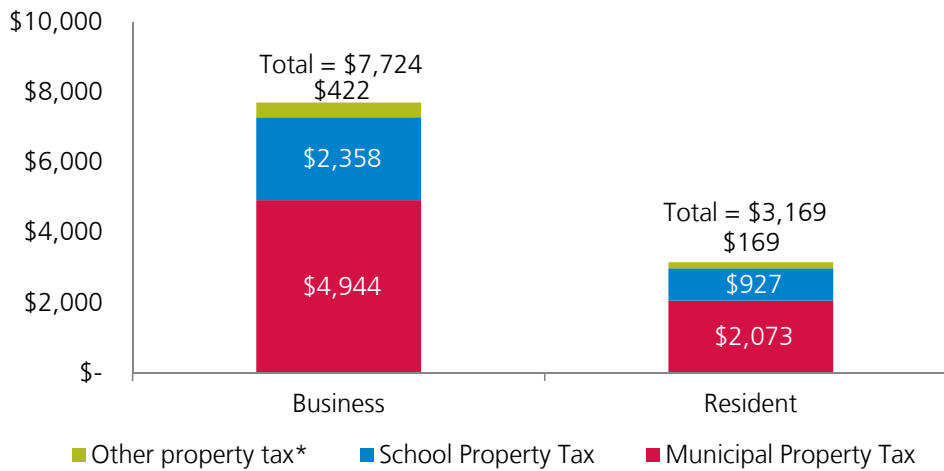
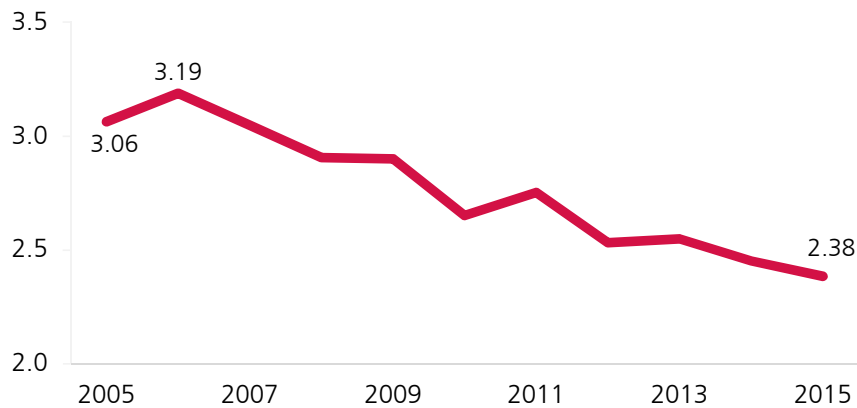


Property Tax Backgrounder - 20 BC Largest Municipalities (sorted alphabetically)

Abbotsford Average Property Tax Bill: Business vs Resident (2015)



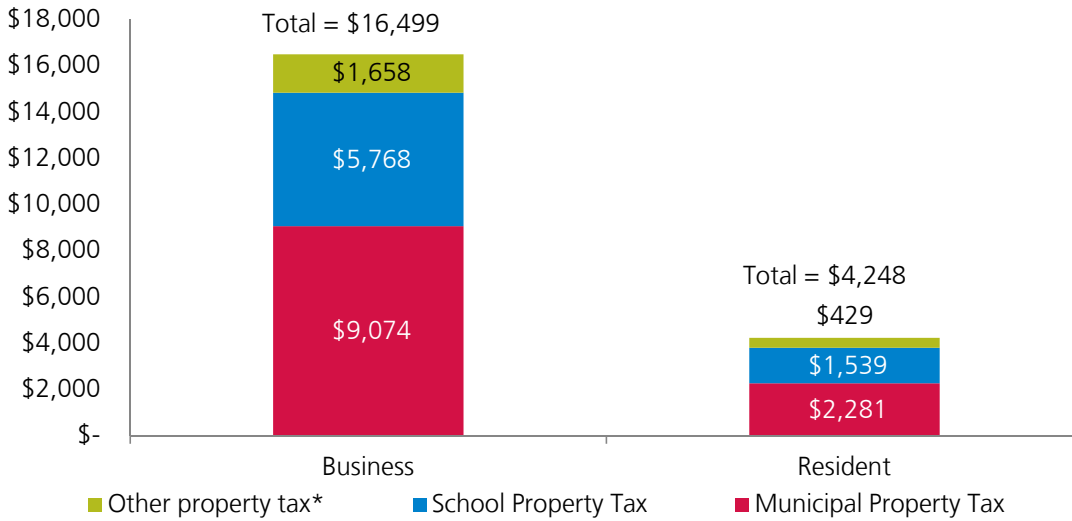
Abbotsford Historical Municipal Property Tax Gap: 2005 to 2015



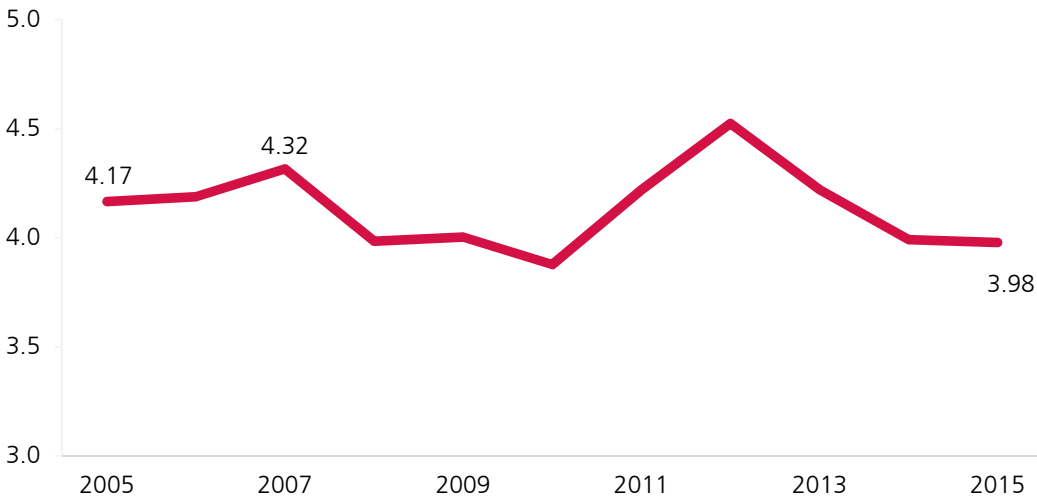
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Abbotsford	2.38 (2.44)	62	\$4,944 (\$7,724)	\$2,073 (\$3,169)	-2.8%	-10.1%	-22.2%

Source: CFB Analysis of 2015 BC Government data on published property tax rates, Abbotsford's average assessed property value of \$406,551. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Burnaby Average Property Tax Bill: Business vs Resident (2015)



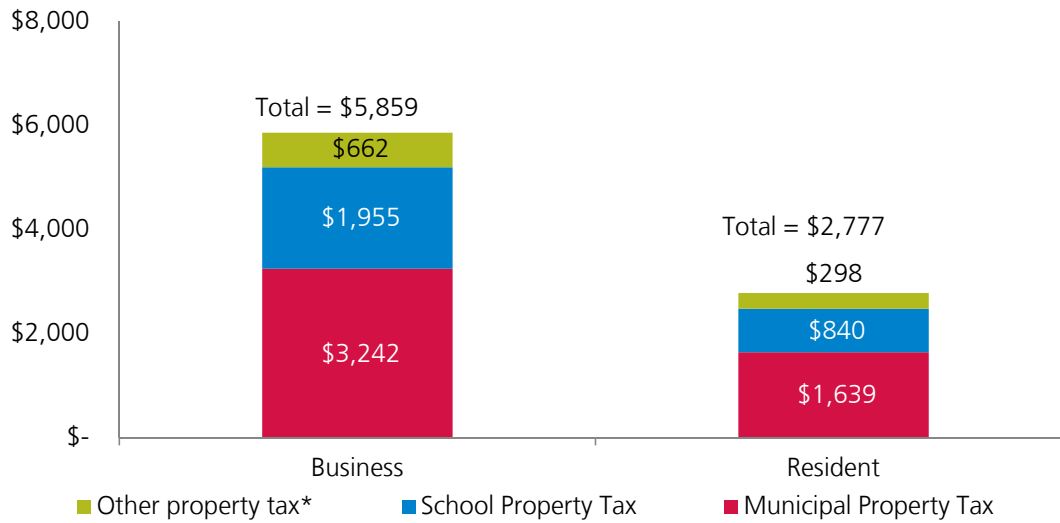
Burnaby Historical Municipal Property Tax Gap: 2005 to 2015



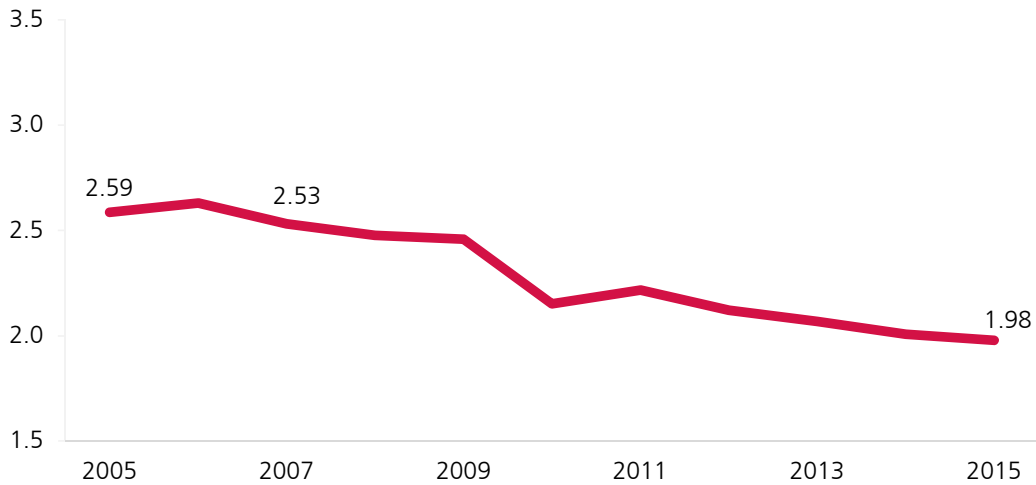
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Burnaby	3.98 (3.88)	153	\$9,074 (\$16,499)	\$2,281 (\$4,248)	-0.3%	2.6%	-4.5%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Burnaby's average assessed property value of \$994,435. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Chilliwack Average Property Tax Bill: Business vs Resident (2015)



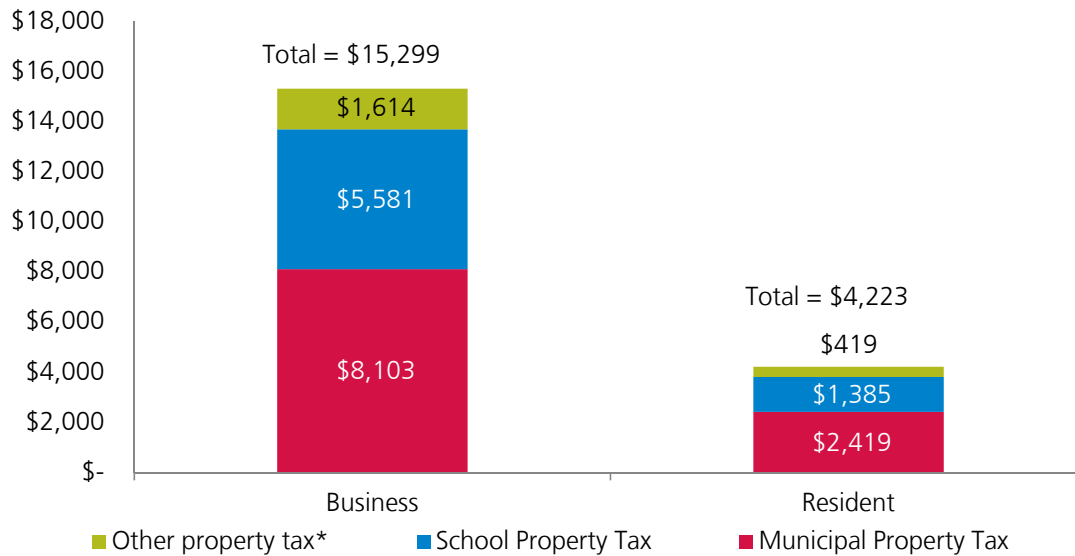
Chilliwack Historical Municipal Property Tax Gap: 2005 to 2015



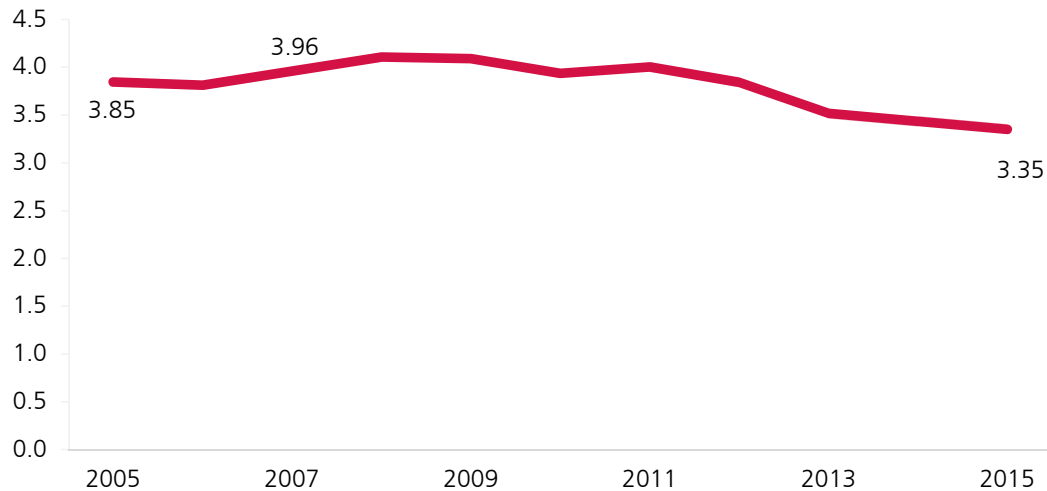
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Chilliwack	1.98 (2.11)	24	\$3,242 (\$5,859)	\$1,639 (\$2,777)	-1.5%	-8.1%	-23.5%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Chilliwack's average assessed property value of \$337,040. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

City of North Vancouver Average Property Tax Bill: Business vs Resident (2015)



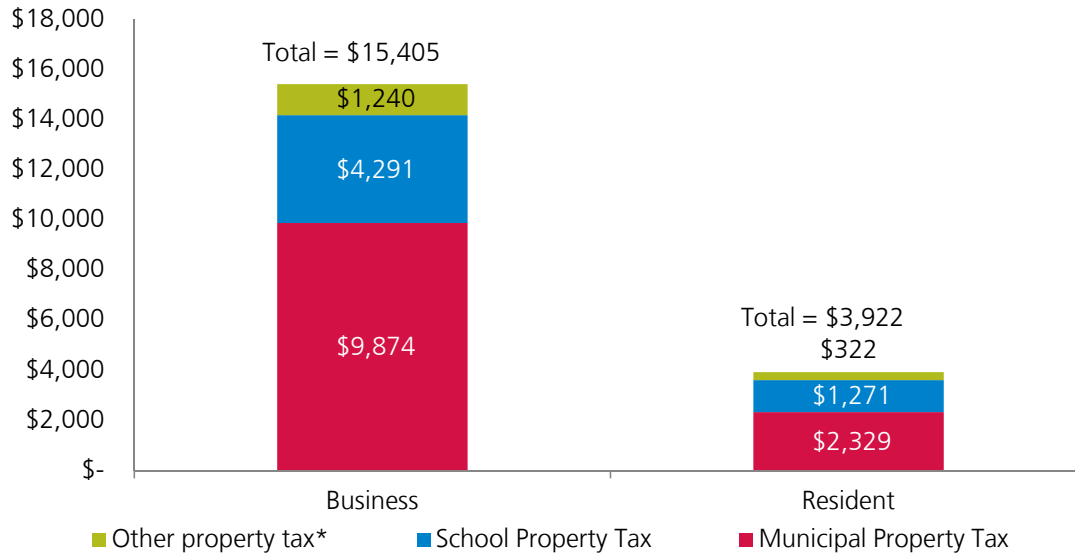
City of North Vancouver Historical Municipal Property Tax Gap: 2005 to 2015



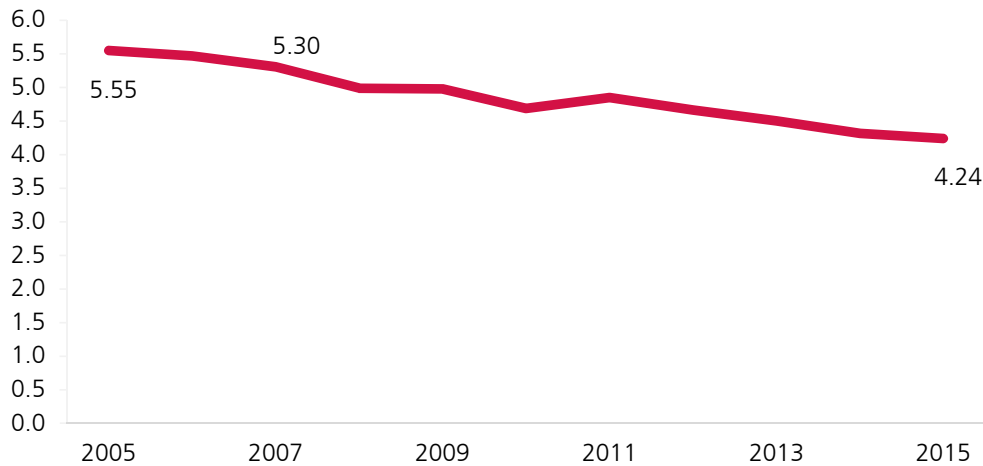
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
City of North Vancouver	3.35 (3.62)	135	\$8,103 (\$15,299)	\$2,419 (\$4,223)	-2.5%	-14.9%	-12.9%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, City of North Vancouver's average assessed property value of \$962,308 *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Coquitlam Average Property Tax Bill: Business vs Resident (2015)



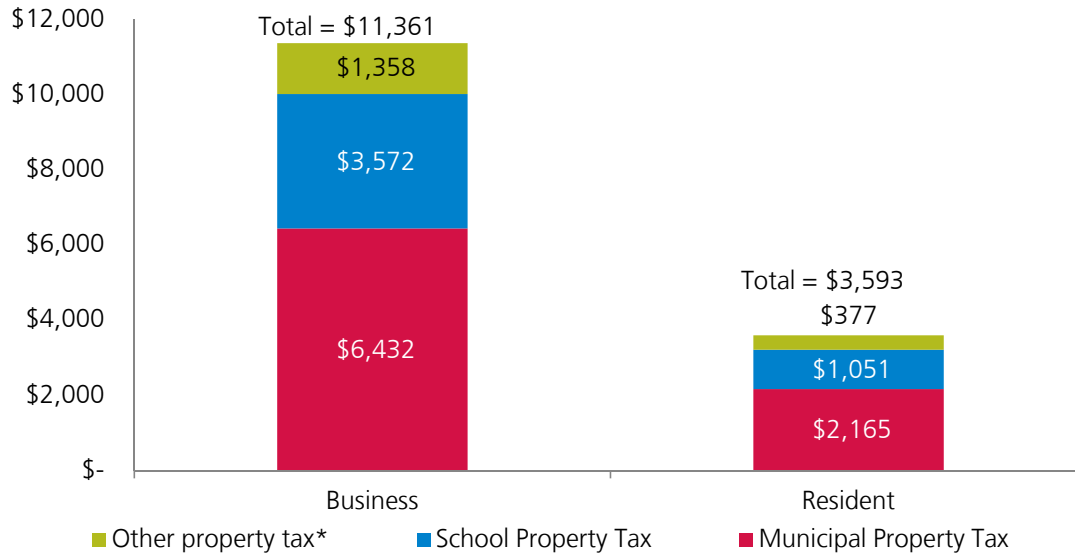
Coquitlam Historical Municipal Property Tax Gap: 2005 to 2015



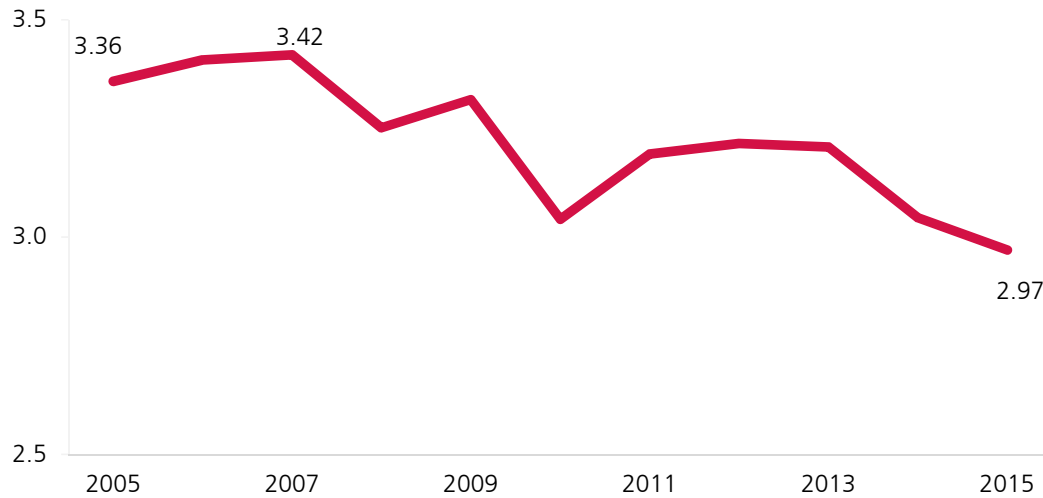
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Coquitlam	4.24 (3.93)	158	\$9,874 (\$15,405)	\$2,329 (\$3,922)	-1.7%	-9.5%	-23.6%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Coquitlam's average assessed property value of \$739,877. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Delta Average Property Tax Bill: Business vs Resident (2015)



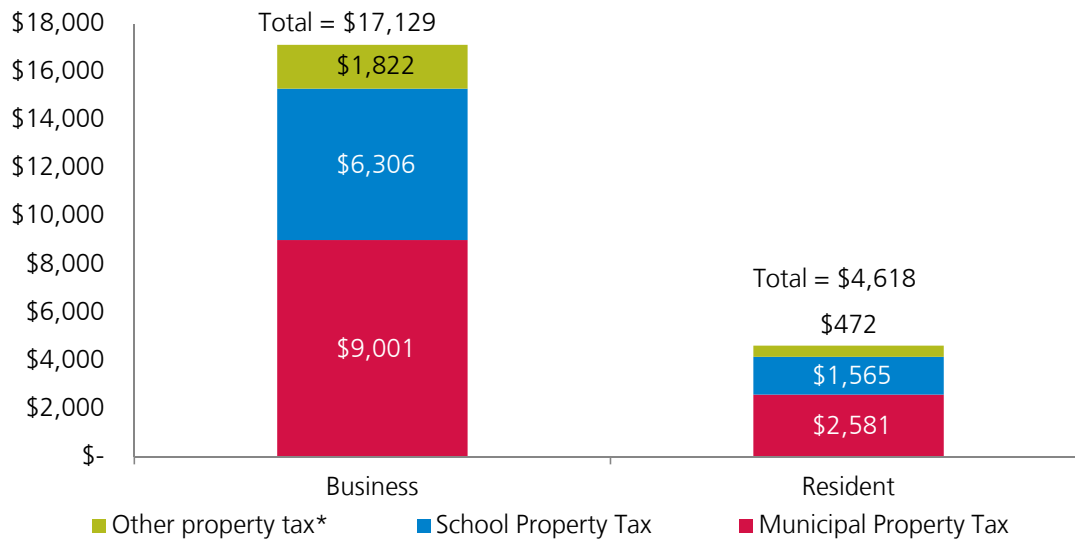
Delta Historical Municipal Property Tax Gap: 2005 to 2015



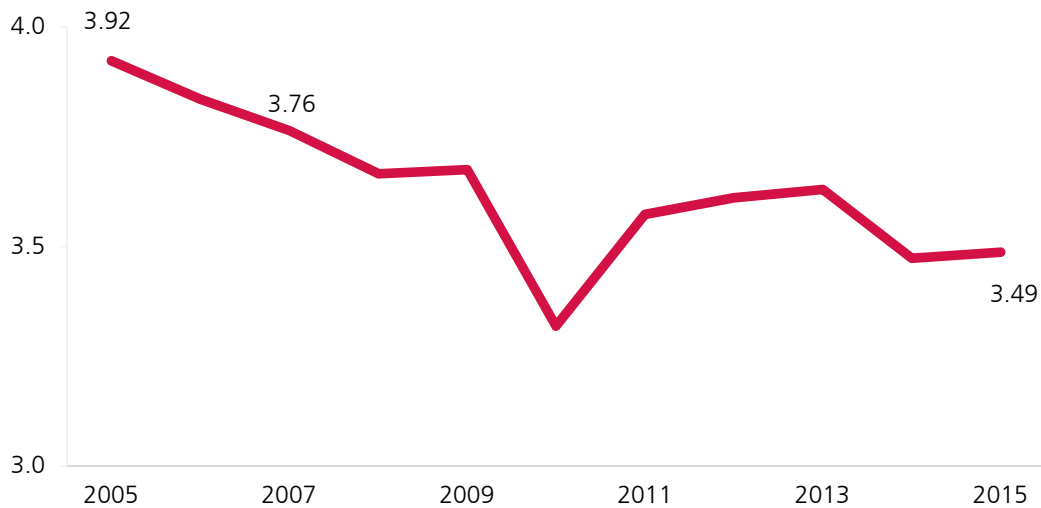
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Delta	2.97 (3.16)	124	\$6,432 (\$11,361)	\$2,165 (\$3,593)	-2.4%	-2.3%	-11.5%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Delta's average assessed property value of \$615,809. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

District of North Vancouver Average Property Tax Bill: Business vs Resident (2015)



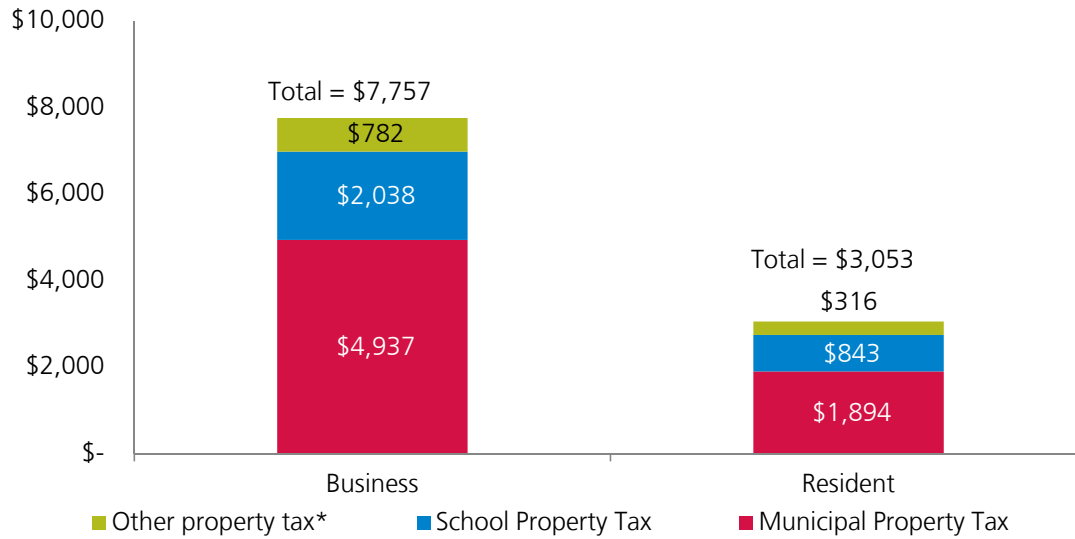
District of North Vancouver Historical Municipal Property Tax Gap: 2005 to 2015



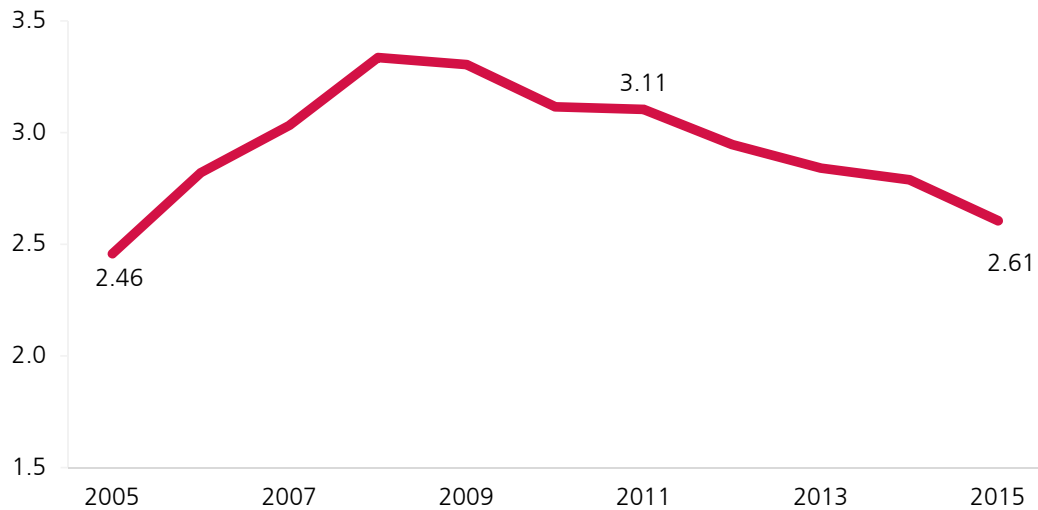
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
District of North Vancouver	3.49 (3.71)	143	\$9,001 (\$17,129)	\$2,581 (\$4,618)	0.4%	5.1%	-11.1%

Source: CFB Analysis of 2015 BC Government data on published property tax rates, District of North Vancouver's average assessed property value of \$1,087,243. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Kamloops Average Property Tax Bill: Business vs Resident (2015)



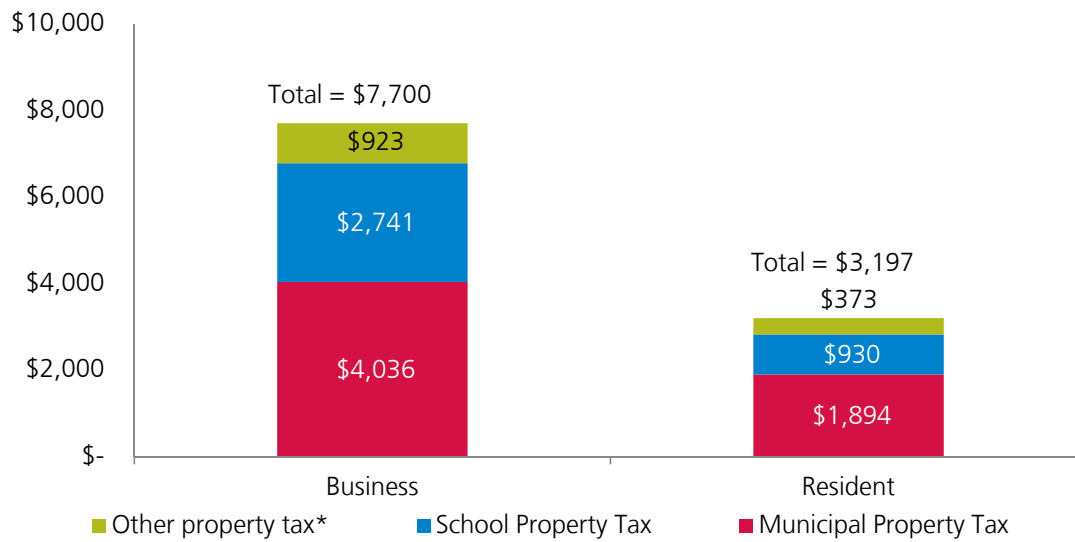
Kamloops Historical Municipal Property Tax Gap: 2005 to 2015



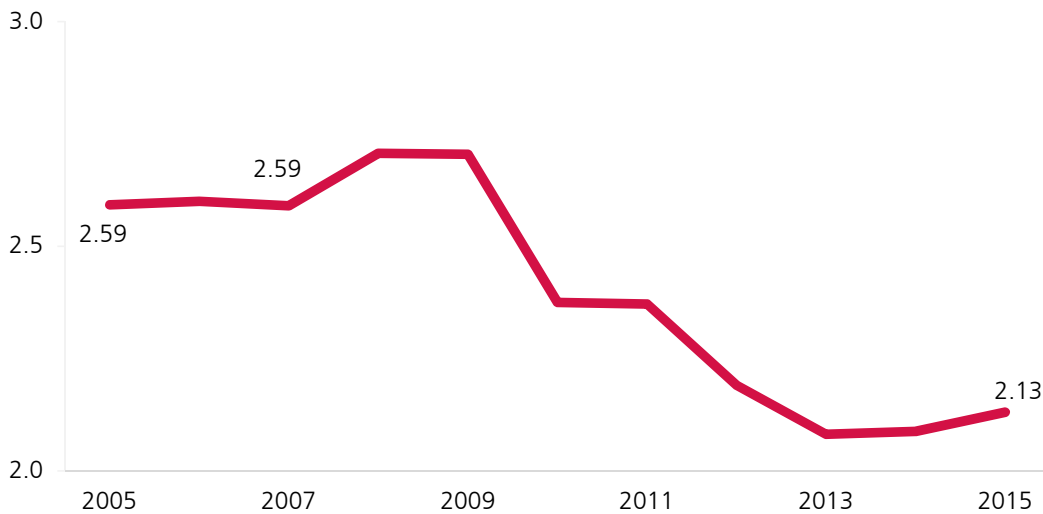
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Kamloops	2.61 (2.54)	90	\$4,937 (\$7,757)	\$1,894 (\$3,053)	-6.6%	-16.3%	6.1%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Kamloops' average assessed property value of \$351,417. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Kelowna Average Property Tax Bill: Business vs Resident (2015)



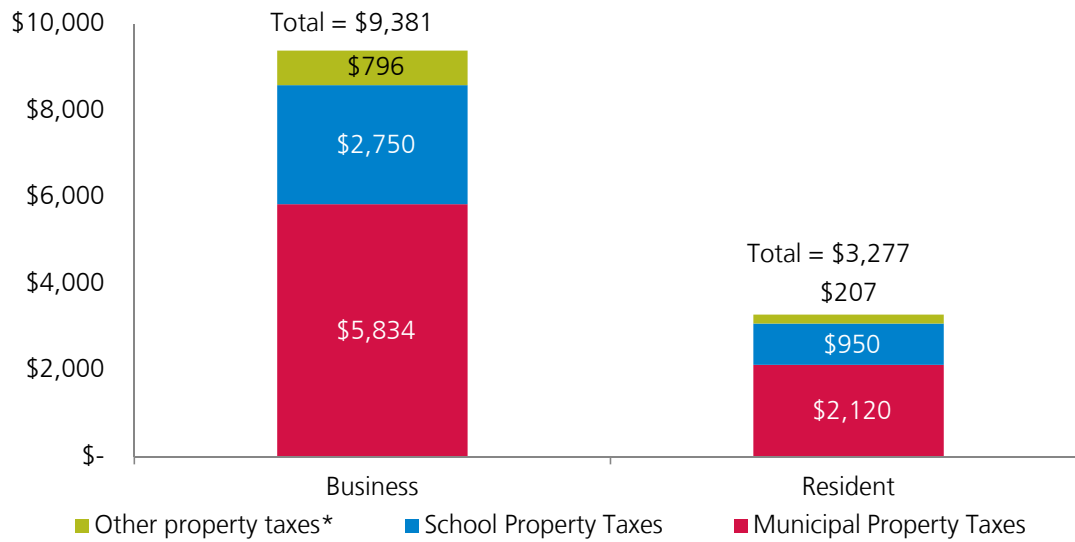
Kelowna Historical Municipal Property Tax Gap: 2005 to 2015



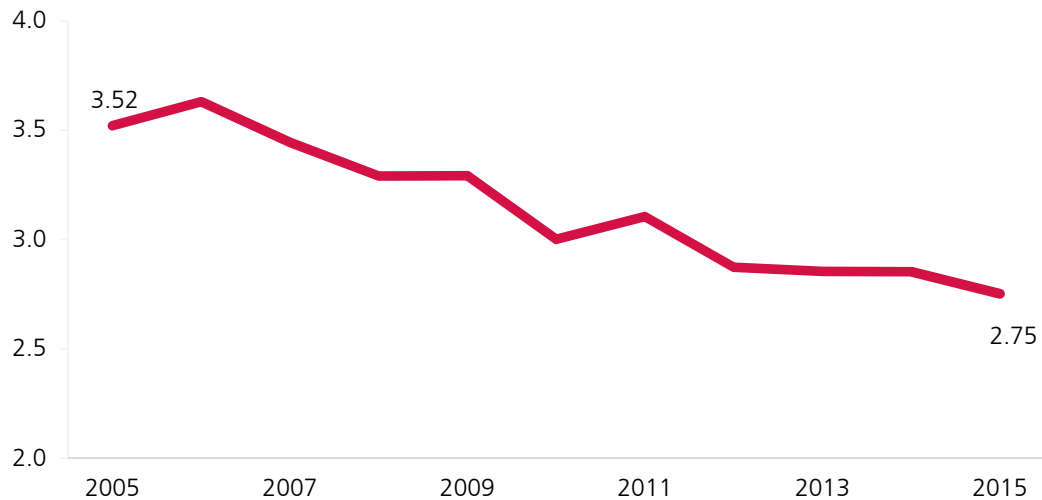
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Kelowna	2.13 (2.41)	38	\$4,036 (\$7,700)	\$1,894 (\$3,197)	2.0%	-10.3%	-17.8%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Kelowna's average assessed property value of \$472,517. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Maple Ridge Average Property Tax Bill: Business vs Resident (2015)



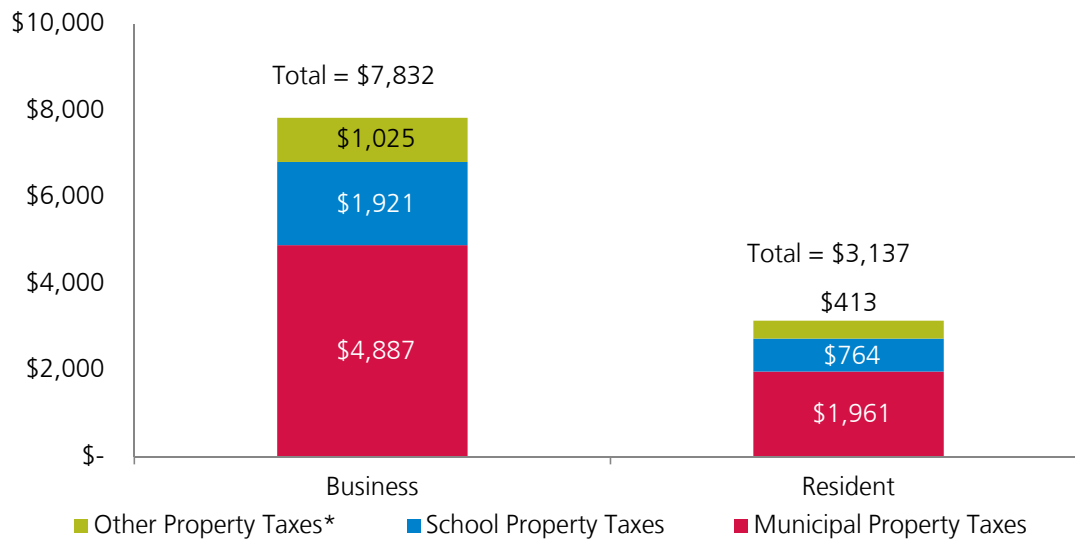
Maple Ridge Historical Municipal Property Tax Gap: 2005 to 2015



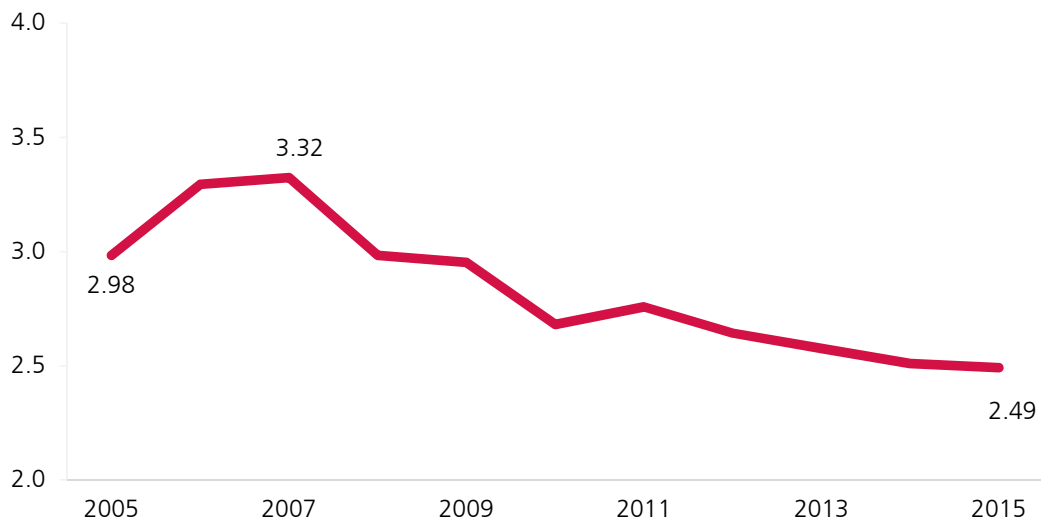
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Maple Ridge	2.75 (2.86)	107	\$5,834 (\$9,381)	\$2,120 (\$3,277)	-3.5%	-8.3%	-21.8%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Maple Ridge's average assessed property value of \$474,199. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Nanaimo Average Property Tax Bill: Business vs Resident (2015)



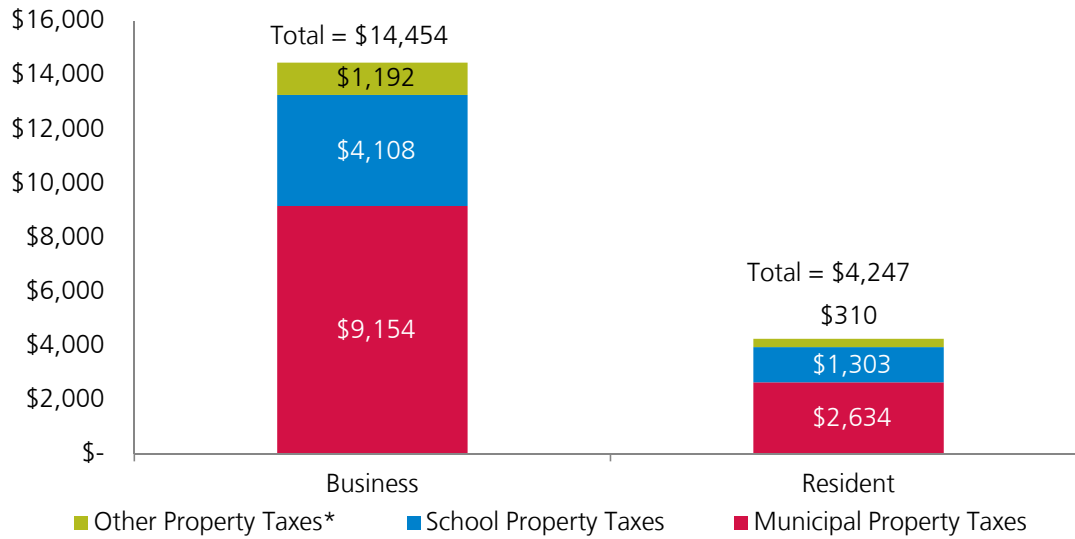
Nanaimo Historical Municipal Property Tax Gap: 2005 to 2015



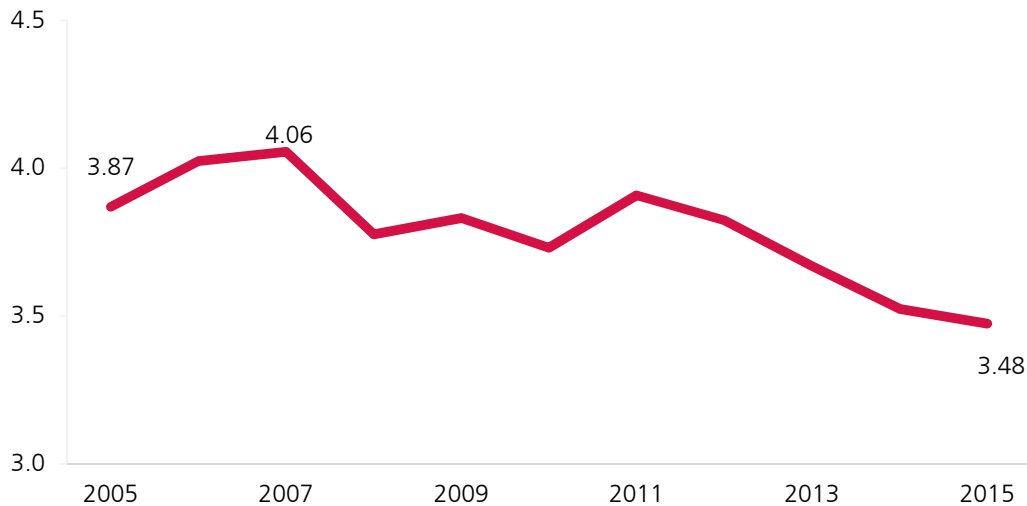
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Nanaimo	2.49 (2.50)	81	\$4,887 (\$7,832)	\$1,961 (\$3,137)	-0.7%	-7.0%	-16.5%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Nanaimo's average assessed property value of \$331,136. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

New Westminster Average Property Tax Bill: Business vs Resident (2015)



New Westminster Historical Municipal Property Tax Gap: 2005 to 2015

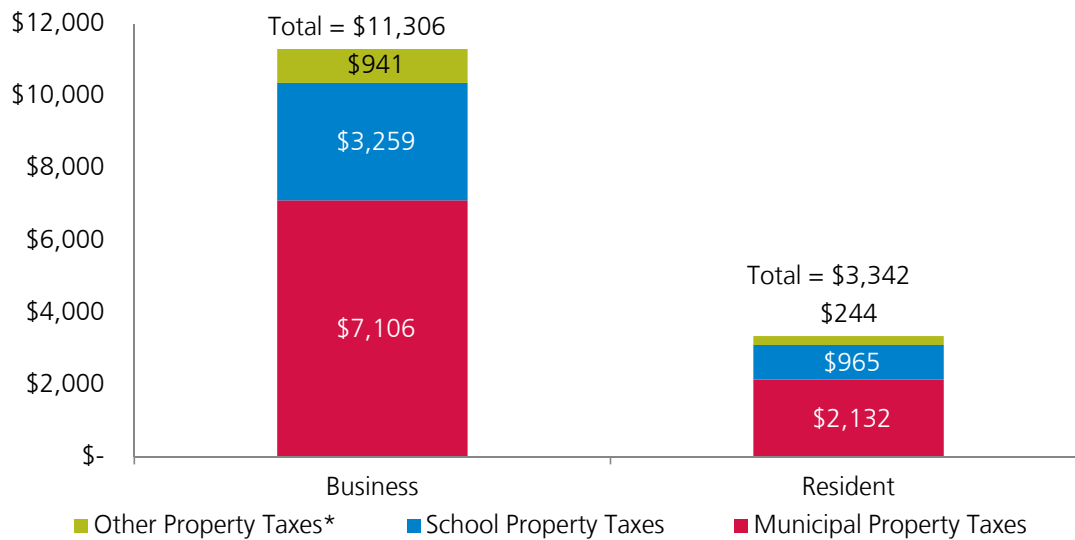


	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
New Westminster	3.48 (3.40)	142	\$9,154 (\$14,454)	\$2,634 (\$4,247)	-1.4%	-6.9%	-10.2%

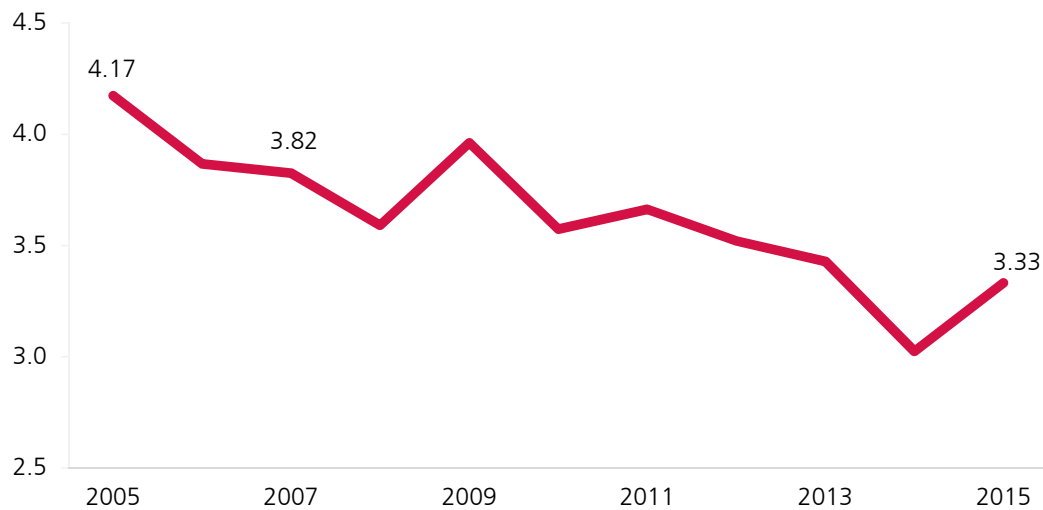
Source: CFIB Analysis of 2015 BC Government data on published property tax rates, New Westminster's average assessed property value of \$708,280. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

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Port Coquitlam Average Property Tax Bill: Business vs Resident (2015)



Port Coquitlam Historical Municipal Property Tax Gap: 2005 to 2015

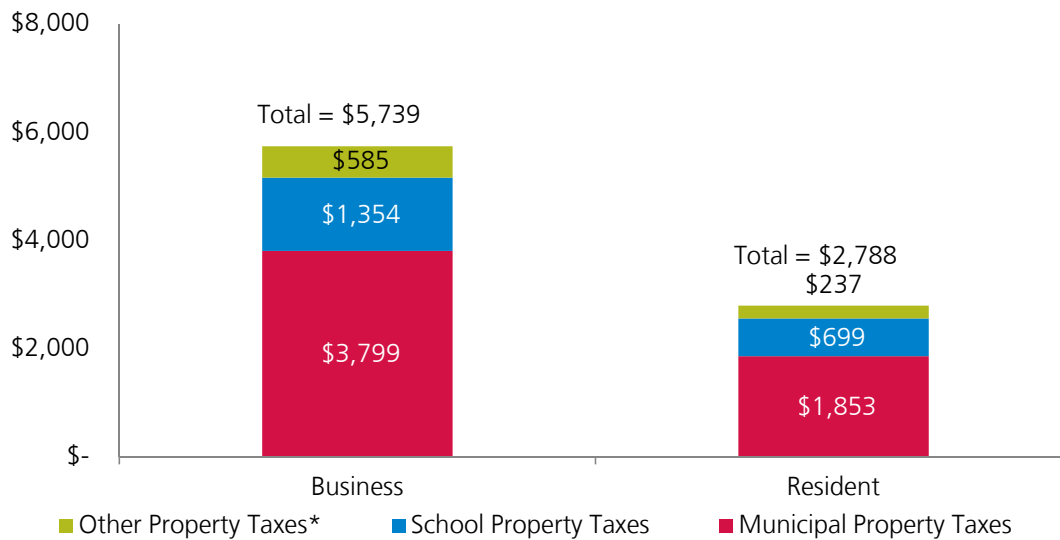


	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Port Coquitlam	3.33 (3.38)	134	\$7,106 (\$11,306)	\$2,132 (\$3,342)	10.2%	-6.7%	-20.1%

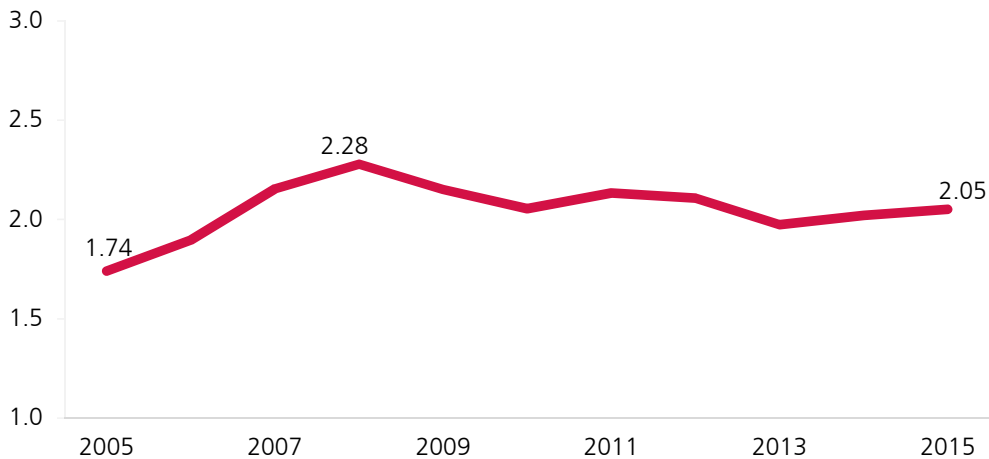
Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Port Coquitlam's average assessed property value of \$561,855. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

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Prince George Average Property Tax Bill: Business vs Resident (2015)



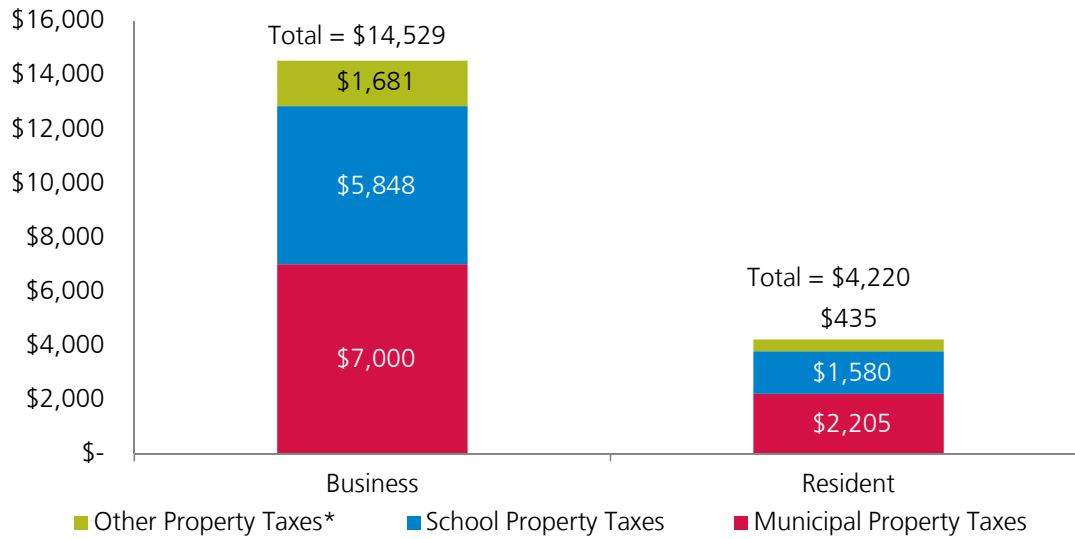
Prince George Historical Municipal Property Tax Gap: 2005 to 2015



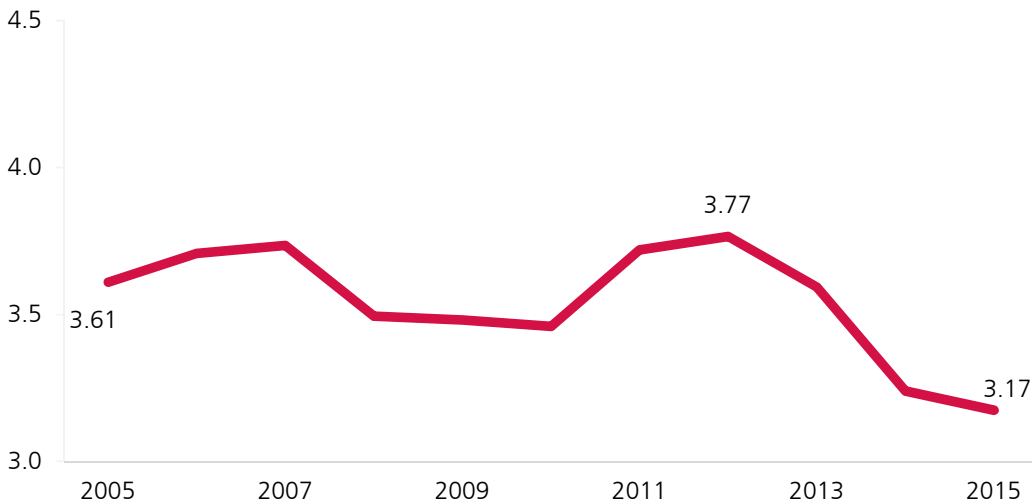
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Prince George	2.05 (2.06)	35	\$3,799 (\$5,739)	\$1,853 (\$2,788)	1.5%	-0.2%	17.8%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Prince George's average assessed property value of \$233,513. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Richmond Average Property Tax Bill: Business vs Resident (2015)



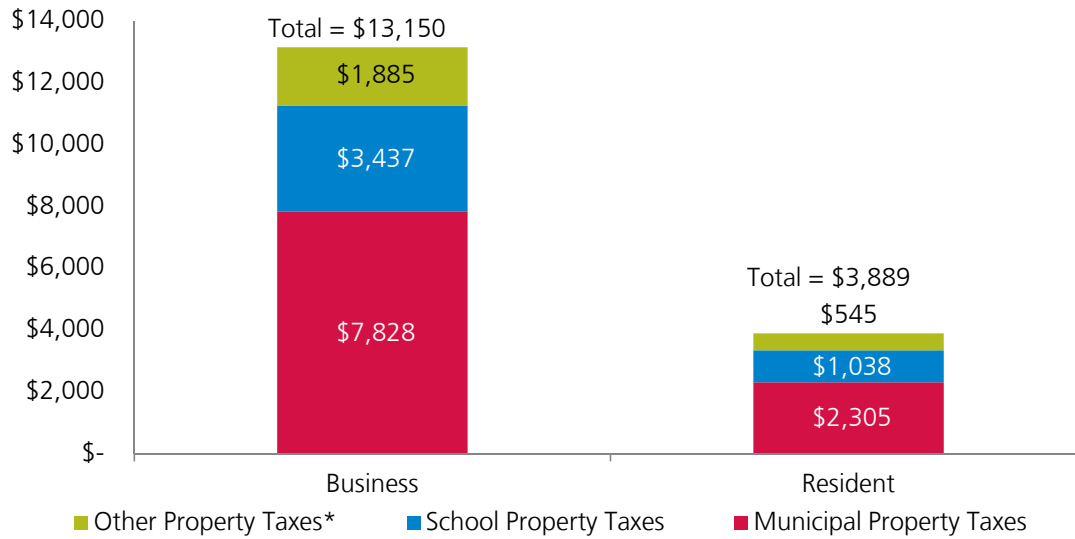
Richmond Historical Municipal Property Tax Gap: 2005 to 2015



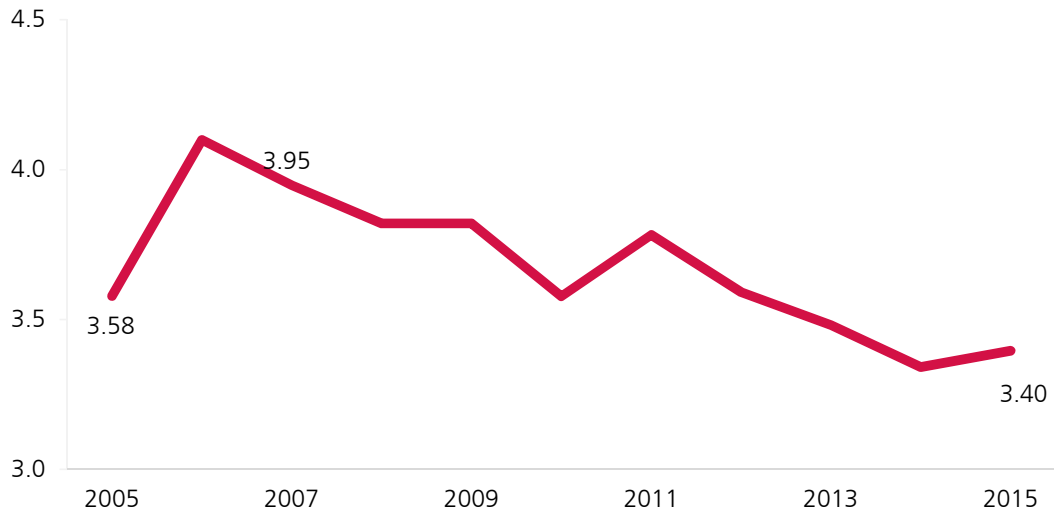
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Richmond	3.17 (3.44)	130	\$7,000 (\$14,529)	\$2,205 (\$4,220)	-2.0%	-8.3%	-12.1%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Richmond's average assessed property value of \$1,008,269. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Saanich Average Property Tax Bill: Business vs Resident (2015)



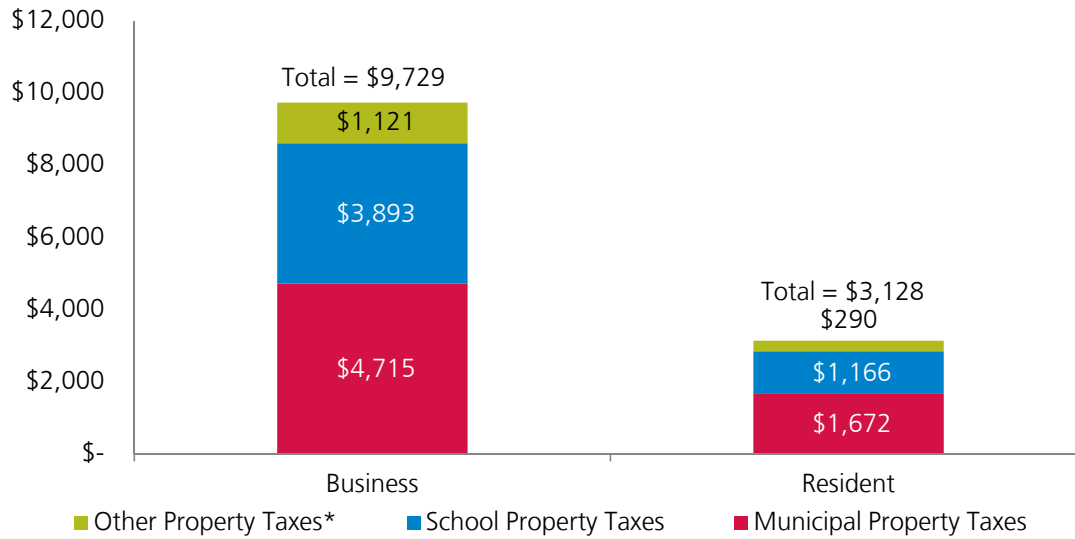
Saanich Historical Municipal Property Tax Gap: 2005 to 2015



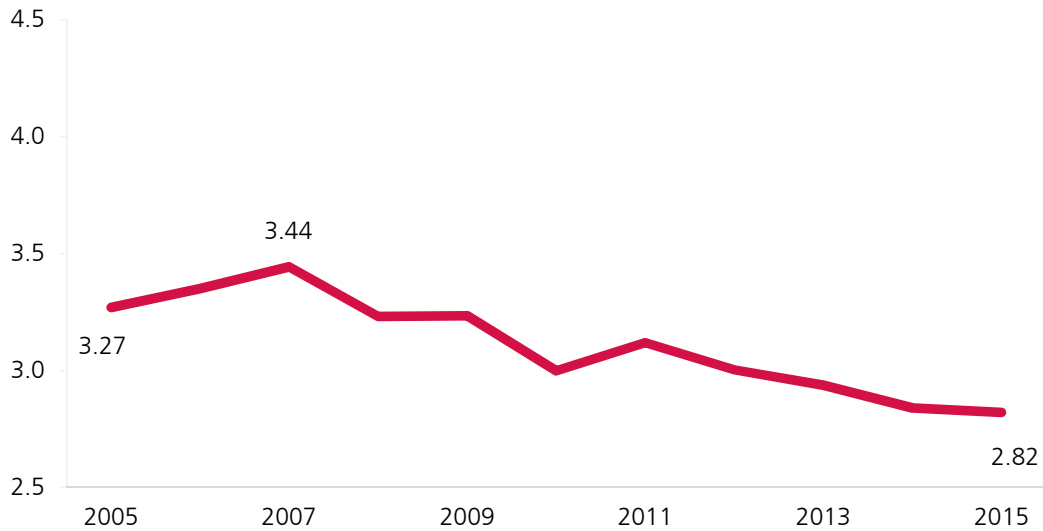
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Saanich	3.40 (3.38)	136	\$7,828 (\$13,150)	\$2,305 (\$3,889)	1.6%	-5.1%	-5.1%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Saanich's average assessed property value of \$592,500. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Surrey Average Property Tax Bill: Business vs Resident (2015)



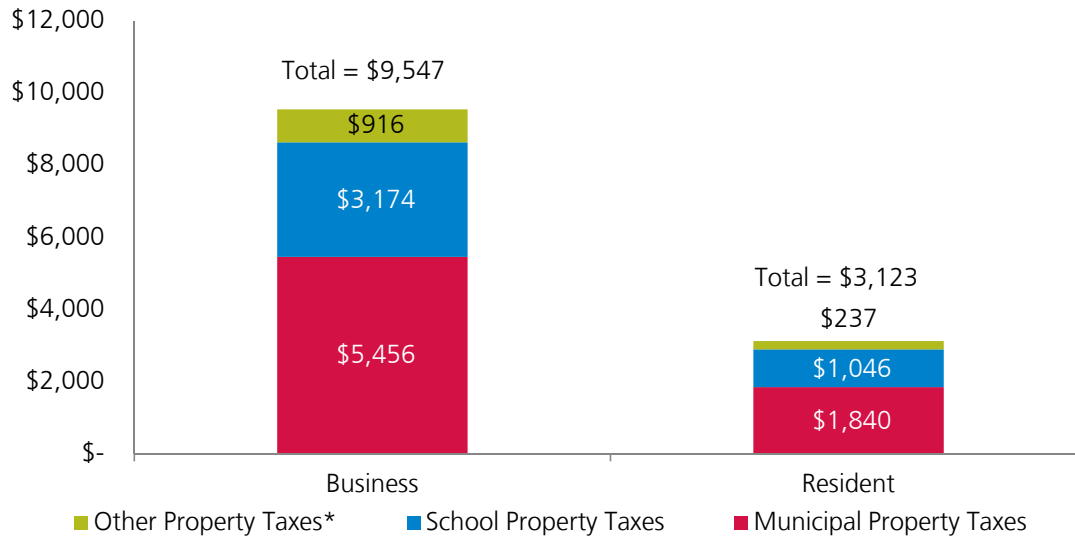
Surrey Historical Municipal Property Tax Gap: 2005 to 2015



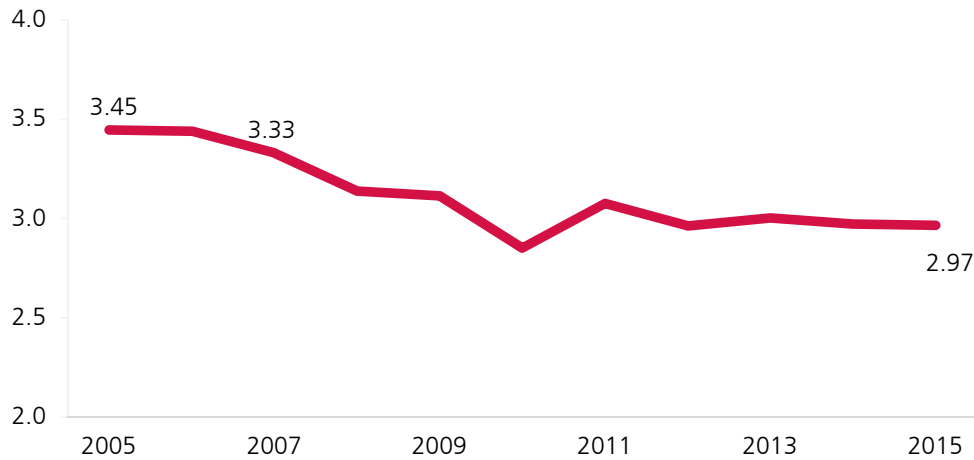
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Surrey	2.82 (3.11)	113	\$4,715 (\$9,729)	\$1,672 (\$3,128)	-0.7%	-6.0%	-13.7%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Surrey's average assessed property value of \$671,187. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Township of Langley Average Property Tax Bill: Business vs Resident (2015)



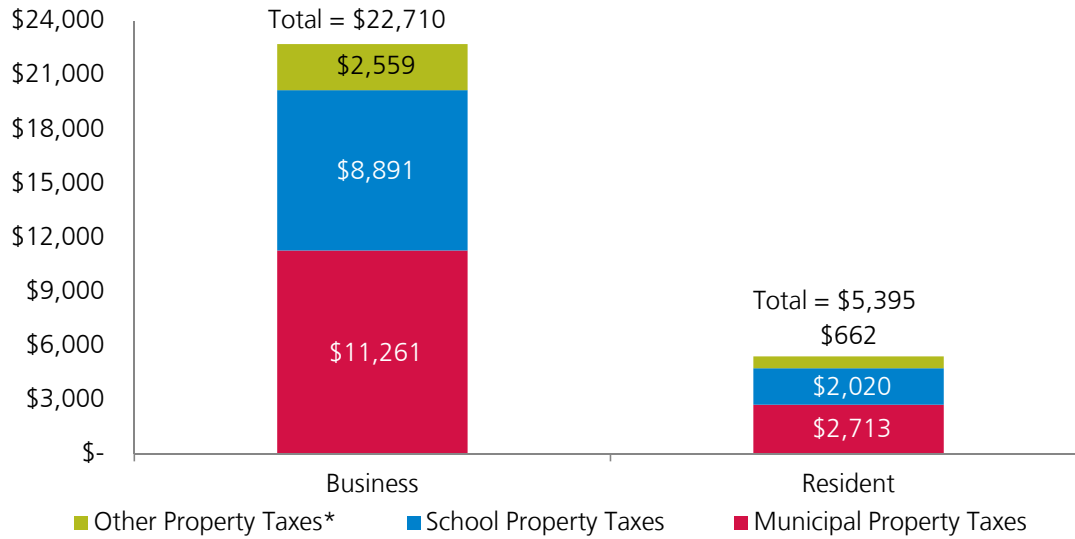
Township of Langley Historical Municipal Property Tax Gap: 2005 to 2015



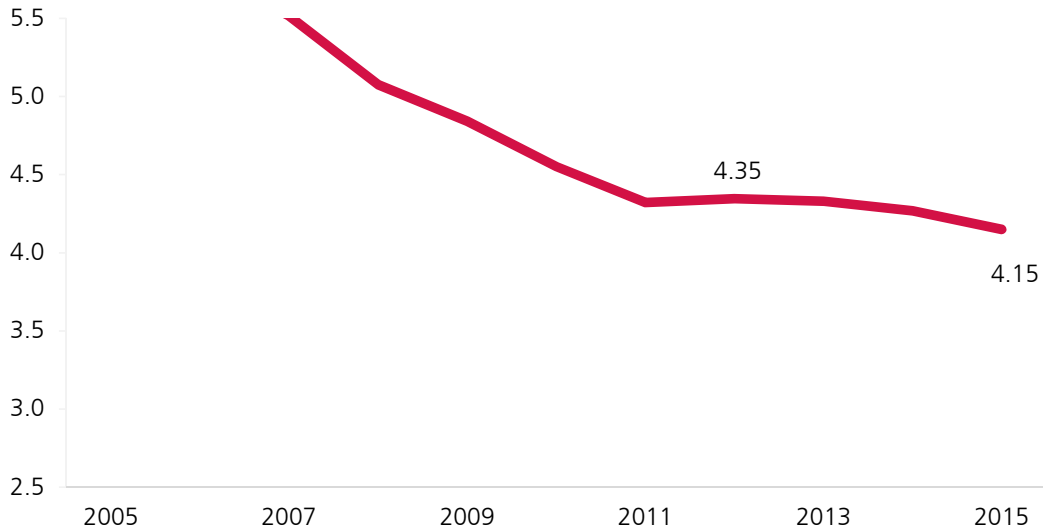
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Township of Langley	2.97 (3.06)	123	\$5,456 (\$9,547)	\$1,840 (\$3,123)	-0.2%	4.0%	-13.9%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Township of Langley's average assessed property value of \$547,297. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Vancouver Average Property Tax Bill: Business vs Resident (2015)



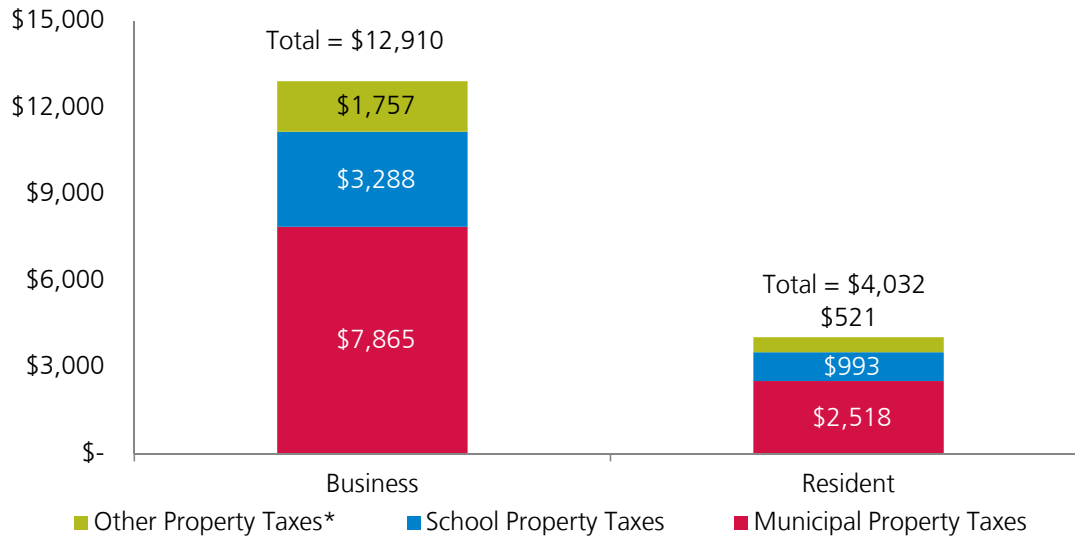
Vancouver Historical Municipal Property Tax Gap: 2005 to 2015



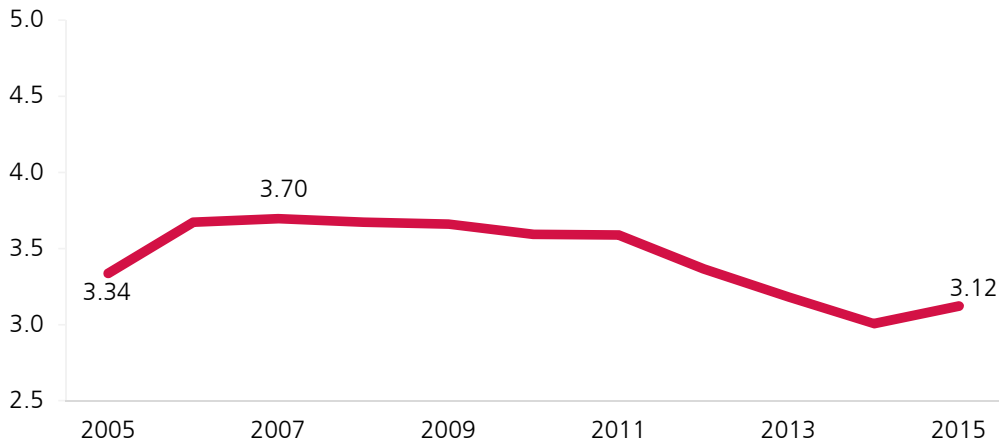
	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Vancouver	4.15 (4.21)	157	\$11,261 (\$22,710)	\$2,713 (\$5,395)	-2.8%	-8.8%	-29.6%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Vancouver's average assessed property value of \$1,532,937. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.

Victoria Average Property Tax Bill: Business vs Resident (2015)



Victoria Historical Municipal Property Tax Gap: 2005 to 2015



	Municipal Tax Gap 2015 (Total Tax Gap)	2015 Municipal Tax Gap Provincial Rank (162 = worst)	Business School Property Tax Bill 2015 (Total Tax Bill)**	Residential School Property Tax Bill 2015 (Total Tax Bill)**	1 Yr Mun. Tax Gap Change, 2014-15	5 Yr Mun. Gap Change, 2010-15	10 Yr Mun. Tax Gap Change, 2005-15
Victoria	3.12 (3.20)	129	\$7,865 (\$12,910)	\$2,518 (\$4,032)	3.9%	-13.1%	-6.4%

Source: CFIB Analysis of 2015 BC Government data on published property tax rates, Victoria's average assessed property value of \$566,834. *Other property tax includes: hospital (outside Metro Vancouver), Translink (for Metro Vancouver), BC Assessment and Municipal Finance. **Based on the 2015 average assessed property value. Total tax bill includes all property taxes charged.