



## APPENDIX 1

### Assessment Change Summary by Property Class

#### Regional Municipality of York

The following chart provides a comparison of the total assessment for the 2016 base year, and a comparison of the assessment change for 2019 and 2020 property tax year by property class.

| Property Class/Realty Tax Class                 | 2016 Full CVA   | 2019 Phased-In CVA | 2020 Phased-In CVA | Percent Change<br>2019 to 2020 |
|---|-----------------|--------------------|--------------------|--------------------------------|
| R Residential                                   | 302,521,340,096 | 281,141,658,552    | 302,521,340,096    | 7.60%                          |
| M Multi-Residential                             | 2,899,260,100   | 2,726,781,379      | 2,899,260,100      | 6.33%                          |
| C Commercial                                    | 21,582,870,890  | 20,749,176,068     | 21,582,870,890     | 4.02%                          |
| S Shopping Centre                               | 6,531,313,522   | 6,192,123,571      | 6,531,313,522      | 5.48%                          |
| D Office Building                               | 2,363,424,717   | 2,307,297,044      | 2,363,424,717      | 2.43%                          |
| G Parking Lot                                   | 181,736,300     | 180,398,287        | 181,736,300        | 0.74%                          |
| X Commercial (New Construction)                 | 4,721,927,755   | 4,573,792,120      | 4,721,927,755      | 3.24%                          |
| Z Shopping Centre (New Construction)            | 1,398,721,742   | 1,333,170,942      | 1,398,721,742      | 4.92%                          |
| Y Office Building (New Construction)            | 635,009,623     | 615,839,555        | 635,009,623        | 3.11%                          |
| I Industrial                                    | 6,468,806,933   | 6,266,909,891      | 6,468,806,933      | 3.22%                          |
| L Large Industrial                              | 1,134,703,100   | 1,101,229,635      | 1,134,703,100      | 3.04%                          |
| J Industrial (New Construction)                 | 475,668,000     | 464,468,218        | 475,668,000        | 2.41%                          |
| K Large Industrial (New Construction)           | 113,014,000     | 109,674,942        | 113,014,000        | 3.04%                          |
| P Pipeline                                      | 405,045,000     | 394,680,004        | 405,045,000        | 2.63%                          |
| F Farm  | 1,801,380,292   | 1,670,997,178      | 1,801,380,292      | 7.80%                          |
| T Managed Forests                               | 77,164,800      | 71,395,084         | 77,164,800         | 8.08%                          |
| W Railway Right-of-Way                          | 0               | 0                  | 0                  | 0.00%                          |
| U Utility Transmission & Distribution Corridors | 0               | 0                  | 0                  | 0.00%                          |
| (PIL) R Residential                             | 175,610,100     | 165,619,987        | 175,610,100        | 6.03%                          |
| (PIL) C Commercial                              | 685,084,609     | 655,117,009        | 685,084,609        | 4.57%                          |
| (PIL) D Office Building                         | 16,015,600      | 15,747,200         | 16,015,600         | 1.70%                          |
| (PIL) X Commercial (New Construction)           | 12,838,500      | 12,679,425         | 12,838,500         | 1.25%                          |
| (PIL) I Industrial                              | 22,282,200      | 20,913,846         | 22,282,200         | 6.54%                          |
| (PIL) H Landfill                                | 105,700         | 99,925             | 105,700            | 5.78%                          |
| (PIL) F Farm                                    | 51,962,900      | 49,596,036         | 51,962,900         | 4.77%                          |
| (PIL) W Railway Right-of-Way                    | 0               | 0                  | 0                  | 0.00%                          |



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| Property Class/Realty Tax Class | 2016 Full CVA   | 2019 Phased-In CVA | 2020 Phased-In CVA | Percent Change<br>2019 to 2020 |
|---------------------------------|-----------------|--------------------|--------------------|--------------------------------|
| E Exempt                        | 13,379,881,859  | 12,420,988,147     | 13,379,881,859     | 7.72%                          |
| TOTAL                           | 367,655,168,338 | 343,240,354,045    | 367,655,168,338    | 7.11%                          |



## APPENDIX 2

# Assessment Base Distribution Summary by Property Class

## Regional Municipality of York

This chart provides a comparison of the distribution of the total assessment for the 2016 base year, and the 2019 and 2020 phased-in assessment, which includes the percentage of the total assessment base by property class.

| Property Class/Realty Tax Class                 | 2016 Full CVA   | Percentage of Total 2016 CVA | 2019 Phased-In CVA | Percentage of Total 2019 Phased-In CVA | 2020 Phased-In CVA | Percentage of Total 2020 Phased-In CVA |
|---|-----------------|------------------------------|--------------------|--|--------------------|--|
| R Residential                                   | 302,521,340,096 | 82.28%                       | 281,141,658,552    | 81.91%                                 | 302,521,340,096    | 82.28%                                 |
| M Multi-Residential                             | 2,899,260,100   | 0.79%                        | 2,726,781,379      | 0.79%                                  | 2,899,260,100      | 0.79%                                  |
| C Commercial                                    | 21,582,870,890  | 5.87%                        | 20,749,176,068     | 6.05%                                  | 21,582,870,890     | 5.87%                                  |
| S Shopping Centre                               | 6,531,313,522   | 1.78%                        | 6,192,123,571      | 1.80%                                  | 6,531,313,522      | 1.78%                                  |
| D Office Building                               | 2,363,424,717   | 0.64%                        | 2,307,297,044      | 0.67%                                  | 2,363,424,717      | 0.64%                                  |
| G Parking Lot                                   | 181,736,300     | 0.05%                        | 180,398,287        | 0.05%                                  | 181,736,300        | 0.05%                                  |
| X Commercial (New Construction)                 | 4,721,927,755   | 1.28%                        | 4,573,792,120      | 1.33%                                  | 4,721,927,755      | 1.28%                                  |
| Z Shopping Centre (New Construction)            | 1,398,721,742   | 0.38%                        | 1,333,170,942      | 0.39%                                  | 1,398,721,742      | 0.38%                                  |
| Y Office Building (New Construction)            | 635,009,623     | 0.17%                        | 615,839,555        | 0.18%                                  | 635,009,623        | 0.17%                                  |
| I Industrial                                    | 6,468,806,933   | 1.76%                        | 6,266,909,891      | 1.83%                                  | 6,468,806,933      | 1.76%                                  |
| L Large Industrial                              | 1,134,703,100   | 0.31%                        | 1,101,229,635      | 0.32%                                  | 1,134,703,100      | 0.31%                                  |
| J Industrial (New Construction)                 | 475,668,000     | 0.13%                        | 464,468,218        | 0.14%                                  | 475,668,000        | 0.13%                                  |
| K Large Industrial (New Construction)           | 113,014,000     | 0.03%                        | 109,674,942        | 0.03%                                  | 113,014,000        | 0.03%                                  |
| P Pipeline                                      | 405,045,000     | 0.11%                        | 394,680,004        | 0.11%                                  | 405,045,000        | 0.11%                                  |
| F Farm  | 1,801,380,292   | 0.49%                        | 1,670,997,178      | 0.49%                                  | 1,801,380,292      | 0.49%                                  |
| T Managed Forests                               | 77,164,800      | 0.02%                        | 71,395,084         | 0.02%                                  | 77,164,800         | 0.02%                                  |
| W Railway Right-of-Way                          | 0               | 0.00%                        | 0                  | 0.00%                                  | 0                  | 0.00%                                  |
| U Utility Transmission & Distribution Corridors | 0               | 0.00%                        | 0                  | 0.00%                                  | 0                  | 0.00%                                  |
| (PIL) R Residential                             | 175,610,100     | 0.05%                        | 165,619,987        | 0.05%                                  | 175,610,100        | 0.05%                                  |
| (PIL) C Commercial                              | 685,084,609     | 0.19%                        | 655,117,009        | 0.19%                                  | 685,084,609        | 0.19%                                  |



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### Assessment Base Distribution Summary by Property Class Regional Municipality of York

| Property Class/Realty Tax Class       | 2016 Full CVA          | Percentage of Total 2016 CVA | 2019 Phased-In CVA     | Percentage of Total 2019 Phased-In CVA | 2020 Phased-In CVA     | Percentage of Total 2020 Phased-In CVA |
|---------------------------------------|------------------------|------------------------------|------------------------|--|------------------------|--|
| (PIL) D Office Building               | 16,015,600             | 0.00%                        | 15,747,200             | 0.00%                                  | 16,015,600             | 0.00%                                  |
| (PIL) X Commercial (New Construction) | 12,838,500             | 0.00%                        | 12,679,425             | 0.00%                                  | 12,838,500             | 0.00%                                  |
| (PIL) I Industrial                    | 22,282,200             | 0.01%                        | 20,913,846             | 0.01%                                  | 22,282,200             | 0.01%                                  |
| (PIL) H Landfill                      | 105,700                | 0.00%                        | 99,925                 | 0.00%                                  | 105,700                | 0.00%                                  |
| (PIL) F Farm                          | 51,962,900             | 0.01%                        | 49,596,036             | 0.01%                                  | 51,962,900             | 0.01%                                  |
| (PIL) W Railway Right-of-Way          | 0                      | 0.00%                        | 0                      | 0.00%                                  | 0                      | 0.00%                                  |
| E Exempt                              | 13,379,881,859         | 3.64%                        | 12,420,988,147         | 3.62%                                  | 13,379,881,859         | 3.64%                                  |
| <b>TOTAL</b>                          | <b>367,655,168,338</b> | <b>100.00%</b>               | <b>343,240,354,045</b> | <b>100.00%</b>                         | <b>367,655,168,338</b> | <b>100.00%</b>                         |