

SCHEDULE A

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

Municipality with > 100,000 Population in 2010 BMA Study	Multi-Residential Tax Ratio	Commercial Tax Ratio (Residual)	Industrial Tax Ratio (Residual)	Industrial Tax Ratio (Large)	Average of Large and Residual Industrial Tax Ratios
Barrie	1.0590	1.4331	1.5163	1.5163	1.5163
Chatham Kent	2.1488	1.9671	2.4349	2.4349	2.4349
Durham	1.8665	1.4500	2.2598	2.2598	2.2598
Guelph	2.4530	1.8400	2.6300	2.6300	2.6300
Halton	2.2619	1.4565	2.3599	2.3599	2.3599
Hamilton	2.7400	1.9800	3.2918	3.8601	3.5760
Kingston	2.5473	1.9800	2.6300	2.6300	2.6300
London	2.1027	1.9800	2.6300	2.6300	2.6300
Mississauga	1.7788	1.4098	1.5708	1.5708	1.5708
Niagara	2.0600	1.7586	2.6300	2.6300	2.6300
Ottawa	1.7000	1.9421	2.6518	2.2772	2.4645
Peel (Brampton)	1.7050	1.2971	1.4700	1.4700	1.4700
Sudbury	2.2088	2.0275	2.8594	3.2410	3.0502
Thunder Bay	2.7400	1.9527	2.4300	2.4650	2.4475
Toronto	3.3799	3.2500	3.4400	3.4400	3.4400
Waterloo	1.9500	1.9500	1.9500	1.9500	1.9500
Windsor	2.5122	1.9520	2.3635	3.1110	2.7373
York	1.0000	1.1800	1.3575	1.3575	1.3575
Average	2.1230	1.8226			2.3975
Median	2.1258	1.9461			2.4560
Minimum	1.0000	1.1800			1.3575
Maximum	3.3799	3.2500			3.5760
Provincial Threshold	2.7400	1.9800	2.6300	2.6300	2.6300
London Compared to Median	-1.1%	1.7%			7.1%
London Compared to Average	-1.0%	8.6%			9.7%

Comments based on BMA study data

For the 18 municipalities listed above 9 made no change in any tax ratios for 2010

3 of 18 decreased the large industrial tax ratio for 2010

4 of 18 decreased the residual industrial tax ratio in 2010

3 of 18 decreased the commercial tax ratio in 2010

3 of 18 including London reduced the multi-residential tax ratio for 2010

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 2010 BMA Study	Residential Unweighted Assessment	Residential Weighted Assessment	% Change	Implied Adjustment to Residential Taxes
Toronto	71.9%	44.0%	-27.9%	63.4%
Windsor	72.0%	54.9%	-17.1%	31.1%
Thunder Bay	76.4%	60.3%	-16.1%	26.7%
Sudbury	79.0%	63.3%	-15.7%	24.8%
Guelph	78.8%	63.6%	-15.2%	23.9%
Hamilton	80.2%	65.0%	-15.2%	23.4%
Kingston	78.3%	63.7%	-14.6%	22.9%
Cambridge	74.8%	61.1%	-13.7%	22.4%
Ottawa	76.2%	62.9%	-13.3%	21.1%
London	79.0%	65.3%	-13.7%	21.0%
Kitchener	77.5%	64.5%	-13.0%	20.2%
Waterloo	79.7%	67.5%	-12.2%	18.1%
St. Catherines	79.8%	68.6%	-11.2%	16.3%
Burlington	78.6%	68.4%	-10.2%	14.9%
Oshawa	70.8%	62.4%	-8.4%	13.5%
Mississauga	70.8%	62.4%	-8.4%	13.5%
Oakville	84.0%	75.9%	-8.1%	10.7%
Whitby	83.5%	76.6%	-6.9%	9.0%
Brampton	78.2%	72.7%	-5.5%	7.6%
Barrie	77.8%	72.4%	-5.4%	7.5%
Vaughan	75.0%	71.7%	-3.3%	4.6%
Markham	80.9%	78.6%	-2.3%	2.9%
Richmond Hill	86.3%	84.6%	-1.7%	2.0%
Chatham-Kent	excluded because of farmland component			
Average				18.3%
Median				18.1%
Maximum				63.4%
Minimum				2.0%
London Compared to Median				16.1%
London Compared to Average				14.5%