

SCHEDULE "B"

SHIFT IN TAX BURDEN - UNWEIGHTED TO WEIGHTED RESIDENTIAL ASSESSMENT FOR MUNICIPALITIES IN BMA STUDY WITH POPULATIONS OVER 100,000

Municipality with > 100,000 Population in 2015 BMA Study	Note A Residential Unweighted Assessment	Note B Residential Weighted Assessment	% Change	Implied Adjustment to Residential Taxes
Toronto	74.2%	52.3%	-21.9%	41.9%
Windsor	73.9%	57.2%	-16.7%	29.2%
Thunder Bay	78.1%	61.9%	-16.2%	26.2%
Greater Sudbury	79.7%	63.5%	-16.2%	25.5%
Cambridge	75.0%	61.4%	-13.6%	22.1%
Hamilton	80.5%	66.2%	-14.3%	21.6%
Kingston	77.2%	63.6%	-13.6%	21.4%
Guelph	78.1%	64.8%	-13.3%	20.5%
Waterloo	79.2%	66.9%	-12.3%	18.4%
Kitchener	79.1%	66.9%	-12.2%	18.2%
Ottawa	78.1%	66.5%	-11.6%	17.4%
St. Catherines	79.0%	67.4%	-11.6%	17.2%
Oshawa	78.6%	67.1%	-11.5%	17.1%
London	80.4%	68.7%	-11.7%	17.0%
Burlington	78.3%	68.6%	-9.7%	14.1%
Mississauga	72.0%	64.0%	-8.0%	12.5%
Oakville	83.4%	75.8%	-7.6%	10.0%
Milton	80.5%	73.9%	-6.6%	8.9%
Whitby	84.5%	78.2%	-6.3%	8.1%
Barrie	76.4%	70.9%	-5.5%	7.8%
Brampton	79.6%	74.5%	-5.1%	6.8%
Vaughan	76.5%	74.3%	-2.2%	3.0%
Markham	82.5%	81.3%	-1.2%	1.5%
Richmond Hill	87.2%	86.2%	-1.0%	1.2%
Average				16.2%
Median				17.2%
Maximum				41.9%
Minimum				1.2%
London Compared to Median				-0.8%
London Compared to Average				5.4%

If all non-residential classes were at 1, residential taxes would increase by

Notes:

A - Residential unweighted assessment does not reflect any weighting of various classes with tax ratios.

B - Residential weighted assessment reflects the weighting of non-residential assessment with tax ratios.