SCHEDULE "A" TAX RATIOS FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS OVER 100,000

Municipality with > 100,000 Population in 2014 BMA Study	Multi- Residential Tax Ratio	Commercial Tax Ratio (Residual)	Industrial Tax Ratio (Residual)	Industrial Tax	Average of Large and Residual Industrial Tax Ratios
Barrie	1.0000	1.4331	1.5163	1.5163	1.5163
Brampton	1.7050	1.2971	1.4700	1.4700	1.4700
Durham	1.8665	1.4500	2.2598	2.2598	2.2598
Greater Sudbury	2.2294	2.1865	3.1780	3.6021	3.3901
Guelph	2.0819	1.8400	2.4174	2.4174	2.4174
Halton	2.2619	1.4565	2.3599	2.3599	2.3599
Hamilton	2.7400	1.9800	3.1752	3.7233	3.4493
Kingston	2.2917	1.9800	2.6300	2.6300	2.6300
London	1.9800	1.9800	2.2200	2.2200	2.2200
Mississauga	1.7788	1.4098	1.5708	1.5708	1.5708
Niagara	2.0440	1.7586	2.6300	2.6300	2.6300
Ottawa	1.5316	1.9344	2.6288	2.2575	2.4432
Thunder Bay	2.6856	1.9800	2.5400	3.2306	2.8853
Toronto	3.1185	2.9218	3.1185	3.1185	3.1185
Waterloo	1.9500	1.9500	1.9500	1.9500	1.9500
Windsor	2.5403	2.0037	2.4200	2.4200	2.4200
York	1.0000	1.1172	1.3124	1.3124	1.3124
Average	2.0474	1.8046			2.3555
Median	2.0440	1.9344			2.4174
Minimum	1.0000	1.1172			1.3124
Maximum	3.1185	2.9218			3.4493
Provinical Threshold	2.7400	1.9800	2.6300	2.6300	2.6300
London Compared to					
Median London Compared to	-3.1%	2.4%			-8.2%
Average	-3.3%	9.7%			-5.8%

Comments based on BMA study data

For the 17 municipalities listed above 7 made no change in any tax ratios for 2014

- 2 of 17 increased the large industrial tax ratio for 2014
- 2 of 17 increased the residual industrial tax ratio in 2014
- 1 of 17 increased the commercial tax ratio in 2014
- 0 of 17 increased the multi-res ratio in 2014
- 8 of 17 including London decreased the multi-residential tax ratio for 2014
- 2 of 17 decreased the commercial tax ratio in 2014
- ${\bf 7}$ of 17 including London decreased the industrial ratio in 2014