contribution for the facade improvement would be a \$5,000 interest free loan and a \$5,000 grant.
- **Housing Rehabilitation Grant** - 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. Maximum contribution of \$2,000 interest free loan and/or a \$2,000 grant. Maximum of 2 units are eligible.
- **Tax Increment Equivalent Grants**

- **Downtown Fergus Action Plan**— Marketing and beautification assistance to downtown Fergus

### Chatham-Kent

- **Property Tax increment Program:** provides a tax rebate of up to 100% for up to 10 years on a new developed, redeveloped or rehabilitated property. Minimum of \$250,000 in eligible costs.
  - Employment and mixed-use commercial/residential – up to 5 years, tax rebate regular 60%, 100% for a limited time\*
  - Commercial – up to 5 years, tax rebate 60%
  - Major employment project – years 6-10 – Tax rebate Regular 60%, 100% for a limited time\*
  - Major rental or affordable housing developments – up to 10 years, Tax rebate Regular 60%, 100% for a limited time\*
- **Building & Planning:** Grant equivalent of up to a maximum of 100% of planning application fees and up to \$20,000 of building permit fees levied
- **Development Charge Partial Exemption Program:** Chatham-Kent currently only has development charges for water and wastewater services. This incentive provides up to 50% exemption of local development charges for eligible charges for new major rental housing developments and affordable housing developments. \*
- **Façade Improvement Program:** provides a grant of up to 50% of eligible costs associated with the redesign, renovation or restoration of faces of commercial use and mixed-use commercial/residential buildings.
- **Residential Conversion and Affordable Housing Grant:** provides an incentive to the creation of new or rehabilitated dwelling units where permitted:
  - New affordable housing developments and secondary dwellings receive a grant of \$2,500 for each affordable housing unit up to 20 dwelling units, to a maximum grant of \$50,000
  - New or rehabilitated dwelling unit(s) or a small or large rental dwelling unit above or behind the non-residential use in a mixed-use commercial/residential building receive a grant of \$7,500 for each dwelling unit, up to eight dwelling units, to a maximum grant of \$60,000.

Note: \*This incentive will be available for a limited period to September 30, 2023. Following this period, the tax rebate will be 60%.



### Clarington

- **Community Improvement Grants:** Community improvement grants encourage revitalization and provide incentives to property and business owners to invest in and improve the look and function of buildings in Clarington's downtowns and main street areas. Programs include assistance with:
  - New signage
  - Heritage façade upgrades
  - Building Code upgrades
  - Infill (redevelopment of a brownfield) or Reconstruction (following a fire) grant
  - Permit or application fee grants
  - Accessibility improvements
- **Seasonal Sidewalk Patio Permits:** Seasonal application for restaurants to utilize, or expand, public sidewalk or street parking for patio area
- **Film Permits:** Assistance with location managers and film productions with municipal and regional applications, road occupancy permits, location scouting, and liaising with the community contacts.
- **Tourism:** Active promotion of tourism businesses and experiences through a variety of channels including social media, print advertisement, and digital advertising. Seasonal campaigns highlight, summer, fall, Holiday, and PYO capital of Canada. We create a variety of maps, brochures, and postcards that are distributed throughout the Municipality, Region, and Ontario.

### 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.

### 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.

### Georgina

- **Community Improvement Plan Program:** Intended to improve a defined area within a community that has been identified as in need of revitalization. It will articulate visions for Uptown Keswick, Downtown Sutton and Downtown Jackson's Point, and establish a strategy for their revitalization, including the use of financial incentives for the private sector to stimulate redevelopment and facilitate property improvements. Program grants include:
  - Façade Building Grant
  - Heritage Building Grant
  - Landscape Improvement Grant
  - Accessibility Improvement Grant

### Gravenhurst

**Downtown Community Improvement Plan (CIP).** 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](#)

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

### [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
- **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 County

- **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
- **Rural Water Quality Program** –Grants include:
  - Livestock Access Restriction
  - Erosion Control Structures
  - Tree planting/Natural restoration
  - Living Snow Fence
  - Water well Decommissioning
  - Sediment Basins/Wetland Creation Cover Crops
- **Operating Grants** – To assist downtown organizations in offsetting costs associated with maintaining the new enhanced downtown areas (street-scaping).
- **CIPs** –Provides grants for property improvements to qualifying properties.

### 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 (for details on the CIP which authorizes these incentives, please visit [www.hamilton.ca/cip](http://www.hamilton.ca/cip) ).

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 for these programs. In addition, municipal Development Charges (DC) are reduced within the defined Downtown Hamilton Community Improvement Project Area.

### Huntsville

- **CIP Financial Incentives**
- **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 \$1,000.00 from the municipality to support their efforts.

### Ingersoll

- **Façade Improvement Program** - 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** – Grant of 50% of the building permit fees associated with residential conversion, rehabilitation and intensification. 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** - Grant 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** - Grant 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**

### Innisfil

- Façade, Building and Signage Improvement Grant

- Accessibility Improvement Grant
- Building Code Compliance Grant
- Landscaping and Property Improvement Grant
- Building Permit and Planning Application Fee Rebate Program
- Tax Increment Equivalent Grant Program

### Kenora

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

### 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

### King

- **Village Vibrancy Grant Stream**
  - Signage Improvement – up to \$2,500
  - Facade Improvement - up to \$10,000
  - Landscaping and Property Improvement - up to \$10,000
  - Building Accessibility Improvement - up to \$5,000
  - Motor Vehicle and Bike Parking Improvement - up to \$5,000
  - Building Improvement and Use Conversion - up to \$10,000
  - Planning Application and Building Permit Fees - up to \$5,000
  - Tax Increment Equivalent - An applicant will be eligible for up to 100% of the amount of the tax increase as a result of the improvement.
- **Rural Resiliency Grant Stream** - This component of the CIP introduces a new framework of incentives related to certain on-farm diversified and agriculture-related uses, which will contribute to the economic resilience of the Township’s agricultural areas. List of Rural Resiliency Grants (up to \$10,000 in grants available per property):
  - Agri-Tourism Uses
  - Sale of Local Produce
  - Value Add Activities
  - On-Farm Dining

- Signage Improvements
- Facade Improvements
- Infrastructure Improvements
- Planning Application and Building Permit Fees
- Professional Services and Related Costs

### Kitchener

- Façade Improvement Grant Program.

### Lincoln

- **Industrial Lands and Rural Area CIP**
  - 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**
  - Contains financial incentive programs which are designed to promote private sector mixed use development and intensification in the areas
- **Vineland Central Business District CIP**
  - 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**
  - Contains financial incentive programs designed to promote private sector building rehabilitation and redevelopment

### London

#### **Community Improvement Programs Grants:**

- **Airport Tax Grant:** a ten-year tax grant for eligible properties.
- **Heritage Development Charge Equivalent Grant**
- **Heritage Tax Increment Grant:** Equivalent to the increase in the municipal portion of the property tax following from a reassessment resulting from a development or rehabilitation project related to an intensification or a change of use that rehabilitates an associated designated heritage property.
- **Industrial Corridor Enhancement Grant:** 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.

- **Industrial DC Grant:** 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.
- **Rehabilitation & Redevelopment Tax Grant:** rebates a portion of the municipal tax increase that results from the rehabilitation of an existing building or construction of a new building. A percentage of this tax increment is rebated back to the property owner each year, for ten years.
- **Residential DC Incentive Grant:** equal to a rebate of Development Charges (DCs) for residential units constructed. 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.

#### Community Improvement Programs Loans:

- **Affordable Housing Development Loan Program:** This program provides a loan per affordable rental unit created. A minimum of five affordable rental units must be created.
- **Additional Residential Unit Loan Program:** This program provides a loan of up to \$20,000 for the creation of an additional residential unit (ARU) within an existing residential building or on the same property (for example, above a detached garage or in a coach house).
- **Façade Improvement Loan:** This program provides a loan for building façade improvements. The loan can be up to a maximum of \$50,000 or half the value of work, whichever is less. Loans are paid back at 0% interest over a 10-year period. In certain areas of Downtown, Old East Village, and Hamilton Road, a portion of the loan may be forgivable.
- **Upgrade to Building Code Loan:** This program provides loans to property owners who improve their buildings for items that relate to Ontario Building Code requirements. Loans are up to \$200,000 or half the value of work, whichever is less. Loans are paid back at 0% interest over a 10-year period. In certain areas of Downtown, Old East Village, and Hamilton Road Area a portion of the loan may be forgivable.
- **Wharnccliffe Road Corridor Sign Loan:** This program provides loans for business owners to improve their signage and bring their properties into conformity with the Property Standards By-law, Sign By-law, and applicable City Design Guidelines.

#### Other Core Area Grants:

The grants below are available to businesses and property owners located in the Core Area Community Improvement Plan area

- **Core Area Safety Audit Grant** - The one-time grant will cover 50% of the cost of the improvements — up to a maximum of \$10,000.
- **Core Area Boulevard Café Grant** - This grant program eliminates the administrative and licence fees related to the operation of a patio on the public right-of-way.
- **Core Area Sign Grant** - This program is designed to offset administrative and licence fees related to sign permits, including the encroachment of signs on a City street or road allowance. Eligible fees that will be granted through the program include applications fees associated with Sign Permits, Encroachment Agreements for signs, and Annual Encroachment Licence Fees for signs.

**Other Community Improvements Programs:**

- Affordable Housing Community Improvement Plan (CIP)
- Heritage Community Improvement Plan (CIP)
- Community Improvement Plans (CIPs) for Industrial Lands and Brownfields

**Meaford**

- **Buildings and Land Improvement Grant or Loan Program** – The grant will cover 50% of eligible project costs, to a maximum of \$7,500 per project/property. The loan issued will be interest free with an amortization period of 10 years, covering up to 100% of the costs of the eligible work per property, to a maximum of \$50,000. A minimum loan amount of \$10,000 shall apply.
  - Façade & Exterior Improvements
  - Interior & Structural Improvements
- **Energy Efficiency Retrofit Grant or Loan Program** – The Program is available as a grant that will cover 50% of eligible project costs, to a maximum of \$7,500 per project/property. The Program is also available as an interest free loan with an amortization period of 10 years, covering up to 100% of the costs of the eligible work per property, to a maximum of \$50,000. A minimum loan amount of \$10,000 shall apply.
- **Study and Business Plan Grant Program** – will provide a matching grant of 50% of the cost of an eligible study or business plan to a maximum grant of \$7,500 per study. Environmental studies, as indicated below in (a) are eligible for a maximum grant of \$15,000 per study.
- **Development Charge and Municipal Fee-Equivalent Grant Program:**
  - **DC Fee-equivalent Grant** - Maximum grant is equivalent to 100% of applicable local Municipal Development Charges.
  - **Planning Application and Review Related Fees** – Maximum grant is equivalent to 100% of applicable local Municipal planning and review related fees.
  - **Building Permit Fees Grant** - Maximum grant is equivalent to 100% of applicable building permit fees for new builds or major renovations
- **Tax Increment Equivalent Grant Program** – 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.
- **Affordable Housing Loan Program** – agreement that will secure the affordability of the unit for a period of not less than 10 years.
- **Tourism Destination Loan Program** – The loan issued will be interest free with an amortization period of 10 years, covering up to 100% of the costs of the eligible work per property, to a maximum of \$50,000. A minimum loan amount of \$10,000 shall apply.



### Minto

- Community Improvement Plan with Grant/Loan Programs for:
  - Façade & Signage Grant
  - Structural Grant
  - Tax Increment Equivalent Grants
  - Brownfield Tax Grants

### Middlesex Centre

- **Façade and Signage Improvement Grant** - Grant up to a maximum of \$5,000 or 50% of eligible project costs (whichever is lesser) in order to improve the façade and signage of a commercial building.
- **DC Grant** - The owner or tenant of agricultural, commercial or industrial DCs are paid to Middlesex Centre may be provided with a grant equivalent up to a maximum of 50% of the charges paid.
- **Property Tax Increment Equivalent Grant** - The tax increment is granted to the property owner on an annual basis and in decreasing amounts, for a maximum period of five (5). In year one, the amount of the grant may equal up to 90% of the tax increment. In subsequent years, the amount of the grant shall decrease until it reaches zero. The total amount of any Tax Increment Equivalent Grant shall not exceed 50% of the total cost of the improvements or \$5,000 annually, whichever is the lesser.
- **Building Fee Reimbursement Program** - a maximum of \$2,500 or 100% of the Municipality's fees, whichever is the lesser.
- **Retrofits or Modifications to Premises to Improve Access pursuant to the Accessibility for Ontarians with Disabilities Act** - Middlesex Centre will provide a maximum grant of \$2,500 or 50% of the eligible costs, whichever is the lesser.
- **Allowance for Renovation or Construction Costs related to a Significant Public Health Event** - Middlesex Centre will provide eligible businesses a one-time grant up to \$2,500.00 to off-set the costs associated with significant health event such as a pandemic.
- **Energy Efficiency and Retrofit Grant** - Middlesex Centre will provide financial support to eligible businesses who undertake green initiatives with a grant of 50% of the construction costs of the eligible works, up to \$7,500.

### Newmarket

- Supporting on-going BIA and Main Street initiatives including summer patio program and filming
- Undertaking review of overall Town resourcing support to BIA

- Financial Incentive Program – administering the Financial Incentive Program for the Community Improvement Plan (CIP) area
- Visioning exercise to explore future development opportunities in the South of Davis Area (SODA) linking the Historic Main Street District to the Davis Drive rapid transit corridor.

### New Tecumseth

- **Facade, Building and Property Improvement Grant** - The maximum grant value for the eligible costs per property are:
  - Facade Improvements: 50% of the eligible costs to a maximum of \$25,000, whichever is less.
  - Signage, Awning & Lighting: 75% of the eligible costs to a maximum of \$2,500, whichever is less.
  - Building Code Upgrades: 50% of the eligible costs to a maximum of \$20,000, whichever is less.
  - Property Improvements: 50% of the eligible costs to a maximum of \$25,000, whichever is less.
  - Each property is permitted a total of \$50,000 of funding for these grants, over the lifetime of this Plan.
- **Downtown Residential Improvement Grant** - 50% of the eligible costs to a maximum of \$5,000 per residential unit, whichever is less. A maximum of four (4) units shall be eligible per property, to a maximum of \$20,000 per property.
- **Commercial At-Grade Conversion Grant** - 50% of the eligible costs, to a maximum of \$10,000, whichever is less.
- **Public Art Grant** - 75% of the eligible costs, to a maximum of \$3,000, whichever is less.
- **Privately-Owned Public Spaces (POPS) Grant** - 75% of the eligible costs, to a maximum of \$5,000, whichever is less.
- **Heritage Grant** - 50% of the eligible costs, to a maximum of \$3,000, whichever is less. This grant is available for the Beeton Heritage Conservation District only.
- **Catalytic and Business Development Grant** - The grant will be paid to the owner each year for a maximum of 10 years or less, at the discretion of Council. In year one, the value of the grant may equal up to 100% of the tax increment. In subsequent years, the value of the grant shall decrease until it reaches 0% of the tax increment. A payment period of 10 years will be the maximum with the grants being incrementally reduced over the grant period.
- **Rental Development Grant** - The maximum value of the grant may equal up to 80% of the tax increment. In subsequent years, the value of the grant shall decrease until it reaches 0% of the tax increment. A payment period of 10 years shall be the maximum with the grants being incrementally reduced over the grant period.

### 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 County

- **Landscaping, Signage and Property Improvement Grant:** 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.
- **Agricultural Buildings and Facilities Improvement Program:** 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.

### North Bay

- **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
- **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

- Façade Improvement Program
- Development of a Downtown Wifi Implementation Plan for downtowns across North Perth. In progress.

### Orillia

- **Downtown Tomorrow Community Improvement Plan (CIP)** Allows the City to offer a tool kit of financial incentive programs to promote private sector investment in building and property renovation, adaptive reuse, redevelopment and new construction projects. Council approved \$200,000 for the 2023 grant program to offset costs of development in the downtown core for DTCIP projects such as façade improvements, signage, feasibility studies, building improvements and the creation of residential units.

### Oshawa

There is 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: provides a grant for part or all of the increase in City taxes as a result of development or redevelopment of a property. Applications are accepted year-round and require Council approval. The Increased Assessment Grant Program will run until December 31, 2023.
- **Simcoe Street South Renaissance Community Improvement Plan**
  - Increased Assessment Grant
  - Façade and Accessibility Improvement Grant
  - Upgrade to Building and Fire Codes Grant
  - Economic Stimulus Grant
- **Urban Growth Centre Community Improvement Plan**
  - Increased Assessment Grant
  - Façade and Accessibility Improvement Grant
  - Conversion to Residential Grant
  - Upgrade to Building and Fire Codes Grant
  - Economic Stimulus Grant
- **Wentworth Street West Community Improvement Plan**
  - Increased Assessment Grant Program
  - Façade and Accessibility Improvement Grant
  - Economic Stimulus Grant

## Ottawa

- **BIA Formation and Expansion Grant** - provides funding grants to business groups that have expressed formal interest to create a Business Improvement Area for their commercial district, or to existing BIAs wishing to expand their boundaries.
- **BIA Graffiti Grant** - The purpose of the fund is to support BIAs and member businesses in adhering to the Graffiti Management By-law 2008-1 requiring the expedient removal of graffiti from all property within the City of Ottawa.
- **BIA Mural and Architectural Design Feature Funding Program** - This program challenges BIAs, in collaboration with local artists, to develop “wow” moments that will enhance the public realm, create a more vibrant streetscape and enrich the customer experience.

## Owen Sound

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.

## Peterborough

- **Affordable Housing Community Improvement Plan**
  - Municipal Incentive Program – refunds municipal fees such as planning application fees, parkland fees, and cash-in-lieu of parking fees for affordable housing projects.
  - Development Charges Program – refunds development charges for any new affordable housing units, subject to available funding.
  - Tax Increment Grant Program – an annual grant to property owners, reimbursing a portion of the municipal property tax increase resulting from increased assessment over a period of nine years.
- **Heritage Property Tax Relief** - Owners of designated heritage properties in the Central Area may be eligible for tax relief in the amount of 40% for residential properties or 20% for commercial properties.
- **Central Area Community Improvement Plan**
  - Help improve the appearance and the structure of commercial buildings;
  - Encourage the conversion of upper floor space for residential use; and

- To stimulate the environmental clean-up and redevelopment of older, abandoned industrial and commercial sites that may be contaminated.

### 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.

### Puslinch

- Community Improvement Plan financial incentive programs continue to be made available to eligible businesses within the Township's main corridor (ongoing).
- Township Community Improvement Plan Amendment upon County of Wellington approval of its new financial incentives (2023/2024 - ongoing).

### Quinte West

- **Planning and Design**—One-time grant of 50% to a maximum of \$1,000 toward cost of preparation of architectural plans for building façade improvements. Also, one-time similar grant of 50% (maximum \$1,000) for cost of preparation of a site plan. The City may provide a grant equivalent to the amount of the applicable Development Charge.
- **Building Façade Improvements**—One-time grant of 50% to a maximum of \$5,000 of the costs to improve building façade. Secondary grant for improvements to each exterior side and rear of buildings, where building fronts onto a street, river or public area to a maximum of \$5,000. The City will provide a grant equal to the amount of the property tax increases, as a result from the development, for up to a maximum of three years.
- **Improved Signage** —Grant of 50% to a maximum of \$1,000.
- **Landscaping and Property Improvement** – Grant of 50% to a maximum of \$1,000 for improving landscape between parking areas and the roadway.
- **Building Retrofit Program** – 50% no interest matching loan to a maximum of \$5,000 for the purpose of bringing buildings up to the minimum standards of the Building Code and Fire Codes.

### Richmond Hill

The CIP supports and incentivizes new office development in Richmond Hill’s designated centers and corridors and older business parks. It also supports revitalization of the Village by incentivizing façade improvements, enhanced landscaping and new signage. In July of 2023, the division in partnership with the Village of Richmond Hill BIA conducted a door-pulling campaign of speaking to about 70 business who qualify for the grant and leaving them with brochures to encourage grant applications.

### Sault Ste. Marie

The City has two **Community Improvement Plans (CIPs)** in effect.

- **Rental Housing Community Improvement** - provides for tax rebates on a declining basis over a three-year period for new rental housing projects. There is an additional incentive for facilities which support assisted-living programs or where additional barrier free units are constructed.
- **Economic Growth Community Improvement Plan** - provides a benefit for new and expanding companies that are in those emerging sectors that have been identified in the Growth Plan for Northern Ontario. This program allows City Council to approve a one-time grant of up to \$100,000; or a grant of up to 100% of the incremental increase in the municipal portion of the property taxes for a maximum of three years.

### **Development Support**

- The City also owns two industrial land properties and is marketing and selling plots to new/expanding businesses for \$50,000 per acre.



- It should also be noted that the City does not have any DCs for new building projects.

### 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.

### Springwater

**Community Improvement Plan** - an ongoing program to support and incentivize new development within the Township. The CIP also invests in façade improvements, new signage, and building renovations and improvements.

**Tourism** - The Township will continue to support and participate in community events, with emphasize on feature events such as the Elmvale Maple Syrup Festival.

### St. Catharines

- Tax Increment Finance (TIF) Program - for redevelopment projects.
- Façade 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 Façade 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.

### 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. This grant could 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 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. 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 grant will provide 50% of the cost of improvements to the façade of commercial storefront buildings up to a maximum of \$10,000.

### 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**—Offers 50/50 matching funds up to a max of \$10,000 per façade.
- **Tax Increment Equivalent Grant Program**—Rebate of 100% of increased taxes in year 1, 80% in year 2, 60% in year 3, 40% in year 4, 20% in year 5, fully taxable in year 6.
- **Grant in Lieu of Permit Fes Program**—Grant to rebate the cost of fees for Building Permits for commercial and industrial properties in the CIP area.
  - 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.

### Timmins

- **Community Improvement Grant Program:** The Division is responsible for administering the Community Improvement Program where grants are awarded for businesses, building owners, tenants and not-for-profit groups in designated parts of Downtown Timmins, South Porcupine and Schumacher to stimulate improvements and new development. Grants up to \$15,000 per property are available for facade improvements, energy efficiency, building code upgrades and feasibility grants. The Division also implements the Tax Increment Rebate program regarding tax incentive rebates for development projects in excess of \$500,000 within designated parts of Downtown Timmins, South Porcupine and Schumacher.

### Toronto

- Supplementary programs in Streetscape Improvement, Commercial Facade Improvement, Banner and Mural, Commercial Research, and Community Festivals and Special Events are also offered.

### Waterloo (City)

- Uptown Community Improvement Plan - Facade improvement grant to improve appearance of streetscape and buildings, and conserve heritage features. Grants between \$10,000 - \$20,000
- Northdale Community Improvement Plan - The Northdale Community Improvement Plan is a TIG to encourage green and sustainable investment in the Northdale neighbourhood. The annual grant offsets increase in property taxes while improving properties in the neighbourhood over time.
- Uptown sidewalk patios - Council approved the uptown sidewalk patio project which allows local businesses to apply for patios on sidewalks in the uptown area. This project encourages patio culture in the uptown.

### 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.

### Welland

- **Façade Improvement Loan Program**—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.

### 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.

### Wellington County

#### Invest Well

- **Invest READY Incentives** - aims to help prepare properties that have a high potential for development/redevelopment by making them development ready. Financial funding up to 100% of the total value of eligible costs, to a maximum of \$20,000 per project and/or property.
- **Invest MORE Grant** - aims to support a broad range of improvements to existing buildings/properties and contribute to the overall beautification and revitalization of built-up areas. Financial funding up to 50% of the total value of eligible costs, to a maximum of \$20,000 per project and/or property.

### Wellington North

#### Community Improvement Programs & Downtown Revitalization

- Since 2012 our Community Improvement Plan (CIP) has enabled the Municipality to provide grants in an effort to support revitalization activities in our community.
- Partnering with the local Chambers and BIA's we held three Sidewalk Saturday Shop Local Programs where we closed our Main Street to vehicle traffic on one Saturdays in July, August & September enabling our community to come out and shop local in a safe physical distancing environment.

### Whitby

#### **Development Charge (DC) Exemption**

- 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 929m<sup>2</sup> (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 464m<sup>2</sup> (5,000 sf) outside the HDWPA.
- New Office Development receive a 75% DC exemption for new office development that exceeds 90m<sup>2</sup> (968 sf) in the HDWPA and a 50% DC exemption for new office development that exceeds 90m<sup>2</sup> (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 nonresidential (commercial and office) development and redevelopment.
- **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**—The rebate equals 50% of the cost of signage and associate lighting within the CIPA, equaling 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:
  - Façade Improvement Grant up to \$5,000;
  - Design Assistance Grant up to \$1,500.

### 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)