



**2024 MUNICIPAL LEVY SENSITIVITY ANALYSIS
COUNTY AND LOCAL MODELS**

Addendum To:
Growth and Levy Sensitivity Report Dated Feb. 14, 2024

Prepared For:
THE COUNTY OF NORTHUMBERLAND

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INTRODUCTION

The assistance of Municipal Tax Equity (MTE) Consultants Inc. has been sought by the County of Northumberland to undertake a range of analysis in support of its efforts to establish 2024 property tax policies and rates of taxation.

As part of this analysis, MTE has modelled the upper-tier and local impacts of adjusting the County's multi-residential tax ratio to 1.600 for the 2024 tax year. This addendum to the County report dated February 14, 2024 has been prepared to summarize these specific results.

2023 GROWTH AND 2024 BASE-LINE NOTIONAL LEVY

Although we will not experience market change between 2023 and 2024, the reassessment pause does not have any independent implications for growth related assessment and tax change. As such, a restated 2024 revenue limit and starting tax position must still be established in order to make informed decisions in respect of the new taxation year.

On an annualized basis, the net growth-related gain or loss in taxation is the difference between the total tax amount as determined against the returned roll and the total tax as determined against the roll as revised. Not all of this value will, however, have been realized in the form of additional revenue during the year. Some changes would not have been effective for the full tax year, while others may have been made for multiple years.

The net annualized revenue growth in Upper Tier general levy dollars is summarized by class in Table 1 and local area municipality in Table 2.

Table 1
2023 Annualized Revenue Growth by Property Class

Realty Tax Class	2023 County General Levy			
	As Levied	Year-End	In-Year Growth	
Taxable				
Residential	\$55,791,139	\$56,730,667	\$939,528	1.68%
Farm	\$1,421,212	\$1,453,824	\$32,612	2.29%
Managed Forest	\$60,795	\$61,797	\$1,002	1.65%
New Multi-Residential	\$42,901	\$81,125	\$38,224	89.10%
Multi-Residential	\$1,763,067	\$1,758,607	-\$4,460	-0.25%
Commercial	\$6,004,368	\$6,133,783	\$129,415	2.16%
Industrial	\$1,651,388	\$1,777,521	\$126,133	7.64%
Pipeline	\$577,005	\$577,864	\$859	0.15%
Sub-Total Taxable	\$67,311,875	\$68,575,188	\$1,263,313	1.88%
Payment in Lieu				
Residential	\$46,798	\$43,739	-\$3,059	-6.54%
Farm	\$676	\$676	\$0	0.00%
Commercial	\$725,789	\$702,366	-\$23,423	-3.23%
Industrial	\$51,869	\$52,402	\$533	1.03%
Landfill	\$1,977	\$1,977	\$0	0.00%
Sub-Total PIL	\$827,109	\$801,160	-\$25,949	-3.14%
Total (Tax + PIL)	\$68,138,984	\$69,376,348	\$1,237,364	1.82%

Table 2
2023 Annualized Revenue Growth by Local Area Municipality

Local Municipality	2023 County General Levy			
	As Levied	Year-End	In-Year Growth	
Alnwick-Haldimand	\$6,663,120	\$6,797,620	\$134,501	2.02%
Brighton	\$8,829,474	\$8,965,505	\$136,030	1.54%
Cobourg	\$16,249,047	\$16,542,150	\$293,103	1.80%
Cramahe	\$4,615,085	\$4,735,246	\$120,161	2.60%
Hamilton	\$8,894,578	\$9,008,054	\$113,478	1.28%
Port Hope	\$13,135,769	\$13,464,970	\$329,198	2.51%
Trent Hills	\$9,751,897	\$9,862,796	\$110,900	1.14%
County Wide	\$68,138,970	\$69,376,341	\$1,237,371	1.82%

Revenue Limit and Zero Per Cent Levy Change

For tax policy and tax levy purposes, the net annualized growth is a critical measure as it serves to inform the municipality’s “revenue limit” for the coming year. This revenue limit represents the tax dollars that can be raised for the current year under a zero percent levy change scenario.

MULTI-RESIDENTIAL RATIO SENSITIVITY

The sensitivity analysis set out below has been prepared to quantify the impacts of reducing the County’s multi-residential tax ratio from 1.80 to 1.6. All analysis has been prepared on a revenue neutral basis in order to document the isolated impact of the tax ratio change. County and local levy changes will be carried equally (on a % basis) by all in addition to the amounts shown under each model.

County-wide results related to the County’s levy are set out in Tables 3, 4 and 5 as described below.

Table 3 contains the ratios and rates, which are provided in comparison to the municipality’s 2024 notional rates (2023 Actuals).

Table 4 shows the class level impacts that could be expected under the alternate model in comparison to the County’s notional levy (2023 Year-End).

Table 5 summarizes the results of the Table 2 by local municipality.

Complimentary results by local area municipality, based on both the County and individual local levies are set out in the local addendum attached to this report.

**Table 3
Tax Rate Sensitivity**

Realty Tax Class	Tax Ratios			County General Levy Tax Rates		
	Start	Model	Difference	Notional	MR @ 1.6	Difference
Residential	1.000000	1.000000	0.00%	0.00523979	0.00525459	0.28%
Farm	0.250000	0.250000	0.00%	0.00130995	0.00131365	0.28%
Managed Forest	0.250000	0.250000	0.00%	0.00130995	0.00131365	0.28%
New Multi-Residential	1.000000	1.000000	0.00%	0.00523979	0.00525459	0.28%
Multi-Residential	1.800000	1.600000	-11.11%	0.00943161	0.00840734	-10.86%
Commercial	1.500000	1.500000	0.00%	0.00785968	0.00788189	0.28%
Industrial	2.100000	2.100000	0.00%	0.01100355	0.01103464	0.28%
Landfill	1.000000	1.000000	0.00%	0.00523979	0.00525459	0.28%
Pipeline	1.198100	1.198100	0.00%	0.00627779	0.00629552	0.28%

Table 4
General Levy Sensitivity
In comparison to 2024 Notional Levy

Realty Tax Class	2024 County General Levy		Difference	
	Notional Levy	MR @ 1.6	\$	%
Taxable				
Residential	\$56,730,667	\$56,890,905	\$160,238	0.28%
Farm	\$1,453,822	\$1,457,929	\$4,107	0.28%
Managed Forest	\$61,797	\$61,971	\$174	0.28%
New Multi-Residential	\$81,125	\$81,354	\$229	0.28%
Multi-Residential	\$1,758,609	\$1,567,623	-\$190,986	-10.86%
Commercial	\$6,133,789	\$6,151,114	\$17,325	0.28%
Industrial	\$1,777,524	\$1,782,545	\$5,021	0.28%
Pipeline	\$577,864	\$579,496	\$1,632	0.28%
Sub-Total Taxable	\$68,575,197	\$68,572,937	-\$2,260	0.00%
Payment in Lieu				
Residential	\$43,738	\$43,862	\$124	0.28%
Farm	\$676	\$678	\$2	0.30%
Commercial	\$702,362	\$704,346	\$1,984	0.28%
Industrial	\$52,401	\$52,549	\$148	0.28%
Landfill	\$1,978	\$1,983	\$5	0.25%
Sub-Total PIL	\$801,155	\$803,418	\$2,263	0.28%
Total (Tax + PIL)	\$69,376,352	\$69,376,355	\$3	0.00%

Table 5
County General Levy Sensitivity
In comparison to 2024 Notional Levy

Local Municipality	2024 County General Levy		Difference	
	Notional	MR @ 1.6	\$	%
Alnwick-Haldimand	\$6,797,623	\$6,814,759	\$17,136	0.25%
Brighton	\$8,965,506	\$8,975,433	\$9,927	0.11%
Cobourg	\$16,542,153	\$16,495,191	-\$46,962	-0.28%
Cramahe	\$4,735,249	\$4,742,032	\$6,783	0.14%
Hamilton	\$9,008,056	\$9,033,255	\$25,199	0.28%
Port Hope	\$13,464,974	\$13,446,395	-\$18,579	-0.14%
Trent Hills	\$9,862,801	\$9,869,296	\$6,495	0.07%
County Wide	\$69,376,362	\$69,376,361	-\$1	0.00%

Interpretation Note: In the absence of reassessment, the County’s 2024 Notional Levy is equal to its 2023 Year-End Levy. As such, the differences shown Tables 3 through 4 represent year-over-year change at revenue neutral.

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Alnwick-Haldimand</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
<i>Taxable</i>				
Residential	\$6,839,043	\$6,841,117	\$2,074	0.03%
Farm	\$272,759	\$272,841	\$82	0.03%
Managed Forest	\$15,356	\$15,361	\$5	0.03%
Multi-Residential	\$20,735	\$18,437	-\$2,298	-11.08%
Commercial	\$263,499	\$263,578	\$79	0.03%
Industrial	\$50,776	\$50,792	\$16	0.03%
Pipeline	\$113,683	\$113,718	\$35	0.03%
Sub-Total: Taxable	\$7,575,851	\$7,575,844	-\$7	0.00%
<i>Payment in Lieu</i>				
Residential	\$3,620	\$3,621	\$1	0.03%
Commercial	\$31,511	\$31,522	\$11	0.03%
Industrial	\$3,100	\$3,101	\$1	0.03%
Sub-Total: Payment in Lieu	\$38,231	\$38,244	\$13	0.03%
Total (Taxable + PIL)	\$7,614,082	\$7,614,088	\$6	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Alnwick-Haldimand</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$6,105,690	\$6,122,936	\$17,246	0.28%
Farm	\$243,511	\$244,198	\$687	0.28%
Managed Forest	\$13,709	\$13,748	\$39	0.28%
Multi-Residential	\$18,511	\$16,501	-\$2,010	-10.86%
Commercial	\$235,244	\$235,908	\$664	0.28%
Industrial	\$45,332	\$45,460	\$128	0.28%
Pipeline	\$101,493	\$101,780	\$287	0.28%
Sub-Total: Taxable	\$6,763,490	\$6,780,531	\$17,041	0.25%
Payment in Lieu				
Residential	\$3,232	\$3,241	\$9	0.28%
Commercial	\$28,133	\$28,212	\$79	0.28%
Industrial	\$2,767	\$2,775	\$8	0.29%
Sub-Total: Payment in Lieu	\$34,132	\$34,228	\$96	0.28%
Total (Taxable + PIL)	\$6,797,622	\$6,814,759	\$17,137	0.25%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Alnwick-Haldimand</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$12,944,733	\$12,964,053	\$19,320	0.15%
Farm	\$516,270	\$517,039	\$769	0.15%
Managed Forest	\$29,065	\$29,109	\$44	0.15%
Multi-Residential	\$39,246	\$34,938	-\$4,308	-10.98%
Commercial	\$498,743	\$499,486	\$743	0.15%
Industrial	\$96,108	\$96,252	\$144	0.15%
Pipeline	\$215,176	\$215,498	\$322	0.15%
Sub-Total: Taxable	\$14,339,341	\$14,356,375	\$17,034	0.12%
Payment in Lieu				
Residential	\$6,852	\$6,862	\$10	0.15%
Commercial	\$59,644	\$59,734	\$90	0.15%
Industrial	\$5,867	\$5,876	\$9	0.15%
Sub-Total: Payment in Lieu	\$72,363	\$72,472	\$109	0.15%
Total (Taxable + PIL)	\$14,411,704	\$14,428,847	\$17,143	0.12%

Average Single Detached Residential Property - CVA: 325,756

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,706.90	\$1,911.90	\$3,618.80	\$4,117.20
Scenario 1	\$1,711.70	\$1,912.50	\$3,624.20	\$4,122.60
Difference	\$4.80	\$0.60	\$5.40	\$5.40
	0.28%	0.03%	0.15%	0.13%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Brighton</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
Taxable				
Residential	\$10,167,508	\$10,184,947	\$17,439	0.17%
Farm	\$175,147	\$175,447	\$300	0.17%
Managed Forest	\$2,830	\$2,835	\$5	0.18%
New Multi-Residential	\$9,577	\$9,593	\$16	0.17%
Multi-Residential	\$182,383	\$162,396	-\$19,987	-10.96%
Commercial	\$707,537	\$708,750	\$1,213	0.17%
Industrial	\$108,306	\$108,492	\$186	0.17%
Pipeline	\$123,872	\$124,085	\$213	0.17%
Sub-Total: Taxable	\$11,477,160	\$11,476,545	-\$615	-0.01%
Payment in Lieu				
Residential	\$11,724	\$11,744	\$20	0.17%
Commercial	\$338,040	\$338,620	\$580	0.17%
Industrial	\$2,037	\$2,041	\$4	0.20%
Landfill	\$2,610	\$2,614	\$4	0.15%
Sub-Total: Payment in Lieu	\$354,411	\$355,019	\$608	0.17%
Total (Taxable + PIL)	\$11,831,571	\$11,831,564	-\$7	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1*Multi-Residential Ratio Reduced to 1.6000*

<i>Brighton</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$7,704,543	\$7,726,305	\$21,762	0.28%
Farm	\$132,720	\$133,094	\$374	0.28%
Managed Forest	\$2,145	\$2,151	\$6	0.28%
New Multi-Residential	\$7,257	\$7,278	\$21	0.29%
Multi-Residential	\$138,202	\$123,194	-\$15,008	-10.86%
Commercial	\$536,144	\$537,659	\$1,515	0.28%
Industrial	\$82,070	\$82,302	\$232	0.28%
Pipeline	\$93,866	\$94,131	\$265	0.28%
Sub-Total: Taxable	\$8,696,947	\$8,706,114	\$9,167	0.11%
Payment in Lieu				
Residential	\$8,883	\$8,909	\$26	0.29%
Commercial	\$256,154	\$256,878	\$724	0.28%
Industrial	\$1,544	\$1,549	\$5	0.32%
Landfill	\$1,978	\$1,983	\$5	0.25%
Sub-Total: Payment in Lieu	\$268,559	\$269,319	\$760	0.28%
Total (Taxable + PIL)	\$8,965,506	\$8,975,433	\$9,927	0.11%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

Brighton Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$17,872,051	\$17,911,252	\$39,201	0.22%
Farm	\$307,867	\$308,541	\$674	0.22%
Managed Forest	\$4,975	\$4,986	\$11	0.22%
New Multi-Residential	\$16,834	\$16,871	\$37	0.22%
Multi-Residential	\$320,585	\$285,590	-\$34,995	-10.92%
Commercial	\$1,243,681	\$1,246,409	\$2,728	0.22%
Industrial	\$190,376	\$190,794	\$418	0.22%
Pipeline	\$217,738	\$218,216	\$478	0.22%
Sub-Total: Taxable	\$20,174,107	\$20,182,659	\$8,552	0.04%
Payment in Lieu				
Residential	\$20,607	\$20,653	\$46	0.22%
Commercial	\$594,194	\$595,498	\$1,304	0.22%
Industrial	\$3,581	\$3,590	\$9	0.25%
Landfill	\$4,588	\$4,597	\$9	0.20%
Sub-Total: Payment in Lieu	\$622,970	\$624,338	\$1,368	0.22%
Total (Taxable + PIL)	\$20,797,077	\$20,806,997	\$9,920	0.05%

Average Single Detached Residential Property - CVA: 264,402

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,385.40	\$1,828.30	\$3,213.70	\$3,618.20
Scenario 1	\$1,389.30	\$1,831.40	\$3,220.70	\$3,625.20
Difference	\$3.90	\$3.10	\$7.00	\$7.00
	0.28%	0.17%	0.22%	0.19%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Cobourg</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
Taxable				
Residential	\$21,160,294	\$21,280,484	\$120,190	0.57%
Farm	\$5,132	\$5,161	\$29	0.57%
Managed Forest	\$241	\$242	\$1	0.41%
New Multi-Residential	\$128,193	\$128,921	\$728	0.57%
Multi-Residential	\$1,459,187	\$1,304,422	-\$154,765	-10.61%
Commercial	\$4,733,256	\$4,760,143	\$26,887	0.57%
Industrial	\$995,794	\$1,001,451	\$5,657	0.57%
Pipeline	\$66,752	\$67,131	\$379	0.57%
Sub-Total: Taxable	\$28,548,849	\$28,547,955	-\$894	0.00%
Payment in Lieu				
Residential	\$396	\$398	\$2	0.51%
Commercial	\$152,597	\$153,463	\$866	0.57%
Industrial	\$5,942	\$5,976	\$34	0.57%
Sub-Total: Payment in Lieu	\$158,935	\$159,837	\$902	0.57%
Total (Taxable + PIL)	\$28,707,784	\$28,707,792	\$8	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Cobourg</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$12,193,098	\$12,227,538	\$34,440	0.28%
Farm	\$2,957	\$2,966	\$9	0.30%
Managed Forest	\$139	\$139	\$0	0.00%
New Multi-Residential	\$73,868	\$74,077	\$209	0.28%
Multi-Residential	\$840,820	\$749,507	-\$91,313	-10.86%
Commercial	\$2,727,421	\$2,735,127	\$7,706	0.28%
Industrial	\$573,800	\$575,422	\$1,622	0.28%
Pipeline	\$38,464	\$38,573	\$109	0.28%
Sub-Total: Taxable	\$16,450,567	\$16,403,349	-\$47,218	-0.29%
Payment in Lieu				
Residential	\$228	\$229	\$1	0.44%
Commercial	\$87,930	\$88,179	\$249	0.28%
Industrial	\$3,424	\$3,434	\$10	0.29%
Sub-Total: Payment in Lieu	\$91,582	\$91,842	\$260	0.28%
Total (Taxable + PIL)	\$16,542,149	\$16,495,191	-\$46,958	-0.28%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

Cobourg Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$33,353,392	\$33,508,022	\$154,630	0.46%
Farm	\$8,089	\$8,127	\$38	0.47%
Managed Forest	\$380	\$381	\$1	0.26%
New Multi-Residential	\$202,061	\$202,998	\$937	0.46%
Multi-Residential	\$2,300,007	\$2,053,929	-\$246,078	-10.70%
Commercial	\$7,460,677	\$7,495,270	\$34,593	0.46%
Industrial	\$1,569,594	\$1,576,873	\$7,279	0.46%
Pipeline	\$105,216	\$105,704	\$488	0.46%
Sub-Total: Taxable	\$44,999,416	\$44,951,304	-\$48,112	-0.11%
Payment in Lieu				
Residential	\$624	\$627	\$3	0.48%
Commercial	\$240,527	\$241,642	\$1,115	0.46%
Industrial	\$9,366	\$9,410	\$44	0.47%
Sub-Total: Payment in Lieu	\$250,517	\$251,679	\$1,162	0.46%
Total (Taxable + PIL)	\$45,249,933	\$45,202,983	-\$46,950	-0.10%

Average Single Detached Residential Property - CVA: 294,005

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,540.50	\$2,673.50	\$4,214.00	\$4,663.80
Scenario 1	\$1,544.90	\$2,688.70	\$4,233.60	\$4,683.40
Difference	\$4.40	\$15.20	\$19.60	\$19.60
	0.29%	0.57%	0.47%	0.42%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Crawahe</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
<i>Taxable</i>				
Residential	\$5,976,263	\$5,984,571	\$8,308	0.14%
Farm	\$201,637	\$201,917	\$280	0.14%
Managed Forest	\$7,127	\$7,137	\$10	0.14%
Multi-Residential	\$90,621	\$80,664	-\$9,957	-10.99%
Commercial	\$408,501	\$409,069	\$568	0.14%
Industrial	\$439,726	\$440,337	\$611	0.14%
Pipeline	\$115,146	\$115,306	\$160	0.14%
Sub-Total: Taxable	\$7,239,021	\$7,239,001	-\$20	0.00%
<i>Payment in Lieu</i>				
Farm	\$130	\$131	\$1	0.77%
Commercial	\$15,041	\$15,062	\$21	0.14%
Industrial	\$1,103	\$1,104	\$1	0.09%
Sub-Total: Payment in Lieu	\$16,274	\$16,297	\$23	0.14%
Total (Taxable + PIL)	\$7,255,295	\$7,255,298	\$3	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1*Multi-Residential Ratio Reduced to 1.6000*

<i>Cramahc</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$3,900,473	\$3,911,490	\$11,017	0.28%
Farm	\$131,601	\$131,972	\$371	0.28%
Managed Forest	\$4,651	\$4,665	\$14	0.30%
Multi-Residential	\$59,145	\$52,722	-\$6,423	-10.86%
Commercial	\$266,613	\$267,365	\$752	0.28%
Industrial	\$286,991	\$287,802	\$811	0.28%
Pipeline	\$75,151	\$75,364	\$213	0.28%
Sub-Total: Taxable	\$4,724,625	\$4,731,380	\$6,755	0.14%
Payment in Lieu				
Farm	\$85	\$85	\$0	0.00%
Commercial	\$9,818	\$9,845	\$27	0.28%
Industrial	\$720	\$722	\$2	0.28%
Sub-Total: Payment in Lieu	\$10,623	\$10,652	\$29	0.27%
Total (Taxable + PIL)	\$4,735,248	\$4,742,032	\$6,784	0.14%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Cramahc</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$9,876,736	\$9,896,061	\$19,325	0.20%
Farm	\$333,238	\$333,889	\$651	0.20%
Managed Forest	\$11,778	\$11,802	\$24	0.20%
Multi-Residential	\$149,766	\$133,386	-\$16,380	-10.94%
Commercial	\$675,114	\$676,434	\$1,320	0.20%
Industrial	\$726,717	\$728,139	\$1,422	0.20%
Pipeline	\$190,297	\$190,670	\$373	0.20%
Sub-Total: Taxable	\$11,963,646	\$11,970,381	\$6,735	0.06%
Payment in Lieu				
Farm	\$215	\$216	\$1	0.47%
Commercial	\$24,859	\$24,907	\$48	0.19%
Industrial	\$1,823	\$1,826	\$3	0.16%
Sub-Total: Payment in Lieu	\$26,897	\$26,949	\$52	0.19%
Total (Taxable + PIL)	\$11,990,543	\$11,997,330	\$6,787	0.06%

Average Single Detached Residential Property - CVA: 255,221

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,337.30	\$2,049.00	\$3,386.30	\$3,776.80
Scenario 1	\$1,341.10	\$2,051.80	\$3,392.90	\$3,783.40
Difference	\$3.80	\$2.80	\$6.60	\$6.60
	0.28%	0.14%	0.19%	0.17%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Hamilton</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
Taxable				
Residential	\$8,665,313	\$8,665,533	\$220	0.00%
Farm	\$300,522	\$300,528	\$6	0.00%
Managed Forest	\$11,475	\$11,475	\$0	0.00%
Multi-Residential	\$2,288	\$2,034	-\$254	-11.10%
Commercial	\$256,419	\$256,426	\$7	0.00%
Industrial	\$84,644	\$84,646	\$2	0.00%
Pipeline	\$111,745	\$111,748	\$3	0.00%
Sub-Total: Taxable	\$9,432,406	\$9,432,390	-\$16	0.00%
Payment in Lieu				
Residential	\$9,098	\$9,098	\$0	0.00%
Commercial	\$11,531	\$11,531	\$0	0.00%
Industrial	\$7,348	\$7,348	\$0	0.00%
Sub-Total: Payment in Lieu	\$27,977	\$27,977	\$0	0.00%
Total (Taxable + PIL)	\$9,460,383	\$9,460,367	-\$16	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1*Multi-Residential Ratio Reduced to 1.6000*

<i>Hamilton</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$8,250,998	\$8,274,304	\$23,306	0.28%
Farm	\$286,153	\$286,961	\$808	0.28%
Managed Forest	\$10,926	\$10,957	\$31	0.28%
Multi-Residential	\$2,179	\$1,942	-\$237	-10.88%
Commercial	\$244,159	\$244,848	\$689	0.28%
Industrial	\$80,597	\$80,824	\$227	0.28%
Pipeline	\$106,402	\$106,703	\$301	0.28%
Sub-Total: Taxable	\$8,981,414	\$9,006,539	\$25,125	0.28%
Payment in Lieu				
Residential	\$8,664	\$8,688	\$24	0.28%
Commercial	\$10,980	\$11,011	\$31	0.28%
Industrial	\$6,998	\$7,017	\$19	0.27%
Sub-Total: Payment in Lieu	\$26,642	\$26,716	\$74	0.28%
Total (Taxable + PIL)	\$9,008,056	\$9,033,255	\$25,199	0.28%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Hamilton</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$16,916,311	\$16,939,837	\$23,526	0.14%
Farm	\$586,675	\$587,489	\$814	0.14%
Managed Forest	\$22,401	\$22,432	\$31	0.14%
Multi-Residential	\$4,467	\$3,976	-\$491	-10.99%
Commercial	\$500,578	\$501,274	\$696	0.14%
Industrial	\$165,241	\$165,470	\$229	0.14%
Pipeline	\$218,147	\$218,451	\$304	0.14%
Sub-Total: Taxable	\$18,413,820	\$18,438,929	\$25,109	0.14%
Payment in Lieu				
Residential	\$17,762	\$17,786	\$24	0.14%
Commercial	\$22,511	\$22,542	\$31	0.14%
Industrial	\$14,346	\$14,365	\$19	0.13%
Sub-Total: Payment in Lieu	\$54,619	\$54,693	\$74	0.14%
Total (Taxable + PIL)	\$18,468,439	\$18,493,622	\$25,183	0.14%

Average Single Detached Residential Property - CVA: 331,606

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,737.50	\$1,824.80	\$3,562.30	\$4,069.70
Scenario 1	\$1,742.40	\$1,824.80	\$3,567.20	\$4,074.60
Difference	\$4.90	\$0.00	\$4.90	\$4.90
	0.28%	0.00%	0.14%	0.12%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Port Hope</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
<i>Taxable</i>				
Residential	\$14,112,293	\$14,171,713	\$59,420	0.42%
Farm	\$401,271	\$402,959	\$1,688	0.42%
Managed Forest	\$29,305	\$29,428	\$123	0.42%
Multi-Residential	\$703,533	\$627,996	-\$75,537	-10.74%
Commercial	\$2,091,466	\$2,100,273	\$8,807	0.42%
Industrial	\$756,775	\$759,962	\$3,187	0.42%
Pipeline	\$181,762	\$182,527	\$765	0.42%
Sub-Total: Taxable	\$18,276,405	\$18,274,858	-\$1,547	-0.01%
<i>Payment in Lieu</i>				
Residential	\$11,541	\$11,591	\$50	0.43%
Farm	\$819	\$822	\$3	0.37%
Commercial	\$307,710	\$309,006	\$1,296	0.42%
Industrial	\$48,787	\$48,992	\$205	0.42%
Sub-Total: Payment in Lieu	\$368,857	\$370,411	\$1,554	0.42%
Total (Taxable + PIL)	\$18,645,262	\$18,645,269	\$7	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1*Multi-Residential Ratio Reduced to 1.6000*

<i>Port Hope</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$10,191,417	\$10,220,203	\$28,786	0.28%
Farm	\$289,784	\$290,602	\$818	0.28%
Managed Forest	\$21,163	\$21,223	\$60	0.28%
Multi-Residential	\$508,067	\$452,891	-\$55,176	-10.86%
Commercial	\$1,510,383	\$1,514,653	\$4,270	0.28%
Industrial	\$546,516	\$548,060	\$1,544	0.28%
Pipeline	\$131,262	\$131,633	\$371	0.28%
Sub-Total: Taxable	\$13,198,592	\$13,179,265	-\$19,327	-0.15%
Payment in Lieu				
Residential	\$8,335	\$8,359	\$24	0.29%
Farm	\$591	\$593	\$2	0.34%
Commercial	\$222,220	\$222,846	\$626	0.28%
Industrial	\$35,232	\$35,332	\$100	0.28%
Sub-Total: Payment in Lieu	\$266,378	\$267,130	\$752	0.28%
Total (Taxable + PIL)	\$13,464,970	\$13,446,395	-\$18,575	-0.14%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

Port Hope Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$24,303,710	\$24,391,916	\$88,206	0.36%
Farm	\$691,055	\$693,561	\$2,506	0.36%
Managed Forest	\$50,468	\$50,651	\$183	0.36%
Multi-Residential	\$1,211,600	\$1,080,887	-\$130,713	-10.79%
Commercial	\$3,601,849	\$3,614,926	\$13,077	0.36%
Industrial	\$1,303,291	\$1,308,022	\$4,731	0.36%
Pipeline	\$313,024	\$314,160	\$1,136	0.36%
Sub-Total: Taxable	\$31,474,997	\$31,454,123	-\$20,874	-0.07%
Payment in Lieu				
Residential	\$19,876	\$19,950	\$74	0.37%
Farm	\$1,410	\$1,415	\$5	0.35%
Commercial	\$529,930	\$531,852	\$1,922	0.36%
Industrial	\$84,019	\$84,324	\$305	0.36%
Sub-Total: Payment in Lieu	\$635,235	\$637,541	\$2,306	0.36%
Total (Taxable + PIL)	\$32,110,232	\$32,091,664	-\$18,568	-0.06%

Average Single Detached Residential Property - CVA: 291,929

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,529.60	\$2,118.10	\$3,647.70	\$4,094.30
Scenario 1	\$1,534.00	\$2,127.10	\$3,661.10	\$4,107.70
Difference	\$4.40	\$9.00	\$13.40	\$13.40
	0.29%	0.42%	0.37%	0.33%

Municipal tax amounts based on general purpose levies only

Local Results Table
Local General Levy Sensitivity
(Revenue Neutral)

Scenario 1*Multi-Residential Ratio Reduced to 1.6000*

<i>Trent Hills</i> Realty Tax Class	Local General Levy		Difference	
	Status Quo	Scenario 1	\$	%
<i>Taxable</i>				
Residential	\$13,217,204	\$13,245,815	\$28,611	0.22%
Farm	\$578,692	\$579,945	\$1,253	0.22%
Managed Forest	\$14,288	\$14,319	\$31	0.22%
Multi-Residential	\$302,169	\$269,176	-\$32,993	-10.92%
Commercial	\$967,621	\$969,715	\$2,094	0.22%
Industrial	\$255,716	\$256,269	\$553	0.22%
Pipeline	\$49,224	\$49,331	\$107	0.22%
Sub-Total: Taxable	\$15,384,914	\$15,384,570	-\$344	0.00%
<i>Payment in Lieu</i>				
Residential	\$22,695	\$22,744	\$49	0.22%
Commercial	\$137,352	\$137,648	\$296	0.22%
Industrial	\$2,706	\$2,712	\$6	0.22%
Sub-Total: Payment in Lieu	\$162,753	\$163,104	\$351	0.22%
Total (Taxable + PIL)	\$15,547,667	\$15,547,674	\$7	0.00%

Local Sensitivity: Upper-Tier Levy
(Upper-Tier Revenue Neutral General Levy)

Scenario1

Multi-Residential Ratio Reduced to 1.6000

<i>Trent Hills</i> Realty Tax Class	Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$8,384,448	\$8,408,130	\$23,682	0.28%
Farm	\$367,098	\$368,135	\$1,037	0.28%
Managed Forest	\$9,064	\$9,089	\$25	0.28%
Multi-Residential	\$191,683	\$170,867	-\$20,816	-10.86%
Commercial	\$613,819	\$615,553	\$1,734	0.28%
Industrial	\$162,215	\$162,674	\$459	0.28%
Pipeline	\$31,226	\$31,314	\$88	0.28%
Sub-Total: Taxable	\$9,759,553	\$9,765,762	\$6,209	0.06%
Payment in Lieu				
Residential	\$14,397	\$14,437	\$40	0.28%
Commercial	\$87,131	\$87,376	\$245	0.28%
Industrial	\$1,717	\$1,721	\$4	0.23%
Sub-Total: Payment in Lieu	\$103,245	\$103,534	\$289	0.28%
Total (Taxable + PIL)	\$9,862,798	\$9,869,296	\$6,498	0.07%

Local Sensitivity: Municipal Levy
(Local + Upper-Tier Revenue Neutral General Levy)

Scenario1*Multi-Residential Ratio Reduced to 1.6000*

<i>Trent Hills</i> Realty Tax Class	Local + Upper-Tier General Levy		Difference	
	Status Quo	Scenario1	\$	%
Taxable				
Residential	\$21,601,652	\$21,653,945	\$52,293	0.24%
Farm	\$945,790	\$948,080	\$2,290	0.24%
Managed Forest	\$23,352	\$23,408	\$56	0.24%
Multi-Residential	\$493,852	\$440,043	-\$53,809	-10.90%
Commercial	\$1,581,440	\$1,585,268	\$3,828	0.24%
Industrial	\$417,931	\$418,943	\$1,012	0.24%
Pipeline	\$80,450	\$80,645	\$195	0.24%
Sub-Total: Taxable	\$25,144,467	\$25,150,332	\$5,865	0.02%
Payment in Lieu				
Residential	\$37,092	\$37,181	\$89	0.24%
Commercial	\$224,483	\$225,024	\$541	0.24%
Industrial	\$4,423	\$4,433	\$10	0.23%
Sub-Total: Payment in Lieu	\$265,998	\$266,638	\$640	0.24%
Total (Taxable + PIL)	\$25,410,465	\$25,416,970	\$6,505	0.03%

Average Single Detached Residential Property - CVA: 223,455

	Upper-Tier	Local	UT + Local	Mun + Edu
Status Quo	\$1,170.90	\$1,845.70	\$3,016.60	\$3,358.50
Scenario 1	\$1,174.20	\$1,849.70	\$3,023.90	\$3,365.80
Difference	\$3.30	\$4.00	\$7.30	\$7.30
	0.28%	0.22%	0.24%	0.22%

Municipal tax amounts based on general purpose levies only