

## APPENDIX 1 Assessment Change Summary by Property Class Municipality of South Huron

The following chart provides a comparison of the total assessment for the 2016 base years, as well as a comparison of the assessment change for 2018 and 2019 property tax year by property class.

| Property Class/Realty Tax Class | 2016 Full CVA | 2018 Phased-in CVA | 2019 Phased-in CVA | Percent Change<br>2018 to 2019 |
|---------------------------------|---------------|--------------------|--------------------|--------------------------------|
| R Residential                   | 969,806,117   | 924,873,857        | 947,339,982        | 2.4%                           |
| M Multi-Residential             | 31,905,183    | 31,681,332         | 31,793,258         | 0.4%                           |
| C Commercial                    | 111,110,580   | 104,159,941        | 107,635,259        | 3.3%                           |
| S Shopping Centre               | 8,624,920     | 6,955,010          | 7,789,965          | 12.0%                          |
| X Commercial (New Construction) | 28,895,200    | 27,234,897         | 28,065,048         | 3.0%                           |
| I Industrial                    | 20,934,000    | 20,515,528         | 20,724,764         | 1.0%                           |
| L Large Industrial              | 1,726,000     | 1,706,000          | 1,716,000          | 0.6%                           |
| J Industrial (New Construction) | 13,857,600    | 12,850,519         | 13,354,059         | 3.9%                           |
| P Pipeline                      | 8,699,600     | 8,288,989          | 8,494,294          | 2.5%                           |
| F Farm                          | 1,271,102,300 | 982,477,848        | 1,126,790,071      | 14.7%                          |
| T Managed Forests               | 8,111,100     | 6,342,307          | 7,226,704          | 13.9%                          |
| (PIL) C Commercial              | 19,293,300    | 18,138,140         | 18,715,720         | 3.2%                           |
| (PIL) H Landfill                | 96,300        | 77,050             | 86,675             | 12.5%                          |
| E Exempt                        | 55,024,500    | 50,456,852         | 52,740,678         | 4.5%                           |
| TOTAL                           | 2,549,186,700 | 2,195,758,270      | 2,372,472,477      | 8.0%                           |



## APPENDIX 2 Assessment Base Distribution Summary by Property Class Municipality of South Huron

The following chart provides a comparison of the distribution of the total assessment for the 2016 base year, and the 2018 and 2019 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<br>Total 2016 CVA | 2018 Phased-in CVA | Percentage of<br>Total 2018 CVA | 2019 Phased-in CVA | Percentage of<br>Total 2019 CVA |
|---------------------------------|---------------|---------------------------------|--------------------|---------------------------------|--------------------|---------------------------------|
| R Residential                   | 969,806,117   | 38.0%                           | 924,873,857        | 42.1%                           | 947,339,982        | 39.9%                           |
| M Multi-Residential             | 31,905,183    | 1.3%                            | 31,681,332         | 1.4%                            | 31,793,258         | 1.3%                            |
| C Commercial                    | 111,110,580   | 4.4%                            | 104,159,941        | 4.7%                            | 107,635,259        | 4.5%                            |
| S Shopping Centre               | 8,624,920     | 0.3%                            | 6,955,010          | 0.3%                            | 7,789,965          | 0.3%                            |
| X Commercial (New Construction) | 28,895,200    | 1.1%                            | 27,234,897         | 1.2%                            | 28,065,048         | 1.2%                            |
| l Industrial                    | 20,934,000    | 0.8%                            | 20,515,528         | 0.9%                            | 20,724,764         | 0.9%                            |
| L Large Industrial              | 1,726,000     | 0.1%                            | 1,706,000          | 0.1%                            | 1,716,000          | 0.1%                            |
| J Industrial (New Construction) | 13,857,600    | 0.5%                            | 12,850,519         | 0.6%                            | 13,354,059         | 0.6%                            |
| P Pipeline                      | 8,699,600     | 0.3%                            | 8,288,989          | 0.4%                            | 8,494,294          | 0.4%                            |
| F Farm                          | 1,271,102,300 | 49.9%                           | 982,477,848        | 44.7%                           | 1,126,790,071      | 47.5%                           |
| T Managed Forests               | 8,111,100     | 0.3%                            | 6,342,307          | 0.3%                            | 7,226,704          | 0.3%                            |
| (PIL) C Commercial              | 19,293,300    | 0.8%                            | 18,138,140         | 0.8%                            | 18,715,720         | 0.8%                            |
| (PIL) H Landfill                | 96,300        | 0.0%                            | 77,050             | 0.0%                            | 86,675             | 0.0%                            |
| E Exempt                        | 55,024,500    | 2.2%                            | 50,456,852         | 2.3%                            | 52,740,678         | 2.2%                            |
| TOTAL                           | 2,549,186,700 | 100%                            | 2,195,758,270      | 100%                            | 2,372,472,477      | 100%                            |