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## 2018 Capping Summary Analysis Report using Calculated Rates

Using OPTA calculated rates on April 12, 2018 5:35PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2018 Revenue Neutral Tax Ratios

### Fort Frances Town, 5912

| Capping Report                                          |  | Frequency Distribution Report |                | Back to Capping Options |  |
|---------------------------------------------------------|--|-------------------------------|----------------|-------------------------|--|
|                                                         |  | Multi-residential             | Commercial     | Industrial              |  |
| Capping Parameters                                      |  |                               |                |                         |  |
| Annualized Tax Limit                                    |  |                               |                | 10.00%                  |  |
| Prior Year CVA Tax Limit                                |  |                               |                | 10.00%                  |  |
| CVA Tax Threshold - Increases                           |  |                               |                | \$0                     |  |
| CVA Tax Threshold - Decreasers                          |  |                               |                | \$0                     |  |
| Exclude Reassessment Increase                           |  |                               |                | Yes                     |  |
| Exclude Properties Previously at CVA Tax                |  |                               |                | Yes                     |  |
| Exclude Properties that Move from Capped to Clawed Back |  |                               |                | Yes                     |  |
| Exclude Properties that Move from Clawed Back to Capped |  |                               |                | Yes                     |  |
| Exit capping immediately                                |  | Already Exited                | Already Exited | Not Eligible            |  |
| Capping phase-out                                       |  | Not Eligible                  | Not Eligible   | Year 2 (½)              |  |
| Capping Clawback and Retained Percentages               |  |                               |                |                         |  |
| Clawback Percentage                                     |  |                               |                | 32.9616%                |  |
| Retained Percentage                                     |  |                               |                | 67.0384%                |  |
| Total                                                   |  |                               |                | 100.0000%               |  |
| Total Tax Adjustment                                    |  |                               |                |                         |  |
| Capped Properties                                       |  |                               |                | -\$479                  |  |
| Clawback Properties                                     |  |                               |                | \$479                   |  |
| Net Class Impact/Shortfall                              |  |                               |                | \$0                     |  |

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| Category                                                  | Properties | 2017 Annualized Taxes | 2018 CVA Taxes Without Adjustments | 2018 CVA Taxes Before Levy Change | 2018 Capping Adjustment | 2018 Overall Levy Change Adjustment | Threshold or Phase-Out Adj | Revised 2018 Tax | Tax Adj for 2018 \$ Amount |
|-----------------------------------------------------------|------------|-----------------------|------------------------------------|-----------------------------------|-------------------------|-------------------------------------|----------------------------|------------------|----------------------------|
| Multi-residential                                         |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| At CVA Tax due to Exclude Options:                        |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| <a href="#">CVA Tax-Class is Excluded from Capping</a>    | 20         | 624,793               | 625,508                            | 625,458                           | 0                       | 0                                   | 0                          | 625,508          | 0                          |
| Commercial                                                |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| At CVA Tax due to Exclude Options:                        |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| <a href="#">CVA Tax-Class is Excluded from Capping</a>    | 276        | 2,863,283             | 2,923,070                          | 2,898,626                         | 0                       | 0                                   | 0                          | 2,923,070        | 0                          |
| Industrial                                                |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| <a href="#">Capped by CVA Tax Limit, Phase-out Year 2</a> | 1          | 1,034                 | 2,048                              | 2,037                             | 198                     | 7                                   | 331                        | 1,569            | -479                       |
| <a href="#">Tax Above CVA Tax due to Clawback</a>         | 2          | 20,761                | 19,422                             | 19,316                            | -969                    | 109                                 | 0                          | 19,901           | 479                        |
| <a href="#">Total Subject to Capping</a>                  | 3          | 21,795                | 21,470                             | 21,353                            | -771                    | 115                                 | 331                        | 21,470           | 0                          |
| At CVA Tax due to Exclude Options:                        |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| <a href="#">Excluded, Previously CVA Tax</a>              | 46         | 930,806               | 933,484                            | 929,670                           | 0                       | 0                                   | 0                          | 933,484          | 0                          |
| <a href="#">Total Excluded</a>                            | 46         | 930,806               | 933,484                            | 929,670                           | 0                       | 0                                   | 0                          | 933,484          | 0                          |
| <a href="#">Class Total</a>                               | 49         | 952,600               | 954,955                            | 951,023                           | -771                    | 115                                 | 331                        | 954,955          | 0                          |
| Total All Classes                                         |            |                       |                                    |                                   |                         |                                     |                            |                  |                            |
| <a href="#">Capped by CVA Tax Limit, Phase-out Year 2</a> | 1          | 1,034                 | 2,048                              | 2,037                             | 198                     | 7                                   | 331                        | 1,569            | -479                       |
| <a href="#">Tax Above CVA Tax due to Clawback</a>         | 2          | 20,761                | 19,422                             | 19,316                            | -969                    | 109                                 | 0                          | 19,901           | 479                        |
| <a href="#">Total Subject to Capping</a>                  | 3          | 21,795                | 21,470                             | 21,353                            | -771                    | 115                                 | 331                        | 21,470           | 0                          |

|                                        |     |           |           |           |      |     |     |           |   |
|----------------------------------------|-----|-----------|-----------|-----------|------|-----|-----|-----------|---|
| At CVA Tax due to Exclude Options:     |     |           |           |           |      |     |     |           |   |
| Excluded, Previously CVA Tax           | 46  | 930,806   | 933,484   | 929,670   | 0    | 0   | 0   | 933,484   | 0 |
| CVA Tax-Class is Excluded from Capping | 296 | 3,488,076 | 3,548,578 | 3,524,085 | 0    | 0   | 0   | 3,548,578 | 0 |
| Total Excluded                         | 342 | 4,418,881 | 4,482,063 | 4,453,755 | 0    | 0   | 0   | 4,482,063 | 0 |
| Grand Total                            | 345 | 4,440,676 | 4,503,533 | 4,475,108 | -771 | 115 | 331 | 4,503,533 | 0 |

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