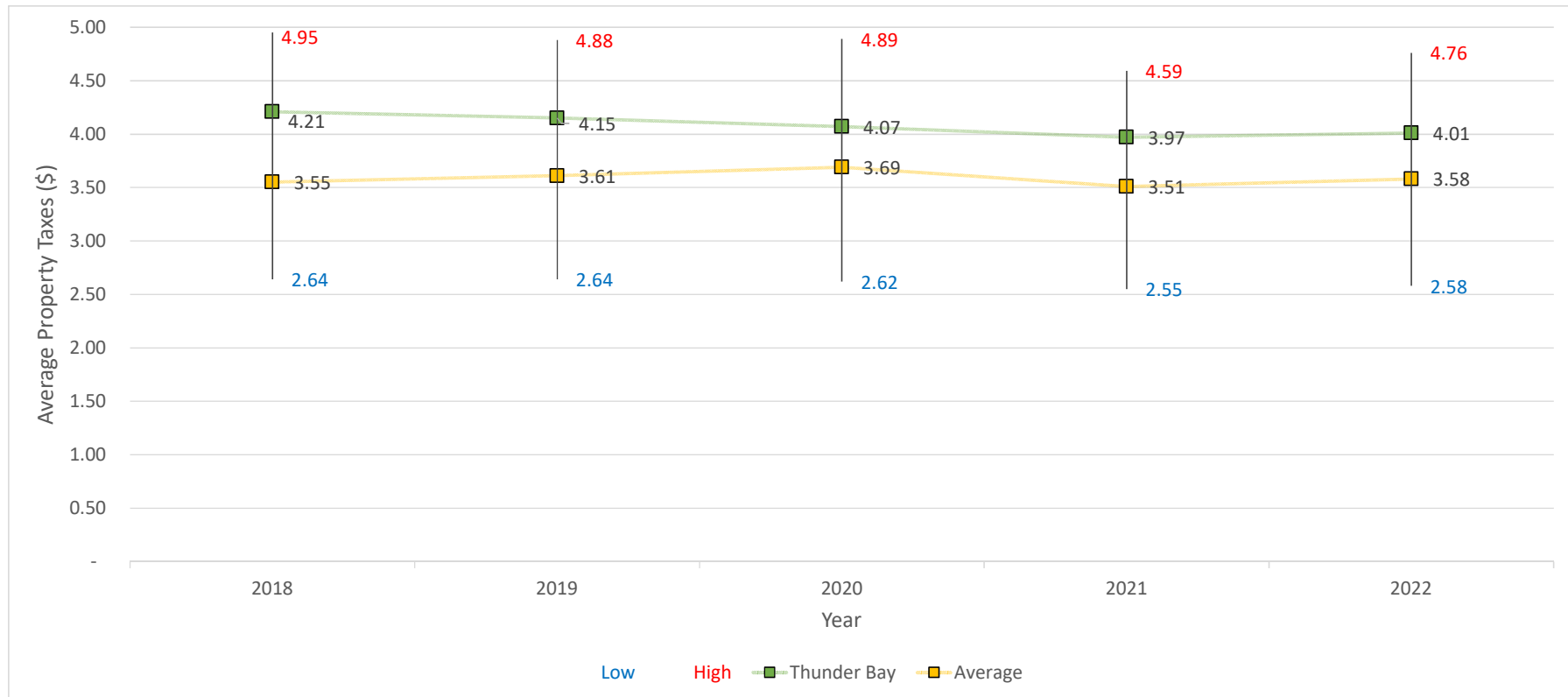


## Commercial – Office Building Municipal Tax Per Square Foot Municipalities > 100,000 population



Commercial - Office Building - Selection was focused on buildings in prime locations within the municipality. Comparison of taxes on a per square foot of gross leasable area basis.

Source: BMA Municipal Study – 2018 to 2022

"Average" includes all Municipalities participating in the BMA Study with populations greater than 100,000