

Authority: Item XX, XX Committee
Report XXX
CM: XXX

Bill No.

CITY OF HAMILTON

BY-LAW NO.16-XXX

CityHousing Hamilton Municipal Housing Project Facilities Tax Exemption By-law

AND WHEREAS under section 110 of the *Municipal Act, 2001* the City may enter into agreements for the provision of municipal capital facilities;

AND WHEREAS Ontario Regulation No. 603/06 prescribes municipal housing projects as eligible municipal capital facilities;

AND WHEREAS that Regulation requires that the City to enact a municipal housing facilities by-law prior to entering into an municipal capital facility agreement for a municipal housing project facility;

AND WHEREAS Council passed a Municipal Housing Facilities By-law 16-233 on August 12, 2016;

AND WHEREAS By-law 16-233 provides that the City may enter into agreements for the provision of affordable housing as a municipal facility and that the City may exempt from taxation for municipal and education purposes land or a portion of it on which the municipal housing project facilities are or will be located;

AND WHEREAS Council approved an exemption from taxation for municipal and school purposes for eligible housing units within the various housing projects operated by CityHousing Hamilton Corporation (CHH) located at the premises described in Schedule "A" to By-law 16-XXX (Premises); and

AND WHEREAS Council has authorized the City to enter into a municipal capital facility agreement with CHH, setting out the terms and conditions of the exemptions from taxation for municipal and education purposes for the Premises;

NOW THEREFORE Council enacts as follows:

1. The City is authorized to enter into an agreement under section 110 of the *Municipal Act, 2001* with CHH for the provision of municipal capital facilities for affordable housing at the Premises which meet the requirements of By-law No. 16-233 (the "Agreement").
2. The land and municipal capital facilities of the Premises shall, subject to section 3, be exempt from taxation for municipal and education purposes while this By-

law is in force and so long as the Premises are used as a municipal capital facility, namely as affordable housing.

3. This By-law shall be effective from January 1, 2017, until any one or more of the following occurs:
 - (a) CHH ceases to occupy the Premises without having assigned the Agreement to a person approved by the City in accordance with the Agreement;
 - (b) CHH or its successor in law ceases to use the Premises for the purposes of affordable housing in accordance with the requirements of By-law 16-233;
 - (c) the Agreement is terminated for any reason whatsoever.
4. This By-law may be referred to as the CityHousing Hamilton Municipal Housing Projects Facilities Tax Exemption By-law.
5. This By-law comes into force on the day it is passed.

PASSED this ____ day of _____, 20____.

F. Eisenberger

Mayor

R. Caterini

City Clerk

Schedule "A" to By-law 16-XXX (Premises)

Roll Number	Street Number	Street
00348016600	5	MAPLE AVE
00375031000	9	FULLER CRT
00375033200	58	JOHN MURRAY ST
00375036800	25	YORKDALE CRES
00375037000	27	YORKDALE CRES
00375038000	37	YORKDALE CRES
00375041400	48	YORKDALE CRES
00375043400	40	JOHN MURRAY ST
00375044200	30	JOHN MURRAY ST
00375050400	115	RAND ST
00375054200	52	WILLIAM JOHNSTON ST
00375054400	54	WILLIAM JOHNSTON ST
00375060600	33	WILLIAM JOHNSTON ST
00375070400	73	RAND ST
00375070600	71	RAND ST
00375080600	48	ODESSA ST
00375083400	20	JONCAIRE PL
00375086000	94	RAND ST
00376503400	105	CHILTON DR
00376523400	10	JUTLAND CRT
00376523600	12	JUTLAND CRT
00376535000	16	ARBUTUS CRES
00376535200	14	ARBUTUS CRES
00376553000	31	MARKHAM CRES
00376553200	29	MARKHAM CRES
00376554600	15	MARKHAM CRES
00376554800	13	MARKHAM CRES
01010801960	120	STRATHCONA AVE N
02011100370	405-471	JAMES ST N
02011100790	2	PICTON ST W
02011201660	500	MACNAB ST N
02013550280	95	HESS ST S
02013600070	181	JACKSON ST W
02013800130	155	PARK ST S
02018200750	226	REBECCA ST
03023457650	11	HOLTON AVE N
03023801000	30	SANFORD AVE S
04033250190	180	TRAGINA AVE N
05041309210	797 -847	ROXBOROUGH AVE
05041401800	29	BINGHAM RD
05041500420	44	MARTHA ST
05041505700	1	ORIOLE CRES
05041506060	2	ORIOLE CRES

05045050188	555	QUEENSTON RD
05045208090	245	KENORA AVE
05053501530	10	SAINT ANDREWS DR
05054100283	20	CONGRESS CRES
06057150170	227	LARCH ST
06057150610	112	MOXLEY DR
06057150780	99	MOXLEY DR
06057150868	148	MOXLEY CRT
06057150870	150	MOXLEY CRT
06057151130	61	CARSON DR
06057152220	60	CARSON DR
06057153250	16-44	LOCHEED DR
06057153390	83	LOCHEED DR
06057153570	11	LOCHEED DR
06057153710	36	LAIRD DR
06057153770	60	LAIRD DR
06059100580	80	PALMER RD
06059100610	82	PALMER RD
06059100640	84	PALMER RD
06059100730	90	PALMER RD
06059100760	92	PALMER RD
06059100850	98	PALMER RD
06059103450	19	BANFF DR
06059103480	17	BANFF DR
06059104080	5	RICHARD CRT
06059104100	3	RICHARD CRT
06059104120	1	RICHARD CRT
06059104400	4	MICHAEL AVE
06059104420	8	MICHAEL AVE
06059104440	12	MICHAEL AVE
06059104460	14	MICHAEL AVE
06059104480	16	MICHAEL AVE
06059104500	17	MICHAEL AVE
06059104520	15	MICHAEL AVE
06059104540	11	MICHAEL AVE
06059104560	9	MICHAEL AVE
06059104580	7	MICHAEL AVE
06059104620	3	MICHAEL AVE
06059104900	25	THORLEY DR
06059104920	23	THORLEY DR
06059104940	21	THORLEY DR
06059104960	19	THORLEY DR
06059104990	17	THORLEY DR
06059105020	15	THORLEY DR
06059105050	11	THORLEY DR

06059105080	9	THORLEY DR
06059105110	7	THORLEY DR
06059105200	4	THORLEY DR
06059105230	6	THORLEY DR
06059105290	10	THORLEY DR
06059105380	16	THORLEY DR
06059105410	18	THORLEY DR
06059105430	20	THORLEY DR
06059105450	22	THORLEY DR
06059105470	24	THORLEY DR
06059300327	20	BRENDAN CRT
06059300330	18	BRENDAN CRT
06059300359	12	BOGART CRT
06059300362	14	BOGART CRT
06059300530	4	BOON CRT
06059300532	6	BOON CRT
06059300560	31	LARCH ST
06059300610	980	UPPER OTTAWA ST
06059300665	66	LARCH ST
06059300810	24	BOSTON CRES
06059300822	48	BOSTON CRES
06059300838	80	BOSTON CRES
06059300874	103	BOSTON CRES
06059301125	32	BIRCHCLIFFE CRES
06059301143	56	BIRCHCLIFFE CRES
06059301221	172	BIRCHCLIFFE CRES
06059301257	214	BIRCHCLIFFE CRES
06059301278	248	BIRCHCLIFFE CRES
06059301302	280	BIRCHCLIFFE CRES
06059301434	14	BRETT CRT
06059301531	25	BREWSTER ST
06059301546	51	BERRISFIELD CRES
06059301562	64	BERRISFIELD CRES
06059302050	113	BIRCHVIEW DR
06059302053	111	BIRCHVIEW DR
06060200130	801	UPPER GAGE AVE
06062507860	893	FENNELL AVE E
06070103065	192	QUEEN VICTORIA DR
06070103100	28	RAINHAM ST
06070103185	17	QUINLAN CRT
06070103190	15	QUINLAN CRT
06070103280	36	RALEIGH CRT
06070103285	38	RALEIGH CRT
06070103355	292	QUEEN VICTORIA DR
06070103400	63	RALEIGH ST

06070103465	11	RAINHAM ST
06070103490	218	QUEEN VICTORIA DR
06070103520	242	QUEEN VICTORIA DR
06070103580	277	QUEEN VICTORIA DR
06070103635	36	QUEENSLEA DR
07063108200	92	MACASSA AVE
07064201760	19	CAMELOT DR
07064201790	23	CAMELOT DR
07064201970	47	CAMELOT DR
07064202940	63	KIRKLAND AVE
07064202970	59	KIRKLAND AVE
07064203640	18	DARTFORD PL
07064203760	34	DARTFORD PL
07064203880	47	DARTFORD PL
07064203910	43	DARTFORD PL
07064204580	30	AUSTIN DR
07064204670	42	AUSTIN DR
07064204970	69	AUSTIN DR
07064205210	11	AUSTIN DR
07064205510	20	BERKO AVE
07064205720	58	BERKO AVE
07064205750	62	BERKO AVE
07064206300	29	BERKO AVE
07064206320	27	BERKO AVE
07064402110	15	FOLKESTONE AVE
07064402190	39	LAWNHURST DR
07064403020	62	LAWNHURST DR
07064403095	12	LISA CRT
07064403185	27	LING ST
07064403215	14	LESTERWOOD ST
07064403310	7	LAMBERT ST
07064403510	104	LAWNHURST DR
07064403595	59	LESTERWOOD ST
07064403660	7	LESTERWOOD ST
07064403715	193	LAWNHURST DR
07064404040	232	LAWNHURST CRT
07064404065	212	LAWNHURST CRT
07064404310	169	BELLINGHAM DR
07064404350	187	FOLKESTONE AVE
07064408050	22	FOLKESTONE AVE
07066100245	392	EAST 21ST ST
07064206440	19	BERKO AVE
07064206840	14	BELLINGHAM DR
07064206930	26	BELLINGHAM DR
07064206960	30	BELLINGHAM DR

07064207080	46	BELLINGHAM DR
07064207170	66	BELLINGHAM DR
07064207290	82	BELLINGHAM DR
07064207440	102	BELLINGHAM DR
07064207470	106	BELLINGHAM DR
07064207650	85	BELLINGHAM DR
07064207680	81	BELLINGHAM DR
07064207920	49	BELLINGHAM DR
07064207950	45	BELLINGHAM DR
07064305720	95	EDWINA PL
07064305760	37	EDWINA PL
07064402030	88	LOCKTON CRES
07064402035	86	LOCKTON CRES
07066100285	396	EAST 21ST ST
07066100305	398	EAST 21ST ST
07066100365	404	EAST 21ST ST
07066100385	406	EAST 21ST ST
07066102625	388	EAST 22ND ST
07066102685	394	EAST 22ND ST
07066102705	396	EAST 22ND ST
07066102865	407	EAST 22ND ST
07066102885	405	EAST 22ND ST
07066105435	392	EAST 23RD ST
07066105535	402	EAST 23RD ST
07066105555	404	EAST 23RD ST
07066105595	408	EAST 23RD ST
07066105635	412	EAST 23RD ST
07066201185	665	UPPER WENTWORTH
07066201215	663	UPPER WENTWORTH
07066300009	367	FRANKLIN RD
07066300012	369	FRANKLIN RD
07066300027	383	FRANKLIN RD
07066300030	385	FRANKLIN RD
07066300036	389	FRANKLIN RD
07066300039	391	FRANKLIN RD
07066300045	399	FRANKLIN RD
07066300054	405	FRANKLIN RD
07066300057	407	FRANKLIN RD
07066308800	395	MOHAWK RD E
07066407800	478	MACKENZIE RD
07069106418	232	REXFORD DR
07069106420	230	REXFORD DR
07069106562	209	REXFORD DR
07069106564	211	REXFORD DR
07081309380	19	EAST 12TH ST

07081505790	77	ALPINE AVE
07083302880	4-48	MILLWOOD PL
08097200115	12	GARROW DR
08097201065	17	GLEN EDEN CRT
08097201175	4	GALLOWAY CRT
08097201180	6	GALLOWAY CRT
08097201240	163	GOLDEN ORCHARD DR
08097201245	161	GOLDEN ORCHARD DR
08097201335	17	GRANBY CRT
08097201340	15	GRANBY CRT
08097201460	15	GOLDEN ORCHARD DR
08097202005	403	BRIGADOON DR
08097202060	447	BRIGADOON DR
08097202560	41	DUNCAIRN CRES
08097202610	481	BRIGADOON DR
08097300190	18	DUNCAIRN CRT
08097300275	558	BRIGADOON DR
08097300305	7	GALT ST
08097300405	44	GLEDHILL CRES
08097300410	46	GLEDHILL CRES
08097300545	126	GLEDHILL CRES
08097300550	128	GLEDHILL CRES
08097301010	141	GLEDHILL CRES
08097301105	29	GLEDHILL CRES
08097301110	27	GLEDHILL CRES
08097302030	609	BRIGADOON DR
08097302055	575	BRIGADOON DR
08097302075	559	BRIGADOON DR
08097303040	72	GLENVIEW PL
08097303080	45	GLENVIEW PL
08097303145	72	DUNCAIRN CRES
08097305040	49	GRENOBLE RD
08097305080	16	HEATHERDALE PL
08097308005	250	DUNCAIRN CRES
08098108550	45	MONTCALM DR
08098401900	350	LIMERIDGE RD W
08102104240	77	PURNELL DR
08103200900	66	GREENDALE DR
08103302970	25	GLAMIS CRT
14035027500	109	FIDDLER'S GREE RD
26006002200	104	OSLER DR
26010030000	249	GOVERNORS RD
00375028000	7	ELECTRA CRT
00375028200	9	ELECTRA CRT
00375037800	35	YORKDALE CRES

00375049400	125	RAND ST
00375061600	2	LE MOYNE PL
00375079400	28	ODESSA ST
00375083200	18	JONCAIRE PL
00376503600	103	CHILTON DR
00376539800	10	CLEVELAND PL
00376540000	8	CLEVELAND PL
02013121000	181-191	MAIN ST W
02016600220	385	CATHARINE ST N
02016600460	405	CATHARINE ST N
02016601450	523	CATHARINE ST N
05041107990	11	REID AVE S
05041108700	22 (7-117)	LANG ST
05041306810	12	GLENGROVE AVE
05041306840	14	GLENGROVE AVE
05041306870	18	GLENGROVE AVE
05041306900	22	GLENGROVE AVE
05041306960	70	BINGHAM RD
05041307200	54	GLENGROVE AVE
05041307260	58	GLENGROVE AVE
05041307290	62	GLENGROVE AVE
05041307530	51	GLENGROVE AVE
05041307560	47	GLENGROVE AVE
05041307590	45	GLENGROVE AVE
05041307650	41	GLENGROVE AVE
05041307710	35	GLENGROVE AVE
05041307740	33	GLENGROVE AVE
05041308010	7	GLENGROVE AVE
05041308070	118	REID AVE N
05041400370	4	BINGHAM RD
05041402010	59	BINGHAM RD
05041402040	61	BINGHAM RD
05041402070	65	BINGHAM RD
05041402280	42	BINGHAM RD
05041402370	34	BINGHAM RD
05041402580	10	BINGHAM RD
05041403300	21	EATON PL
05041403330	25	EATON PL
05041403360	27	EATON PL
05041403420	33	EATON PL
05041403510	41	EATON PL
05041403570	45	EATON PL
05041403690	68	EATON PL
05041403720	66	EATON PL
05041403750	64	EATON PL

05041403780	62	EATON PL
05041403960	48	EATON PL
05041404260	20	EATON PL
05041404320	16	EATON PL
05041404350	14	EATON PL
05041404380	12	EATON PL
05041404410	10	EATON PL
05041405160	13	EASTVALE PL
05041405310	25	EASTVALE PL
05041405520	45	EASTVALE PL
05041405550	47	EASTVALE PL
05041405580	49	EASTVALE PL
05041405700	57	EASTVALE PL
05041405880	38	EASTVALE PL
05041405910	34	EASTVALE PL
05041406090	12	EASTVALE PL
05041406120	10	EASTVALE PL
05041406900	5	ARMSTRONG AVE
05041407140	37	ARMSTRONG AVE
05041407380	59	ARMSTRONG AVE
05041407560	65	EASTVALE PL
05041407620	98	ARMSTRONG AVE
05041407650	96	ARMSTRONG AVE
05041407680	92	ARMSTRONG AVE
05041407710	90	ARMSTRONG AVE
05041407800	82	ARMSTRONG AVE
05041407860	76	ARMSTRONG AVE
05041407890	74	ARMSTRONG AVE
05041408100	56	ARMSTRONG AVE
05041408130	54	ARMSTRONG AVE
05041408520	20	ARMSTRONG AVE
05041408580	16	ARMSTRONG AVE
05041408670	8	ARMSTRONG AVE
05041500010	2	MARTHA ST
05041500040	4	MARTHA ST
05041500070	6	MARTHA ST
05041500100	8	MARTHA ST
05041500390	34	MARTHA ST
05041500550	56	MARTHA ST
05041500580	58	MARTHA ST
05041500640	64	MARTHA ST
05041500700	68	MARTHA ST
05041501000	85	MARTHA ST
05041501120	75	MARTHA ST
05041501150	71	MARTHA ST

05041501180	69	MARTHA ST
05041501360	4	BLAIR AVE
05041501570	6	LEWIS ST
05041501600	5	MARTHA ST
05041505720	89	MARTHA ST
05041505740	3	ORIOLE CRES
05041600010	686	BRITANNIA AVE
05041600040	690	BRITANNIA AVE
05041600130	708	BRITANNIA AVE
05041600160	27	BERNARD ST
05041600280	726	BRITANNIA AVE
05041600370	740	BRITANNIA AVE
05041600430	746	BRITANNIA AVE
05041600460	752	BRITANNIA AVE
05041600490	27	GRIMSBY AVE
05041600610	772	BRITANNIA AVE
05041600910	739	BRITANNIA AVE
05041600940	735	BRITANNIA AVE
05041600970	727	BRITANNIA AVE
05041601000	725	BRITANNIA AVE
05041601030	719	BRITANNIA AVE
05041601060	32	BERNARD ST
05041601090	699	BRITANNIA AVE
05041601150	695	BRITANNIA AVE
05041601180	693	BRITANNIA AVE
05041601210	691	BRITANNIA AVE
05041601240	689	BRITANNIA AVE
05041601300	685	BRITANNIA AVE
05041601800	1	LEWIS ST
05041601830	3	LEWIS ST
05041602130	26	LEWIS ST
05041602780	11	BERNARD ST
05041602810	13	BERNARD ST
05041602900	21	BERNARD ST
05041602960	35	BERNARD ST
05041602990	37	BERNARD ST
05041603230	59	BERNARD ST
05041603530	20	BERNARD ST
05041604740	48	BLAIR AVE
05041604980	12	BLAIR AVE
05041605800	34	AIRDRIE AVE
05041605830	32	AIRDRIE AVE
05041605980	18	AIRDRIE AVE
05041606070	10	AIRDRIE AVE
05041606500	9	GRIMSBY AVE

05041606530	11	GRIMSBY AVE
05041606590	17	GRIMSBY AVE
05041606620	19	GRIMSBY AVE
05041606650	30	GRIMSBY AVE
05041607370	17	MACLAREN AVE
05041607400	21	MACLAREN AVE
05041607430	23	MACLAREN AVE
05041607490	27	MACLAREN AVE
05041608130	6	ADMIRAL PL
05041608220	7	ADMIRAL PL
05041609120	42	MACLAREN AVE
05041609210	362	MELVIN AVE
05049200100	15	SUMACH ST
05049200130	19	SUMACH ST
05049200580	34	SUMACH ST
05049200610	30	SUMACH ST
05049200670	26	SUMACH ST
05049200700	24	SUMACH ST
05049200730	20	SUMACH ST
05049202960	19	EASTWOOD ST
05049203080	29	EASTWOOD ST
05049203110	31	EASTWOOD ST
05049203140	35	EASTWOOD ST
05049203170	37	EASTWOOD ST
05049204490	440	MELVIN AVE
07064403555	140	LAWNHURST DR
07066100010	372	EAST 21ST ST
07066100040	374	EAST 21ST ST
07066100070	376	EAST 21ST ST
07066100100	378	EAST 21ST ST
07066100130	382	EAST 21ST ST
07066100160	384	EAST 21ST ST
07066100850	381	EAST 21ST ST
07066100880	379	EAST 21ST ST
07066100910	377	EAST 21ST ST
07066100940	375	EAST 21ST ST
07066100970	371	EAST 21ST ST
07066101000	369	EAST 21ST ST
07066102480	372	EAST 22ND ST
07066102510	374	EAST 22ND ST
07066102540	380	EAST 22ND ST
07066102570	382	EAST 22ND ST
07066103200	383	EAST 22ND ST
07066103230	381	EAST 22ND ST
07066103260	379	EAST 22ND ST

07066103290	377	EAST 22ND ST
07066103320	373	EAST 22ND ST
07066103350	371	EAST 22ND ST
07066105260	374	EAST 23RD ST
07066105290	378	EAST 23RD ST
07066105320	380	EAST 23RD ST
07066105350	384	EAST 23RD ST
07066105380	386	EAST 23RD ST
07066105980	387	EAST 23RD ST
07066106010	385	EAST 23RD ST
07066106040	381	EAST 23RD ST
07066106070	379	EAST 23RD ST
07066106100	375	EAST 23RD ST
07066106130	373	EAST 23RD ST
07066201390	649	UPPER WENTWORTH
07066201420	647	UPPER WENTWORTH
07066201450	643	UPPER WENTWORTH
07066201480	641	UPPER WENTWORTH
07066201510	639	UPPER WENTWORTH
07066201540	637	UPPER WENTWORTH
07066301550	470	EAST 25TH ST
07066301580	472	EAST 25TH ST
07066302240	497	EAST 25TH ST
07066302270	495	EAST 25TH ST
07066302300	493	EAST 25TH ST
07066302330	491	EAST 25TH ST
07066302360	487	EAST 25TH ST
07066302390	485	EAST 25TH ST
07066302420	483	EAST 25TH ST
07066302450	481	EAST 25TH ST
07066302480	479	EAST 25TH ST
07066302510	477	EAST 25TH ST
07066302540	473	EAST 25TH ST
07066304200	42	GILDEA ST
07066304230	44	GILDEA ST
07066304260	48	GILDEA ST
07066304290	50	GILDEA ST
07066304320	52	GILDEA ST
07066304350	54	GILDEA ST
07066304600	5	SEELEY AVE
07066304630	7	SEELEY AVE
07066304660	11	SEELEY AVE
07066304690	15	SEELEY AVE
07066304720	17	SEELEY AVE
07066304750	19	SEELEY AVE

07066305350	20	SEELEY AVE
07066305380	18	SEELEY AVE
07066305410	14	SEELEY AVE
07066305440	12	SEELEY AVE
07066305470	8	SEELEY AVE
07066305500	6	SEELEY AVE
07066305530	4	SEELEY AVE
07066305560	2	SEELEY AVE
07066502000	302	EAST 24TH ST
07066502030	304	EAST 24TH ST
07066502060	308	EAST 24TH ST
07066502090	310	EAST 24TH ST
07066502120	314	EAST 24TH ST
07066502150	316	EAST 24TH ST
07066504250	317	EAST 24TH ST
07066504280	315	EAST 24TH ST
07066504310	311	EAST 24TH ST
07066504340	309	EAST 24TH ST
07066504370	307	EAST 24TH ST
07066504400	305	EAST 24TH ST
030202057500000	170	EAST AVE S
081063000100000	680	STONE CHURCH RD W
081063020010000	7	GURNETT DR
010014002200000	1884-1900	MAIN ST W
010043081500000	101	BROADWAY AVE
020164055200000	10	BROCK ST
030211560900000	75	WENTWORTH ST N
030214074100000		CENTURY ASHLEY
030251014100000	430	CUMBERLAND AVE
040341074700000	1781	KING ST E
060701021000000	1285	UPPER GAGE AVE
060711011700000	1150	LIMERIDGE RD E
060711012900000	1100	LIMERIDGE RD E
060731080100000	1081	RYMAL RD E
060761016500000	67	OSSINGTON DR
070681000800000	580	LIMERIDGE RD E
070851080000000	470	STONE CHURCH RD E
070871069000000	25	TOWERCREST DR
081061067250000	772	UPPER PARADISE RD
020191010000000	185	JACKSON ST EAST
020192043100000	206	JACKSON ST EAST
010106011500000	405	York Blvd
260120258000000	122-132	Hatt St
260080051000000	25	Lynden Ave

Portfolio/ Program	Roll#	#	Street	# of Units	Elig. Units	2015 Total Taxes Levied	2016 Total Taxes Levied	MUNICIPAL PORTION	EDUCATION PORTION
Public Housing									
ONTHO	00348016600	5	MAPLE AVE	43	43	73,817.33	76,815.40	72,239.48	4,575.92
ONTHO	00375031000	9	FULLER CRT	1	1	2,829.07	2,923.73	2,491.33	432.40
ONTHO	00375033200	58	JOHN MURRAY ST	1	1	3,018.74	3,063.56	2,610.48	453.08
ONTHO	00375036800	25	YORKDALE CRES	1	1	2,883.73	2,987.29	2,545.49	441.80
ONTHO	00375037000	27	YORKDALE CRES	1	1	2,674.76	2,758.49	2,350.53	407.96
ONTHO	00375038000	37	YORKDALE CRES	1	1	2,854.79	2,936.44	2,502.16	434.28
ONTHO	00375041400	48	YORKDALE CRES	1	1	2,925.53	2,961.87	2,523.83	438.04
ONTHO	00375043400	40	JOHN MURRAY ST	1	1	2,993.03	3,038.14	2,588.82	449.32
ONTHO	00375044200	30	JOHN MURRAY ST	1	1	3,021.95	3,063.55	2,610.47	453.08
ONTHO	00375050400	115	RAND ST	1	1	3,021.96	3,063.56	2,610.48	453.08
ONTHO	00375054200	52	WILLIAM JOHN SO ST	1	1	2,616.89	2,694.93	2,296.37	398.56
ONTHO	00375054400	54	WILLIAM JOHN SO ST	1	1	2,616.90	2,694.93	2,296.37	398.56
ONTHO	00375060600	33	WILLIAM JOHN SO ST	1	1	3,005.88	3,050.85	2,599.65	451.20
ONTHO	00375070400	73	RAND ST	1	1	2,739.05	2,809.32	2,393.84	415.48
ONTHO	00375070600	71	RAND ST	1	1	2,822.64	2,898.32	2,469.68	428.64
ONTHO	00375080600	48	ODESSA ST	1	1	2,976.95	3,025.43	2,577.99	447.44
ONTHO	00375083400	20	JONCAIRE PL	1	1	2,726.20	2,809.32	2,393.84	415.48
ONTHO	00375086000	94	RAND ST	1	1	2,915.87	2,961.87	2,523.83	438.04
ONTHO	00376503400	105	CHILTON DR	1	1	2,880.51	2,974.57	2,534.65	439.92
ONTHO	00376523400	10	JUTLAND CRT	1	1	2,813.00	2,898.32	2,469.68	428.64
ONTHO	00376523600	12	JUTLAND CRT	1	1	2,825.86	2,911.02	2,480.50	430.52
ONTHO	00376535000	16	ARBUTUS CRES	1	1	2,793.71	2,885.59	2,458.83	426.76
ONTHO	00376535200	14	ARBUTUS CRES	1	1	2,767.99	2,860.17	2,437.17	423.00
ONTHO	00376553000	31	MARKHAM CRES	1	1	2,629.76	2,694.93	2,296.37	398.56
ONTHO	00376553200	29	MARKHAM CRES	1	1	2,616.89	2,682.21	2,285.52	396.69
ONTHO	00376554600	15	MARKHAM CRES	1	1	2,909.45	3,000.00	2,556.32	443.68
ONTHO	00376554800	13	MARKHAM CRES	1	1	2,890.16	2,974.57	2,534.65	439.92
ONTHO	01010801960	120	STRATHCONA AVE N	259	259	463,371.84	480,223.19	453,809.20	26,413.99
ONTHO	02011100370	405-471	JAMES ST N	91	91	280,816.76	291,175.91	275,160.19	16,015.72
ONTHO	02011100790	2	PICTON ST W	17	17	51,990.96	54,243.02	51,259.46	2,983.56

ONTHO	02011201660	500	MACNAB ST N	146	146	217,834.02	225,277.65	212,886.57	12,391.08
ONTHO	02013550280	95	HESS ST S	291	291	438,610.16	450,213.49	425,450.13	24,763.36
ONTHO	02013600070	181	JACKSON ST W	265	265	401,795.40	417,777.10	394,797.86	22,979.24
ONTHO	02013800130	155	PARK ST S	375	375	552,505.35	554,700.52	524,190.00	30,510.52
ONTHO	02018200750	226	REBECCA ST	199	199	349,260.90	360,081.95	340,276.14	19,805.81
ONTHO	03023457650	11	HOLTON AVE N	1	1	1,805.30	1,817.89	1,567.85	250.04
ONTHO	03023801000	30	SANFORD AVE S	350	350	609,025.90	628,255.01	593,698.73	34,556.28
ONTHO	04033250190	180	TRAGINA AVE N	1	1	2,161.49	2,186.91	1,886.11	300.80
ONTHO	05041309210	797 -847	ROXBOROUGH AVE	24	24	63,422.76	63,095.52	59,625.04	3,470.48
ONTHO	05041401800	29	BINGHAM RD	7	7	19,058.76	19,038.03	17,990.87	1,047.16
ONTHO	05041500420	44	MARTHA ST	36	36	96,260.07	96,659.87	91,343.23	5,316.64
ONTHO	05041505700	1	ORIOLE CRES	38	38	88,262.10	88,422.59	83,559.02	4,863.57
ONTHO	05041506060	2	ORIOLE CRES	121	121	316,725.58	314,554.75	297,253.11	17,301.64
ONTHO	05045050188	555	QUEENSTON RD	200	200	415,340.70	425,671.89	399,936.55	25,735.34
ONTHO	05045208090	245	KENORA AVE	168	168	472,914.14	491,126.52	464,112.80	27,013.72
ONTHO	05053501530	10	SAINT ANDREWS DR	96	96	268,625.73	274,120.30	259,042.69	15,077.61
ONTHO	05054100283	20	CONGRESS CRES	273	273	630,491.82	655,427.77	619,376.88	36,050.89
ONTHO	06057150170	227	LARCH ST	1	1	3,164.45	3,198.35	2,758.43	439.92
ONTHO	06057150610	112	MOXLEY DR	1	1	3,150.60	3,184.69	2,746.65	438.04
ONTHO	06057150780	99	MOXLEY DR	1	1	3,067.60	3,102.67	2,675.91	426.76
ONTHO	06057150868	148	MOXLEY CRT	1	1	2,936.18	3,020.67	2,605.19	415.48
ONTHO	06057150870	150	MOXLEY CRT	1	1	2,950.02	3,034.33	2,616.97	417.36
ONTHO	06057151130	61	CARSON DR	1	1	3,230.16	3,266.70	2,817.38	449.32
ONTHO	06057152220	60	CARSON DR	1	1	3,122.93	3,157.36	2,723.08	434.28
ONTHO	06057153250	16-44	LOCHEED DR	54	54	167,137.22	175,580.53	165,922.97	9,657.56
ONTHO	06057153390	83	LOCHEED DR	1	1	3,053.77	3,088.99	2,664.11	424.88
ONTHO	06057153570	11	LOCHEED DR	1	1	2,998.42	3,034.32	2,616.96	417.36
ONTHO	06057153710	36	LAIRD DR	1	1	3,050.31	3,088.99	2,664.11	424.88
ONTHO	06057153770	60	LAIRD DR	1	1	3,119.48	3,157.35	2,723.07	434.28
ONTHO	06059100580	80	PALMER RD	1	1	3,174.83	3,212.02	2,770.22	441.80
ONTHO	06059100610	82	PALMER RD	1	1	3,188.65	3,225.69	2,782.01	443.68
ONTHO	06059100640	84	PALMER RD	1	1	3,160.98	3,239.35	2,793.79	445.56
ONTHO	06059100730	90	PALMER RD	1	1	3,133.31	3,171.03	2,734.87	436.16

ONTHO	06059100760	92	PALMER RD	1	1	3,147.16	3,184.69	2,746.65	438.04
ONTHO	06059100850	98	PALMER RD	1	1	3,109.11	3,143.68	2,711.28	432.40
ONTHO	06059103450	19	BANFF DR	1	1	3,282.03	3,321.37	2,864.53	456.84
ONTHO	06059103480	17	BANFF DR	1	1	3,109.11	3,143.68	2,711.28	432.40
ONTHO	06059104080	5	RICHARD CRT	1	1	3,385.77	3,444.38	2,970.62	473.76
ONTHO	06059104100	3	RICHARD CRT	1	1	3,320.06	3,376.04	2,911.67	464.37
ONTHO	06059104120	1	RICHARD CRT	1	1	3,285.50	3,335.03	2,876.31	458.72
ONTHO	06059104400	4	MICHAEL AVE	1	1	3,095.25	3,130.02	2,699.50	430.52
ONTHO	06059104420	8	MICHAEL AVE	1	1	3,067.60	3,102.67	2,675.91	426.76
ONTHO	06059104440	12	MICHAEL AVE	1	1	3,288.91	3,335.05	2,876.33	458.72
ONTHO	06059104460	14	MICHAEL AVE	1	1	3,517.19	3,581.08	3,088.52	492.56
ONTHO	06059104480	16	MICHAEL AVE	1	1	3,309.68	3,362.36	2,899.88	462.48
ONTHO	06059104500	17	MICHAEL AVE	1	1	3,337.35	3,389.69	2,923.45	466.24
ONTHO	06059104520	15	MICHAEL AVE	1	1	3,437.67	3,499.04	3,017.76	481.28
ONTHO	06059104540	11	MICHAEL AVE	1	1	3,199.04	3,239.34	2,793.78	445.56
ONTHO	06059104560	9	MICHAEL AVE	1	1	3,240.50	3,280.38	2,829.17	451.21
ONTHO	06059104580	7	MICHAEL AVE	1	1	3,240.52	3,280.36	2,829.16	451.20
ONTHO	06059104620	3	MICHAEL AVE	1	1	3,095.25	3,130.02	2,699.50	430.52
ONTHO	06059104900	25	THORLEY DR	1	1	3,095.26	3,130.02	2,699.50	430.52
ONTHO	06059104920	23	THORLEY DR	1	1	3,119.46	3,157.36	2,723.08	434.28
ONTHO	06059104940	21	THORLEY DR	1	1	3,043.39	3,075.33	2,652.33	423.00
ONTHO	06059104960	19	THORLEY DR	1	1	3,095.26	3,130.02	2,699.50	430.52
ONTHO	06059104990	17	THORLEY DR	1	1	3,185.18	3,225.68	2,782.01	443.67
ONTHO	06059105020	15	THORLEY DR	1	1	3,147.16	3,184.69	2,746.66	438.03
ONTHO	06059105050	11	THORLEY DR	1	1	3,043.37	3,075.32	2,652.32	423.00
ONTHO	06059105080	9	THORLEY DR	1	1	3,043.37	3,075.32	2,652.32	423.00
ONTHO	06059105110	7	THORLEY DR	1	1	3,043.39	3,075.33	2,652.33	423.00
ONTHO	06059105200	4	THORLEY DR	1	1	3,043.39	3,075.33	2,652.33	423.00
ONTHO	06059105230	6	THORLEY DR	1	1	3,071.07	3,102.67	2,675.91	426.76
ONTHO	06059105290	10	THORLEY DR	1	1	3,043.37	3,075.32	2,652.32	423.00
ONTHO	06059105380	16	THORLEY DR	1	1	3,185.18	3,225.68	2,782.01	443.67
ONTHO	06059105410	18	THORLEY DR	1	1	3,160.99	3,198.35	2,758.43	439.92
ONTHO	06059105430	20	THORLEY DR	1	1	3,223.23	3,266.70	2,817.38	449.32

ONTHO	06059105450	22	THORLEY DR	1	1	3,199.03	3,239.35	2,793.79	445.56
ONTHO	06059105470	24	THORLEY DR	1	1	3,095.26	3,130.02	2,699.50	430.52
ONTHO	06059300327	20	BRENDAN CRT	1	1	2,714.83	2,788.31	2,404.79	383.52
ONTHO	06059300330	18	BRENDAN CRT	1	1	2,853.19	2,938.65	2,534.45	404.20
ONTHO	06059300359	12	BOGART CRT	1	1	2,953.48	3,048.02	2,628.78	419.24
ONTHO	06059300362	14	BOGART CRT	1	1	2,953.48	3,048.02	2,628.78	419.24
ONTHO	06059300530	4	BOON CRT	1	1	2,725.22	2,801.99	2,416.59	385.40
ONTHO	06059300532	6	BOON CRT	1	1	2,752.88	2,829.32	2,440.16	389.16
ONTHO	06059300560	31	LARCH ST	1	1	3,174.83	3,212.03	2,770.22	441.81
ONTHO	06059300610	980	UPPER OTTAWA ST	57	57	168,655.70	175,648.92	165,987.60	9,661.32
ONTHO	06059300665	66	LARCH ST	1	1	3,150.61	3,198.35	2,758.43	439.92
ONTHO	06059300810	24	BOSTON CRES	1	1	3,091.82	3,130.02	2,699.50	430.52
ONTHO	06059300822	48	BOSTON CRES	1	1	3,195.55	3,239.34	2,793.78	445.56
ONTHO	06059300838	80	BOSTON CRES	1	1	3,181.74	3,225.68	2,782.01	443.67
ONTHO	06059300874	103	BOSTON CRES	1	1	3,105.65	3,143.68	2,711.28	432.40
ONTHO	06059301125	32	BIRCHCLIFFE CRES	1	1	3,254.37	3,294.02	2,840.94	453.08
ONTHO	06059301143	56	BIRCHCLIFFE CRES	1	1	3,119.48	3,157.35	2,723.07	434.28
ONTHO	06059301221	172	BIRCHCLIFFE CRES	1	1	3,205.94	3,253.03	2,805.59	447.44
ONTHO	06059301257	214	BIRCHCLIFFE CRES	1	1	3,164.44	3,212.03	2,770.22	441.81
ONTHO	06059301278	248	BIRCHCLIFFE CRES	1	1	3,392.68	3,444.39	2,970.63	473.76
ONTHO	06059301302	280	BIRCHCLIFFE CRES	1	1	3,392.69	3,444.38	2,970.62	473.76
ONTHO	06059301434	14	BRETT CRT	1	1	3,122.93	3,157.36	2,723.08	434.28
ONTHO	06059301531	25	BREWSTER ST	1	1	2,835.89	2,870.33	2,475.53	394.80
ONTHO	06059301546	51	BERRISFIELD CRES	1	1	2,787.48	2,815.64	2,428.36	387.28
ONTHO	06059301562	64	BERRISFIELD CRES	1	1	2,835.89	2,870.33	2,475.53	394.80
ONTHO	06059302050	113	BIRCHVIEW DR	1	1	2,694.10	2,760.98	2,381.21	379.77
ONTHO	06059302053	111	BIRCHVIEW DR	1	1	2,680.26	2,747.30	2,369.42	377.88
ONTHO	06060200130	801	UPPER GAGE AVE	244	244	455,425.64	466,995.72	441,309.27	25,686.45
ONTHO	06062507860	893	FENNELL AVE E	1	1	2,694.09	2,733.65	2,357.65	376.00
ONTHO	06070103065	192	QUEEN VICTORIA DR	1	1	3,351.20	3,403.38	2,935.26	468.12
ONTHO	06070103100	28	RAINHAM ST	1	1	3,461.87	3,512.74	3,029.58	483.16
ONTHO	06070103185	17	QUINLAN CRT	1	1	2,967.30	3,007.00	2,593.40	413.60
ONTHO	06070103190	15	QUINLAN CRT	1	1	2,929.26	2,966.00	2,558.04	407.96

ONTHO	06070103280	36	RALEIGH CRT	1	1	2,669.88	2,706.30	2,334.06	372.24
ONTHO	06070103285	38	RALEIGH CRT	1	1	2,763.26	2,801.97	2,416.57	385.40
ONTHO	06070103355	292	QUEEN VICTORIA DR	1	1	3,143.69	3,184.69	2,746.65	438.04
ONTHO	06070103400	63	RALEIGH ST	1	1	3,327.00	3,376.04	2,911.67	464.37
ONTHO	06070103465	11	RAINHAM ST	1	1	3,212.87	3,253.03	2,805.59	447.44
ONTHO	06070103490	218	QUEEN VICTORIA DR	1	1	3,178.28	3,225.69	2,782.01	443.68
ONTHO	06070103520	242	QUEEN VICTORIA DR	1	1	3,292.40	3,335.03	2,876.31	458.72
ONTHO	06070103580	277	QUEEN VICTORIA DR	1	1	3,195.57	3,239.35	2,793.79	445.56
ONTHO	06070103635	36	QUEENSLEA DR	1	1	3,126.40	3,157.35	2,723.07	434.28
ONTHO	07063108200	92	MACASSA AVE	40	40	66,986.04	68,906.05	65,115.97	3,790.08
ONTHO	07064201760	19	CAMELOT DR	1	1	3,551.77	3,594.73	3,100.29	494.44
ONTHO	07064201790	23	CAMELOT DR	1	1	3,316.60	3,362.36	2,899.88	462.48
ONTHO	07064201970	47	CAMELOT DR	1	1	3,288.93	3,335.03	2,876.31	458.72
ONTHO	07064202940	63	KIRKLAND AVE	1	1	3,403.07	3,458.05	2,982.41	475.64
ONTHO	07064202970	59	KIRKLAND AVE	1	1	3,264.74	3,307.69	2,852.73	454.96
ONTHO	07064203640	18	DARTFORD PL	1	1	3,299.32	3,335.03	2,876.31	458.72
ONTHO	07064203760	34	DARTFORD PL	1	1	3,140.23	3,171.03	2,734.87	436.16
ONTHO	07064203880	47	DARTFORD PL	1	1	3,116.02	3,157.35	2,723.07	434.28
ONTHO	07064203910	43	DARTFORD PL	1	1	3,143.69	3,184.69	2,746.65	438.04
ONTHO	07064204580	30	AUSTIN DR	1	1	3,278.57	3,321.37	2,864.53	456.84
ONTHO	07064204670	42	AUSTIN DR	1	1	3,257.82	3,294.03	2,840.95	453.08
ONTHO	07064204970	69	AUSTIN DR	1	1	3,205.94	3,239.35	2,793.79	445.56
ONTHO	07064205210	11	AUSTIN DR	1	1	3,164.45	3,212.02	2,770.22	441.80
ONTHO	07064205510	20	BERKO AVE	1	1	3,219.77	3,253.03	2,805.59	447.44
ONTHO	07064205720	58	BERKO AVE	1	1	3,264.74	3,307.69	2,852.73	454.96
ONTHO	07064205750	62	BERKO AVE	1	1	3,116.03	3,157.36	2,723.08	434.28
ONTHO	07064206300	29	BERKO AVE	1	1	3,323.52	3,362.37	2,899.89	462.48
ONTHO	07064206320	27	BERKO AVE	1	1	3,285.50	3,321.37	2,864.53	456.84
ONTHO	07064402110	15	FOLKESTONE AVE	1	1	3,012.26	3,048.00	2,628.76	419.24
ONTHO	07064402190	39	LAWNHRST DR	1	1	2,956.92	2,993.34	2,581.62	411.72
ONTHO	07064403020	62	LAWNHRST DR	1	1	3,064.15	3,102.67	2,675.92	426.75
ONTHO	07064403095	12	LISA CRT	1	1	2,994.97	3,034.33	2,616.97	417.36
ONTHO	07064403185	27	LING ST	1	1	3,022.65	3,061.65	2,640.54	421.11

ONTHO	07064403215	14	LESTERWOOD ST	1	1	3,078.01	3,116.34	2,687.70	428.64
ONTHO	07064403310	7	LAMBERT ST	1	1	3,008.81	3,048.00	2,628.76	419.24
ONTHO	07064403510	104	LAWNHURST DR	1	1	2,970.77	3,007.00	2,593.40	413.60
ONTHO	07064403595	59	LESTERWOOD ST	1	1	3,012.26	3,048.00	2,628.76	419.24
ONTHO	07064403660	7	LESTERWOOD ST	1	1	2,970.77	3,007.00	2,593.40	413.60
ONTHO	07064403715	193	LAWNHURST DR	1	1	2,905.07	2,938.65	2,534.45	404.20
ONTHO	07064404040	232	LAWNHURST CRT	1	1	2,998.43	3,034.33	2,616.97	417.36
ONTHO	07064404065	212	LAWNHURST CRT	1	1	2,967.30	3,007.00	2,593.40	413.60
ONTHO	07064404310	169	BELLINGHAM DR	1	1	3,088.38	3,130.02	2,699.50	430.52
ONTHO	07064404350	187	FOLKESTONE AVE	1	1	3,129.86	3,171.03	2,734.87	436.16
ONTHO	07064408050	22	FOLKESTONE AVE	1	1	3,199.03	3,239.35	2,793.79	445.56
ONTHO	07066100245	392	EAST 21ST ST	1	1	2,666.44	2,719.98	2,345.86	374.12
ONTHO	07064206440	19	BERKO AVE	1	1	3,140.23	3,171.03	2,734.87	436.16
ONTHO	07064206840	14	BELLINGHAM DR	1	1	3,112.56	3,143.68	2,711.28	432.40
ONTHO	07064206930	26	BELLINGHAM DR	1	1	3,140.23	3,184.69	2,746.65	438.04
ONTHO	07064206960	30	BELLINGHAM DR	1	1	3,347.73	3,389.69	2,923.45	466.24
ONTHO	07064207080	46	BELLINGHAM DR	1	1	3,181.74	3,212.03	2,770.22	441.81
ONTHO	07064207170	66	BELLINGHAM DR	1	1	3,257.82	3,294.03	2,840.95	453.08
ONTHO	07064207290	82	BELLINGHAM DR	1	1	3,257.84	3,294.02	2,840.94	453.08
ONTHO	07064207440	102	BELLINGHAM DR	1	1	3,205.94	3,239.35	2,793.79	445.56
ONTHO	07064207470	106	BELLINGHAM DR	1	1	3,205.94	3,239.35	2,793.79	445.56
ONTHO	07064207650	85	BELLINGHAM DR	1	1	3,154.06	3,184.69	2,746.65	438.04
ONTHO	07064207680	81	BELLINGHAM DR	1	1	3,205.94	3,239.35	2,793.79	445.56
ONTHO	07064207920	49	BELLINGHAM DR	1	1	3,302.78	3,348.70	2,888.10	460.60
ONTHO	07064207950	45	BELLINGHAM DR	1	1	3,116.02	3,157.35	2,723.07	434.28
ONTHO	07064305720	95	EDWINA PL	1	1	3,012.26	3,048.00	2,628.76	419.24
ONTHO	07064305760	37	EDWINA PL	1	1	2,918.90	2,952.33	2,546.25	406.08
ONTHO	07064402030	88	LOCKTON CRES	1	1	2,607.65	2,651.62	2,286.90	364.72
ONTHO	07064402035	86	LOCKTON CRES	1	1	2,635.29	2,678.98	2,310.50	368.48
ONTHO	07066100285	396	EAST 21ST ST	1	1	2,465.85	2,528.61	2,180.81	347.80
ONTHO	07066100305	398	EAST 21ST ST	1	1	2,462.38	2,528.61	2,180.81	347.80
ONTHO	07066100365	404	EAST 21ST ST	1	1	2,493.51	2,555.96	2,204.40	351.56
ONTHO	07066100385	406	EAST 21ST ST	1	1	2,476.21	2,542.28	2,192.60	349.68

ONTHO	07066102625	388	EAST 22ND ST	1	1	2,718.30	2,774.63	2,392.99	381.64
ONTHO	07066102685	394	EAST 22ND ST	1	1	2,441.64	2,501.26	2,157.22	344.04
ONTHO	07066102705	396	EAST 22ND ST	1	1	2,465.85	2,528.61	2,180.81	347.80
ONTHO	07066102865	407	EAST 22ND ST	1	1	2,531.55	2,596.95	2,239.75	357.20
ONTHO	07066102885	405	EAST 22ND ST	1	1	2,427.77	2,487.61	2,145.45	342.16
ONTHO	07066105435	392	EAST 23RD ST	1	1	2,635.29	2,692.64	2,322.28	370.36
ONTHO	07066105535	402	EAST 23RD ST	1	1	2,469.31	2,528.61	2,180.81	347.80
ONTHO	07066105555	404	EAST 23RD ST	1	1	2,441.64	2,501.26	2,157.22	344.04
ONTHO	07066105595	408	EAST 23RD ST	1	1	2,652.58	2,706.30	2,334.06	372.24
ONTHO	07066105635	412	EAST 23RD ST	1	1	2,911.98	2,979.67	2,569.83	409.84
ONTHO	07066201185	665	UPPER WENTWORTH	1	1	2,286.01	2,350.93	2,027.57	323.36
ONTHO	07066201215	663	UPPER WENTWORTH	1	1	2,258.34	2,323.58	2,003.98	319.60
ONTHO	07066300009	367	FRANKLIN RD	1	1	2,334.42	2,391.93	2,062.93	329.00
ONTHO	07066300012	369	FRANKLIN RD	1	1	2,310.21	2,364.59	2,039.35	325.24
ONTHO	07066300027	383	FRANKLIN RD	1	1	2,268.71	2,323.58	2,003.98	319.60
ONTHO	07066300030	385	FRANKLIN RD	1	1	2,299.83	2,350.93	2,027.57	323.36
ONTHO	07066300036	389	FRANKLIN RD	1	1	2,299.84	2,350.95	2,027.58	323.37
ONTHO	07066300039	391	FRANKLIN RD	1	1	2,299.83	2,350.93	2,027.57	323.36
ONTHO	07066300045	399	FRANKLIN RD	1	1	2,828.98	2,897.66	2,499.10	398.56
ONTHO	07066300054	405	FRANKLIN RD	1	1	2,362.09	2,419.28	2,086.52	332.76
ONTHO	07066300057	407	FRANKLIN RD	1	1	2,375.91	2,432.94	2,098.30	334.64
ONTHO	07066308800	395	MOHAWK RD E	169	169	267,314.32	279,213.05	263,855.33	15,357.72
ONTHO	07066407800	478	MACKENZIE RD	1	1	3,050.31	3,116.35	2,687.71	428.64
ONTHO	07069106418	232	REXFORD DR	1	1	2,604.18	2,651.62	2,286.90	364.72
ONTHO	07069106420	230	REXFORD DR	1	1	2,604.17	2,651.63	2,286.90	364.73
ONTHO	07069106562	209	REXFORD DR	1	1	2,766.73	2,815.64	2,428.36	387.28
ONTHO	07069106564	211	REXFORD DR	1	1	2,652.58	2,692.64	2,322.28	370.36
ONTHO	07081309380	19	EAST 12TH ST	1	1	2,756.35	2,788.30	2,404.78	383.52
ONTHO	07081505790	77	ALPINE AVE	1	1	2,676.81	2,719.98	2,345.86	374.12
ONTHO	07083302880	4-48	MILLWOOD PL	46	46	146,568.60	156,576.71	147,964.43	8,612.28
ONTHO	08097200115	12	GARROW DR	1	1	3,309.68	3,376.03	2,911.67	464.36
ONTHO	08097201065	17	GLEN EDEN CRT	1	1	2,732.14	2,788.31	2,404.79	383.52
ONTHO	08097201175	4	GALLOWAY CRT	1	1	3,043.38	3,088.99	2,664.11	424.88

ONTHO	08097201180	6	GALLOWAY CRT	1	1	2,870.50	2,911.34	2,510.90	400.44
ONTHO	08097201240	163	GOLDEN ORCHARD DR	1	1	2,950.02	2,993.34	2,581.62	411.72
ONTHO	08097201245	161	GOLDEN ORCHARD DR	1	1	2,870.49	2,897.66	2,499.10	398.56
ONTHO	08097201335	17	GRANBY CRT	1	1	2,880.86	2,924.98	2,522.66	402.32
ONTHO	08097201340	15	GRANBY CRT	1	1	2,770.18	2,815.64	2,428.36	387.28
ONTHO	08097201460	15	GOLDEN ORCHARD DR	1	1	3,244.00	3,280.36	2,829.16	451.20
ONTHO	08097202005	403	BRIGADOON DR	1	1	3,489.54	3,540.05	3,053.13	486.92
ONTHO	08097202060	447	BRIGADOON DR	1	1	3,202.48	3,239.35	2,793.79	445.56
ONTHO	08097202560	41	DUNCAIRN CRES	1	1	3,351.20	3,403.38	2,935.26	468.12
ONTHO	08097202610	481	BRIGADOON DR	1	1	3,365.02	3,417.04	2,947.04	470.00
ONTHO	08097300190	18	DUNCAIRN CRT	1	1	3,368.49	3,417.04	2,947.04	470.00
ONTHO	08097300275	558	BRIGADOON DR	1	1	3,199.04	3,239.34	2,793.78	445.56
ONTHO	08097300305	7	GALT ST	1	1	3,302.77	3,348.70	2,888.10	460.60
ONTHO	08097300405	44	GLEDHILL CRES	1	1	2,645.69	2,692.64	2,322.28	370.36
ONTHO	08097300410	46	GLEDHILL CRES	1	1	2,815.15	2,856.65	2,463.73	392.92
ONTHO	08097300545	126	GLEDHILL CRES	1	1	3,067.60	3,130.02	2,699.50	430.52
ONTHO	08097300550	128	GLEDHILL CRES	1	1	3,140.23	3,198.35	2,758.43	439.92
ONTHO	08097301010	141	GLEDHILL CRES	1	1	3,098.73	3,143.68	2,711.28	432.40
ONTHO	08097301105	29	GLEDHILL CRES	1	1	2,867.03	2,897.66	2,499.10	398.56
ONTHO	08097301110	27	GLEDHILL CRES	1	1	2,873.93	2,911.32	2,510.88	400.44
ONTHO	08097302030	609	BRIGADOON DR	1	1	3,368.49	3,417.04	2,947.04	470.00
ONTHO	08097302055	575	BRIGADOON DR	1	1	3,382.33	3,430.72	2,958.84	471.88
ONTHO	08097302075	559	BRIGADOON DR	1	1	3,199.03	3,239.35	2,793.79	445.56
ONTHO	08097303040	72	GLENVIEW PL	1	1	3,392.69	3,444.38	2,970.62	473.76
ONTHO	08097303080	45	GLENVIEW PL	1	1	3,102.19	3,143.68	2,711.28	432.40
ONTHO	08097303145	72	DUNCAIRN CRES	1	1	3,067.60	3,116.35	2,687.71	428.64
ONTHO	08097305040	49	GRENOBLE RD	1	1	3,230.16	3,266.70	2,817.38	449.32
ONTHO	08097305080	16	HEATHERDALE PL	1	1	3,240.52	3,280.36	2,829.16	451.20
ONTHO	08097308005	250	DUNCAIRN CRES	1	1	3,451.50	3,499.04	3,017.76	481.28
ONTHO	08098108550	45	MONTCALM DR	76	76	241,456.83	256,176.00	242,085.40	14,090.60
ONTHO	08098401900	350	LIMERIDGE RD W	30	30	93,179.95	98,061.24	92,667.52	5,393.72
ONTHO	08102104240	77	PURNELL DR	131	131	428,567.42	454,246.68	429,261.49	24,985.19
ONTHO	08103200900	66	GREENDALE DR	66	66	202,002.08	212,186.89	200,515.85	11,671.04

ONTHO	08103302970	25	GLAMIS CRT	1	1	2,991.52	3,034.33	2,616.97	417.36
ONTHO	14035027500	109	FIDDLER'S GREE RD	45	45	65,430.94	65,627.02	61,722.26	3,904.76
ONTHO	26006002200	104	OSLER DR	29	29	50,727.26	52,179.22	49,080.98	3,098.24
ONTHO	26010030000	249	GOVERNORS RD	25	25	63,413.10	66,300.52	62,363.80	3,936.72
FPHOU	00375028000	7	ELECTRA CRT	1	1	2,829.07	2,923.73	2,491.33	432.40
FPHOU	00375028200	9	ELECTRA CRT	1	1	2,806.59	2,898.32	2,469.68	428.64
FPHOU	00375037800	35	YORKDALE CRES	1	1	2,703.70	2,771.19	2,361.35	409.84
FPHOU	00375049400	125	RAND ST	1	1	2,996.24	3,038.14	2,588.82	449.32
FPHOU	00375061600	2	LE MOYNE PL	1	1	2,604.02	2,682.21	2,285.52	396.69
FPHOU	00375079400	28	ODESSA ST	1	1	2,996.24	3,038.14	2,588.82	449.32
FPHOU	00375083200	18	JONCAIRE PL	1	1	2,655.48	2,733.06	2,328.86	404.20
FPHOU	00376503600	103	CHILTON DR	1	1	2,880.51	2,974.57	2,534.65	439.92
FPHOU	00376539800	10	CLEVELAND PL	1	1	2,697.26	2,783.91	2,372.19	411.72
FPHOU	00376540000	8	CLEVELAND PL	1	1	2,697.26	2,783.91	2,372.19	411.72
FPHOU	02013121000	181-191	MAIN ST W	476	466	612,135.56	606,124.39	561,651.34	44,473.05
FPHOU	02016600220	385	CATHARINE ST N	1	1	2,465.87	2,501.26	2,157.23	344.03
FPHOU	02016600460	405	CATHARINE ST N	1	1	2,299.84	2,337.24	2,015.76	321.48
FPHOU	02016601450	523	CATHARINE ST N	1	1	2,988.06	3,034.33	2,616.97	417.36
FPHOU	05041107990	11	REID AVE S	4	4	116,242.00	118,022.14	111,530.49	6,491.65
FPHOU	05041108700	22 (7-117)	LANG ST	87	87	133,463.05	138,017.18	130,425.75	7,591.43
FPHOU	05041306810	12	GLENGROVE AVE	1	1	2,348.26	2,378.25	2,051.13	327.12
FPHOU	05041306840	14	GLENGROVE AVE	1	1	2,324.05	2,350.93	2,027.57	323.36
FPHOU	05041306870	18	GLENGROVE AVE	1	1	2,341.34	2,364.61	2,039.36	325.25
FPHOU	05041306900	22	GLENGROVE AVE	1	1	1,909.03	1,913.55	1,650.35	263.20
FPHOU	05041306960	70	BINGHAM RD	1	1	1,909.03	1,913.55	1,650.35	263.20
FPHOU	05041307200	54	GLENGROVE AVE	1	1	2,313.66	2,337.24	2,015.76	321.48
FPHOU	05041307260	58	GLENGROVE AVE	1	1	2,282.58	2,309.97	1,992.25	317.72
FPHOU	05041307290	62	GLENGROVE AVE	1	1	1,781.06	1,790.52	1,544.24	246.28
FPHOU	05041307530	51	GLENGROVE AVE	1	1	1,819.11	1,831.56	1,579.63	251.93
FPHOU	05041307560	47	GLENGROVE AVE	1	1	1,808.73	1,817.88	1,567.84	250.04
FPHOU	05041307590	45	GLENGROVE AVE	1	1	1,805.29	1,817.87	1,567.83	250.04
FPHOU	05041307650	41	GLENGROVE AVE	1	1	1,819.12	1,831.54	1,579.62	251.92
FPHOU	05041307710	35	GLENGROVE AVE	1	1	2,296.39	2,323.58	2,003.98	319.60

FPHOU	05041307740	33	GLENGROVE AVE	1	1	2,324.05	2,350.93	2,027.57	323.36
FPHOU	05041308010	7	GLENGROVE AVE	1	1	2,282.54	2,309.92	1,992.20	317.72
FPHOU	05041308070	118	REID AVE N	1	1	1,836.40	1,845.20	1,591.40	253.80
FPHOU	05041400370	4	BINGHAM RD	1	1	1,843.32	1,845.20	1,591.40	253.80
FPHOU	05041402010	59	BINGHAM RD	1	1	2,037.01	2,063.88	1,780.01	283.87
FPHOU	05041402040	61	BINGHAM RD	1	1	2,254.87	2,282.59	1,968.63	313.96
FPHOU	05041402070	65	BINGHAM RD	1	1	2,348.26	2,364.59	2,039.35	325.24
FPHOU	05041402280	42	BINGHAM RD	1	1	2,047.37	2,077.58	1,791.82	285.76
FPHOU	05041402370	34	BINGHAM RD	1	1	2,023.16	2,050.22	1,768.23	281.99
FPHOU	05041402580	10	BINGHAM RD	1	1	2,085.42	2,104.90	1,815.38	289.52
FPHOU	05041403300	21	EATON PL	1	1	2,420.88	2,432.94	2,098.30	334.64
FPHOU	05041403330	25	EATON PL	1	1	2,254.87	2,282.58	1,968.62	313.96
FPHOU	05041403360	27	EATON PL	1	1	2,202.99	2,227.89	1,921.45	306.44
FPHOU	05041403420	33	EATON PL	1	1	2,244.50	2,268.92	1,956.84	312.08
FPHOU	05041403510	41	EATON PL	1	1	2,189.17	2,214.24	1,909.68	304.56
FPHOU	05041403570	45	EATON PL	1	1	2,202.99	2,227.89	1,921.45	306.44
FPHOU	05041403690	68	EATON PL	1	1	1,805.29	1,817.88	1,567.84	250.04
FPHOU	05041403720	66	EATON PL	1	1	1,805.29	1,817.87	1,567.83	250.04
FPHOU	05041403750	64	EATON PL	1	1	1,839.87	1,845.20	1,591.40	253.80
FPHOU	05041403780	62	EATON PL	1	1	1,812.20	1,817.87	1,567.83	250.04
FPHOU	05041403960	48	EATON PL	1	1	2,057.75	2,091.23	1,803.59	287.64
FPHOU	05041404260	20	EATON PL	1	1	1,819.12	1,831.54	1,579.62	251.92
FPHOU	05041404320	16	EATON PL	1	1	1,881.36	1,899.87	1,638.55	261.32
FPHOU	05041404350	14	EATON PL	1	1	1,905.58	1,913.54	1,650.34	263.20
FPHOU	05041404380	12	EATON PL	1	1	1,791.47	1,804.21	1,556.04	248.17
FPHOU	05041404410	10	EATON PL	1	1	1,791.45	1,804.20	1,556.04	248.16
FPHOU	05041405160	13	EASTVALE PL	1	1	1,981.68	2,009.22	1,732.86	276.36
FPHOU	05041405310	25	EASTVALE PL	1	1	2,202.99	2,227.89	1,921.45	306.44
FPHOU	05041405520	45	EASTVALE PL	1	1	2,216.84	2,241.59	1,933.27	308.32
FPHOU	05041405550	47	EASTVALE PL	1	1	1,753.40	1,763.19	1,520.67	242.52
FPHOU	05041405580	49	EASTVALE PL	1	1	1,777.63	1,790.52	1,544.24	246.28
FPHOU	05041405700	57	EASTVALE PL	1	1	1,763.78	1,776.85	1,532.45	244.40
FPHOU	05041405880	38	EASTVALE PL	1	1	2,289.48	2,323.59	2,003.99	319.60

FPHOU	05041405910	34	EASTVALE PL	1	1	2,292.93	2,323.59	2,003.99	319.60
FPHOU	05041406090	12	EASTVALE PL	1	1	1,915.96	1,899.87	1,638.55	261.32
FPHOU	05041406120	10	EASTVALE PL	1	1	1,884.83	1,886.20	1,626.76	259.44
FPHOU	05041406900	5	ARMSTRONG AVE	1	1	1,857.15	1,872.54	1,614.98	257.56
FPHOU	05041407140	37	ARMSTRONG AVE	1	1	2,507.35	2,542.28	2,192.60	349.68
FPHOU	05041407380	59	ARMSTRONG AVE	1	1	2,330.97	2,364.59	2,039.35	325.24
FPHOU	05041407560	65	EASTVALE PL	1	1	1,909.03	1,913.54	1,650.34	263.20
FPHOU	05041407620	98	ARMSTRONG AVE	1	1	1,794.91	1,817.88	1,567.84	250.04
FPHOU	05041407650	96	ARMSTRONG AVE	1	1	1,853.68	1,872.54	1,614.99	257.55
FPHOU	05041407680	92	ARMSTRONG AVE	1	1	1,829.51	1,845.21	1,591.41	253.80
FPHOU	05041407710	90	ARMSTRONG AVE	1	1	1,801.83	1,817.87	1,567.83	250.04
FPHOU	05041407800	82	ARMSTRONG AVE	1	1	2,023.16	2,050.22	1,768.23	281.99
FPHOU	05041407860	76	ARMSTRONG AVE	1	1	2,033.55	2,063.89	1,780.01	283.88
FPHOU	05041407890	74	ARMSTRONG AVE	1	1	2,279.07	2,309.95	1,992.23	317.72
FPHOU	05041408100	56	ARMSTRONG AVE	1	1	1,736.13	1,749.53	1,508.89	240.64
FPHOU	05041408130	54	ARMSTRONG AVE	1	1	1,736.13	1,749.53	1,508.89	240.64
FPHOU	05041408520	20	ARMSTRONG AVE	1	1	2,369.01	2,405.61	2,074.73	330.88
FPHOU	05041408580	16	ARMSTRONG AVE	1	1	2,420.88	2,460.28	2,121.88	338.40
FPHOU	05041408670	8	ARMSTRONG AVE	1	1	1,971.30	1,995.55	1,721.07	274.48
FPHOU	05041500010	2	MARTHA ST	1	1	2,040.46	2,050.22	1,768.23	281.99
FPHOU	05041500040	4	MARTHA ST	1	1	1,950.54	1,954.54	1,685.70	268.84
FPHOU	05041500070	6	MARTHA ST	1	1	2,050.84	2,077.56	1,791.80	285.76
FPHOU	05041500100	8	MARTHA ST	1	1	2,268.71	2,296.26	1,980.42	315.84
FPHOU	05041500390	34	MARTHA ST	2	2	2,790.96	2,842.98	2,451.94	391.04
FPHOU	05041500550	56	MARTHA ST	1	1	1,777.64	1,790.52	1,544.24	246.28
FPHOU	05041500580	58	MARTHA ST	1	1	1,777.62	1,790.53	1,544.25	246.28
FPHOU	05041500640	64	MARTHA ST	1	1	1,767.24	1,776.85	1,532.45	244.40
FPHOU	05041500700	68	MARTHA ST	1	1	1,763.77	1,776.84	1,532.45	244.39
FPHOU	05041501000	85	MARTHA ST	1	1	2,369.01	2,405.60	2,074.72	330.88
FPHOU	05041501120	75	MARTHA ST	1	1	2,400.13	2,432.94	2,098.30	334.64
FPHOU	05041501150	71	MARTHA ST	1	1	2,396.68	2,432.94	2,098.30	334.64
FPHOU	05041501180	69	MARTHA ST	1	1	2,330.97	2,364.59	2,039.35	325.24
FPHOU	05041501360	4	BLAIR AVE	1	1	1,760.32	1,763.19	1,520.67	242.52

FPHOU	05041501570	6	LEWIS ST	1	1	1,794.91	1,804.20	1,556.04	248.16
FPHOU	05041501600	5	MARTHA ST	1	1	1,808.74	1,817.87	1,567.83	250.04
FPHOU	05041505720	89	MARTHA ST	1	1	1,784.53	1,790.53	1,544.25	246.28
FPHOU	05041505740	3	ORIOLE CRES	1	1	1,839.87	1,845.20	1,591.40	253.80
FPHOU	05041600010	686	BRITANNIA AVE	1	1	2,247.97	2,268.92	1,956.84	312.08
FPHOU	05041600040	690	BRITANNIA AVE	1	1	2,334.41	2,350.95	2,027.58	323.37
FPHOU	05041600130	708	BRITANNIA AVE	1	1	1,698.08	1,708.53	1,473.53	235.00
FPHOU	05041600160	27	BERNARD ST	1	1	1,670.41	1,681.18	1,449.94	231.24
FPHOU	05041600280	726	BRITANNIA AVE	1	1	2,289.46	2,296.26	1,980.42	315.84
FPHOU	05041600370	740	BRITANNIA AVE	1	1	2,227.21	2,255.25	1,945.05	310.20
FPHOU	05041600430	746	BRITANNIA AVE	1	1	2,203.00	2,227.90	1,921.46	306.44
FPHOU	05041600460	752	BRITANNIA AVE	1	1	1,940.16	1,927.21	1,662.13	265.08
FPHOU	05041600490	27	GRIMSBY AVE	1	1	2,012.81	1,995.57	1,721.08	274.49
FPHOU	05041600610	772	BRITANNIA AVE	1	1	2,410.50	2,446.60	2,110.08	336.52
FPHOU	05041600910	739	BRITANNIA AVE	1	1	2,237.59	2,255.25	1,945.05	310.20
FPHOU	05041600940	735	BRITANNIA AVE	1	1	2,251.41	2,268.92	1,956.84	312.08
FPHOU	05041600970	727	BRITANNIA AVE	1	1	2,396.68	2,419.27	2,086.51	332.76
FPHOU	05041601000	725	BRITANNIA AVE	1	1	2,196.08	2,214.24	1,909.68	304.56
FPHOU	05041601030	719	BRITANNIA AVE	1	1	1,846.79	1,858.88	1,603.20	255.68
FPHOU	05041601060	32	BERNARD ST	1	1	1,815.66	1,831.54	1,579.62	251.92
FPHOU	05041601090	699	BRITANNIA AVE	1	1	1,881.36	1,899.87	1,638.55	261.32
FPHOU	05041601150	695	BRITANNIA AVE	1	1	1,853.70	1,872.54	1,614.98	257.56
FPHOU	05041601180	693	BRITANNIA AVE	1	1	1,881.35	1,899.90	1,638.58	261.32
FPHOU	05041601210	691	BRITANNIA AVE	1	1	1,853.70	1,872.54	1,614.98	257.56
FPHOU	05041601240	689	BRITANNIA AVE	1	1	1,829.50	1,845.20	1,591.40	253.80
FPHOU	05041601300	685	BRITANNIA AVE	1	1	1,815.66	1,831.54	1,579.62	251.92
FPHOU	05041601800	1	LEWIS ST	1	1	1,981.67	1,995.55	1,721.07	274.48
FPHOU	05041601830	3	LEWIS ST	1	1	1,954.00	1,968.23	1,697.51	270.72
FPHOU	05041602130	26	LEWIS ST	1	1	2,254.88	2,282.58	1,968.62	313.96
FPHOU	05041602780	11	BERNARD ST	1	1	2,241.05	2,268.90	1,956.82	312.08
FPHOU	05041602810	13	BERNARD ST	1	1	2,244.51	2,268.92	1,956.84	312.08
FPHOU	05041602900	21	BERNARD ST	1	1	2,244.51	2,268.92	1,956.84	312.08
FPHOU	05041602960	35	BERNARD ST	1	1	1,794.91	1,817.87	1,567.83	250.04

FPHOU	05041602990	37	BERNARD ST	1	1	1,794.91	1,817.87	1,567.83	250.04
FPHOU	05041603230	59	BERNARD ST	1	1	1,864.08	1,886.20	1,626.76	259.44
FPHOU	05041603530	20	BERNARD ST	1	1	2,203.00	2,227.90	1,921.46	306.44
FPHOU	05041604740	48	BLAIR AVE	1	1	1,618.55	1,640.21	1,414.61	225.60
FPHOU	05041604980	12	BLAIR AVE	1	1	2,241.05	2,268.92	1,956.84	312.08
FPHOU	05041605800	34	AIRDRIE AVE	1	1	2,216.84	2,241.59	1,933.27	308.32
FPHOU	05041605830	32	AIRDRIE AVE	1	1	2,216.85	2,241.60	1,933.27	308.33
FPHOU	05041605980	18	AIRDRIE AVE	1	1	2,216.83	2,241.59	1,933.27	308.32
FPHOU	05041606070	10	AIRDRIE AVE	1	1	2,216.85	2,241.59	1,933.27	308.32
FPHOU	05041606500	9	GRIMSBY AVE	1	1	1,743.04	1,749.53	1,508.89	240.64
FPHOU	05041606530	11	GRIMSBY AVE	1	1	1,812.18	1,817.88	1,567.84	250.04
FPHOU	05041606590	17	GRIMSBY AVE	1	1	2,344.80	2,378.26	2,051.14	327.12
FPHOU	05041606620	19	GRIMSBY AVE	1	1	2,230.67	2,255.25	1,945.05	310.20
FPHOU	05041606650	30	GRIMSBY AVE	1	1	2,393.22	2,432.94	2,098.30	334.64
FPHOU	05041607370	17	MACLAREN AVE	1	1	2,047.37	2,077.56	1,791.80	285.76
FPHOU	05041607400	21	MACLAREN AVE	1	1	1,808.74	1,817.87	1,567.83	250.04
FPHOU	05041607430	23	MACLAREN AVE	1	1	1,808.74	1,817.87	1,567.83	250.04
FPHOU	05041607490	27	MACLAREN AVE	1	1	1,749.96	1,763.19	1,520.67	242.52
FPHOU	05041608130	6	ADMIRAL PL	1	1	2,061.21	2,077.56	1,791.80	285.76
FPHOU	05041608220	7	ADMIRAL PL	1	1	2,009.34	2,022.88	1,744.64	278.24
FPHOU	05041609120	42	MACLAREN AVE	1	1	1,708.44	1,735.86	1,497.10	238.76
FPHOU	05041609210	362	MELVIN AVE	1	1	2,123.47	2,159.57	1,862.53	297.04
FPHOU	05049200100	15	SUMACH ST	1	1	2,185.70	2,214.24	1,909.68	304.56
FPHOU	05049200130	19	SUMACH ST	1	1	2,199.54	2,227.90	1,921.46	306.44
FPHOU	05049200580	34	SUMACH ST	1	1	1,874.46	1,886.20	1,626.76	259.44
FPHOU	05049200610	30	SUMACH ST	1	1	1,902.12	1,913.54	1,650.34	263.20
FPHOU	05049200670	26	SUMACH ST	1	1	1,874.46	1,886.20	1,626.76	259.44
FPHOU	05049200700	24	SUMACH ST	1	1	1,902.12	1,913.54	1,650.34	263.20
FPHOU	05049200730	20	SUMACH ST	1	1	2,199.54	2,227.90	1,921.46	306.44
FPHOU	05049202960	19	EASTWOOD ST	1	1	2,227.21	2,255.25	1,945.05	310.20
FPHOU	05049203080	29	EASTWOOD ST	1	1	1,888.29	1,899.90	1,638.58	261.32
FPHOU	05049203110	31	EASTWOOD ST	1	1	1,915.96	1,927.21	1,662.13	265.08
FPHOU	05049203140	35	EASTWOOD ST	1	1	1,888.29	1,899.87	1,638.55	261.32

FPHOU	05049203170	37	EASTWOOD ST	1	1	1,888.29	1,899.87	1,638.55	261.32
FPHOU	05049204490	440	MELVIN AVE	1	1	2,037.01	2,063.88	1,780.00	283.88
FPHOU	07064403555	140	LAWNHRST DR	1	1	2,956.92	2,993.34	2,581.62	411.72
FPHOU	07066100010	372	EAST 21ST ST	1	1	2,355.16	2,419.26	2,086.51	332.75
FPHOU	07066100040	374	EAST 21ST ST	1	1	2,379.39	2,446.60	2,110.08	336.52
FPHOU	07066100070	376	EAST 21ST ST	1	1	2,379.39	2,446.60	2,110.08	336.52
FPHOU	07066100100	378	EAST 21ST ST	1	1	2,424.35	2,487.59	2,145.43	342.16
FPHOU	07066100130	382	EAST 21ST ST	1	1	2,420.89	2,487.60	2,145.44	342.16
FPHOU	07066100160	384	EAST 21ST ST	1	1	2,420.87	2,487.60	2,145.44	342.16
FPHOU	07066100850	381	EAST 21ST ST	1	1	2,382.84	2,446.60	2,110.08	336.52
FPHOU	07066100880	379	EAST 21ST ST	1	1	2,382.82	2,446.60	2,110.08	336.52
FPHOU	07066100910	377	EAST 21ST ST	1	1	2,348.26	2,405.60	2,074.72	330.88
FPHOU	07066100940	375	EAST 21ST ST	1	1	2,306.75	2,364.59	2,039.35	325.24
FPHOU	07066100970	371	EAST 21ST ST	1	1	2,355.17	2,419.28	2,086.52	332.76
FPHOU	07066101000	369	EAST 21ST ST	1	1	2,355.17	2,419.28	2,086.52	332.76
FPHOU	07066102480	372	EAST 22ND ST	1	1	2,500.43	2,569.63	2,216.19	353.44
FPHOU	07066102510	374	EAST 22ND ST	1	1	2,500.43	2,569.63	2,216.19	353.44
FPHOU	07066102540	380	EAST 22ND ST	1	1	2,500.43	2,569.63	2,216.19	353.44
FPHOU	07066102570	382	EAST 22ND ST	1	1	2,500.43	2,569.63	2,216.19	353.44
FPHOU	07066103200	383	EAST 22ND ST	1	1	2,393.21	2,460.27	2,121.87	338.40
FPHOU	07066103230	381	EAST 22ND ST	1	1	2,393.21	2,460.27	2,121.87	338.40
FPHOU	07066103260	379	EAST 22ND ST	1	1	2,407.05	2,473.94	2,133.66	340.28
FPHOU	07066103290	377	EAST 22ND ST	1	1	2,407.05	2,473.94	2,133.66	340.28
FPHOU	07066103320	373	EAST 22ND ST	1	1	2,407.05	2,473.94	2,133.66	340.28
FPHOU	07066103350	371	EAST 22ND ST	1	1	2,410.51	2,473.92	2,133.64	340.28
FPHOU	07066105260	374	EAST 23RD ST	1	1	2,835.89	2,897.66	2,499.10	398.56
FPHOU	07066105290	378	EAST 23RD ST	1	1	2,434.72	2,501.27	2,157.23	344.04
FPHOU	07066105320	380	EAST 23RD ST	1	1	2,434.72	2,501.27	2,157.23	344.04
FPHOU	07066105350	384	EAST 23RD ST	1	1	2,434.72	2,501.27	2,157.23	344.04
FPHOU	07066105380	386	EAST 23RD ST	1	1	2,434.72	2,501.27	2,157.23	344.04
FPHOU	07066105980	387	EAST 23RD ST	1	1	2,462.39	2,528.61	2,180.81	347.80
FPHOU	07066106010	385	EAST 23RD ST	1	1	2,465.84	2,528.61	2,180.81	347.80
FPHOU	07066106040	381	EAST 23RD ST	1	1	2,465.84	2,528.61	2,180.81	347.80

FPHOU	07066106070	379	EAST 23RD ST	1	1	2,476.21	2,542.28	2,192.60	349.68
FPHOU	07066106100	375	EAST 23RD ST	1	1	2,465.84	2,528.61	2,180.81	347.80
FPHOU	07066106130	373	EAST 23RD ST	1	1	2,465.84	2,528.61	2,180.81	347.80
FPHOU	07066201390	649	UPPER WENTWORTH	1	1	2,258.34	2,323.58	2,003.98	319.60
FPHOU	07066201420	647	UPPER WENTWORTH	1	1	2,258.34	2,323.58	2,003.98	319.60
FPHOU	07066201450	643	UPPER WENTWORTH	1	1	2,268.71	2,337.25	2,015.77	321.48
FPHOU	07066201480	641	UPPER WENTWORTH	1	1	2,272.17	2,337.25	2,015.77	321.48
FPHOU	07066201510	639	UPPER WENTWORTH	1	1	2,227.21	2,296.26	1,980.42	315.84
FPHOU	07066201540	637	UPPER WENTWORTH	1	1	2,199.54	2,268.90	1,956.82	312.08
FPHOU	07066301550	470	EAST 25TH ST	1	1	2,597.26	2,651.62	2,286.90	364.72
FPHOU	07066301580	472	EAST 25TH ST	1	1	2,631.85	2,678.97	2,310.49	368.48
FPHOU	07066302240	497	EAST 25TH ST	1	1	2,462.38	2,528.59	2,180.79	347.80
FPHOU	07066302270	495	EAST 25TH ST	1	1	2,324.05	2,378.26	2,051.14	327.12
FPHOU	07066302300	493	EAST 25TH ST	1	1	2,313.68	2,364.59	2,039.35	325.24
FPHOU	07066302330	491	EAST 25TH ST	1	1	2,313.68	2,364.59	2,039.35	325.24
FPHOU	07066302360	487	EAST 25TH ST	1	1	2,375.92	2,432.93	2,098.29	334.64
FPHOU	07066302390	485	EAST 25TH ST	1	1	2,389.75	2,446.60	2,110.08	336.52
FPHOU	07066302420	483	EAST 25TH ST	1	1	2,375.92	2,432.94	2,098.30	334.64
FPHOU	07066302450	481	EAST 25TH ST	1	1	2,375.92	2,432.93	2,098.29	334.64
FPHOU	07066302480	479	EAST 25TH ST	1	1	2,375.92	2,432.94	2,098.30	334.64
FPHOU	07066302510	477	EAST 25TH ST	1	1	2,375.92	2,432.93	2,098.29	334.64
FPHOU	07066302540	473	EAST 25TH ST	1	1	2,711.39	2,760.97	2,381.21	379.76
FPHOU	07066304200	42	GILDEA ST	1	1	2,216.86	2,268.90	1,956.82	312.08
FPHOU	07066304230	44	GILDEA ST	1	1	2,216.84	2,268.92	1,956.84	312.08
FPHOU	07066304260	48	GILDEA ST	1	1	2,306.76	2,364.61	2,039.36	325.25
FPHOU	07066304290	50	GILDEA ST	1	1	2,306.76	2,364.61	2,039.36	325.25
FPHOU	07066304320	52	GILDEA ST	1	1	2,306.75	2,364.59	2,039.35	325.24
FPHOU	07066304350	54	GILDEA ST	1	1	2,369.01	2,432.93	2,098.29	334.64
FPHOU	07066304600	5	SEELEY AVE	1	1	2,486.59	2,555.94	2,204.38	351.56
FPHOU	07066304630	7	SEELEY AVE	1	1	2,486.59	2,555.94	2,204.38	351.56
FPHOU	07066304660	11	SEELEY AVE	1	1	2,462.38	2,528.59	2,180.79	347.80
FPHOU	07066304690	15	SEELEY AVE	1	1	2,462.39	2,528.61	2,180.81	347.80
FPHOU	07066304720	17	SEELEY AVE	1	1	2,462.39	2,528.61	2,180.81	347.80

FPHOU	07066304750	19	SEELEY AVE	1	1	2,462.39	2,528.61	2,180.81	347.80
FPHOU	07066305350	20	SEELEY AVE	1	1	2,410.50	2,473.94	2,133.66	340.28
FPHOU	07066305380	18	SEELEY AVE	1	1	2,410.50	2,473.94	2,133.66	340.28
FPHOU	07066305410	14	SEELEY AVE	1	1	2,424.34	2,487.60	2,145.44	342.16
FPHOU	07066305440	12	SEELEY AVE	1	1	2,438.15	2,501.29	2,157.25	344.04
FPHOU	07066305470	8	SEELEY AVE	1	1	2,407.05	2,473.94	2,133.66	340.28
FPHOU	07066305500	6	SEELEY AVE	1	1	2,407.07	2,473.92	2,133.64	340.28
FPHOU	07066305530	4	SEELEY AVE	1	1	2,465.84	2,528.59	2,180.79	347.80
FPHOU	07066305560	2	SEELEY AVE	1	1	2,552.31	2,624.29	2,263.33	360.96
FPHOU	07066502000	302	EAST 24TH ST	1	1	2,493.51	2,555.94	2,204.38	351.56
FPHOU	07066502030	304	EAST 24TH ST	1	1	2,517.72	2,583.29	2,227.97	355.32
FPHOU	07066502060	308	EAST 24TH ST	1	1	2,517.72	2,583.29	2,227.97	355.32
FPHOU	07066502090	310	EAST 24TH ST	1	1	2,479.69	2,542.28	2,192.60	349.68
FPHOU	07066502120	314	EAST 24TH ST	1	1	2,479.68	2,542.28	2,192.60	349.68
FPHOU	07066502150	316	EAST 24TH ST	1	1	2,493.51	2,555.94	2,204.38	351.56
FPHOU	07066504250	317	EAST 24TH ST	1	1	2,386.29	2,446.60	2,110.08	336.52
FPHOU	07066504280	315	EAST 24TH ST	1	1	2,400.13	2,460.27	2,121.87	338.40
FPHOU	07066504310	311	EAST 24TH ST	1	1	2,386.31	2,446.60	2,110.08	336.52
FPHOU	07066504340	309	EAST 24TH ST	1	1	2,400.13	2,460.27	2,121.87	338.40
FPHOU	07066504370	307	EAST 24TH ST	1	1	2,386.31	2,446.60	2,110.08	336.52
FPHOU	07066504400	305	EAST 24TH ST	1	1	2,400.13	2,460.27	2,121.87	338.40
Totals - Public Housing				5057	5047	10,326,524.66	10,614,627.71	9,911,257.80	703,369.91
City Housing Hamilton Portuguese Community Homes Inc.									
PORT NP	030202057500000	170	EAST AVE S	46	46	\$ 90,375.93	\$91,703.85	86,659.81	5,044.04
PORT NP	081063000100000	680	STONE CHURCH RD W	65	65	\$ 166,196.82	\$171,957.52	162,499.24	9,458.28
PORT NP	081063020010000	7	GURNETT DR	5	5	\$ 8,666.78	\$8,815.97	7,603.36	1,212.61
Total - Portuguese Community Homes Inc.				116	116	265,239.53	\$272,477.34	\$256,762.41	\$15,714.93
Municipal Non- Profit									
MUNNP	010014002200000	1884-1900	MAIN ST W	160	160	\$365,912.50	380,521.34	359,591.30	20,930.04
MUNNP	010043081500000	101	BROADWAY AVE	45	45	\$93,852.93	95,258.51	90,018.95	5,239.56
MUNNP	020164055200000	10	BROCK ST	10	10	\$29,032.47	30,556.54	28,875.82	1,680.72

MUNNP	030211560900000	75	WENTWORTH ST N	40	40	\$105,284.73	107,118.82	101,226.90	5,891.92
MUNNP	030214074100000		CENTURY ASHLEY	10	10	\$2,898.12	2,911.32	2,510.88	400.44
MUNNP	030251014100000	430	CUMBERLAND AVE	152	152	\$315,465.91	322,176.79	304,455.91	17,720.88
MUNNP	040341074700000	1781	KING ST E	18	18	\$34,485.20	35,068.28	33,139.40	1,928.88
MUNNP	060701021000000	1285	UPPER GAGE AVE	13	13	\$45,218.16	48,364.12	45,703.92	2,660.20
MUNNP	060711011700000	1150	LIMERIDGE RD E	66	66	\$211,525.25	223,090.15	210,819.39	12,270.76
MUNNP	060711012900000	1100	LIMERIDGE RD E	57	57	\$118,640.50	120,893.22	114,243.66	6,649.56
MUNNP	060731080100000	1081	RYMAL RD E	23	23	\$78,564.50	84,286.85	79,650.77	4,636.08
MUNNP	060761016500000	67	OSSINGTON DR	20	20	\$66,623.67	71,059.38	67,150.86	3,908.52
MUNNP	070681000800000	580	LIMERIDGE RD E	65	65	\$203,201.31	215,365.57	203,519.69	11,845.88
MUNNP	070851080000000	470	STONE CHURCH RD E	70	70	\$217,609.69	231,293.29	218,571.33	12,721.96
MUNNP	070871069000000	25	TOWERCREST DR	64	64	\$213,019.73	228,114.58	215,567.46	12,547.12
MUNNP	081061067250000	772	UPPER PARADISE RD	47	47	\$156,706.26	167,958.50	158,720.18	9,238.32
Totals- MNP				860	860	2,258,040.93	2,364,037.26	2233766.42	130,270.84
CPPP & Hope									
FPLNP	020191010000000	185	JACKSON ST EAST	50	50	111,203.36	114,843.41	108,526.61	6,316.80
FPLNP	020192043100000	206	JACKSON ST EAST	30	30	62,913.73	65,693.16	62,079.81	3,613.35
FPLNP	010106011500000	405	York Blvd	54	51	95,958.10	96,454.79	91,149.42	5,305.37
Totals - CPPP & Hope				134	131	270,075.19	276,991.36	261,755.84	15,235.52
Dundas Valley Non-Profit									
DUNNP	260120258000000	122-132	Hatt St	34	34	102,372.62	111,324.08	104,714.01	6,610.07
DUNNP	260080051000000	25	Lynden Ave	40	40	70,254.96	74,754.35	70,315.67	4,438.68
Totals - DVNP				74	74	172,627.58	186,078.43	175,029.68	11,048.75
Grand Totals				6241	6228	13,292,507.89	13,714,212.10	12,838,572.15	875,639.95

MUNICIPAL CAPITAL FACILITIES AGREEMENT

THIS AGREEMENT made as of the ____ day of _____, 2016.

B E T W E E N:

CITYHOUSING HAMILTON CORPORATION
(the "CHH")

- AND -

CITY OF HAMILTON
(the "City")

WHEREAS CHH is the owner of properties municipal and legally described in Schedule "A" to this agreement (the "Properties");

AND WHEREAS by way of an Operating Agreement dated May 14, 2012 between the City of Hamilton and CHH, CHH administers and operates affordable housing on the Properties;

AND WHEREAS the Properties are used or will be used for the provision of municipal housing project facilities, which is an eligible class of municipal capital facilities described in subsection 2(1)18 of Ontario Regulation 603/06;

AND WHEREAS, at its meeting of December 14, 2016, City Council approved Item XX of the Audit, Finance and Administration Committee Report 16-XXX, authorizing the General Manager of the Community and Emergency Services Department to enter into a municipal capital facilities agreement with CHH to exempt the Properties from taxation for municipal and school purposes pursuant to section 110 of the *Municipal Act, 2001*;

NOW THEREFORE in consideration of the mutual covenants contained here, the City and CHH agree as follows:

DESIGNATION

1. The City has by by-law (substantially in the form attached as Schedule B to this agreement) designated the Properties as municipal capital facilities.

TERM

2. The term of this Agreement and the designation of the Properties as municipal capital facilities shall be from January 1, 2017 to the earliest of:
 - (a) the day CHH ceases to use the Properties as municipal capital facilities as defined in section 110 of the *Municipal Act, 2001* and Ontario Regulation 603/06;
 - (b) the day CHH ceases to use the Properties in compliance with the provisions respecting municipal housing project facilities agreements in City of Hamilton By-law No. 16-233;
 - (c) the day CHH ceases to occupy the Properties without having assigned the Agreement to a person approved by the City in accordance with this Agreement and the requirements of By-law No. 16-233;
 - (d) the day CHH or its successor in law ceases to use the Properties for the purposes of municipal housing project facilities in accordance with the provisions of By-law No. 16-233; or
 - (e) the day this Agreement or the Operating Agreement are terminated for any reason.

TAX EXEMPTION, ANNUAL SUBSIDY CHANGE AND CAPITAL SPENDING PLAN

3. The City shall, pursuant to subsection 110(6) of the *Municipal Act, 2001*, exempt the Properties from property taxation for municipal and education purposes.
4. The City shall reduce the annual subsidy payment made to CHH pursuant to the Operating Agreement by an amount equal to the municipal portion of the property taxation for the Properties.
5. The City shall continue to provide, as part of the annual subsidy payment to CHH, an amount equal to the annual portion of the education taxes that would otherwise be payable ("education tax savings").
6. CHH shall, on an annual basis and within 60 days following the first day of the calendar year, provide the City with a proposed capital or rehabilitation spending plan ("spending plan") for approval by the General Manager of Community and Emergency Services, or his or her designate, that demonstrates how the education tax savings will be spent throughout the current year.

7. The education tax savings may only be spent in accordance with the approved spending plan.

ZONING

8. For the purposes of clarity, the City acknowledges and agrees that neither this Agreement nor the by-law referred to in section 1 of this Agreement shall in any way affect the zoning of the Properties or the permitted uses of the Properties under applicable laws.

REGISTRATION

9. The by-law referred to in section 1 of this Agreement may be registered by the City against the title to the Properties.

OBLIGATIONS AS COVENANTS

10. Each obligation expressed in this Agreement, even though not expressed as a covenant, is considered to be a covenant for all purposes.

TERMINATION

11. The City or CHH may terminate this Agreement upon sixty (60) days' notice for any reason. Notwithstanding the date on which notice is given, termination shall be effective in December 31 of the year in which the notice is given.

ENTIRE AGREEMENT

12. This Agreement contains all the covenants, agreements and understandings between the parties concerning its subject matter.

ENUREMENT

13. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective heirs, successors and permitted assigns.

PARTIAL INVALIDITY

14. If any provision of this Agreement or the application of it to any person or circumstances is held to any extent invalid or unenforceable, the remainder of this Agreement or the application of the provisions to persons or circumstances other than those as to which it is held invalid or unenforceable is not affected.

FURTHER ASSURANCES

15. The parties shall do and execute all such further acts, deeds, instruments or things as may be necessary or desirable for the purpose of carrying out the intent of this Agreement.

IN WITNESS WHEREOF the City and the Housing Provider have executed this Agreement in the manner prescribed by law.

Date: _____

)
) **CITYHOUSING HAMILTON**
) **CORPORATION**

)
)
) _____
) Name:
) Title:

)
) I have the authority to bind the
) Corporation

)
) **CITY OF HAMILTON**

Date: _____

)
) _____
) Name:
) Title:

Schedule "A"

Municipal and Legal Description of Properties

Schedule "B"

CityHousing Hamilton Municipal Housing Project Facilities and Tax Exemption By-law



The City of Hamilton

**Audit Planning Report
For the year ending December 31, 2016**

KPMG LLP

Licensed Public Accountants

Prepared for December 12th, 2016 Audit, Finance and
Administration committee meeting

kpmg.ca/audit



The contacts at KPMG in connection with this report are:

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At KPMG, we are **passionate** about earning your **trust**. We take deep **personal accountability**, individually and as a team, to deliver **exceptional service and value** in all our dealings with you.

At the end of the day, we measure our success from the **only perspective that matters – yours.**

Executive summary

Audit and business risk

Our audit is risk-focused. In planning our audit we have taken into account key areas of focus for financial reporting. These include:

- Revenue recognition and deferral policies including grants
- Tangible capital assets
- Employee future benefits liability
- Contaminated sites liability
- Landfill liability
- Investment and related income
- Operating expenditures

See pages 4 - 6 and Appendix 1

Audit Materiality

Materiality has been determined based on prior period total revenues. We have reviewed the scope of work across segments and business units across the group. Materiality will be set at lower thresholds where necessary to meet requirements of various funding agencies. We have determined group materiality to be \$44,000,000 for the year ending December 31, 2016 (2015 – 43,300,000).

See page 8

KPMG team

The KPMG team will be led by Lois Ouellette, and she will be supported by Paul Ciapanna, Senior Manager and the audit team.

Independence

We are independent and have extensive quality control and conflict checking processes in place.

Current developments

Please refer to Appendix 6 for relevant accounting changes relevant to the Company.

A Collective audit approach

We have planned the audit to coordinate our work with our information risk management group to reduce overlap and leverage their work performed.

We will continue to liaise regularly and extensively with our information risk management group.

Effective communication

We are committed to transparent and thorough reporting of issues to senior management and the Audit Committee. We have planned our work closely with your management team.

This Audit Planning Report should not be used for any other purpose or by anyone other than the Audit, Finance and Administration Committee. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this Audit Planning Report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Audit approach

Professional standards presume the risk of fraudulent revenue recognition and the risk of management override of controls exist in all organizations.

The risk of fraudulent revenue recognition can be rebutted, but the risk of management override of control cannot, since management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Significant financial reporting risks	Why	Our audit approach
Fraud risk from revenue recognition	This is a presumed fraud risk under Canadian Auditing Standards. We have identified the following areas where this presumed fraud risk is relevant: - Government grants - Development charges Government grant revenue recognition is dependent on the terms of the grant and can be complex depending upon the terms. The City receives many different types of grants with different terms and conditions. Fraud could include misapplying expenditures to incorrect grant funded programs in order to maximize returnable funding. The nature of development charges and their use create complexity in the timing of revenue recognition.	Our audit approach will consist of evaluating the design and implementation and testing the operating effectiveness of selected relevant controls. It will also consist of performing substantive procedures to address the relevant assertions associated with the significant risk.
Fraud risk from management override of controls	This is a presumed fraud risk. We have not identified any specific additional risks of management override relating to this audit.	As the risk is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include testing of journal entries and other adjustments, performing a retrospective review of estimates and evaluating the business rationale of significant unusual transactions.

Audit approach (continued)

Other areas of focus
include the following:

Other areas of focus	Why	Our audit approach
Government Grants	Risk of material misstatement related to the completeness and accuracy of grant revenue	Substantive test of timing of revenue recognition
Tangible Capital Assets	Risk of material misstatement related to the classification, completeness and accuracy of tangible capital assets	- Evaluate design and implementation of controls over disbursements - Test the operating effectiveness of the controls - Substantive test to confirm treatment as an asset versus expense
Employee Future Benefits	Risk of material misstatement related to the completeness and accuracy of the liability and related expenses	- Substantive test over liability balance - Reliance is placed on work of actuary
Contaminated Sites Liability	Risk of material misstatement related to the completeness and accuracy of the liability and related expenses	Substantive test over the completeness and accuracy of the liability
Landfill Liability	Risk of material misstatement related to the completeness and accuracy of the liability and related expenses	Substantive test over the liability balance
Investments and related income	Risk of material misstatement related to the existence and valuation of investments and accuracy of related income.	- Substantive approach - Confirmation of balances - Assess valuation
Operating expenditures including payroll	Risk of material misstatement related to the completeness, existence and accuracy of expenditures	- Evaluate design and implementation of controls over disbursement - Test the operating effectiveness of the controls - Substantive test to confirm treatment as expense

Audit approach (continued)

Professional standards require that we obtain an understanding of the City's organizational structure, including its components and their environments that is sufficient to identify those components that are financially significant or that contain specific risks that must be addressed during our audit.

Group auditors are required to be involved in the component auditors' risk assessment in order to identify significant risks to the group financial statements. If such significant risks are identified, the group auditor is required to evaluate the appropriateness of the audit procedures to be performed to respond to the identified risk.

The components over which we plan to perform audit procedures are as follows:

Components	Why	Our audit approach
Hamilton Utilities Corporation Auditor: KPMG	Individually financially significant	Statutory audit of component financial statements
Hamilton Police Services Board, Hamilton Public Library, Hamilton Street Railway Company, Hamilton Renewable Power Incorporated, CityHousing Hamilton, BIAs, Mohawk 4Ice Centre, Hamilton Farmers Market Auditor: KPMG	Non-significant components; however, necessary to issue group audit opinion	Statutory audit of component financial statements Same KPMG audit partner and audit team
Confederation Park, Westfield Heritage Village	Non-significant components; however, necessary to issue group audit opinion	Substantive audit procedures over material transactions

Data & analytics in the audit

We will be integrating Data & Analytics (D&A) procedures into our planned audit approach.

Use of innovative D&A allows us to analyze greater quantities of data, dig deeper and deliver more value from our audit.

We believe that D&A will improve both the quality and effectiveness of our audit by allowing us to analyze large volumes of financial information quickly, enhancing our understanding of your business as well as enabling us to design procedures that better target risks.

Areas of focus	Planned D&A routines
Journal Entry Testing	• We plan to utilize KPMG application software (IDEA) to evaluate the completeness of the journal entry population through a roll-forward of 100% of the accounts from 1 January 2016 to 31 December 2016. • We further plan to utilize computer-assisted audit techniques (CAATs) to analyze journal entries and apply certain criteria to identify potential high-risk journal entries for further testing. • This will help us identify discrepancies in completeness of the journal entry populations provided to us, and will also enable us to filter journal entries for certain higher risk criteria, thereby making our procedures to cover the risk of management overrides more targeted and effective. • This will also allow us to evaluate and identify key journal entries that may not be supported with a valid business rationale.

Detailed results and summary insights gained from D&A will be shared with management and presented in our Audit Findings Report.

Materiality

Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate.

Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both quantitative and qualitative factors.

The first step is the determination of the amounts used for planning purposes as follows.

The determination of materiality requires professional judgment and is based on a combination of quantitative and qualitative assessments including the nature of account balances and financial statement disclosures.

Materiality determination	Comments	Amount (in 000's)
Benchmark	Based on prior period total revenues. This benchmark is consistent with the prior year.	\$1,763,591
% of Benchmark	The corresponding percentage for the prior year's audit was 2.5%	2.5%
Materiality	Determined to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and of any uncorrected misstatements on the financial statements. The corresponding amount for the prior year's audit was \$43,300.	\$44,000
Performance materiality	Used 75% of materiality, and used primarily to determine the nature, timing and extent of audit procedures. The corresponding amount for the 2015 audit was \$32,500	\$33,000
Audit Misstatement Posting Threshold (AMPT)	Threshold used to accumulate misstatements identified during the audit. The corresponding amount for the previous year's audit was \$2,165	\$2,200

Value for fees

The value of our audit services

We recognize that the primary objective of our engagement is the completion of an audit of the consolidated financial statements in accordance with professional standards. We also believe that our role as external auditor of the City and the access to information and people in conjunction with our audit procedures, place us in a position to provide other forms of value. We know that you expect this of us.

We want to ensure we understand your expectations. To facilitate a discussion (either in the upcoming meeting or in separate discussions), we have outlined some of the attributes of our team and our processes that we believe enhance the value of our audit service. We recognize that certain of these items are necessary components of a rigorous audit. *We welcome your feedback.*

- Extensive municipal experience on our audit team – as outlined in our team summary, the senior members of our team have extensive experience in audits of municipalities. This experience ensures that we are well positioned to identify and discuss observations and insights that are important to you;
- Involvement of KPMG specialists – Our audit team is supported by specialists in information risk management. We expect these specialists to provide insights and observations resulting from their audit support processes;
- Statutory audits – we will act as the core liaison for the City and all other audits for the City. We will ensure that all statutory audits are performed efficiently by ensuring work is not duplicated and knowledge is shared between corporate team and site teams. Most importantly we will ensure you are receiving quality audit service throughout the audit.

Our fees are set out in our audit proposal where we considered the nature, extent and timing of our planned audit procedures as described above.
Our fee analysis has been reviewed with and agreed upon by management based upon our most recent proposal.

Matters that could impact our fee

The proposed fees outlined above are based on the assumptions described in the engagement letter.
The critical assumptions, and factors that cause a change in our fees, include:

- Changes in professional standards or requirements arising as a result of changes in professional standards or the interpretation thereof;
- Changes in the timing of our work;

Audit cycle and timetable

Our key activities during the year are designed to achieve our one principal objective:

To provide a robust audit, efficiently delivered by a high quality team focused on key issues.

Our timeline is in line with prior year.

Key deliverables and expected dates	
Deliverables	Expected date(s)
Plan the 2016 Audit	November 2016
Present the Audit Planning Report to the Audit Committee	December 2016
Conduct interim audit field work	December 2016/ February 2017
Conduct year-end audit field work	March/April 2017
Present the Audit Findings Report to the Audit Committee	June 2017
Provide audit opinion on financial statements	June 2017

Appendices

Appendix 1: Audit quality and risk management

Appendix 2: KPMG's audit approach and methodology

Appendix 3: Required communications

Appendix 4: Data & analytics in audit

Appendix 5: Audit Trends

Appendix 6: Current developments

Appendix 1: Audit quality and risk management

KPMG maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of Canadian professional standards.

Quality control is fundamental to our business and is the responsibility of every partner and employee. The following diagram summarises the six key elements of our quality control systems.

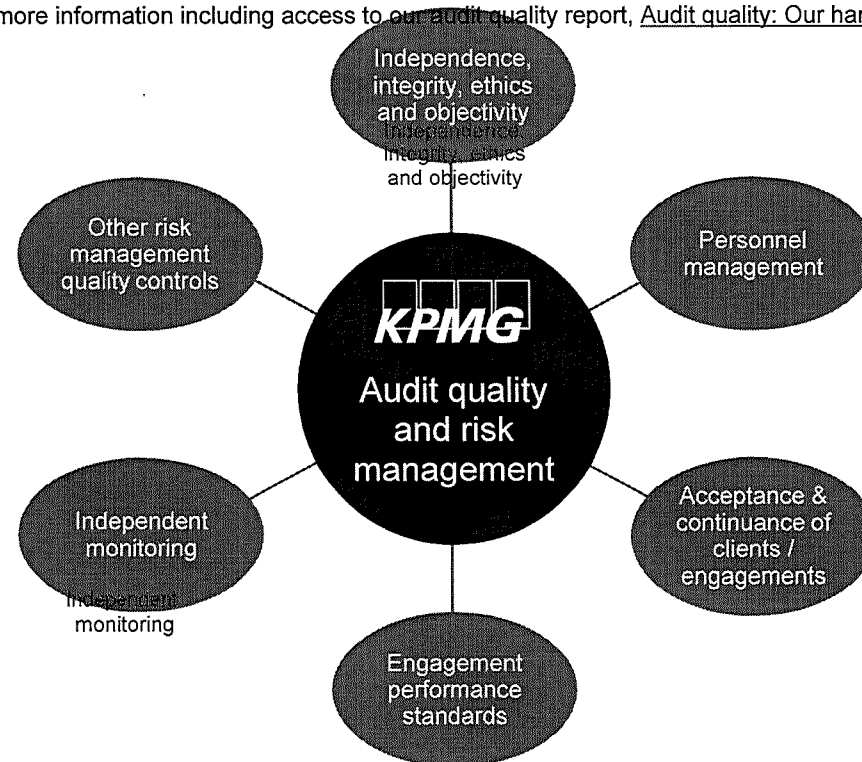
Visit our [Audit Quality Resources](#) page for more information including access to our audit quality report, [Audit quality: Our hands-on process](#).

— Other controls include:

- Before the firm issues its audit report, Engagement Quality Control Reviewer reviews the appropriateness of key elements of publicly listed client audits.
- Technical department and specialist resources provide real-time support to audit teams in the field.

- We conduct regular reviews of engagements and partners. Review teams are independent and the work of every audit partner is reviewed at least once every three years.

- We have policies and guidance to ensure that work performed by engagement personnel meets applicable professional standards, regulatory requirements and the firm's standards of quality.



- All KPMG partners and staff are required to act with integrity and objectivity and comply with applicable laws, regulations and professional standards at all times.
- We do not offer services that would impair our independence.
- The processes we employ to help retain and develop people include:
 - Assignment based on skills and experience;
 - Rotation of partners;
 - Performance evaluation;
 - Development and training; and
 - Appropriate supervision and coaching.
- We have policies and procedures for deciding whether to accept or continue a client relationship or to perform a specific engagement for that client.
- Existing audit relationships are reviewed annually and evaluated to identify instances where we should discontinue our professional association with the client.

Appendix 2: KPMG's audit approach and methodology

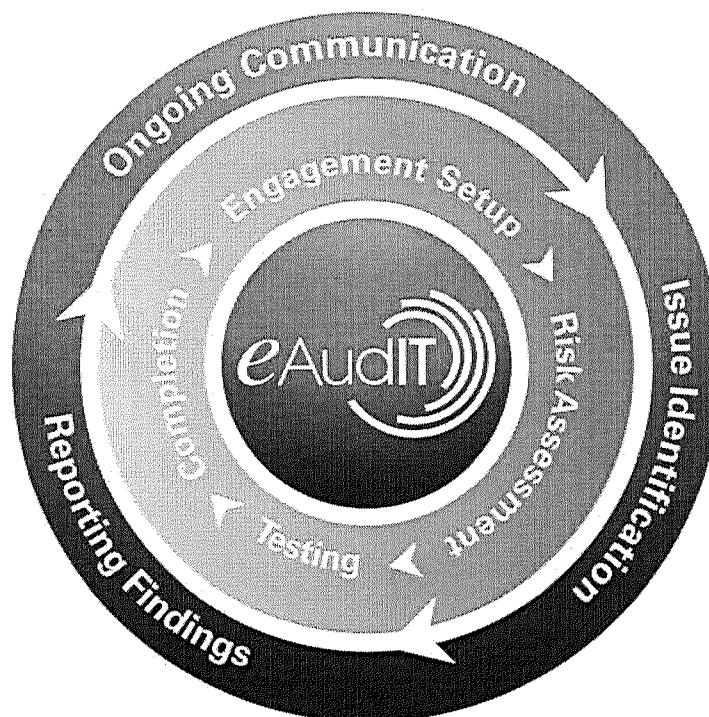
Technology-enabled audit workflow (eAudit)

Engagement Setup

- Tailor the eAudit workflow to your circumstances
- Access global knowledge specific to your industry
- Team selection and timetable

Completion

- Tailor the eAudit workflow to your circumstances
- Update risk assessment
- Perform completion procedures and overall evaluation of results and financial statements
- Form and issue audit opinion on financial statements
- Obtain written representation from management
- Required Audit Committee communications
- Debrief audit process



Risk Assessment

- Tailor the eAudit workflow to your circumstances
- Understand your business and financial processes
- Identify significant risks
- Plan the use of KPMG specialists and others including auditor's external experts, management experts, internal auditors, service organizations auditors and component auditors
- Determine audit approach
- Evaluate design and implementation of internal controls (as required or considered necessary)

Testing

- Tailor the eAudit workflow to your circumstances
- Perform tests of operating effectiveness of internal controls (as required or considered necessary)
- Perform substantive tests

Appendix 3: Required communications

In accordance with professional standards, there are a number of communications that are required during the course of our audit. These include:

- **Engagement letter** – the objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter and any subsequent amendment letters.
- **Audit planning report** – as attached
- **Required inquiries** – professional standards require that during the planning of our audit we obtain your views on risk of fraud and other matters. We make similar inquiries to management as part of our planning process; responses to these will assist us in planning our overall audit strategy and audit approach accordingly
- **Management representation letter** – we will obtain from management certain representations at the completion of the annual audit. In accordance with professional standards, copies of the representation letter will be provided to the Audit Committee
- **Audit findings report** – at the completion of our audit, we will provide a report to the Audit Committee

Appendix 4: Data & analytics in audit

Turning data into value

KPMG continues to make significant investments in our Data & Analytics (D&A) capabilities to help enhance audit quality and provide actionable insight to our clients by unlocking the rich information that businesses hold.

When D&A is applied to the audit, it enables us to test complete data populations and understand the business reasons behind outliers and anomalies.

Advancements in D&A tools allow us to analyze data at more granular levels, focusing on higher risk areas of the audit and developing insights you can then leverage to improve compliance, potentially uncover fraud, manage risk and more.

KPMG is enhancing the audit

The combination of our proven industry experience, technical know-how and external data allows us to focus our audit on the key business risks, while providing relevant insights of value to you.

For the audit

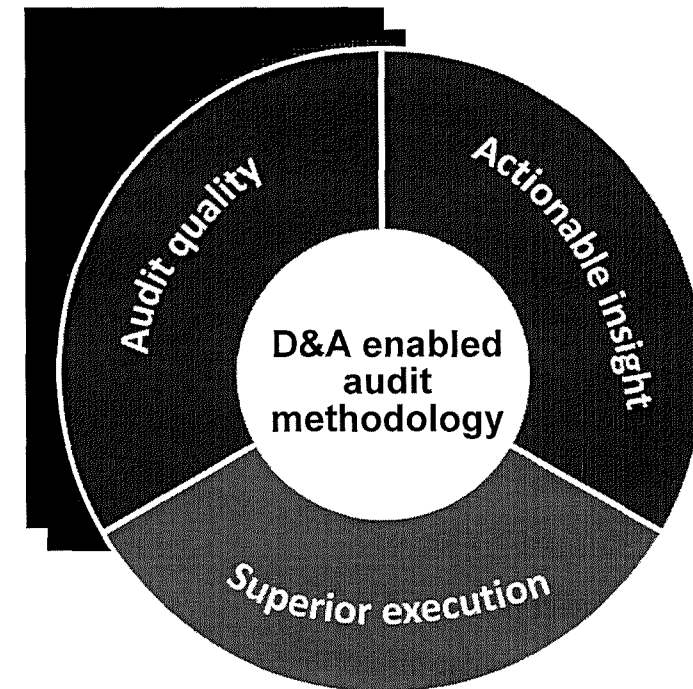
Audit quality

- Automated testing of 100% of the population
- Focuses manual audit effort on key exceptions and identified risk areas

For your business

Actionable insight

- Helping you see your business from a different perspective
- How effectively is your organization using your systems?



Appendix 5: Audit trends

KPMG understands the wide range of challenges and evolving trends that you face as a Management. We also understand that sometimes keeping up with critical issues as they emerge can be difficult.

As your auditors, it is incumbent upon us to provide you with any information that will help you further strengthen corporate governance, enhance your oversight and add greater value within your organization.

As such, KPMG's Audit Committee Institute ([ACI](#)) provides information, resources and opportunities for you to share knowledge with your peers. First, you are welcome to attend our Audit Committee Roundtable sessions, which are held in major cities across the country. In addition, you will also benefit from our monthly article series ([Audit Point of View](#)) and quarterly videos ([FrontPage Video Series](#)) that focus on the most pressing audit committee agenda items.

More information on all of these can easily be found at www.kpmg.ca/audit.

Our discussions with you, our audit opinion and what KPMG is seeing in the marketplace—both from an audit and industry perspective—indicate the following is specific information that will be of particular interest to Management. We would, of course, be happy to further discuss this information with you at your convenience.

Thought Leadership	Overview	Links
Cyber Security Risks	The cyber threat landscape is highly irregular and ever-changing. Canadian businesses and public organizations realize their crown jewels essential assets are targets for threat actors ranging from individual hackers to criminal groups and state-sponsored players.	https://home.kpmg.com/ca/en/home/insights/2016/04/cyber-watch-report.html
Targeting transformation	In a world of increasingly disruptive market and industry trends, ACs must deal with changing expectations, growing risk responsibilities and a rapidly evolving oversight environment.	https://home.kpmg.com/ca/en/home/insights/2016/05/audit-trends-2016-targeting-transformation.html

Appendix 6: Current developments

Current developments, created by KPMG Public Sector and Not-for-profit Practice, summarizes regulatory and governance matters impacting Government Organizations. We provide this information to help you understand upcoming changes and challenges they may face in the industry. We attach this summary to every audit plan and findings report (if significant changes occur).

A new accounting standard that addresses the reporting of legal obligations associated with the retirement of long-lived tangible capital assets currently in productive use is under development by PSAB. A Statement of Principles that addresses the accounting and reporting of retirement obligations associated with tangible capital assets controlled by a public sector entity was issued in 2014. PSAB has had regular updates on this project. An exposure draft is under development and is expected to be issued in Q1 2017. Implementation of this standard will require a review of the legal obligations associated with the retirement of long-lived tangible capital assets. An effective date for this standard has not yet been proposed.

The following is a summary of the current developments that are relevant to the City.

Standard	Summary and implications	Reference
PS 3380 – Contractual Rights	This standard is a disclosure standard which defines contractual rights to future assets and revenue and sets out the required disclosures. Information about a public sector entity's contractual rights should be disclosed in notes or schedules to the financial statements and should include descriptions about their nature and extent and the timing. The standard also indicates that the exercise of professional judgment would be required when determining contractual rights that would be disclosed. Factors to consider include, but are not limited to: (a) contractual rights to revenue that are abnormal in relation to the financial position or usual business operations; and (b) contractual rights that will govern the level of certain type of revenue for a considerable period into the future. Examples of a contractual right include contractual rights to receive payments under a shared cost agreement or contractual rights to receive lease payments. This standard is effective for fiscal periods beginning on or after April 1, 2017 (the City's December 31, 2018 year end). Implications: Additional disclosures may be required if contractual rights to assets or revenue exist	

PS 2200 Related Party Disclosures	This standard relates to related party disclosures and defines related parties. Related parties could be either an entity or an individual. Related parties exist when one party has the ability to control or has shared control over another party. Individuals that are key management personnel or close family members may also be related parties. Disclosure is only required when the transactions or events between related parties occur at a value different from what would have been recorded if they were not related and the transactions could have a material financial impact on the financial statements. Material financial impact would be based on an assessment of the terms and conditions underlying the transaction, the financial materiality of the transaction, the relevance of the information and the need for the information to enable the users to understand the financial statements and make comparisons. This standard also specifies the information required to be disclosed including the type of transactions, amounts classified by financial statement category, the basis of measurement, and the amounts of any outstanding items, any contractual obligations and any contingent liabilities. The standard also requires disclosure of related party transactions that have occurred where no amounts has been recognized. This standard is effective for fiscal periods beginning on or after April 1, 2017 (the City's December 31, 2018 year end). Implications: Related parties will have to be identified. Additional disclosures may be required with respect to transactions with related parties.
PS 3420 Inter-entity Transactions	This standard relates to the measurement of transactions between public sector entities that comprise the government's reporting entity. Transactions are recorded at carrying amounts with the exception of the following: • In the normal course of business – use exchange amount • Fair value consideration – use exchange amount • No or nominal amount – provider to use carrying amount; recipient choice of either carrying amount or value fair. • Cost allocation – use exchange amount This standard is effective for fiscal periods beginning on or after April 1, 2018 (the City's December 31, 2019 year end). Implications: The City will have to identify these transactions and determine if they have been measured at the carrying amount if required.
PS 3210 - Assets	This standard provides a definition of assets and further expands that definition as it relates to control. Assets are defined as follows:

- They embody future economic benefits that involve a capacity, singly or in combination with other assets, to provide goods and services, to provide future cash inflows, or to reduce cash outflows.
- The public sector entity can control the economic resource and access to the future economic benefits.
- The transaction or event giving rise to the public sector entity's control has already occurred.

The standard also includes some disclosure requirements related to economic resources that are not recorded as assets to provide the user with better information about the types of resources available to the public section entity.

This standard is effective for fiscal periods beginning on or after April 1, 2017 (the City's December 31, 2018 year end).

Implications: Assets will have to be reviewed to determine if they meet this definition

PS 3320 – Contingent Assets

This standard defines contingent assets.

They have two basis characteristics:

- An existing condition or situation that is unresolved at the financial statement date.
- An expected future event that will resolve the uncertainty as to whether an asset exists.

The standard also has specific disclosure requirements for contingent assets when the occurrence of the confirming event is likely.

Implications: Additional disclosures may be required if contingent assets exist.

This standard is effective for fiscal periods beginning on or after April 1, 2017 (the City's December 31, 2018 year end).

Financial Instruments

A standard has been issued, establishing a standard on accounting for and reporting all types of financial instruments including derivatives. The effective date of this standard has recently been deterred and it is now effective for fiscal periods beginning on or after April 1, 2019 (the City's December 31, 2020 year-end).

Implications: This standard will require the City to identify any contracts that have embedded derivatives and recognize these on the consolidated statement of financial position at fair value. Portfolio investments in equity instruments are required to be recorded at fair value. Changes in fair value will be reported in a new financial statement – statement of re-measurement gains and losses. This standard sets out a number of disclosures in the financial statements designed to give the user an understanding of the significance of financial instruments to the City. These disclosures include classes of financial instruments and qualitative and quantitative risk disclosures describing the nature and extent of risk by type. The risks to be considered include credit, currency, interest rate, liquidity, and market risk.

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