

# Provincial Land Tax Review: A Summary of Stakeholder Consultations

*Feedback Received  
To Date*

December 2014



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## Overview

The 2013 *Ontario Economic Outlook and Fiscal Review* announced a review of the Provincial Land Tax (PLT), the property tax applied in unincorporated areas of Northern Ontario. The 2014 *Ontario Budget* and the 2014 *Ontario Economic Outlook and Fiscal Review* confirmed the government's commitment to consult with unincorporated-area and Northern-municipal representatives on PLT and to address Northern stakeholders' concerns in a fair and balanced way.

The Ministry of Finance held twenty-one consultation sessions in ten Northern Ontario locations with representatives of Local Roads Boards (LRBs), Local Services Boards (LSBs) and District Social Service Administration Boards (DSSABs) from unincorporated areas. As part of the consultation process, Ministry of Finance staff also visited eight communities in unincorporated areas and accepted written submissions on PLT. A PLT Municipal Reference Group has been established and is providing input on the PLT review.

This paper summarizes what we heard from stakeholders during consultations. Stakeholders raised issues about tax inequities between municipalities and unincorporated areas. They also pointed out tax inequities among property owners in unincorporated areas.

Through the consultations, we heard a lot about services in the North. For example, services that unincorporated area residents choose to have vary considerably. A range of local services are paid for through LSB and LRB levies. Other important services are funded by the Province. We also received input about what is working well in the PLT system, and what could be improved.

We have provided background information throughout the paper, which is intended to be useful in supporting further discussions.

This paper reflects what we have heard to date from representatives of unincorporated areas and Northern municipalities. This review is an ongoing process. We invite feedback from all Northern stakeholders on this paper and other PLT-related issues.

## Consultation Process to Date

We value the perspectives of all Northern stakeholders on PLT. To ensure that their views are fully reflected in the PLT review, the Ministry of Finance has consulted with representatives of unincorporated areas and Northern municipalities.

### Consultations with Unincorporated Area Representatives

Unincorporated area representatives of Local Roads Boards (LRBs), Local Services Boards (LSBs) and District Social Service Administration Boards (DSSABs) from surrounding areas were invited to consultation sessions. (For a complete list of LSBs and LRBs, see Appendix 1: List of Local Roads and Services Boards in Unincorporated Areas.) Twenty-one consultation sessions were held in ten Northern Ontario locations in August and September, 2014:

- Thunder Bay (3 sessions)
- Sudbury (3 sessions)
- Fort Frances (1 session)
- Kenora (2 sessions)
- Dryden (2 sessions)
- North Bay (2 sessions)
- Kirkland Lake (2 sessions)
- Timmins (2 sessions)
- Kapuskasing (2 sessions)
- Sault Ste. Marie (2 sessions)

We appreciate the time and effort that unincorporated area representatives took to engage in these sessions. A number of them travelled significant distances to take part. Their knowledge and insights were invaluable to the consultation process.

At each session, Ministry of Finance staff presented information and data related to the PLT to support the consultation dialogue. Northern regional staff from other Ontario Ministries, including Northern Development and Mines (MNDM), and Municipal Affairs and Housing (MMAH), and Municipal Property Assessment Corporation (MPAC) also attended the sessions and answered participants' questions.

As part of the consultations, Ministry staff visited eight communities in a range of unincorporated areas across the North. The visits, which were hosted by representatives of unincorporated areas, provided an opportunity to gain a better understanding of these areas and highlighted the great diversity among unincorporated areas.

## Written Submissions Received

To date, 27 submissions have been received by the Ministry (see Appendix 2: List of Submissions Received). The issues raised in these submissions were consistent with the input received through the consultations.

## Northern Municipalities

Meetings were held with the Presidents of the Federation of Northern Ontario Municipalities (FONOM) and the Northwestern Ontario Municipal Association (NOMA). Following those meetings, the Ministry established a PLT Municipal Reference Group (PLT MRG) made up of clerks and treasurers from Northern municipalities. Staff from a number of municipalities were invited to participate in the PLT MRG, including Burpee and Mills (Manitoulin), Chapleau, Conmee, Ear Falls, James (Elk Lake), Elliot Lake, Greenstone, Hearst, Iroquois Falls, Kapuskasing, Kenora, Kirkland Lake, Marathon, Parry Sound, Red Lake, Sault Ste. Marie, Schreiber, Sioux Lookout, Terrace Bay, Thunder Bay, Timmins, and Wawa. Staff from the Municipal Finance Officers' Association of Ontario (MFOA) are also part of the PLT MRG.

The PLT MRG has provided helpful input on the concerns of Northern municipalities related to having unincorporated areas outside their boundaries.

The Ministry has also provided updates on the review process to the Association of Municipalities of Ontario (AMO).

# Provincial Land Tax Information

## What Is the Provincial Land Tax?

The Provincial Land Tax (PLT) is the property tax applied in unincorporated areas. All unincorporated areas are in Northern Ontario and are outside municipal boundaries.

Unincorporated areas make up the vast majority of Ontario’s land area (Figure 1), yet account for a small fraction of Ontario’s total property assessment base. Despite its size and diversity, the assessed value of properties in unincorporated areas represents less than two percent of the total assessment in Ontario (Table 1).

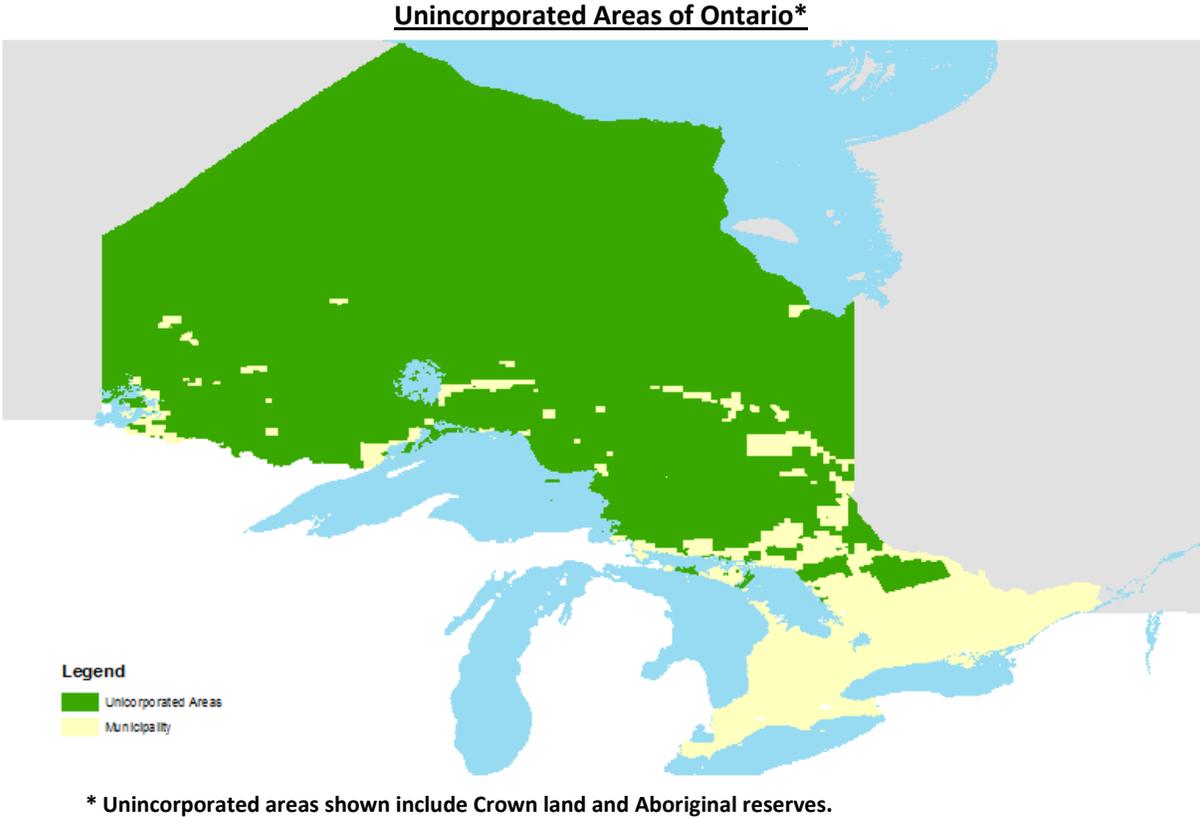


Figure 1: Unincorporated Areas of Ontario

Facts about Ontario's Unincorporated Areas	
Percentage of land area	82
Percentage of total assessed property value	1.7
Percentage of local property tax revenue*	0.2

\* Municipal taxes and PLT

Table 1: Ontario's Unincorporated Areas

A property owner's PLT is calculated by multiplying the applicable PLT rate by the property's assessed value (Figure 2). For PLT rates by different property classes, see Appendix 3: 2013 PLT Rates.

### How a Property Owner's PLT Is Calculated



Figure 2: How a Property Owner's PLT Is Calculated

PLT rates are set by the Minister of Finance and have not been adjusted to increase revenues since the 1950s.

In 2013, the Province raised approximately \$11 million through PLT. The \$11 million in PLT revenue helps to offset a portion of provincial funding for a range of important services in unincorporated areas. These services include policing, public health, and other social services.

The Municipal Property Assessment Corporation (MPAC) is responsible for determining the Current Value Assessment (CVA) of properties both within and outside of municipalities, and for delivering other assessment services.

The Ministry of Finance has contracted the City of Thunder Bay to undertake PLT billing and administration for unincorporated areas.

LRBs raise money to help build and maintain some local roads in unincorporated areas. LSBs facilitate the provision of community services, including water supply, fire protection, garbage collection, sewage, street or area lighting, recreation, public libraries and emergency telecommunications. LRBs and LSBs are run by volunteers and raise funds from local property owners through levies, which support the services they provide. These levies are separate from PLT.

# Information on Unincorporated Areas

## Properties in Unincorporated Areas

There are approximately 63,000 taxable properties in unincorporated areas, the vast majority of which (93 percent) are residential (Figure 3). About 40 percent of all properties are seasonal. There is a relatively small number of commercial, industrial and pipeline properties.

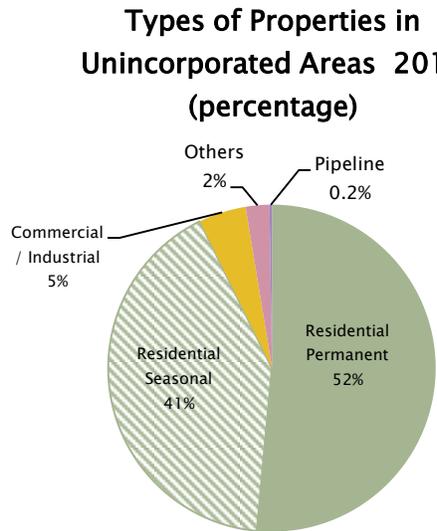


Figure 3: Types of Properties in Unincorporated Areas 2013 (percentage)

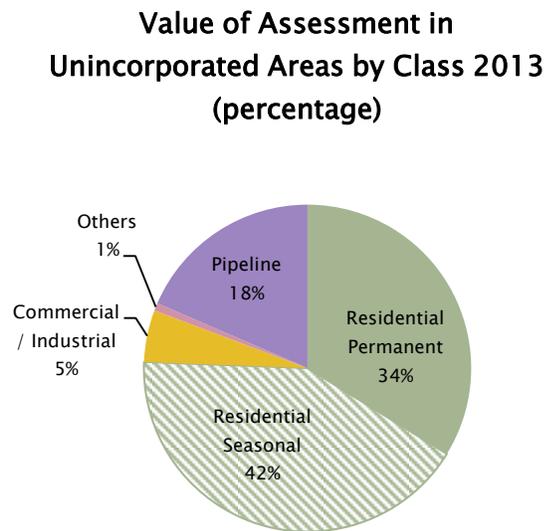


Figure 4: Value of Assessment in Unincorporated Areas by Class 2013 (percentage)

## Property Assessment in Unincorporated Areas

Most of the assessment value in unincorporated areas comes from permanent and seasonal residential properties and pipelines. Figure 4 shows the proportion of assessment value represented by different property classes. Note that pipelines make up 0.2 percent of properties but account for 18 percent of the assessment value in unincorporated areas.

Average residential assessment is lower in unincorporated areas than in Northern municipalities overall (Figure 5), but in the Northwest, unincorporated area properties actually have a higher average assessed value than in municipalities. However, there is a wide range of assessed property values in both municipalities and unincorporated areas

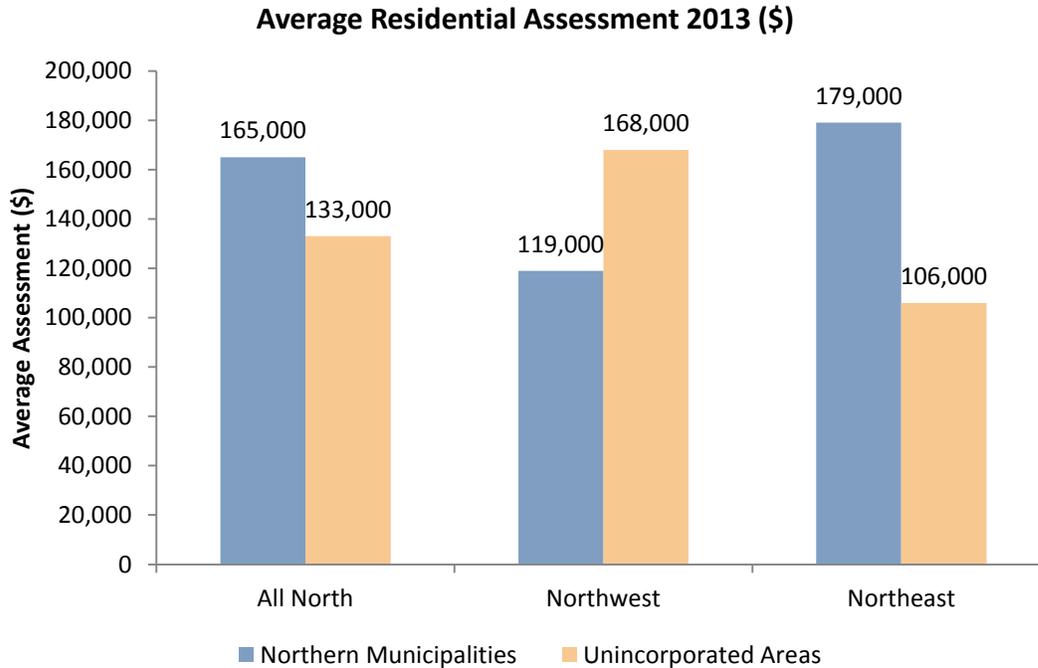


Figure 5: Average Residential Assessment 2013 (\$)

## Differences in Municipal and Unincorporated Area Tax Bases

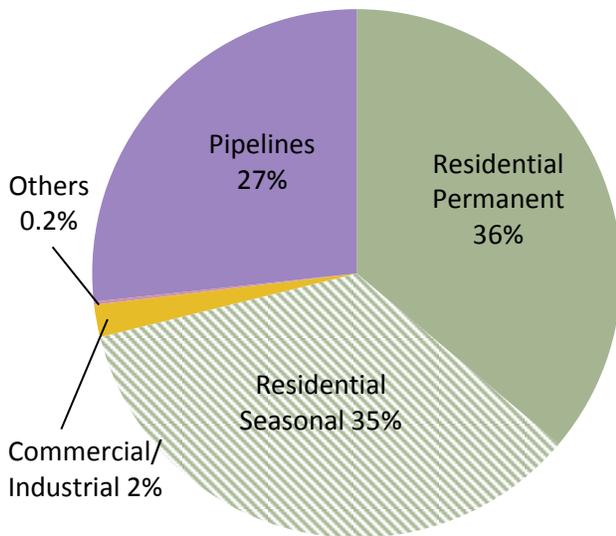
There are some notable differences in the share of revenues from property classes in unincorporated areas and municipalities (Figure 6 and Figure 7).

The proportions of tax revenues from residential properties overall are similar in Northern municipalities and unincorporated areas. However, seasonal residential properties account for a much larger share of unincorporated area revenues at 35 percent. Permanent residential properties account for 65 percent of Northern municipal taxes and only 36 percent of PLT revenues.

Commercial and industrial properties account for 27 percent of Northern municipal property tax revenue, but only 2 percent of PLT revenue.

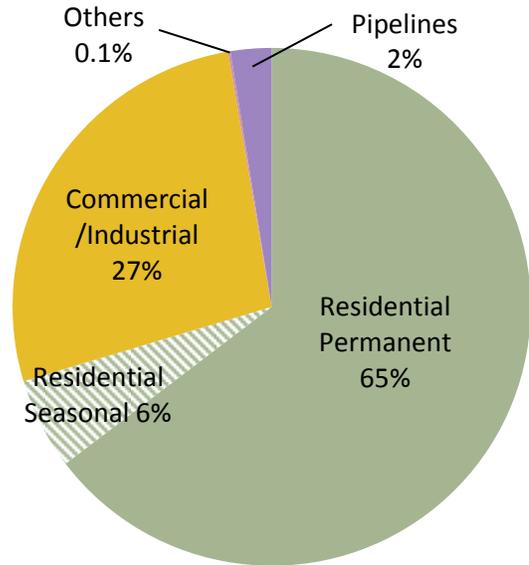
Pipelines, which represent a very small share of Northern municipal property tax revenue, account for 27 percent of PLT.

**PLT Revenue by Class 2013  
(percentage)**



**Figure 6: PLT Revenue by Class 2013 (percentage)**

**Northern Municipal Tax Revenue  
by Class 2013 (percentage)**



**Figure 7: Northern Municipal Tax Revenue by Class 2013 (percentage)**

## Unincorporated Areas and School Boards

Over 30 percent of properties in unincorporated areas are located outside schoolboard areas. This distinction is important because PLT rates are different inside and outside schoolboard areas. (This is discussed further on page 15.)

# What We Heard: Summary of Perspectives on PLT

The following is a brief summary of Northern municipal and unincorporated area perspectives on PLT.

## Municipal Perspectives

Specific concerns about PLT raised by Northern municipalities include:

- The inequity they have identified between property taxes paid by municipal residents and PLT paid in unincorporated areas;
- Lower PLT rates, which they see as having encouraged development in unincorporated areas, just beyond municipal boundaries;
- Residents in unincorporated areas using municipal services without making a financial contribution; and,
- Property owners in unincorporated areas not being required to pay for a number of important services that municipal residents must pay for through property taxes (e.g., policing, land ambulance, public health and other DSSAB costs).

## Unincorporated Area Perspectives

Residents in unincorporated areas said they are willing to pay their fair share for the services they receive. However, they have emphasized that comparisons between municipal property taxes and PLT could be misleading without taking into account the following:

- Local Roads Board and Local Services Board charges that many unincorporated area residents pay in addition to PLT;
- Fewer local services in unincorporated areas than in municipalities; and,
- The lower cost of having volunteer board members run Local Roads and Services Boards.

Some representatives in unincorporated areas also noted:

- That municipal concerns about development occurring outside municipal borders are addressed by planning provisions;
- The higher cost of living they indicate is associated with living in unincorporated areas;
- The user fees unincorporated area residents pay for some municipal services; and
- The inequity and confusion they have identified related to different residential tax rates among property owners within unincorporated areas.

In addition to PLT rates, representatives of boards in unincorporated areas also provided input on challenges related to billing, administration and assessment services. They suggested opportunities for improvement and have highlighted the importance of retaining the unique way of life within unincorporated areas.

While Northern municipalities and unincorporated area representatives conveyed their specific concerns related to PLT, there were also a number of common themes that emerged from the discussions. The following pages of this paper review these themes:

- Concerns about Tax Equity;
- Services in the North;
- Understanding Unincorporated Areas and Northern Municipalities;
- What Is Working Well; and,
- Opportunities for Improvement.

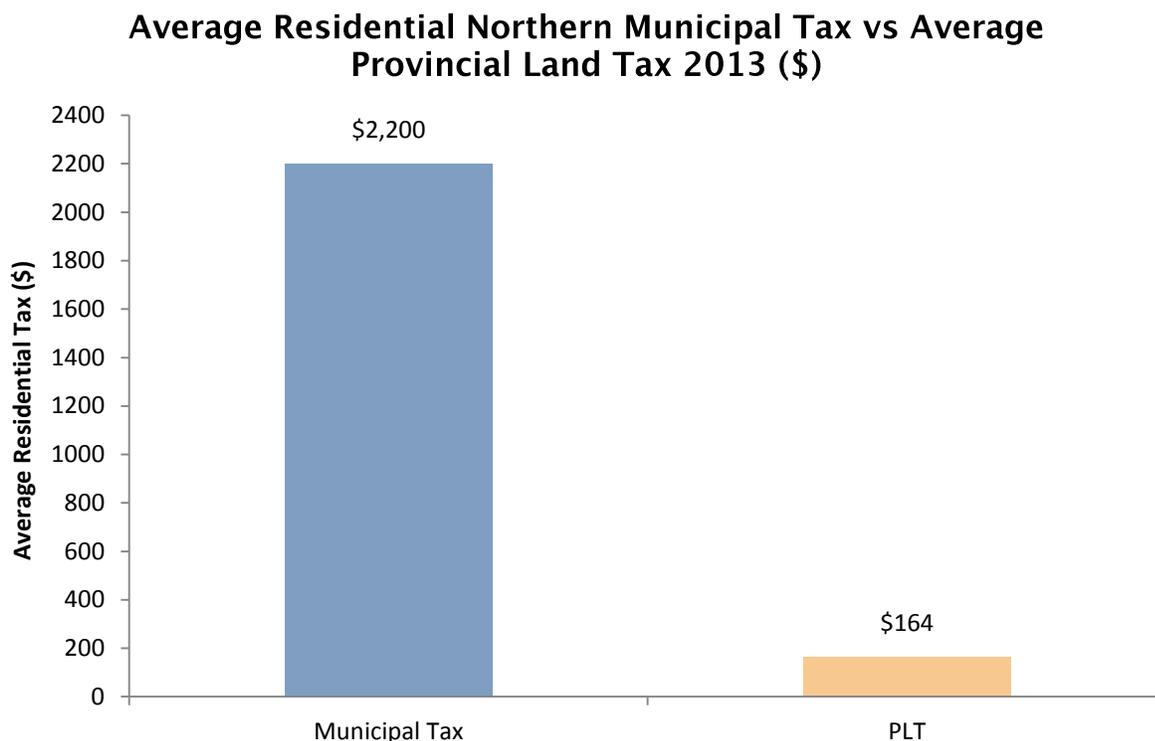
## Concerns about Tax Equity

Many Northern municipalities have expressed concerns that the current PLT structure results in tax inequities between Northern municipalities and unincorporated areas.

### A. Inequities between Municipal Taxes and PLT

Municipalities see inequities between the level of property taxes paid by municipal property owners and the PLT paid by unincorporated area property owners.

Municipal representatives note that average municipal residential property taxes are about \$2,200 in Northern municipalities, while average residential PLT is \$164 in unincorporated areas (Figure 8). (For more information of Northern municipal taxes, see Appendix 4: Average Northern Municipal Tax.)



**Figure 8: Average Residential Northern Municipal Tax vs Average Provincial Land Tax 2013 (\$)**

Municipal representatives also note that the average PLT paid per household has not increased since the 1950s. At that time, average per-household PLT and municipal tax rates were more similar. In addition to PLT, unincorporated area residents pay other fees such as Local Roads and Services Board charges, which have increased over time.

Average municipal residential property taxes have increased in the past decade (Figure 9). This increase in Northern municipal taxes has occurred despite substantial support to Northern municipalities from the Province. In 2015, the Province will provide Northern municipalities with \$344 million in support through

the combined benefit of the Ontario Municipal Partnership Fund (OMPF) and Provincial uploads (for more information on Provincial support to Northern municipalities, see Appendix 7: Provincial Support to Northern Municipalities).

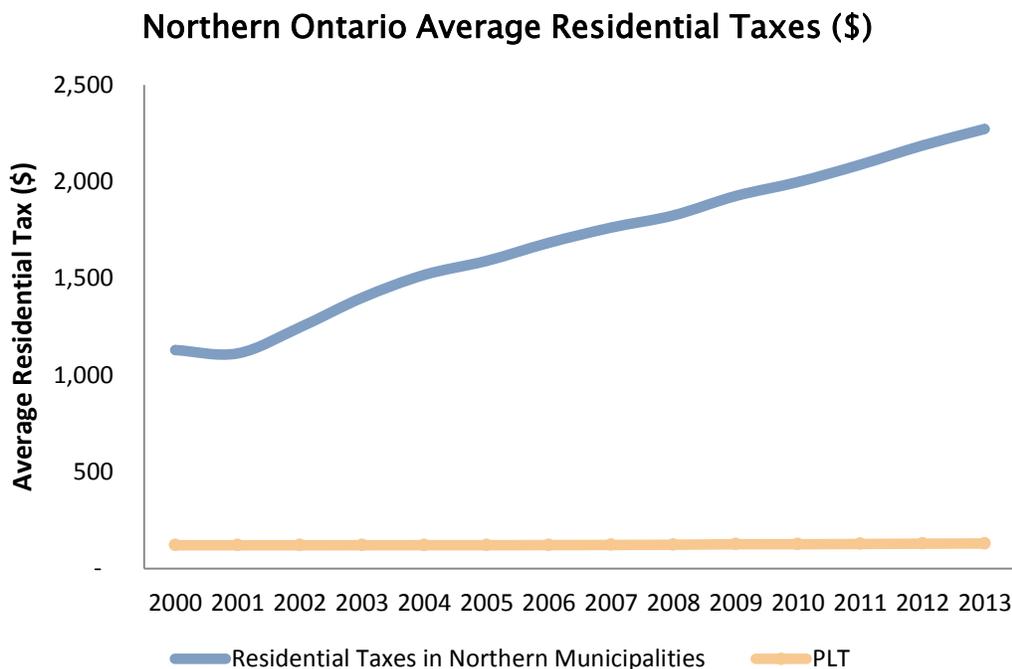


Figure 9: Northern Ontario Average Residential Taxes (\$)

## Charges Paid by Unincorporated Area Residents

We heard that a fair comparison between municipal taxes and PLT should include the LRB and LSB charges paid by many unincorporated area residents. There is a range of fees paid in unincorporated areas, reflecting differences in costs and services. For example, in some unincorporated areas, residents pay only PLT; in others, they pay PLT plus LRB charges, while others pay PLT and LSB charges; and in others, they pay PLT, LRB charges, plus LSB charges.

Figure 10 compares average PLT and charges paid by unincorporated area residents in some common situations. Note that the largest share of residential properties (32 percent) are those within schoolboard areas that pay PLT as well as LRB and LSB charges. (For more detailed examples of PLT and LRB/LSB charges in unincorporated areas, see Appendix 5: Local Roads and Services Board Average Charges by DSSAB District.)

### Different Tax/Levy Circumstances in Unincorporated Areas (\$)

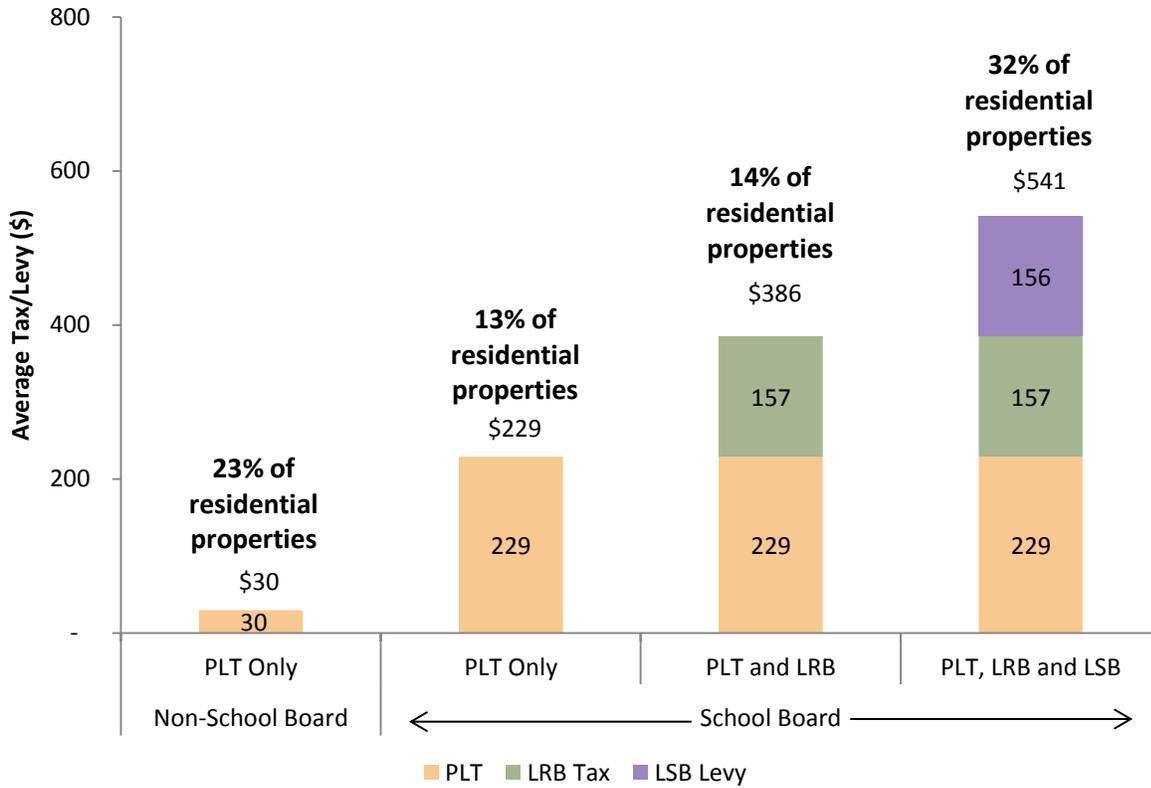


Figure 10: Different Tax/Levy Circumstances in Unincorporated Areas (\$)

Figure 11 provides examples of tax and levy circumstances in some specific unincorporated areas.

### Examples of Different Taxes and Levies in Unincorporated Areas (\$)

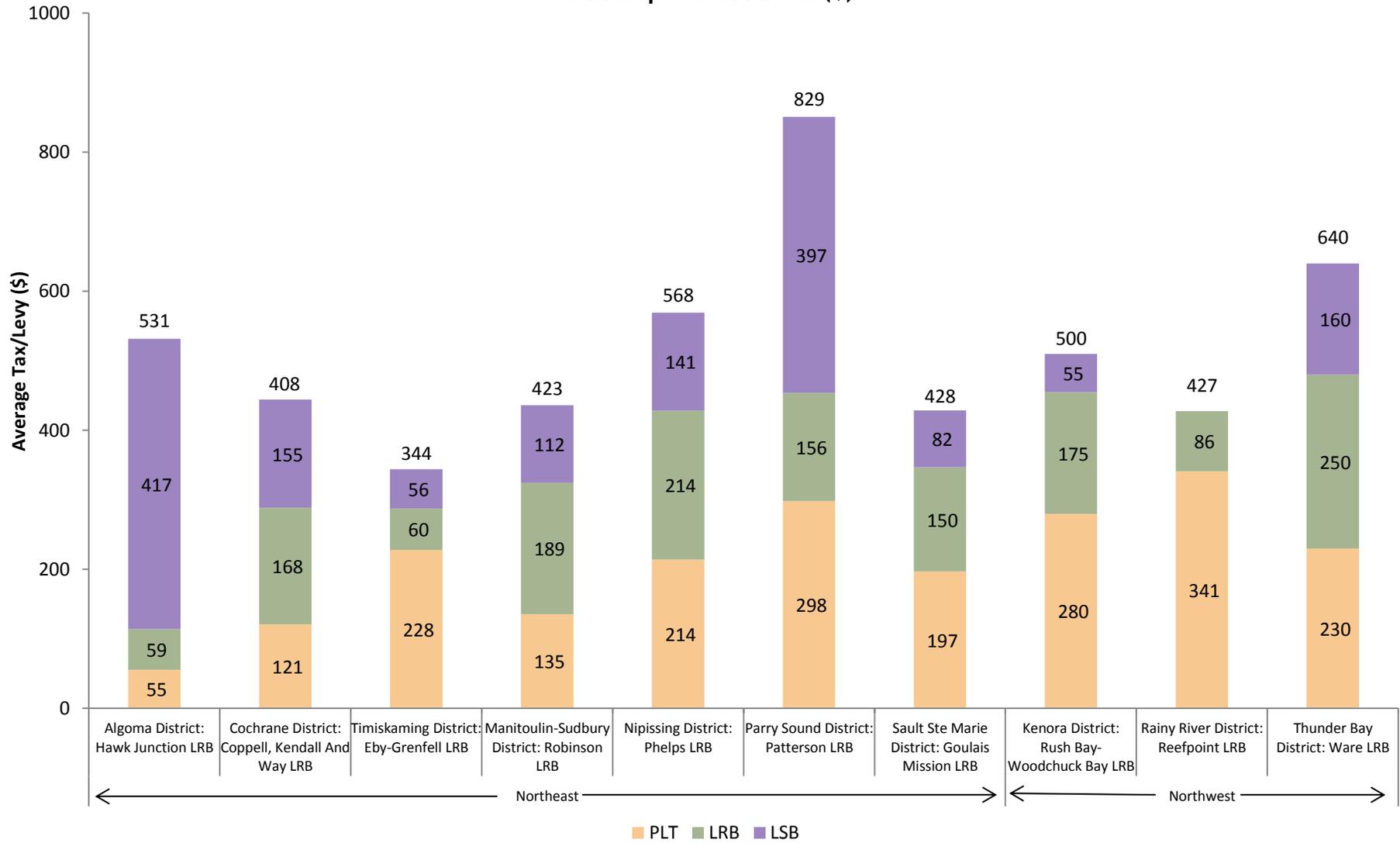


Figure 11: Examples of Different Taxes and Levies in Unincorporated Areas (\$)

Including LSB and LRB charges provides a better comparison between PLT and municipalities' average taxes, but there is still a significant gap. One factor contributing to the difference in taxes is that the Province pays for some important services in unincorporated areas that local property owners pay for in municipalities (e.g., policing, land ambulance and other social services and assessment services). Other differences reflect the extent to which unincorporated areas have chosen to pay for local services through LSB and LRB levies and the lower cost of volunteer boards coordinating services, rather than paid staff.

Some Northern municipalities levy special area rates in addition to general property taxes. A municipality can apply these tax rates for any special service that is not provided throughout the municipality, or is provided in a different way or level in some parts of the municipality. Special area rates for specific services could include garbage collection, sewage and street lighting. Municipal residents subject to special area rates pay an average of \$300. In some cases, residents may pay user fees to receive specific services. Special area rates have some similarities to LSB charges for services provided in unincorporated areas.

## B. Concerns about Inequity among Unincorporated Area Taxpayers

We heard concerns about the different PLT rates within and outside schoolboard areas. Residential PLT rates inside schoolboard areas are much higher than rates outside schoolboard areas. For example, the PLT for a residential property inside a schoolboard area is six times higher than for a similarly assessed property outside a schoolboard area. Table 2 shows that for every \$100,000 in assessed value, a residential property within a schoolboard area pays about \$162 in PLT, while a residential property outside a schoolboard area pays \$25 per \$100,000 assessed value (at 2013 PLT rates).

Taxes for each \$100,000 of Assessed Value of Residential Property inside and outside School Boards (2013)			
Location	PLT	Education Tax	Total
Inside school boards	\$162	\$212	\$374
Outside school boards	\$25	\$0	\$25

Table 2: Taxes for each \$100,000 of Assessed Value of Residential Property inside and outside School Boards (2013)

Over 30 percent of unincorporated area properties are located outside schoolboard areas (Figure 12).

## Percentage of Unincorporated Properties inside and outside School Boards – All Classes

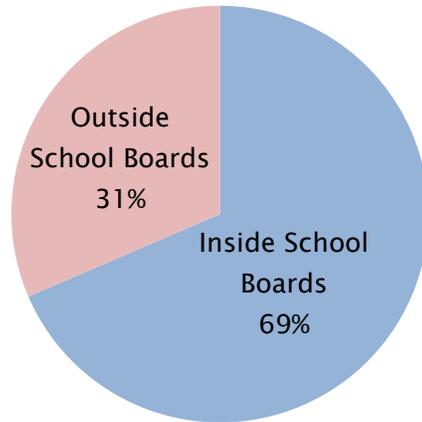


Figure 12: Percentage of Unincorporated Properties inside and outside School Boards - All Classes

Figure 13 and Figure 14 show the locations of unincorporated area properties inside and outside school boards in a sample area in Northeastern Ontario (Figure 13) and in a sample area in Northwestern Ontario (Figure 14). (For larger versions of these figures, see Appendix 6: Examples of Unincorporated Area Properties within and outside School Boards.)

### Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northeastern Ontario

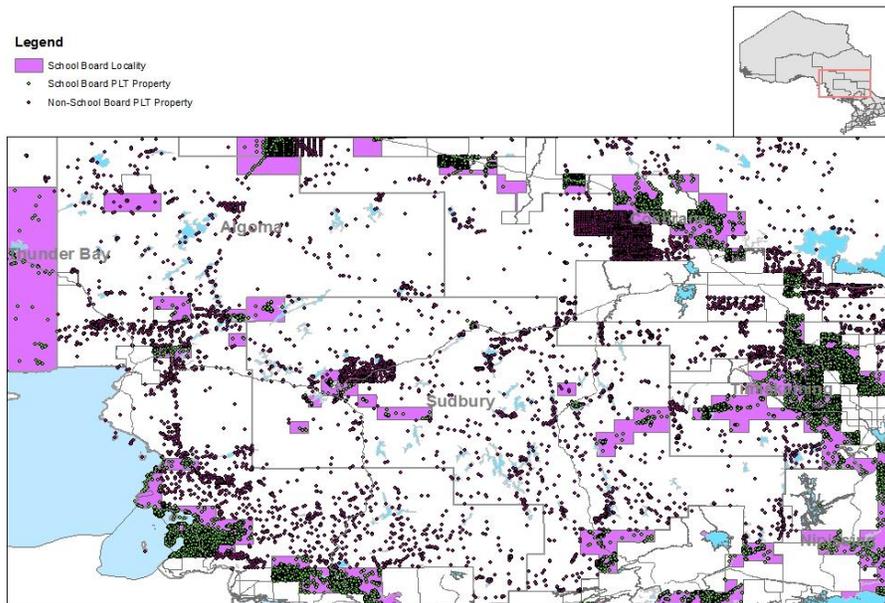


Figure 13: Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northern Ontario

## Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northwestern Ontario

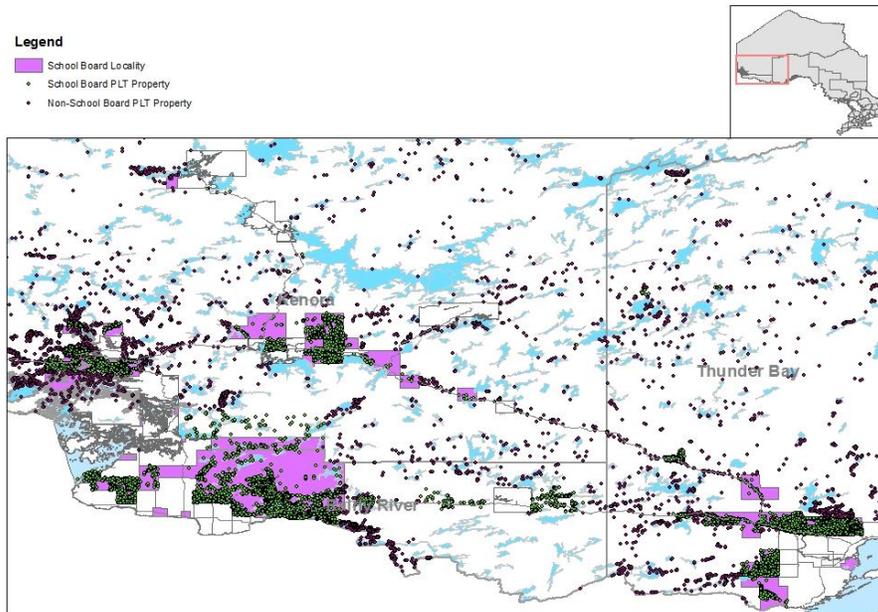


Figure 14: Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northwestern Ontario

## History of PLT

In order to understand the current structure of PLT, it is helpful to review how the tax has evolved over time. The purpose of all the changes has been to maintain a consistent level of PLT and to minimize tax shifts among property owners. However this has resulted in complexities within the PLT system that are now difficult to explain, as highlighted in the previous section.

The *Provincial Land Tax Act* was introduced in 1924 to provide a way to recover the costs of local service delivery in unincorporated areas.

The assessed values of unincorporated area properties were based on in the 1940s values and then remained unchanged until 2009. Meanwhile, the PLT rate was set at 1.5 percent in 1954 and the rate has not been adjusted to increase revenues since then. Therefore, current tax levels were effectively established 60 years ago for the PLT.

In the 1950s, the average PLT was more similar to Northern Ontario municipal property taxes than it is today. In 1954, the average PLT was approximately \$27 per household, somewhat lower than the average Northern municipal property tax, which was approximately \$40 per household (Table 3).

Average PLT and Municipal Property Taxes in Northern Ontario in 1954		
	PLT	Municipal Tax
Average property taxes per household	\$27	\$40

Source: Ministry of Finance estimates based on Ontario government and Statistics Canada data

**Table 3: Average PLT and Municipal Property Taxes in Northern Ontario in 1954**

Between the 1950s and 2009, no fundamental changes were made to PLT. The assessment values set in the 1940s and the 1.5 percent PLT rate set in 1954 remained in place. However, during this period, important changes were made to residential education tax, which had implications for PLT.

In 1998, Current Value Assessment (CVA) was introduced across Ontario. All properties in municipalities were assessed based on CVA. However, in unincorporated areas, only properties inside schoolboard areas were assessed based on CVA.

Also in 1998, the Province assumed responsibility for establishing education property tax rates. The Province cut residential education tax by 50 percent and set a uniform province-wide residential tax rate to raise the remaining 50 percent of education tax revenue. Since the new uniform residential education tax rate generated less education tax revenue from unincorporated areas than had been generated previously, the government also introduced a new Interim PLT (iPLT). The amount of revenue the iPLT raised was equivalent to the amount of revenue lost due to the decrease in education tax. The iPLT was levied in addition to the PLT and only on unincorporated area properties that were inside schoolboard areas. As shown in Table 4, these changes affected individual components of the property tax bill but did not affect the average per-household tax level because when the iPLT was introduced, it was offset by an equal reduction in the education tax.

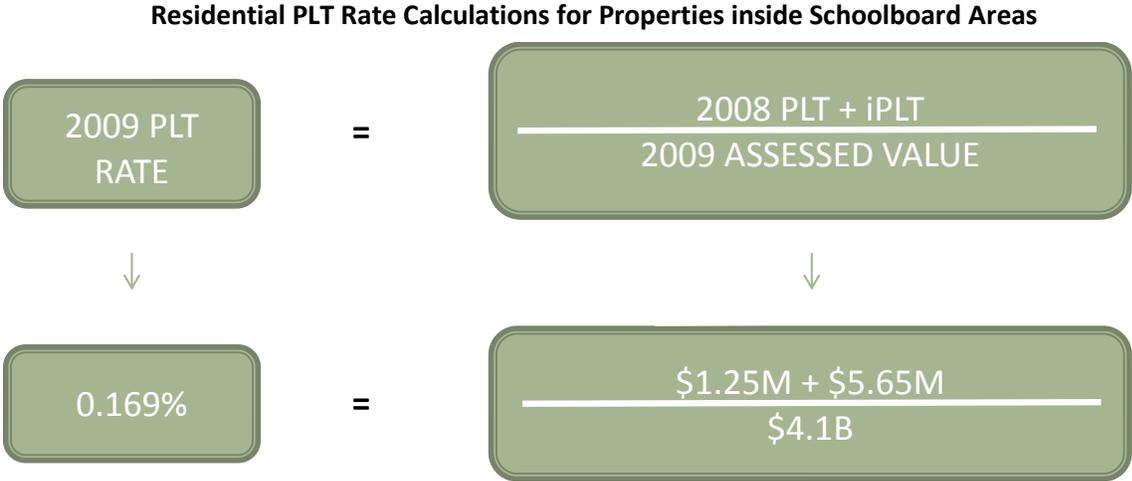
Comparison of 1997 and 1998 Average Property Taxes in Unincorporated Areas within School Boards		
Components of the Tax Bill	1997 Average Per-household Taxes	1998 Average Per-household Taxes
PLT	\$38	\$38
Interim PLT	\$0	\$186
Education tax	\$504	\$318
Total taxes	\$542	\$542

Source: Ministry of Finance estimates based on PLT rates in regulations and MPAC data

**Table 4: Comparison of 1997 and 1998 Average Property Taxes in Unincorporated Areas within School Boards**

The PLT continued to be calculated using the original 1954 tax rate of 1.5 percent and 1940s’ assessment values. Meanwhile, education tax and the new iPLT were calculated using the updated CVA values. Therefore, between 1998 and 2008, two different assessment bases were used for properties inside school boards: the new CVA for education tax and the old 1940s’ assessment values for PLT.

In 2009 and all unincorporated area properties (both inside and outside schoolboard areas) moved to CVA base. A new PLT Act was introduced and the iPLT and the PLT were combined to create a single PLT for properties inside schoolboard areas. The combined PLT rate was calculated to generate the same level of revenue that was generated in 2008 through both the PLT and the iPLT (Figure 15). In order to do this, the government reduced PLT rates to offset the increase in assessed values with the introduction of CVA.



**Figure 15: Residential PLT Rate Calculations for Properties inside Schoolboard Areas**

Again, these changes affected individual components of the property tax bill but did not affect the average total per-household PLT level (Table 5).

Comparison of 2008 and 2009 Average Property Taxes within School Boards		
Components of Tax bill	Average Per-household Taxes 2008	Average Per-household Taxes 2009
PLT	\$38	\$224
Interim PLT	\$186	\$0
Total PLT taxes	\$224	\$224

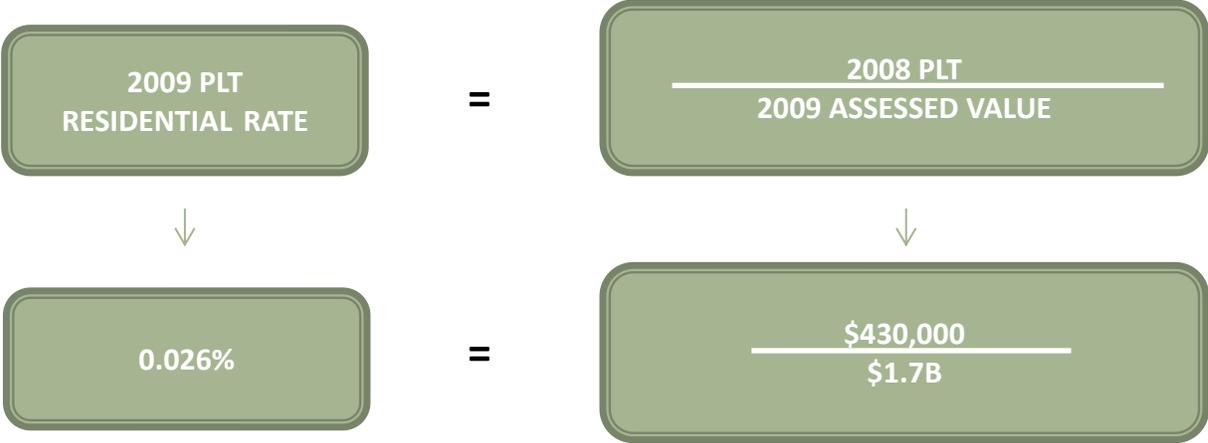
Source: Ministry of Finance estimates

**Table 5: Comparison of 2008 and 2009 Average Property Taxes within School Boards**

For properties outside schoolboard areas, the residential PLT rate was reduced from the 1954 rate of

1.5 percent to 0.026 percent to offset the increase in assessment values related to the updated CVA. As a result, average per-household PLT amounts also remained unchanged for properties outside schoolboard areas (Figure 16).

**Residential PLT Rate Calculations for Properties outside Schoolboard Areas**



**Figure 16: Residential PLT Rate Calculations for Properties outside Schoolboard Areas**

PLT rates have been further reduced to reflect assessment increases.

The changes that have affected residential PLT since the 1.5 percent rate was set in 1954 are summarized in Figure 17. These include significant changes that took place in 1998 and 2009.

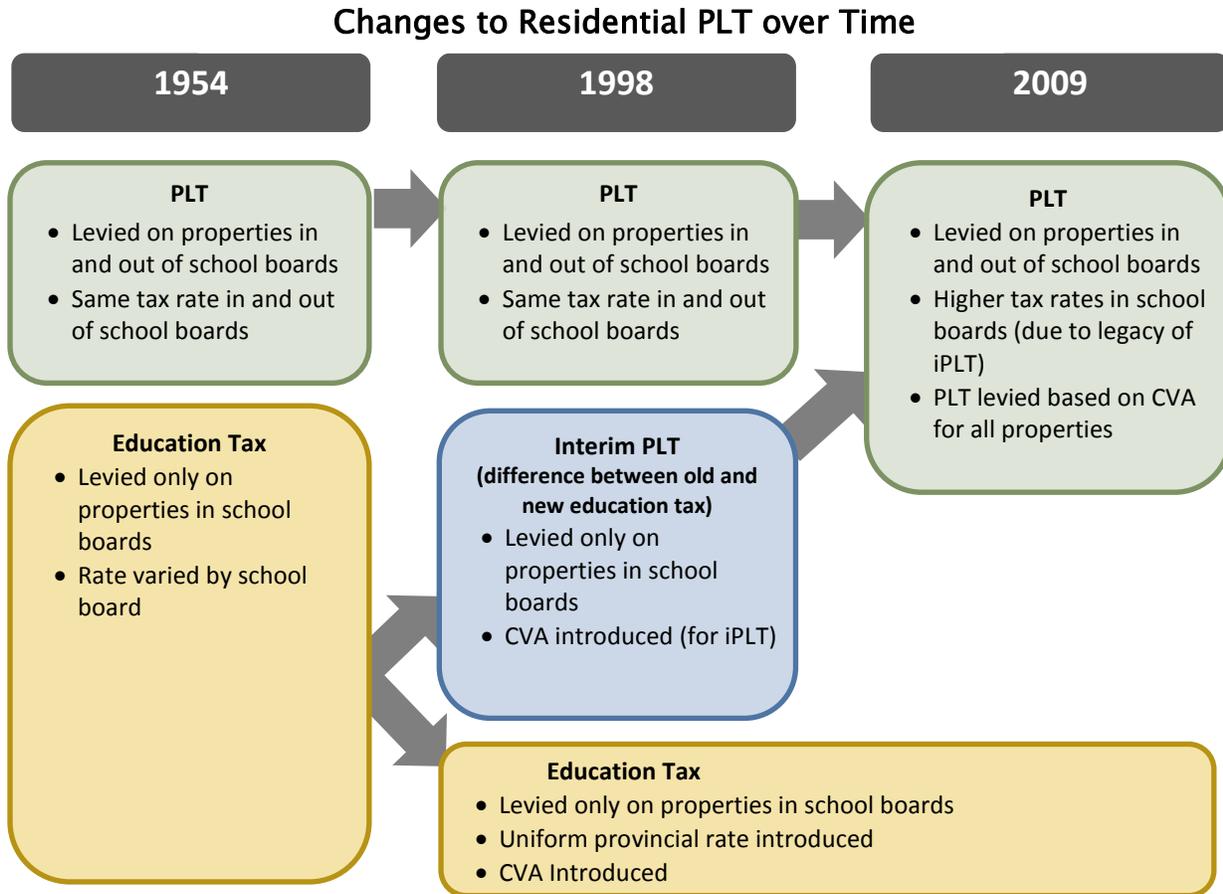


Figure 17: Changes to Residential PLT over Time

## Why PLT Rates Vary inside and outside Schoolboard Areas

Most of the changes mentioned above focus on PLT changes that affected properties inside schoolboard areas. Property owners outside schoolboard areas have never paid education tax. Their PLT does not incorporate the iPLT and is therefore consistent with the 1954 PLT level. This explains the current difference between PLT rates for properties inside and outside schoolboard areas.

## Other Equity-related Matters

Many local boards charge either a minimum tax or flat fee rather than basing charges on a property's assessed value. (For example, if a board sets a minimum tax at a high enough figure, all property owners end up paying the same amount.) Minimum taxes and flat fees mean that a property owner with a higher-value property pays the same amount as someone with a lower-value property. While this may raise equity concerns, we did hear that many unincorporated area representatives are comfortable with this arrangement. They feel that property owners should all contribute the same amount for certain services.

Some representatives were concerned that pipeline properties and other linear properties, such as railway rights of way (ROWs), appeared to be contributing significantly less towards supporting local services in unincorporated areas than they do in municipalities. For example, in 2013 the PLT rate for pipelines is 0.190 percent while the average northern municipal rate is 1.61 percent. Similarly the average PLT rate per acre for railway rights of way is \$0.09 per acre as compared to an average of \$44.05 per acre in Northern municipalities.

<b>PLT and Average Northern Municipal Tax Rates for Pipelines and Railways 2013</b>		
<b>Property</b>	<b>PLT rate</b>	<b>Average Northern Municipal rate</b>
Pipeline (percent)	0.190	1.61
Railway (\$/acre)*	\$0.09	\$44.05

\*Note: property taxes for Railway ROW are levied on a per-acre basis

**Table 6: PLT and Average Northern Municipal Tax Rates for Pipelines and Railways**

The view was that it made sense for residential properties to pay lower tax rates that reflect levels of service in unincorporated areas, but for business properties the same logic did not apply. Instead, it was suggested that PLT for business properties should be determined based on the principle of equity with municipal rates and that business properties should contribute their appropriate and fair share to support community services. They also noted that the services that some business properties receive in municipalities and unincorporated areas are similar, particularly for pipelines and other linear properties.

Ministry of Finance staff held initial meetings with representatives from Trans Canada Pipelines (TCPL). TCPL owns the majority of pipelines in unincorporated areas. They told us that pipeline companies play an important role in transporting and distributing natural gas in Northern Ontario and their property taxes represent significant portions of many local communities’ tax bases.

Initial discussions were also held with representatives of Canadian Pacific Railway and Canadian National Railway companies where the unique nature of the railway right-of-way properties and the importance of the railway industry were highlighted. Railway representatives also noted the need for tax stability and certainty.

To ensure a fair and balanced approach to the review, we will continue discussions with these and other important business property owners in Northern Ontario.

## **Services in the North**

Issues related to services in the North were raised throughout the consultations.

Unincorporated area residents acknowledge the importance of “paying a fair share” of the cost of services provided but do not want to subsidize cost of services that they do not receive. It is worth noting that not all residents were aware of the services provided in unincorporated areas that are funded by the Province.

### **Use of Municipal Services by Unincorporated Area Residents**

Northern municipalities are concerned that unincorporated area residents use municipal services without making financial contributions. In their view, unincorporated area residents benefit greatly from being close to a municipality that provides and pays for an array of services. Property owners close to municipal boundaries can access these services frequently and derive significant benefits.

Northern municipalities have proposed setting different PLT rates in bands around municipal boundaries. Each band’s area would reflect the ease of access to municipal services for property owners within the band. Bands could be designed to reflect patterns of development in unincorporated areas, not just distance from municipal boundaries. For example, a band’s area might encompass properties along a stretch of a road that leads to a municipality. Properties in bands with easier access to municipalities would have higher PLT rates. A banding system could also provide opportunities for municipalities and unincorporated areas to share services and associated costs.

### **Differences in Services between Unincorporated Areas and Northern Municipalities**

Unincorporated area residents typically have chosen to have fewer local services than are provided in municipalities.

We heard from unincorporated area representatives that many property owners develop and pay for their own water and sewer services if these services are not available in their area. They pay for access to waste disposal sites, and many residents currently rely on existing Provincially owned waste disposal sites. It is worth noting that municipal residents may also have to provide their own water and sewer services or pay user fees/special area rates to access these municipally provided services.

In the consultation sessions, we heard that some unincorporated areas do not receive 911 emergency service. However, an unincorporated area can access this service by establishing an LSB, which can make arrangements to contract 911 service for its area.

While unincorporated area residents have raised issues related to services, they also recognized that they have made a conscious choice to live in unincorporated areas where there are fewer formal government institutions and have chosen to have only minimal services.

## Diversity of Unincorporated Areas

We heard that the choices residents make about what services they want to have vary among unincorporated areas. Some unincorporated area residents have chosen to set up LRBs and/or LSBs, others have chosen to have no boards at all. For example, some unincorporated areas have paved roads, community or recreation centres, public libraries and fire halls, while others have gravel lanes and very few services.

In some cases, local services in unincorporated areas are related to the area's proximity to municipalities. Unincorporated areas located far from municipalities may offer a broader range of services to residents than those located close to municipalities.

LSB and LRB charges vary significantly, reflecting the range of services delivered. (For a complete list of boards' average charges, see Appendix 5: Local Roads and Services Board Average Charges by DSSAB District.)

A common sentiment we heard in unincorporated areas is that "one size does not fit all."

## Provincial Funding of Services in Unincorporated Areas

During the consultations, considerable discussion focused on the local services paid for through LSB levies, (e.g., sewer, water, waste disposal). Unincorporated area representatives were also interested in the services funded by the Province that are provided to unincorporated area residents.

The Province provides full funding for a number of services in unincorporated areas that are normally either entirely paid for or cost-shared by municipalities in other areas of the province. These include policing, land ambulance, public health, and other social services provided by DSSABs. In addition, the Province pays for PLT administrative costs, including tax billing and property assessment services in unincorporated areas.

Table 7 identifies the cost-sharing arrangements for these programs in unincorporated areas and municipalities. As shown in this table, the Province funds 100 percent of the cost of providing these services in unincorporated areas. In contrast, municipalities are required to either fund the full cost of providing some of these services, such as policing and social housing, or share the cost of service provision with the Province. Cost-sharing examples include land ambulance, which is shared 50–50 between the Province and municipalities, and public health, which is shared 75–25.

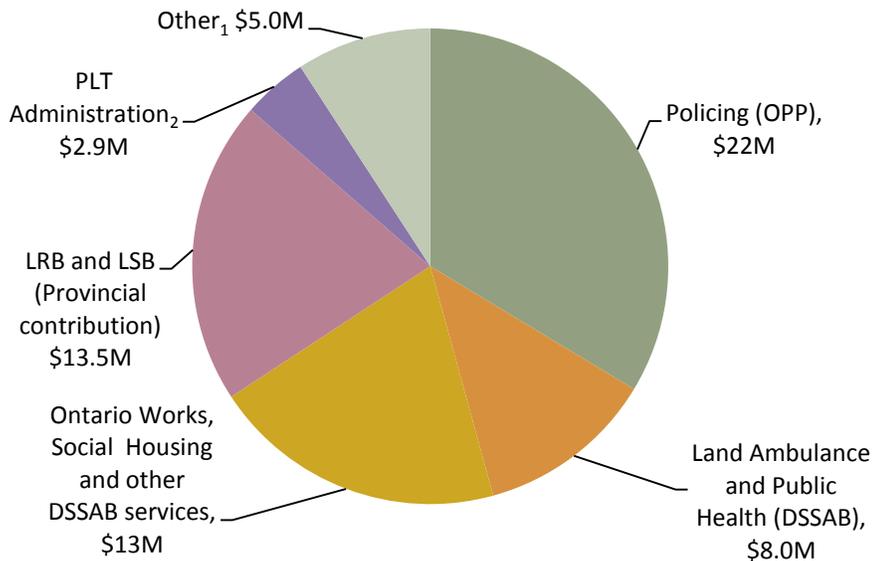
<b>Cost-sharing of Key Services: Provincial-Municipal and Provincial-Unincorporated Areas</b>				
<b>Programs</b>	<b>Share of Service Cost (%)</b>			
	<b>In Unincorporated Areas</b>		<b>In Municipalities</b>	
	<b>Province</b>	<b>Unincorporated Area</b>	<b>Province</b>	<b>Municipality</b>
<b>Social assistance</b>				
Ontario Works benefits	100	0	89	11
Ontario Works administration	100	0	50	50
Other social assistance benefits and administration	100	0	100	0
<b>Child care</b>				
Program costs	100	0	80	20
Administration	100	0	50	50
<b>Land ambulance</b>	100	0	50	50
<b>Social housing</b>	100	0	0	100
<b>Public health</b>	100	0	75	25
<b>Policing</b>	100	0	0	100

Table 7: Cost-sharing of Key Services: Provincial-Municipal and Provincial-Unincorporated Areas

The cost to the Province of providing this additional funding in unincorporated areas is approximately \$65 million more than under the arrangement that is in place with municipalities. The breakdown of this additional Provincial cost in unincorporated areas is provided in Figure 18.

**Selected Provincial Expenditures on Unincorporated Area Services, 2013 (\$)**

**(Services Fully Funded by the Province in Unincorporated Areas that Municipalities either Cost-share or Fully Fund)**



<sup>1</sup> Other includes costs of affordable housing, planning boards, Crown land management, waste disposal sites and fire suppression on Crown land.

<sup>2</sup> PLT Administration includes costs of assessment services, tax administration and billing.

Sources: Data from Ontario government ministries

**Figure 18: Selected Provincial Expenditures on Unincorporated Area Services, 2013 (\$) (Services Fully Funded by the Province that are Cost-shared with Municipalities)**

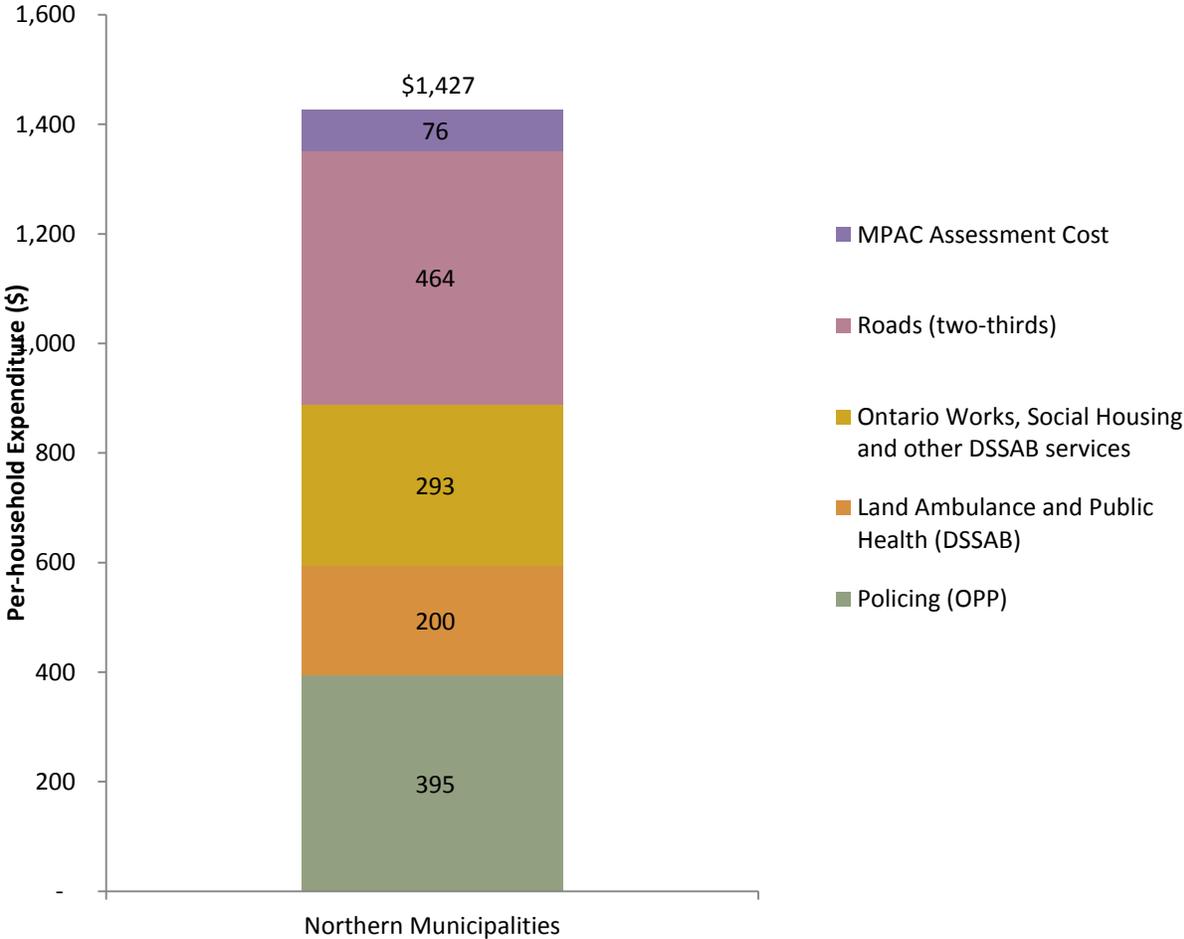
The approximately \$65 million represents an additional cost to the Province on top of Provincial funding that is provided as part of the normal Provincial-municipal cost-sharing of these programs. For example, the Province provides approximately \$5.6 million for public health services in unincorporated areas. This corresponds to 100 percent of the costs associated with this program in unincorporated areas. In municipalities, this program is cost-shared 75–25 between the Province and municipalities. Therefore only 25 percent of that amount, \$1.4 million, is reflected in Figure 18, which corresponds to what would normally be the municipal share. The remaining \$4.2 million has not been included because it corresponds to the normal 75 percent Provincial share. Similarly, the Province provides \$13 million for land ambulance services in unincorporated areas. Only 50 percent of that amount, \$6.5 million, is reflected in Figure 18, which corresponds to what would normally be the municipal share of the cost.

**Note:** The Provincial expenditure on public health services in unincorporated areas was revised on December 22, 2014. As a result, Figure 18 now totals approximately \$65 million instead of \$70 million.

# Northern Municipalities' Expenditures on Services

Northern municipalities spend about \$1,400 per household to provide selected services that are paid for by the Province in unincorporated areas, such as policing, assessment services, land ambulance, public health, and other DSSAB costs (Figure 19). Municipal spending would be higher without recent Provincial uploads of costs for social benefit programs, land ambulance, and public health.

**Selected Municipal Services Expenditures per Household 2013 (\$)**



**Figure 19: Selected Municipal Services Expenditures per Household 2013 (\$) (Does not include all services.)**

## Provincial Funding for Municipalities

Unincorporated area residents have noted that municipalities benefit from some sources of Provincial funding that are not available to unincorporated areas. The Ontario Municipal Partnership Fund (OMPF), which is Ontario’s main unconditional transfer payment to municipalities, provides important support to Northern rural municipalities. The OMPF is not available to unincorporated areas. (For more detailed information about Provincial funding, see Appendix 7: Provincial Support to Northern Municipalities.)

## **User Fees and Municipal Service Provision**

Many unincorporated area stakeholders indicated that they do pay user fees, including higher non-resident fees, to access municipal services.

A municipality has the authority to provide services in an unincorporated area if the municipality also provides this service to its own residents.

Some services, such as waste disposal, libraries, and parks and recreation, lend themselves more effectively to user fees and full cost recovery than other services.

## **Assessment Services**

We were told that many people in unincorporated areas believe that the Municipal Property Assessment Corporation (MPAC) provides a different level of service in unincorporated areas than in municipalities.

Unincorporated area representatives suggested that some properties built more than a decade ago are not reflected on MPAC's assessment rolls. They believe, in many cases, there is a significant gap between the assessed value determined by MPAC and the market value of properties.

Municipalities provide MPAC with building-permit information related to property upgrades or new construction. They forward building-permit information to MPAC so that MPAC can undertake assessments. However, building permits are not issued in unincorporated areas, so there is no parallel mechanism in place for transmitting similar information to MPAC.

MPAC has indicated it is working on measures to update assessment rolls in unincorporated areas in a timely way. Examples include information on electrical hook-ups and septic systems.

## **Local Roads Boards and Local Services Boards**

Unincorporated area representatives noted that Local Roads Boards and Local Services Boards provide a wide array of services to their residents. Local Roads Boards work with MTO to build and maintain roads within their area. MTO funds two-thirds of the cost and Local Roads Board charges support the remaining third. Local Services Boards may provide services including fire protection, water supply, garbage collection, sewage, street and area lighting, recreation, public library service and emergency telecommunications.

Local Roads and Services Boards representatives have highlighted that their structure of local decision-making and service provision works well in unincorporated areas. Each board's administration relies on volunteers and allows local residents to collectively choose which services to provide in their area.

# Understanding Unincorporated Areas and Northern Municipalities

## Challenges Common to the North

Northern residents face some common challenges, whether they live in municipalities or in unincorporated areas. We have heard that Northern residents face higher costs associated with service delivery and challenges related to the distances between communities.

Average incomes and the proportion of seniors are fairly consistent between unincorporated areas and rural Northern municipalities according to Statistics Canada.

## Distinctiveness of Unincorporated Areas

Unincorporated area representatives emphasized the role played by volunteers on Local Roads and Services Boards. In their view, volunteerism reflects the attitude of resourcefulness in unincorporated areas. Volunteerism also lowers the cost of board administration.

Many representatives and residents voiced pride in living in unincorporated areas and wanted to make sure that they could continue to make the personal choice to live outside of a formal municipal structure. We heard that most unincorporated area residents are not at all interested in amalgamation or annexation with municipalities.

## **What Is Working Well**

### **Local Roads Boards and Local Services Boards**

We heard that Local Roads Boards and Local Services Boards are effective and efficient mechanisms for providing important services in unincorporated areas. Many residents are satisfied with the level of services that these boards provide and value the opportunity to decide which services will be provided in their communities.

### **Support from Provincial Staff**

At the consultations, representatives of local boards told us that unincorporated area residents benefit from strong support from Provincial ministries, including the Ministry of Municipal Affairs and Housing, Ministry of Natural Resources and Forestry, Ministry of Northern Development and Mines, and Ministry of Transportation.

### **One-bill System**

The arrangement under which LSBs and LRBs may opt into consolidated billing delivered by the City of Thunder Bay on behalf of the Province is seen to be working well. The consolidated billing system includes PLT, LRB and LSB charges and education tax. Previously, all LSBs and LRBs had to collect charges directly from their neighbours, which sometimes led to challenges. Currently, 168 of 195 Local Roads Boards and 41 of 46 Local Services Boards have opted to join the one-bill system. This arrangement has removed a significant administrative burden from these boards.

### **Online Property Tax Analysis Application (OPTA)**

We were told that the OPTA service provided by Reamined Systems Inc. on behalf of the Ministry of Finance is a valuable tool that assists Local Roads and Services Boards in setting charges and making decisions. We also heard that boards have received advice and helpful support from the Ministry of Finance staff on how to use OPTA effectively.

# Opportunities for Improvement

## User Fees

As discussed, municipalities have expressed concerns about residents in unincorporated areas using their services without making financial contributions.

Under the *Municipal Act*, municipalities have broad authority to impose fees and charges for any service or activity they provide and for the use of their property. Municipalities are responsible for determining the services for which a fee will be charged and the amount of the fee. They also have the ability to charge higher fees for non-residents' use of services, within cost-recovery limits.

Some services lend themselves better to cost recovery than others. Small municipalities have significant costs associated with administration and service provision, and there are limits to municipal cost recovery through user fees.

## Improvements for Local Roads and Services Boards

Some Local Roads and Services Boards pointed out the need for additional information and services from the City of Thunder Bay PLT Office, which administers PLT billing on behalf of the Ministry of Finance. LSBs and LRBs have indicated the need for more information related to billing and tracking of property ownership.

We were told that LRBs and LSBs often do not receive information about property ownership and mailing addresses in an accurate or timely way. Boards would like updated lists of property owners to support board functions.

We also heard that some representatives of Local Roads and Services Boards would be interested in extending board election cycles, which are currently annual, to every four years to support continuity.

## Tax Arrears

In the consultations, we were told that tax bills are sometimes received by residents past the due date, causing property owners to go into arrears.

Additionally, we were told that notices of residents who are in tax arrears are not automatically sent to Local Roads and Services Boards. This can result in members being elected to boards when they are in tax arrears, a practice that is not permitted.

When taxes on a property in an unincorporated area remain unpaid for a period of two years or more, the property owner is cautioned through a "Notice of Tax Arrears." If arrears are not collected after that, the Crown has the right to expropriate the land. We were told that prospective property owners do not get the chance to purchase these properties because there is no mechanism for a tax sale in

unincorporated areas. When these properties become Crown land, the boards lose some of their tax base because the Crown property is exempt from property tax.

Many boards would like the City of Thunder Bay PLT Office to provide notice of tax arrears to boards automatically. Additionally, boards have suggested that having the City of Thunder Bay PLT Office collect arrears that were payable prior to boards' one-bill opt-in dates would be helpful. In many cases, boards do not have the resources to collect these arrears or are challenged in doing so given their personal relationships with neighbours.

## **Impact of Resource Development Companies on Local Infrastructure**

We heard that resource companies involved in mining and logging use local roads in unincorporated areas and that their use of heavy machinery can sometimes cause damage to the roads. LRBs are not currently able to levy fees on these companies for the costs of road maintenance if the resource company's facilities are not located within a LRB's unincorporated area. Municipalities have also raised this concern.

## **Planning and Development**

We heard concerns from municipalities that lower PLT rates encourage development in areas just beyond municipal boundaries. In their view, prospective property owners and developers would benefit from proximity to municipal services but would gravitate to the much lower tax rates in unincorporated areas. Unincorporated area representatives indicated that these concerns are addressed through planning provisions. (For more information on planning provisions in unincorporated areas, see Appendix 8: Planning in Unincorporated Areas.)

Representatives of unincorporated areas raised concerns about planning issues related to Land Use Permits (on Crown land) and to Minister's zoning orders. Some expressed concerns that land use planning policies do not provide sufficient flexibility to permit lot creation, including development of waterfront properties.

In contrast, others commented that any development restrictions applied through Provincial land use planning policy could address concerns arising from development in unincorporated areas.

Inquiries were also made about how planning boards could be established to enhance planning services in unincorporated areas.

Further concerns focused on Land Use Permits for property and for water access being levied on the basis of assessed value. There were suggestions that these permits should be issued as a flat rate to simplify budgeting and billing by boards.

## Next Steps

To further support the PLT review, we would like your feedback. We have included the questions below to help guide your input. However, we welcome all of your comments on this paper or on any PLT-related issues.

- *Does this paper accurately capture the important issues relating to Provincial Land Tax?*
- *Are there any important issues that have not been identified in this paper?*
- *What are the most important things the government should be aware of in reviewing the Provincial Land Tax?*
- *Is there any additional information or data that you could share that would inform the PLT review?*

This paper reflects what we have heard to date from unincorporated-area and Northern municipal representatives. We encourage you to share this paper broadly. We would like to hear from everyone interested in contributing to the PLT review, including property owners in unincorporated areas and in Northern municipalities.

Please send in your feedback by **January 21, 2015**.

We look forward to hearing your views.

## How to Contact Us

**Email:**

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Ministry of Finance  
Provincial Local Finance Division  
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10th Floor  
Toronto ON M5G 2C8

**Website:**

<http://www.fin.gov.on.ca/en/consultations/landtaxreform/>

## Glossary

<b>City of Thunder Bay PLT Office</b>	The City of Thunder Bay is the Municipal Service Provider that is responsible for billing and related administration of PLT for unincorporated area properties on behalf of the Ministry of Finance.
<b>CVA</b>	Current Value Assessment is the system of property valuation used in Ontario. All properties, including properties in unincorporated areas, are assessed at their market value on a common base year, and reflect the probable amount the property would sell for, if sold at arm's length by a willing seller to a willing buyer.
<b>DSSAB</b>	District Social Service Administration Boards serve both the municipalities and unincorporated areas, providing social services such as social assistance, childcare, affordable and social housing, land ambulance, and public health services.
<b>LRB</b>	Local Roads Boards support the maintenance and construction of local roads in unincorporated areas they represent.
<b>LSB</b>	Local Services Boards deliver community services to unincorporated areas they represent. These services include water supply, fire protection, garbage collection, sewage, street or area lighting, recreation, public library, emergency telecommunications.
<b>MMAH</b>	Ontario Ministry of Municipal Affairs and Housing
<b>MNDM</b>	Ontario Ministry of Northern Development and Mines
<b>MPAC</b>	The Municipal Property Assessment Corporation is responsible for determining the current value assessment (CVA) of properties both within and outside of municipalities.
<b>MTO</b>	Ontario Ministry of Transportation
<b>Municipality</b>	A geographic area that has corporate status and local government
<b>One-bill System</b>	A billing arrangement under which LSBs and LRBs may opt into consolidated billing, which includes PLT, LRB and LSB charges, and education tax.
<b>PLT</b>	Provincial Land Tax, a property tax applied in unincorporated areas of Northern Ontario that are outside of municipal boundaries.
<b>PLT MRG</b>	The Provincial Land Tax Municipal Reference Group provides input to the Ministry of Finance on Northern municipalities' views as part of the PLT review process.
<b>Unincorporated areas</b>	Areas in Northern Ontario that have not been incorporated for municipal purposes

# Appendix 1: List of Local Roads and Services Boards in Unincorporated Areas

## Local Roads Boards

Aberdeen And McMahon Local Roads Area Board
Anima - Nipissing Local Roads Area Board
Armstrong Lake Local Roads Area Board
Armstrong Local Roads Area Board
Aubrey Local Roads Area Board
Ballantyne And Laurier Local Roads Area Board
Bear Passage Local Roads Area Board
Beauchamp Local Roads Area Board
Beaver Bay Local Roads Area Board
Bidwell Lake Local Roads Area Board
Bigstone Bay Local Roads Area Board
Blindfold Lake Local Roads Area Board
Bourkes Local Roads Area Board
Britt Local Roads Area Board
Britton Local Roads Area Board
Brower Local Roads Area Board
Bryce Local Roads Area Board
Burwash-Hendrie Local Roads Area Board
Cane Local Roads Area Board
Cartier Local Roads Area Board
Casgrain Local Roads Area Board
Chiniguchi River Local Roads Area Board
Clearwater Lake Local Roads Area Board
Coppell, Kendall And Way Local Roads Area Board
Crescent Point Local Roads Area Board
Crystal Lake Local Roads Area Board
Dance Local Roads Area Board
Dawson Local Roads Area Board
Dawson Road - Goldie Local Roads Area Board
Departure Lake Local Roads Area Board
Devil's Lake Local Roads Area Board
Devon Landing Local Roads Area Board
Devon Local Roads Area Board
Downes Lake Local Roads Area Board
Driftwood Local Roads Area Board
Dunning Local Roads Area Board
Eby - Grenfell Local Roads Area Board
Eldee Local Roads Area Board
Ellsmere Local Roads Area Board
Ena Lake Local Roads Area Board
Esher-Como-Healey Local Roads Area Board
Eton Local Roads Area Board
Fenwick Penefather And Vankoughnet Local Roads Area Board
Fire Hill Local Roads Area Board
Foleyet Local Roads Area Board
Forbes Local Roads Area Board

Foster-Truman Local Roads Area Board
Fournier Local Roads Area Board
Fourteen Mile Island Local Roads Area Board
Fowler Local Roads Area Board
Frederickhouse Local Roads Area Board
Galbraith-Morin Local Roads Area Board
Garden Lake Local Roads Area Board
Gaudette And Hodgins Local Roads Area Board
Ghost Lake Local Roads Area Board
Gogama Local Roads Area Board
Gordon Lake Local Roads Area Board
Gorham Local Roads Area Board
Goulais Mission Local Roads Area Board
Hallebourg Local Roads Area Board
Hanlan Local Roads Area Board
Hardwick Local Roads Area Board
Harris Lake Local Roads Area Board
Hawk Junction Local Roads Area Board
Henwood Local Roads Area Board
Hess Local Roads Area Board
Hicks Lake Local Roads Area Board
Horseshoe Bay Local Roads Area Board
Horwood Lake Local Roads Area Board
Hunta Local Roads Area Board
Indian-Sand Lake Local Roads Area Board
Inglis Lake Local Roads Area Board
Ingolf Local Roads Area Board
Ingram Local Roads Area Board
Inwood Local Roads Area Board
Jacques Local Roads Area Board
Kabaigon Bay Local Roads Area Board
Kendall Inlet Local Roads Area Board
Kenricia Local Roads Area Board
Kettle Lakes Local Roads Area Board
Kingsford Local Roads Area Board
Kitigan Local Roads Area Board
Kukagami Local Roads Area Board
Laclu Local Roads Area Board
Lang Lake Association Local Roads Area Board
Laurier Local Roads Area Board
Long Lake Local Roads Area Board
Lost Channel Local Roads Area Board
Lount Local Roads Area Board
Lybster Local Roads Area Board
Lyon Local Roads Area Board
Mabella Local Roads Area Board
Marion Lake Local Roads Area Board

## Local Roads Boards

Marks Local Roads Area Board
Marquis Local Roads Area Board
Marten Lake Local Roads Area Board
McCallum Point Local Roads Area Board
McConkey And Wilson Local Roads Area Board
McConnell Lake Local Roads Area Board
McIntosh Local Roads Area Board
McKenzie Portage Local Roads Area Board
Melgund Local Roads Area Board
Meme-Sag-Ame-Sing Lake Local Roads Area Board
Mills And Hardy Local Roads Area Board
Minaki Local Roads Area Board
Mine Centre Local Roads Area Board
Ministic Lake Local Roads Area Board
Miscampbell Local Roads Area Board
Moose Factory Island Local Roads Boards
Mountain Bay Local Roads Area Board
Munro Point Local Roads Area Board
Mutrie Local Roads Area Board
Nelles Local Roads Area Board
Nellie Lake Aurora Local Roads Area Board
Nickel Lake Shores Local Roads Area Board
Norembega Local Roads Area Board
Northern Lights Local Roads Area Board
Northland Lake Local Roads Area Board
Obonga Lake Local Roads Area Board
Onaping Lake Local Roads Area Board
Otto Local Roads Area Board
Pacaud - Catharine Local Roads Area Board
Patterson Local Roads Area Board
Patton And Montgomery Local Roads Area Board
Peace Tree Local Roads Area Board
Pearson Landing Local Roads Area Board
Pellatt No. 2 Local Roads Area Board
Perch Lake Local Roads Area Board
Phelps Local Roads Area Board
Pickereel Lake Local Roads Area Board
Pine Ridge Local Roads Area Board
Polly Lake Local Roads Area Board
Portage Bay Local Roads Area Board
Pratt Local Roads Area Board
Pringle Local Roads Area Board
Red Deer Village Local Roads Area Board
Red Pine Ridge Local Roads Area Board
Red Rock Local Roads Area Board
Redditt Local Roads Area Board
Reefpoint Local Roads Area Board
Robillard Local Roads Area Board
Robinson Local Roads Area Board
Rock Lake Local Roads Area Board
Rossmere Bay Local Roads Area Board
Rossport Local Roads Area Board

Rowell Local Roads Area Board
Rugby Local Roads Area Board
Rush Bay - Woodchuck Bay Local Roads Area Board
Savant Lake Local Roads Area Board
Savard Local Roads Board
Secord Local Roads Area Board
Shebandowan Village Local Roads Area Board
Sheraton And MacKlem Local Roads Area Board
Sherwood Lake Local Roads Area Board
Sibley Local Roads Area Board
South Watten Local Roads Area Board
Southworth Local Roads Area Board
Spohn Local Roads Area Board
Spruce Lake Local Roads Board
Star Lake Local Roads Area Board
Stirling Local Roads Area Board
Storm Bay Local Roads Area Board
Strange Local Roads Area Board
Sultan Local Roads Area Board
Sunny Slopes Local Roads Area Board
Sunset Lake Local Roads Area Board
Sutherland Local Roads Area Board
Tannis Lake Local Roads Area Board
Thorne Local Roads Area Board
Tilden Lake Local Roads Area Board
Tilley Local Roads Area Board
Trout Lake North Local Roads Area Board
Tunis Local Roads Area Board
Upsala Local Roads Area Board
Van Horne Local Roads Area Board
Vankoughnet And Aweres Local Roads Area Board
Vixen Lake Local Roads Area Board
Wabigoon And Redvers West Local Roads Area Board
Wabigoon Southeast Local Roads Area Board
Wabos Local Roads Area Board
Wainwright Local Roads Area Board
Wallbridge Local Roads Area Board
War Eagle Local Roads Area Board
Ware Local Roads Area Board
Watabeag Local Roads Area Board
West Riverside Local Roads Area Board
Wharncliffe Local Roads Area Board
Whiskey Lake Local Roads Area Board
White Pines Local Roads Area Board
Whitesand Local Roads Area Board
Willisville Local Roads Area Board
Wyse-Poitras Local Roads Area Board
Yellow Stone Road Local Roads Area Board
Zealand No1 Local Roads Area Board
Zealand No3 Local Roads Area Board

## Local Services Boards

Armstrong
Aweres
Batchawana Bay
Britt-Byng Inlet
Cartier
Dawson
East Gorham
Foleyet
Gogama
Goulais and District
Greater Oxdrift
Hallébourg
Hawk Junction
Hurkett
Jogues
Kaministiquia
KeeMan
Kenogami and District
King Lebel
Lac Ste-Thérèse
Lappe
Laurier
Loring, Port Loring & District
Maisonville
Melgund
Minaki
Missanabie
Moose Factory
Nolalu
Peace Tree
Pellatt, Pelican, Umbach, Gidley
Rainbow Country
Redbridge
Redditt
Restoule
Robinson
Rosspport
Round Lake & Area
Savard and Area
Searchmont
Shebandowan
Thorne
Tilden Lake
Upsala
Wabigoon
Wharncliffe and Kynoch

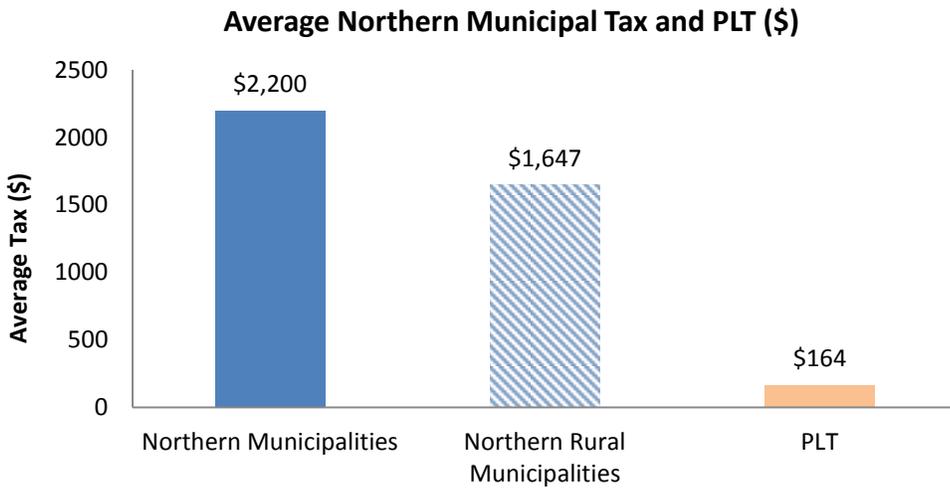
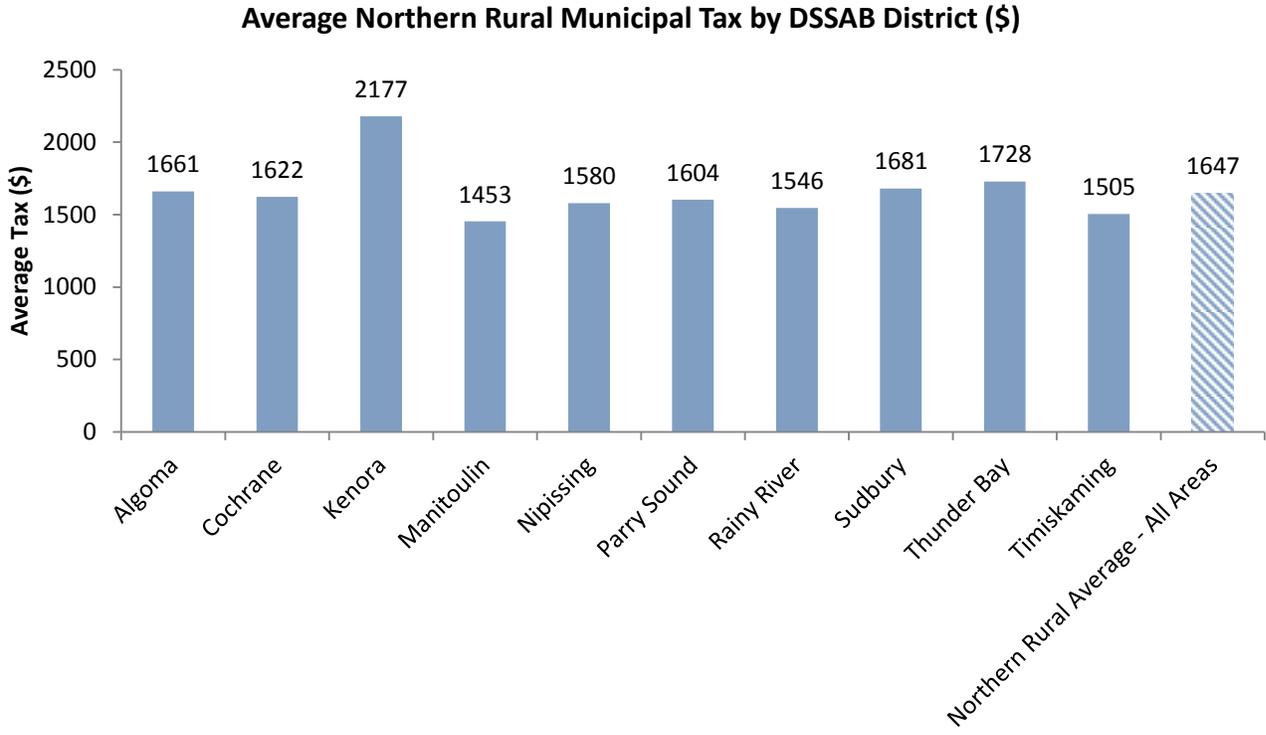
## Appendix 2: List of Submissions Received

Submissions (27)	Date Submitted
Aweres #2 Local Roads Board	October 17, 2014
Devon Local Roads Board	August 22, 2014
Devon Local Roads Board	August 21, 2014
District of Kenora Unincorporated Ratepayers' Association	December 8, 2014
District of Kenora Unincorporated Ratepayers' Association and Lake of the Woods District Property Owners' Association	October 2, 2014
Horseshoe Bay Local Roads Board	November 11, 2014
Individual	September 30, 2014
Individual	December 2, 2014
Individual, Halkirk Township	August 26, 2014
Individual, Lybster Township	September 29, 2014
Individual, Sault Ste. Marie	October 14, 2014
Individual, Strange Township	September 29, 2014
Rainbow Country Local Services Board	September 10, 2014
Lake of the Woods District Property Owners Association	November 13, 2014
Lybster Local Roads Board and Thunder Bay District Social Services Board	August 6, 2014
McCallum Point Local Roads Board	September 1, 2014
Melgund Local Services Board	October 28, 2014
Ministic Lake Local Roads Board	August 20, 2014
Municipal Finance Officers' Association of Ontario	September 22, 2014
Northern Light Lake Local Roads Board	August 25, 2014
Red Rock Community Rate Payers' Association	September 30, 2014
Red Rock Local Roads Board	September 26, 2014
Storm Bay Local Roads Boards	September 1, 2014
Tilden Lake Local Services Board	September 19, 2014
Tilden Lake Services Board	September 21, 2014
TransCanada Pipelines Limited	July 18, 2014
Wharnccliffe Local Roads Board	October 2, 2014

## Appendix 3: 2013 PLT Rates

2013 PLT Rates		
Property Class	Within School Boards	Outside School Boards
Residential	0.00161727	0.00025393
Multi-residential	0.00161727	0.00025393
Farm	0.00040432	0.00006348
Managed forests	0.00040432	0.00006348
Commercial	0.00054436	0.00054436
Industrial	0.00039189	0.00039189
Pipeline	0.00190290	0.00190290

# Appendix 4: Average Northern Municipal Tax



## Appendix 5: Local Roads and Services Board Average Charges by DSSAB District

The following list of LRB and LSB average residential charges have been organized by DSSAB District and sorted alphabetically.

Note: These tables were created using all available information.

LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
<b>Nipissing DSSAB</b>	<b>\$191</b>	<b>\$185</b>	<b>\$452</b>	<b>\$706</b>
Ballantyne And Laurier Local Roads Area Board	\$39	\$197		\$236
Bidwell Lake Local Roads Area Board	\$305	\$77	\$46	\$429
Eldee Local Roads Area Board	\$150	\$250		\$400
Ellsmere Local Roads Area Board	\$211	\$38	\$35	\$284
Marten Lake Local Roads Area Board	\$324	\$158		\$482
Phelps Local Roads Area Board	\$214	\$214	\$141	\$568
Thorne Local Roads Area Board	\$115	\$90	\$2,356	\$2,562
Tilden Lake Local Roads Area Board	\$379	\$188	\$59	\$625
White Pines Local Roads Area Board	\$296	\$123	\$45	\$464
Wyse-Poitras Local Roads Area Board	\$236	\$224		\$461
Yellow Stone Road Local Roads Area Board	\$302	\$239	\$46	\$587
<b>Parry Sound DSSAB</b>	<b>\$284</b>	<b>\$176</b>	<b>\$184</b>	<b>\$602</b>
Ballantyne And Laurier Local Roads Area Board	\$39	\$160	\$100	\$299
Britt Local Roads Area Board	\$268	\$208	\$173	\$624
Fourteen Mile Island Local Roads Area Board	\$552	\$685		\$1,237
Harris Lake Local Roads Area Board	\$282	\$116		\$398
Laurier Local Roads Area Board	\$223	\$203	\$101	\$527
Lost Channel Local Roads Area Board	\$364	\$140	\$124	\$627
Lount Local Roads Area Board	\$337	\$243		\$580
McConkey And Wilson Local Roads Area Board	\$309	\$131	\$124	\$561
Meme-Sag-Ame-Sing Lake Local Roads Area Board	\$270	\$229	\$129	\$622
Mills And Hardy Local Roads Area Board	\$235	\$151	\$126	\$506
Patterson Local Roads Area Board	\$298	\$156	\$397	\$829
Pringle Local Roads Area Board	\$201	\$213	\$217	\$612
Wallbridge Local Roads Area Board	\$386	\$179	\$177	\$667
<b>Manitoulin-Sudbury DSSAB</b>	<b>\$151</b>	<b>\$171</b>	<b>\$386</b>	<b>\$441</b>
Burwash-Hendrie Local Roads Area Board	\$223	\$250		\$474
Cartier Local Roads Area Board	\$72	\$79		\$151
Chiniguchi River Local Roads Area Board	\$173	\$252		\$425
Devon Landing Local Roads Area Board	\$67	\$268		\$336
Downes Lake Local Roads Area Board	\$267	\$140		\$407
Esher-Como-Healey Local Roads Area Board	\$20	\$170		\$189

LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Foleyet Local Roads Area Board	\$45	\$101	\$772	\$917
Foster-Truman Local Roads Area Board	\$136	\$139	\$113	\$281
Gogama Local Roads Area Board	\$79	\$89	\$709	\$852
Hess Local Roads Area Board	\$278	\$304		\$582
Horwood Lake Local Roads Area Board	\$33	\$233		\$266
Kettle Lakes Local Roads Area Board	\$28	\$175		\$203
Kukagami Local Roads Area Board	\$138	\$350		\$488
Lang Lake Association Local Roads Area Board	\$256	\$170	\$145	\$532
Long Lake Local Roads Area Board	\$272	\$225		\$497
Ministic Lake Local Roads Area Board	\$142	\$125		\$268
Onaping Lake Local Roads Area Board	\$18	\$100		\$118
Red Deer Village Local Roads Area Board	\$465	\$137	\$180	\$782
Robinson Local Roads Area Board	\$135	\$189	\$112	\$423
Rock Lake Local Roads Area Board	\$241	\$235		\$476
Secord Local Roads Area Board	\$306	\$193		\$499
Sultan Local Roads Area Board	\$38	\$98		\$136
Trout Lake North Local Roads Area Board	\$179	\$195		\$374
Willisville Local Roads Area Board	\$170	\$150	\$144	\$464
<b>Timiskaming DSSAB</b>	<b>\$140</b>	<b>\$185</b>	<b>\$73</b>	<b>\$365</b>
Anima - Nipissing Local Roads Area Board	\$128	\$45		\$173
Beauchamp Local Roads Area Board	\$99	\$331		\$430
Bryce Local Roads Area Board	\$68	\$152		\$220
Cane Local Roads Area Board	\$126	\$201		\$327
Crystal Lake Local Roads Area Board	\$220	\$365	\$100	\$677
Eby - Grenfell Local Roads Area Board	\$228	\$60	\$56	\$344
Henwood Local Roads Area Board	\$115	\$296		\$411
Ingram Local Roads Area Board	\$114	\$176		\$290
Marquis Local Roads Area Board	\$145	\$131	\$86	\$363
Otto Local Roads Area Board	\$134	\$244	\$77	\$454
Pacaud - Catharine Local Roads Area Board	\$110	\$94	\$58	\$236
Robillard Local Roads Area Board	\$144	\$283	\$97	\$478
Savard Local Roads Board	\$99	\$298	\$99	\$474
Watabeag Local Roads Area Board	\$26	\$190		\$216
<b>Cochrane DSSAB</b>	<b>\$112</b>	<b>\$145</b>	<b>\$155</b>	<b>\$276</b>
Bourkes Local Roads Area Board	\$84	\$65		\$149
Brower Local Roads Area Board	\$92	\$242		\$334
Casgrain Local Roads Area Board	\$154	\$162		\$316
Coppell, Kendall And Way Local Roads Area Board	\$121	\$168	\$155	\$408
Departure Lake Local Roads Area Board	\$91	\$122		\$213
Driftwood Local Roads Area Board	\$77	\$42		\$119
Dunning Local Roads Area Board	\$114	\$159		\$273

LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Fournier Local Roads Area Board	\$138	\$133		\$271
Frederickhouse Local Roads Area Board	\$107	\$80		\$188
Hallebourg Local Roads Area Board	\$119	\$168		\$287
Hanlan Local Roads Area Board	\$116	\$176		\$291
Hunta Local Roads Area Board	\$132	\$94		\$226
Indian-Sand Lake Local Roads Area Board	\$25	\$225		\$250
Kitigan Local Roads Area Board	\$99	\$134		\$233
Nellie Lake Aurora Local Roads Area Board	\$189	\$93		\$282
Norembega Local Roads Area Board	\$49	\$50		\$99
Sheraton And MacKlem Local Roads Area Board	\$28	\$75		\$102
Star Lake Local Roads Area Board	\$44	\$169		\$213
Tunis Local Roads Area Board	\$85	\$23		\$108
Watabeag Local Roads Area Board	\$19	\$190		\$209
West Riverside Local Roads Area Board	\$90	\$313		\$403
<b>Algoma DSSAB</b>	<b>\$75</b>	<b>\$154</b>	<b>\$356</b>	<b>\$326</b>
Aberdeen And McMahon Local Roads Area Board	\$100	\$229		\$329
Devil's Lake Local Roads Area Board	\$16	\$110		\$126
Galbraith-Morin Local Roads Area Board	\$93	\$144		\$237
Garden Lake Local Roads Area Board	\$17	\$103		\$120
Hawk Junction Local Roads Area Board	\$55	\$59	\$417	\$531
Patton And Montgomery Local Roads Area Board	\$108	\$212		\$319
Vixen Lake Local Roads Area Board	\$18	\$104		\$122
Wharnccliffe Local Roads Area Board	\$133	\$119	\$49	\$301
Whiskey Lake Local Roads Area Board	\$15	\$197		\$212
<b>Sault Ste Marie DSSAB</b>	<b>\$175</b>	<b>\$131</b>	<b>\$78</b>	<b>\$381</b>
Devil's Lake Local Roads Area Board	\$96	\$110	\$50	\$256
Fenwick Penefather And Vankoughnet Local Roads Area Board	\$158	\$123	\$80	\$361
Gaudette And Hodgins Local Roads Area Board	\$123	\$65	\$70	\$257
Goulais Mission Local Roads Area Board	\$197	\$150	\$82	\$428
Horseshoe Bay Local Roads Area Board	\$207	\$120	\$82	\$408
Northland Lake Local Roads Area Board	\$121	\$133	\$59	\$313
Peace Tree Local Roads Area Board	\$267	\$166		\$434
Red Rock Local Roads Area Board	\$212	\$143		\$354
Tilley Local Roads Area Board	\$204	\$75	\$59	\$337
Vankoughnet And Aweres Local Roads Area Board	\$195	\$185	\$81	\$461
Wabos Local Roads Area Board	\$99	\$52	\$68	\$219
<b>Thunder Bay DSSAB</b>	<b>\$139</b>	<b>\$222</b>	<b>\$202</b>	<b>\$498</b>
Armstrong Local Roads Area Board	\$41	\$102		\$143
Beaver Bay Local Roads Area Board	\$309	\$100		\$409
Crescent Point Local Roads Area Board	\$475	\$168		\$643

LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Dawson Road - Goldie Local Roads Area Board	\$146	\$156	\$81	\$368
Devon Local Roads Area Board	\$64	\$34		\$99
Fire Hill Local Roads Area Board	\$149	\$180		\$329
Forbes Local Roads Area Board	\$158	\$132	\$86	\$370
Fowler Local Roads Area Board	\$38	\$250	\$191	\$473
Gorham Local Roads Area Board	\$269	\$326	\$234	\$828
Hardwick Local Roads Area Board	\$39	\$247	\$120	\$350
Hicks Lake Local Roads Area Board	\$33	\$200		\$233
Inwood Local Roads Area Board	\$38	\$195		\$233
Jacques Local Roads Area Board	\$35	\$177	\$210	\$397
Kabaigon Bay Local Roads Area Board	\$46	\$125		\$171
Lybster Local Roads Area Board	\$109	\$260	\$120	\$489
Lyon Local Roads Area Board	\$133	\$86	\$277	\$492
Mabella Local Roads Area Board	\$38	\$96		\$135
Marks Local Roads Area Board	\$144	\$270	\$118	\$513
Mountain Bay Local Roads Area Board	\$188	\$103		\$291
Munro Point Local Roads Area Board	\$302	\$75		\$377
Northern Lights Local Roads Area Board	\$34	\$365		\$398
Obonga Lake Local Roads Area Board	\$26	\$125		\$151
Pine Ridge Local Roads Area Board	\$297	\$250		\$547
Polly Lake Local Roads Area Board	\$24	\$60		\$84
Portage Bay Local Roads Area Board	\$50	\$220		\$270
Rossmere Bay Local Roads Area Board	\$278	\$150		\$428
RosSPORT Local Roads Area Board	\$133	\$59	\$1,072	\$1,264
Shebandowan Village Local Roads Area Board	\$180	\$89		\$269
Sibley Local Roads Area Board	\$200	\$208		\$408
Stirling Local Roads Area Board	\$135	\$125	\$252	\$417
Strange Local Roads Area Board	\$166	\$160	\$118	\$444
Sunny Slopes Local Roads Area Board	\$269	\$70		\$339
Sunset Lake Local Roads Area Board	\$146	\$100		\$246
Upsala Local Roads Area Board	\$90	\$160	\$184	\$431
Ware Local Roads Area Board	\$230	\$250	\$160	\$640
Whitesand Local Roads Area Board	\$191	\$200		\$391
<b>Rainy River DSSAB</b>	<b>\$246</b>	<b>\$94</b>		<b>\$339</b>
Bear Passage Local Roads Area Board	\$408	\$134		\$543
Clearwater Lake Local Roads Area Board	\$210	\$80		\$290
Dance Local Roads Area Board	\$123	\$126		\$249
Kingsford Local Roads Area Board	\$73	\$97		\$171
Marion Lake Local Roads Area Board	\$265	\$128		\$393
Mine Centre Local Roads Area Board	\$129	\$52		\$181
Miscampbell Local Roads Area Board	\$168	\$84		\$251

LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Nelles Local Roads Area Board	\$77	\$127		\$204
Nickel Lake Shores Local Roads Area Board	\$355	\$125		\$480
Pearson Landing Local Roads Area Board	\$224	\$84		\$309
Perch Lake Local Roads Area Board	\$225	\$133		\$358
Pratt Local Roads Area Board	\$100	\$68		\$168
Reefpoint Local Roads Area Board	\$341	\$86		\$427
South Watten Local Roads Area Board	\$440	\$148		\$587
Spohn Local Roads Area Board	\$153	\$72		\$226
Sutherland Local Roads Area Board	\$64	\$54		\$118
<b>Kenora DSSAB</b>	<b>\$293</b>	<b>\$109</b>	<b>\$74</b>	<b>\$456</b>
Aubrey Local Roads Area Board	\$199	\$57	\$104	\$359
Bigstone Bay Local Roads Area Board	\$983	\$213		\$1,195
Blindfold Lake Local Roads Area Board	\$285	\$151		\$436
Britton Local Roads Area Board	\$196	\$111	\$68	\$374
Ena Lake Local Roads Area Board	\$38	\$293	\$67	\$333
Eton Local Roads Area Board	\$191	\$71	\$91	\$352
Ghost Lake Local Roads Area Board	\$35	\$175	\$70	\$280
Gordon Lake Local Roads Area Board	\$29	\$113		\$142
Inglis Lake Local Roads Area Board	\$813	\$98	\$55	\$966
Ingolf Local Roads Area Board	\$46	\$56	\$55	\$103
Kendall Inlet Local Roads Area Board	\$641	\$203	\$55	\$900
Kenricia Local Roads Area Board	\$930	\$1,160	\$55	\$2,145
Laclu Local Roads Area Board	\$293	\$51	\$63	\$407
McCallum Point Local Roads Area Board	\$878	\$102	\$55	\$1,034
McConnell Lake Local Roads Area Board	\$268	\$78	\$55	\$401
McIntosh Local Roads Area Board	\$166	\$154		\$320
McKenzie Portage Local Roads Area Board	\$759	\$149	\$55	\$962
Melgund Local Roads Area Board	\$79	\$93	\$35	\$207
Minaki Local Roads Area Board	\$240	\$17	\$69	\$325
Mutrie Local Roads Area Board	\$212	\$83		\$295
Pellatt No. 2 Local Roads Area Board	\$269	\$90	\$64	\$423
Pickerel Lake Local Roads Area Board	\$43	\$80	\$64	\$154
Red Pine Ridge Local Roads Area Board	\$532	\$45	\$55	\$631
Redditt Local Roads Area Board	\$160	\$68	\$194	\$420
Rowell Local Roads Area Board	\$83	\$89		\$171
Rugby Local Roads Area Board	\$222	\$102	\$68	\$392
Rush Bay - Woodchuck Bay Local Roads Area Board	\$280	\$175	\$55	\$500
Sherwood Lake Local Roads Area Board	\$59	\$200	\$64	\$316
Southworth Local Roads Area Board	\$139	\$40		\$179
Storm Bay Local Roads Area Board	\$687	\$182		\$869
Tannis Lake Local Roads Area Board	\$60	\$203	\$55	\$318

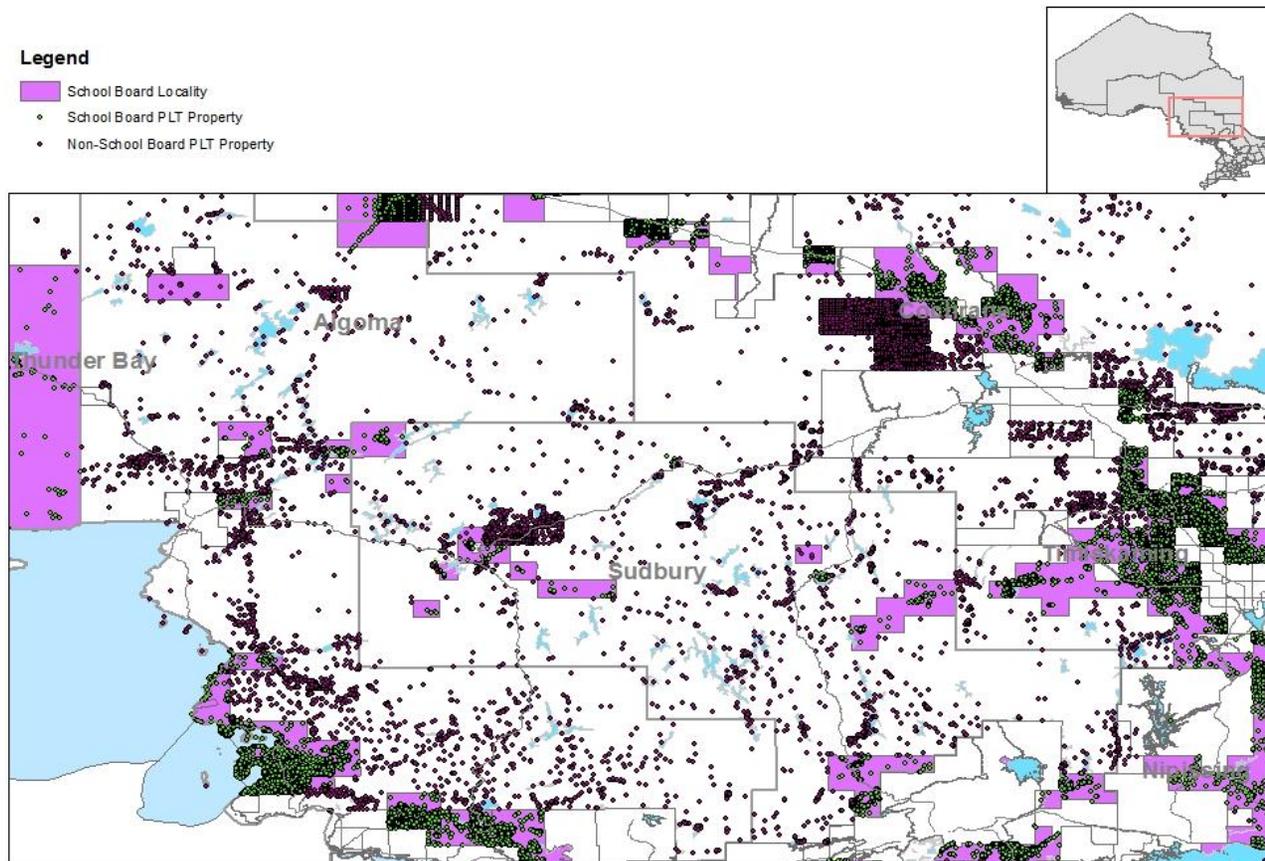
LRB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Van Horne Local Roads Area Board	\$261	\$134	\$69	\$463
Wabigoon And Redvers West Local Roads Area Board	\$172	\$50		\$222
Wabigoon Southeast Local Roads Area Board	\$169	\$58		\$227
Wainwright Local Roads Area Board	\$233	\$82	\$99	\$414
War Eagle Local Roads Area Board	\$336	\$125	\$55	\$516
Zealand No1 Local Roads Area Board	\$170	\$41	\$76	\$286
Zealand No3 Local Roads Area Board	\$246	\$175	\$68	\$489

LSB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
<b>Nipissing DSSAB</b>	<b>\$222</b>	<b>\$179</b>	<b>\$424</b>	<b>\$812</b>
Redbridge Local Services Board	\$214	\$215	\$141	\$563
Thorne Service Board	\$115	\$90	\$2,356	\$2,562
Tilden Lake Local Services Board	\$297	\$137	\$47	\$453
<b>Parry Sound DSSAB</b>	<b>\$276</b>	<b>\$170</b>	<b>\$183</b>	<b>\$628</b>
Britt-Byng Inlet Local Services Board	\$269	\$189	\$174	\$629
Laurier Local Services Board	\$217	\$202	\$101	\$519
Port Loring Local Services Board	\$273	\$159	\$125	\$555
Restoule Local Services Board	\$310	\$183	\$397	\$890
<b>Manitoulin-Sudbury DSSAB</b>	<b>\$156</b>	<b>\$141</b>	<b>\$329</b>	<b>\$596</b>
Dawson Local Services Board	\$139		\$88	\$228
Foleyet Local Services Board	\$45	\$101	\$772	\$917
Gogama Local Services Board	\$80	\$90	\$708	\$876
Missanabie Local Services Board	\$43		\$61	\$104
Rainbow Country Local Services Board	\$283	\$151	\$164	\$557
Robinson Local Services Board	\$142	\$199	\$112	\$453
<b>Timiskaming DSSAB</b>	<b>\$165</b>	<b>\$168</b>	<b>\$74</b>	<b>\$370</b>
Kenogmai Local Services Board	\$214	\$80	\$57	\$351
King-Lebel Local Services Board	\$130	\$385	\$99	\$287
Maisonville Local Services Board	\$149		\$49	\$198
Round Lake Local Services Board	\$137	\$198	\$81	\$412
Savard Local Services Board	\$129	\$311	\$98	\$538
<b>Cochrane DSSAB</b>	<b>\$146</b>	<b>\$177</b>	<b>\$664</b>	<b>\$912</b>
Jogues Local Services Board	\$132	\$177	\$155	\$465
Moose Factory Services Board	\$165		\$1,356	\$1,521
<b>Algoma DSSAB</b>	<b>\$129</b>	<b>\$69</b>	<b>\$194</b>	<b>\$355</b>
Hawk Junction Local Services Board	\$54	\$59	\$388	\$495
Wharnccliffe And Kynoch Local Services Board	\$185	\$119	\$49	\$250
<b>Sault Ste Marie DSSAB</b>	<b>\$180</b>	<b>\$131</b>	<b>\$76</b>	<b>\$326</b>

LSB by DSSAB District	Average PLT	Average LRB Tax	Average LSB Levy	Average Total Charge
Aweres Local Services Board	\$176	\$142	\$82	\$259
Batchawana Bay Services Board	\$208	\$75	\$58	\$275
Goulais & District Local Services Board	\$185	\$142	\$81	\$375
Searchmont Local Services Board	\$118	\$83	\$66	\$251
<b>Thunder Bay DSSAB</b>	<b>\$158</b>	<b>\$241</b>	<b>\$202</b>	<b>\$601</b>
East Gorham Local Services Board	\$198	\$282	\$220	\$700
Hurkett Local Services Board	\$134	\$109	\$262	\$505
Kaministiquia Local Services Board	\$143	\$212	\$102	\$457
Lappe Local Services Board	\$176	\$275	\$228	\$679
Nolalu Local Services Board	\$124	\$240	\$119	\$483
RosSPORT Local Services Board	\$133	\$59	\$1,072	\$1,264
Upsala Local Services Board	\$88	\$160	\$189	\$433
<b>Kenora DSSAB</b>	<b>\$323</b>	<b>\$106</b>	<b>\$71</b>	<b>\$476</b>
Greater Oxdrift Local Services Board	\$224	\$107	\$83	\$412
KeeMan Local Services Board	\$494	\$192	\$55	\$646
Melgund Local Services Board	\$79	\$93	\$35	\$207
Minaki Local Services Board	\$240	\$17	\$69	\$326
Pellatt, Pelican, Umbach, Gidley Local Services Board	\$231	\$76	\$64	\$361
Redditt Local Services Board	\$160	\$69	\$193	\$423
Wabigoon Local Services Board	\$171	\$41	\$76	\$288

# Appendix 6: Examples of Unincorporated Area Properties within and outside School Boards

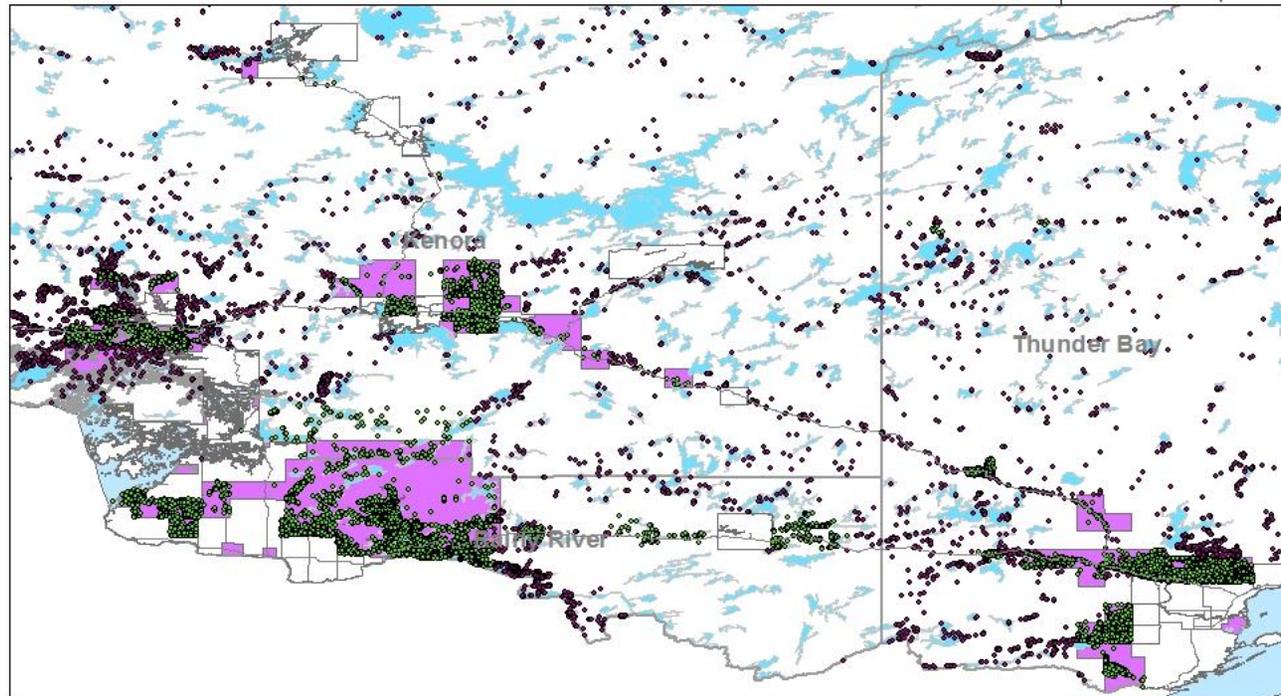
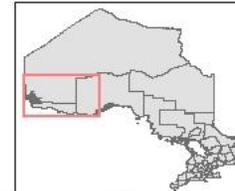
## Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northeastern Ontario



**Example of Unincorporated Area Properties within and outside Schoolboard Areas: Northwestern Ontario**

**Legend**

- School Board Locality
- School Board PLT Property
- Non-School Board PLT Property



## Appendix 7: Provincial Support to Northern Municipalities

The government recognizes the challenges faced by Northern municipalities and has provided them with a significant amount of Provincial support.

### **COMBINED BENEFIT OF ONTARIO MUNICIPAL PARTNERSHIP FUND AND PROVINCIAL UPLOADS**

In 2015, the government will provide \$344 million to Northern communities through the combined benefit of the Ontario Municipal Partnership Fund (OMPF) and provincial uploads.

- This combined benefit represents an increase of \$91 million, or 36 percent over funding provided in 2004, and is also the equivalent of 35 percent of municipal property tax revenue in Northern Ontario.

### **ONTARIO MUNICIPAL PARTNERSHIP FUND (OMPF)**

The OMPF is the Province's main transfer payment to municipalities. In 2015, the Province will provide a total of \$515 million in unconditional funding through the OMPF. This funding includes a significant amount of transitional assistance, which will ensure that Northern municipalities receive a minimum of 90 percent of their 2014 OMPF allocation.

- In 2015, \$215 million in support will be provided to Northern municipalities through the OMPF, which translates into \$583 per household—over nine times the average level of support in the rest of the province.

### **PROVINCIAL UPLOADS**

Northern Ontario municipalities will continue to benefit from the Provincial upload of social assistance benefit program costs and court security and prisoner transportation costs off the property tax base.

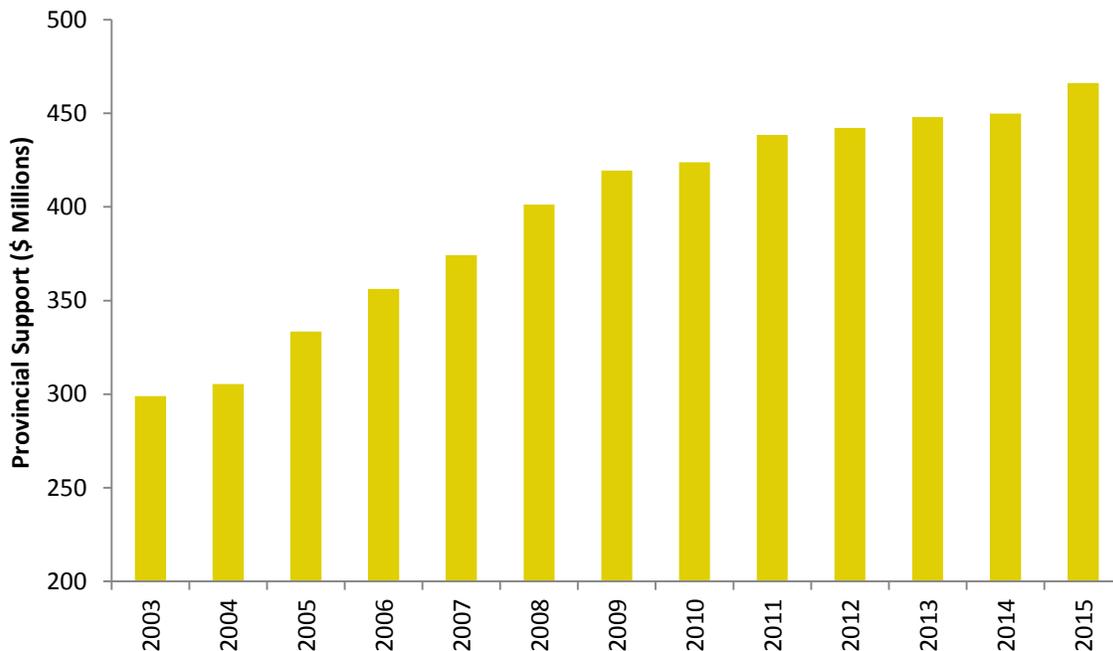
- The estimated total benefit of the 2015 Provincial uploads for Northern municipalities is \$129 million. This includes:
  - Ontario Drug Benefits (ODB): \$22.6 million
  - Ontario Disability Support Program (ODSP) Administration: \$8.5 million
  - ODSP Benefits: \$67.0 million
  - Ontario Works (OW) Benefits: \$13.8 million
  - OW Administration Additional Support: \$13.0 million
  - Court Security and Prisoner Transportation: \$3.9 million

It is important to note that the removal of these costs off the property tax base benefits all taxpayers within Northern Ontario.

## **ONGOING SUPPORT**

In addition to the \$344 million provided through the OMPF and Provincial uploads, Northern municipalities will continue to benefit from a number of ongoing Provincial initiatives (including support for public health and land ambulance, as well as provincial gas tax funding). In 2015, total ongoing support provided through the OMPF, Provincial uploads, and other ongoing initiatives will total nearly \$500 million—an increase of over 50 percent compared to the level provided in 2003.

### **Ongoing Provincial Support to Northern Municipalities (\$)**



It is important to note that the increase in Provincial support to municipalities resulting from the upload of costs from the property tax base relates to costs unincorporated areas were never required to fund.

## **PUBLIC HEALTH**

The estimated value of public health funding for Northern Ontario is \$56.3 million in 2014, including the benefit of \$32.6 million resulting from the upload of public health costs from a Provincial share of 50 percent to 75 percent.

## **LAND AMBULANCE**

In 2014, Northern Ontario received a total of \$47.8 million in funding to support the 50–50 cost sharing of land ambulance costs, an increase of over \$2 million compared to 2013.

## **PROVINCIAL GAS TAX PROGRAM**

Since 2004, the government has committed \$81.4 million in gas tax funding to Northern municipalities, including over \$7.8 million for the 2014–15 program year.

## **OTHER PROVINCIAL SUPPORT**

### **BUSINESS EDUCATION TAX**

Business Education Tax (BET) reductions have been accelerated and fully implemented for Northern Ontario businesses.

- Businesses in Northern Ontario have benefited from a BET cut of \$43.9 million or an average cut of 32.0 percent based on current estimates.

### **INFRASTRUCTURE INVESTMENTS**

Northern Ontario has benefited from the government's significant investments in infrastructure to strengthen Northern communities by improving highways, roads and bridges, hospitals, water and wastewater systems, and other critical infrastructure.

For example, through the 2013 Small, Rural and Northern Municipal Infrastructure Fund and the previous 2012 Municipal Infrastructure Investment Initiative program, the Province is providing nearly \$200 million, of which \$82 million (41%) went to Northern municipalities, to address critical infrastructure projects and prepare asset management plans.

Northern municipalities will also benefit from the recently announced new permanent \$100 million per year Ontario Community Infrastructure Fund (OCIF) that will support critical infrastructure projects in small, rural and Northern communities.

## Appendix 8: Planning in Unincorporated Areas

In Northern Ontario, some of the steps involved in land use planning differ from those in the rest of the province due to the vast area without municipal organization. For Crown land, the Ministry of Natural Resources and Forestry carries out land use planning under the Public Lands Act. And in the Far North, there is a joint land use planning process between First Nations and Ontario (where plans are jointly prepared and approved), under the *Far North Act*.

In these unincorporated areas, planning responsibilities on private land rest with the Minister of Municipal Affairs and Housing or with planning boards.

On private land in unincorporated areas, the Minister of Municipal Affairs and Housing has authority to:

- Create planning boards (see below);
- Approve official plans where prepared by planning boards and approve amendments to those plans;
- Make decisions on land use planning applications such as consents to sever land, and plans of subdivision and condominium (unless planning boards have been created and given these responsibilities); and,
- Enact Minister's zoning orders as an additional level of planning control (though this is relatively rare).

Under the *Planning Act*, the Minister of Municipal Affairs and Housing may name a planning area and establish a planning board, which can include municipalities and/or unincorporated areas. The Minister will identify how many board members each municipality can appoint.

Where the planning board includes unincorporated areas, there are Minister-appointed members to represent these areas. The appointees must be owners or tenants (or spouse of owner or tenant) of land in unincorporated areas, Canadian citizens, and eligible to vote in Ontario.

There are currently 17 planning boards located across Northern Ontario. Eleven of these contain all or part of 72 unincorporated geographic townships and some unsurveyed territory. The Ministry provides annual funding to these eleven planning boards to cover operating costs of delivering planning services to these areas. (Note that there is a twelfth planning board that includes one unincorporated township, however it currently has no household count).

Planning boards, where they exist, coordinate future growth and land use planning activities for a planning area. They are authorized to:

- Develop official plans that reflect provincial and local interests;
- Make decisions on land use planning applications (e.g., consents to sever land, plans of subdivision and condominium) where delegated by the Minister;
- Assume the planning role of local council, including passing zoning by-laws, where there is no municipal structure; and,
- Charge a fee for processing applications.

There are generally few planning controls elsewhere in unincorporated areas, relative to what is available in municipalities. Nevertheless, Provincial legislation (such as the *Planning Act*) and policies (such as the Provincial Policy Statement) do still apply. For example, as there are fewer ways to strategically plan for

growth and control development, the 2014 Provincial Policy Statement emphasizes that development in unincorporated areas should be focused on the sustainable management or use of resources and resource-based recreational uses. Decisions made by the Minister (and planning boards) must be consistent with that policy direction.



**Notice to consultation participants:**

Submissions and comments provided to the Provincial Land Tax Reform Office are part of a public consultation process to solicit views on the Provincial Land Tax and are subject to the provisions of the *Freedom of Information and Protection of Privacy Act*. This process may involve the Office disclosing submissions, comments, or summaries of them, to other parties during and after the public consultation period. However, personal information in the Office's possession, such as names and contact details, will not be disclosed except as required by law.

If you, as an individual, want to make a submission or provide comments and you do not want your name and personal information to be made public, you should not include your name or other information by which you could be identified in the main body of the submission. As well, you should not include the names of other individuals or any other information from which other individuals could be identified. By submitting your comments you are consenting to the use of your information, which may include personal information, by the Provincial Land Tax Reform Office.