

<b>HOW THE BUDGET AFFECTS THE AVERAGE HOMEOWNER'S TAX BILL</b>
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	<u>2018</u>	<u>2019</u>	<u>\$ Variance</u>	<u>% Variance</u>
Municipal Taxes	1,733	1,773	40	2.33%
Street Renewal	273	273	-	
<b>Total Municipal Taxes</b>	<b>2,006</b>	<b>2,046</b>	<b>40</b>	2.01%
School Division Taxes	1,970	2,019	49	2.49%
<b>Total School Taxes</b>	<b>1,970</b>	<b>2,019</b>	<b>49</b>	2.49%
Manitoba Education Property Tax Credit Advance	(700)	(700)	-	
<b>Net Taxes</b>	<b>3,276</b>	<b>3,365</b>	<b>89</b>	2.73%

Characteristics of an average home:

2018 assessment - 2018 was a reassessment year, average home assessment increased to \$296,560 portioned at 45% equals \$133,452  
Winnipeg School Division No. 1 mill rate

Frontage - 50 feet

## ASSESSMENT AND PORTIONING

2019 Assessments reflect April 1, 2016 market values. The 2018 reassessment year adjusted values from April 1, 2014 to April 1, 2016 market values.

**For 2018, the classes and portions are as follows:**

<b><u>DESCRIPTION</u></b>	<b><u>PORTION OF TOTAL ASSESSMENT</u></b>
Residential 1 - Property containing four or less dwelling units	45.0%
Residential 2 - Property containing five or more dwelling units	45.0%
Residential 3 - Owner occupied condominiums and co-operative housing	45.0%
Farm	26.0%
Institutional	65.0%
Designated Higher Education Property	0.0%
Pipelines	50.0%
Railways	25.0%
Designated Recreational Property	10.0%
Other - Commercial and industrial property	65.0%

The Designated Higher Education Property class was created in 2002. These properties were formerly in the Institutional class, portioned at 65%. The Designated Higher Education Property class is portioned at 0% in 2006 and this completes the decrease that started in 2002, which saw a decrease of 13% per year to the portioning.

The property class known as Golf Course has been changed to Designated Recreational Property.

## 2019 MILL RATES

MILL RATES	Res-1		Res-3			Farm	Farm	Statutory			Institutional		Commerical	
	Residential 1	Sch-exmpt	Residential 2	Residential 3	Sch-exmpt	ESL- exmpt	Sch-exmpt	Pipeline	Railways	Other	Higher Education	Municipal Only	Recreational	Other
<b>Portioned Percentage</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>26%</b>	<b>26%</b>	<b>50%</b>	<b>25%</b>	<b>65%</b>	<b>0%</b>	<b>65%</b>	<b>10%</b>	<b>65%</b>
2019 General Municipal	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290	13.290
2019 Education Support	0.000	0.000	0.000	0.000	0.000	0.000	0.000	9.820	9.820	9.820	9.820	9.820	9.820	9.820
<b>2019 Special Levy</b>														
1 - Winnipeg	15.130	0.000	15.130	15.130	0.000	15.130	0.000	15.130	15.130	15.130	15.130	0.000	15.130	15.130
2 - St. James-Assiniboia	13.431	0.000	13.431	13.431	0.000	13.431	0.000	13.431	13.431	13.431	13.431	0.000	13.431	13.431
7 - Pembina Trails	12.317	0.000	12.317	12.317	0.000	12.317	0.000	12.317	12.317	12.317	12.317	0.000	12.317	12.317
10 - Seven Oaks	16.725	0.000	16.725	16.725	0.000	16.725	0.000	16.725	16.725	16.725	16.725	0.000	16.725	16.725
14 - Seine River	14.612	0.000	14.612	14.612	0.000	14.612	0.000	14.612	14.612	14.612	14.612	0.000	14.612	14.612
21- Interlake	13.587	0.000	13.587	13.587	0.000	13.587	0.000	13.587	13.587	13.587	13.587	0.000	13.587	13.587
51 - Louis Riel	13.681	0.000	13.681	13.681	0.000	13.681	0.000	13.681	13.681	13.681	13.681	0.000	13.681	13.681
72 - River East Transcona	13.436	0.000	13.436	13.436	0.000	13.436	0.000	13.436	13.436	13.436	13.436	0.000	13.436	13.436

## 2019 COMBINED MILL RATES

MILL RATES	Res-1		Residential 2	Res-3		Farm	Farm	Statutory			Institutional			Commerical
	Residential 1	Sch-exmpt		Sch-exmpt	ESL- exmpt	Sch-exmpt	Pipeline	Railways	Other	Higher Education	Municipal Only	Recreational	Other	
<b>Portioned Percentage</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>45%</b>	<b>26%</b>	<b>26%</b>	<b>50%</b>	<b>25%</b>	<b>65%</b>	<b>0%</b>	<b>65%</b>	<b>10%</b>	<b>65%</b>
1 - Winnipeg	28.420	13.290	28.420	28.420	13.290	28.420	13.290	38.240	38.240	38.240	38.240	13.290	38.240	38.240
2 - St. James-Assiniboia	26.721	13.290	26.721	26.721	13.290	26.721	13.290	36.541	36.541	36.541	36.541	13.290	36.541	36.541
7 - Pembina Trails	25.607	13.290	25.607	25.607	13.290	25.607	13.290	35.427	35.427	35.427	35.427	13.290	35.427	35.427
10 - Seven Oaks	30.015	13.290	30.015	30.015	13.290	30.015	13.290	39.835	39.835	39.835	39.835	13.290	39.835	39.835
14 - Seine River	27.902	13.290	27.902	27.902	13.290	27.902	13.290	37.722	37.722	37.722	37.722	13.290	37.722	37.722
21- Interlake	26.877	13.290	26.877	26.877	13.290	26.877	13.290	36.697	36.697	36.697	36.697	13.290	36.697	36.697
51 - Louis Riel	26.971	13.290	26.971	26.971	13.290	26.971	13.290	36.791	36.791	36.791	36.791	13.290	36.791	36.791
72 - River East Transcona	26.726	13.290	26.726	26.726	13.290	26.726	13.290	36.546	36.546	36.546	36.546	13.290	36.546	36.546

**2019 ASSESSMENT - PORTIONED PROJECTED - December 1, 2018**  
**BY PROPERTY CLASSIFICATION**  
**USED FOR MUNICIPAL BUDGET**

<u>PROPERTY CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>PORTION</u>	<u>TAXABLE &amp; PAYMENTS-IN-LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	10	45.0%	\$ 25,742,685,763	\$ 64,784,555	\$ 25,807,470,318
Residential 2	20	45.0%	4,018,924,920	3,466,395	4,022,391,315
Residential 3	80	45.0%	2,076,998,625	133,200	2,077,131,825
Farm	30	26.0%	71,029,137	64,097,876	135,127,013
Institutional	40	65.0%	1,017,259,957	1,939,186,747	2,956,446,704
Designated Higher Education		0.0%	-	-	-
Pipelines	51	50.0%	15,700,500	-	15,700,500
Railways	52	25.0%	93,188,384	-	93,188,384
Designated Recreational Property	70	10.0%	15,914,855	4,435,300	20,350,155
Other	60	65.0%	10,991,010,408	1,765,941,635	12,756,952,043
Legislative Building	60	65.0%	9,518,275	-	9,518,275
			<b>\$ 44,052,230,824</b>	<b>\$ 3,842,045,708</b>	<b>\$ 47,894,276,532</b>

**2019 ASSESSMENT - NON-PORTIONED PROJECTED - December 1, 2018**  
**BY PROPERTY CLASSIFICATION**  
**USED FOR MUNICIPAL BUDGET**

<u>PROPERTY CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>TAXABLE &amp; PAYMENTS-IN-LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	10	\$ 57,205,968,363	\$ 143,965,677	\$ 57,349,934,040
Residential 2	20	8,930,944,266	7,703,100	8,938,647,366
Residential 3	80	4,615,552,501	296,000	4,615,848,501
Farm	30	273,188,988	246,530,292	519,719,280
Institutional	40	1,565,015,318	2,983,364,226	4,548,379,544
Designated Higher Education		432,183,426	12,238,000	444,421,426
Pipelines	51	31,401,000	-	31,401,000
Railways	52	372,753,537	-	372,753,537
Designated Recreational Property	70	159,148,550	44,353,000	203,501,550
Other	60	16,909,246,782	2,716,833,286	19,626,080,068
Legislative Building	60	14,643,500	-	14,643,500
		<b>\$ 90,510,046,231</b>	<b>\$ 6,155,283,581</b>	<b>\$ 96,665,329,812</b>

The City's 2019 budget was adopted on March 21, 2019. The projected assessment roll as at December 1, 2018 was used to calculate the 2019 Mill rate.

**2019 ASSESSMENT - PORTIONED AS AT BILLING APRIL 12, 2019  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

PROPERTY CLASSIFICATION	CLASS CODE	PORTION	TAXABLE	EXEMPT SUBJECT TO		TOTAL
				PAYMENTS IN LIEU	EXEMPT	
Residential 1	10	45.0%	\$ 25,676,911,677	\$ 101,098,364	\$ 64,986,775	\$ 25,842,996,816
Residential 2	20	45.0%	3,765,021,195	336,777,750	3,964,095	4,105,763,040
Residential 3	80	45.0%	2,067,386,850	-	133,200	2,067,520,050
Farm	30	26.0%	63,427,449	6,390,686	61,397,516	131,215,651
Institutional	40	65.0%	932,778,053	98,541,300	1,959,997,733	2,991,317,086
Designated Higher Education	41	0.0%	-	-	-	-
Pipelines	51	50.0%	15,700,500	-	-	15,700,500
Railways	52	25.0%	93,188,384	-	-	93,188,384
Designated Recreational Facilities	70	10.0%	15,194,480	729,600	4,435,300	20,359,380
Other	60	65.0%	10,122,210,363	894,298,765	1,760,307,631	12,776,816,759
Legislative Building	60	65.0%	-	9,414,226	-	9,414,226
			<b>\$ 42,751,818,952</b>	<b>\$ 1,447,250,691</b>	<b>\$ 3,855,222,250</b>	<b>\$ 48,054,291,893</b>

**2019 ASSESSMENT - NON PORTIONED AS AT BILLING APRIL 12, 2019  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

PROPERTY CLASSIFICATION	CLASS CODE	TAXABLE	EXEMPT SUBJECT TO		TOTAL
			PAYMENTS IN LIEU	EXEMPT	
Residential 1	10	\$ 57,059,803,726	\$ 224,663,032	\$ 144,415,056	\$ 57,428,881,814
Residential 2	20	8,366,713,767	748,395,000	8,809,100	9,123,917,867
Residential 3	80	4,594,193,001	-	296,000	4,594,489,001
Farm	30	243,951,728	24,579,560	236,144,292	504,675,580
Institutional	40	1,435,043,158	151,602,000	3,015,381,128	4,602,026,286
Designated Higher Education	41	-	432,183,426	12,238,000	444,421,426
Pipelines	51	31,401,000	-	-	31,401,000
Railways	52	372,753,537	-	-	372,753,537
Designated Recreational Facilities	70	151,944,800	7,296,000	44,353,000	203,593,800
Other	60	15,572,631,328	1,375,844,254	2,708,165,586	19,656,641,168
Legislative Building	60	-	14,483,424	-	14,483,424
		<b>\$ 87,828,436,045</b>	<b>\$ 2,979,046,696</b>	<b>\$ 6,169,802,162</b>	<b>\$ 96,977,284,903</b>

<b>2019 TAXABLE ASSESSMENT AS AT MARCH 1, 2018</b> <b>FOR SCHOOL TAX PURPOSES AND</b> <b>TOTAL SCHOOL TAX RAISED</b>
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SCHOOL TAX ASSESSMENT BASE	NON-PORCIONED	PORCIONED
<b><u>Residential</u></b>		
Residential 1	57,277,897,856	25,775,054,035
Residential 2	8,977,135,356	4,039,710,910
Residential 3	4,542,452,062	2,044,103,428
	<b>70,797,485,274</b>	<b>31,858,868,373</b>
<b><u>Farm</u></b>		
	<b>268,061,288</b>	<b>69,695,935</b>
<b><u>Other</u></b>		
Statutory Pipeline	31,401,000	15,700,500
Statutory Railway	372,753,536	93,188,384
Institutional	247,409,000	160,815,850
Designated Higher Education	-	-
Designated Recreational Property	159,240,800	15,924,080
Other	16,815,966,795	10,930,378,417
	<b>17,626,771,131</b>	<b>11,216,007,231</b>
<b><u>Exempt From School Levy</u></b>		
	<b>1,336,984,928</b>	<b>868,526,573</b>
<b>TOTAL ASSESSMENT</b>	<b>\$ 90,029,302,621</b>	<b>\$ 44,013,098,112</b>

**SCHOOL TAXES RAISED - SUMMARY**

	MILL RATE	TOTAL TAX
<b><u>Education Support Levy</u></b>		
<b><u>Residential Property</u></b>		
Residential 1	-	\$ -
Residential 2	-	-
Residential 3	-	-
Total		-
<b><u>Other Property</u></b>		
Statutory Pipeline	9.820	154,179
Statutory Railway	9.820	915,110
Institutional	9.820	1,579,212
Designated Higher Education	9.820	-
Designated Recreational Property	9.820	156,374
Other	9.820	107,340,892
Total		<b>110,145,767</b>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	15.130	191,440,649
St. James - Assiniboia	13.431	58,492,404
Pembina Trails	12.317	107,449,620
Seven Oaks	16.725	51,373,572
Seine River	14.612	5,129,534
Interlake	13.587	44,981
Louis Riel	13.681	109,953,815
River East - Transcona	13.436	79,943,847
Total		<b>603,828,422</b>

<b>TOTAL SCHOOL TAXES COLLECTED</b>	<b>\$ 713,974,189</b>
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<b>2019 TAXABLE ASSESSMENT AS AT BILLING APRIL 12, 2019</b> <b>FOR SCHOOL TAX PURPOSES AND</b> <b>TOTAL SCHOOL TAX RAISED</b>
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SCHOOL TAX ASSESSMENT BASE	<u>NON-PORTIONED</u>	<u>PORTIONED</u>
<b><u>Residential</u></b>		
Residential 1	\$ 57,284,466,758	\$ 25,778,010,041
Residential 2	9,115,108,767	4,101,798,945
Residential 3	4,594,193,001	2,067,386,850
	<u>70,993,768,526</u>	<u>31,947,195,837</u>
<b><u>Farm</u></b>	<b>267,214,288</b>	<b>69,475,715</b>
<b><u>Other</u></b>		
Statutory Pipeline	31,401,000	15,700,500
Statutory Railway	372,753,537	93,188,384
Institutional	253,285,000	164,635,250
Designated Higher Education	432,183,426	-
Designated Recreational Property	159,240,800	15,924,080
Other	16,819,539,712	10,932,700,813
	<u>18,068,403,475</u>	<u>11,222,149,027</u>
<b><u>Exempt From School Levy</u></b>	<b>1,339,155,458</b>	<b>869,937,418</b>
	<u>\$ 90,668,541,747</u>	<u>\$ 44,108,757,996</u>
	<u>MILL RATE</u>	<u>TOTAL TAX</u>
<b><u>Education Support Levy</u></b>		
<b><u>Residential Property</u></b>		
Residential 1	-	\$ -
Residential 2	-	-
Residential 3	-	-
Total		<u>-</u>
<b><u>Other Property</u></b>		
Statutory Pipeline	9.820	154,179
Statutory Railway	9.820	915,110
Institutional	9.820	1,616,718
Designated Higher Education	9.820	-
Designated Recreational Property	9.820	156,374
Other	9.820	107,366,844
Total		<u>110,209,225</u>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	15.130	191,446,200
St. James -Assiniboia	13.431	58,520,529
Pembina Trails	12.317	107,452,742
Seven Oaks	16.725	51,375,069
Seine River	14.612	5,129,274
Interlake	13.587	44,980
Louis Riel	13.681	110,003,904
River East - Transcona	13.436	80,067,603
Total		<u>604,040,301</u>
<b>TOTAL SCHOOL TAXES COLLECTED</b>		<b><u>\$ 714,249,526</u></b>

Including Legislative Grant School portion of \$ 234,885.00



**BUDGET SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
2019**

The City's 2019 budget was adopted on March 21, 2019. The estimated assessment roll as at December 1, 2018 was used to calculate the rate to meet the 2019 budget requirements.

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY
Residential 1	10	13.290	\$ 25,742,685,763	\$ 342,120,294
Residential 2	20	13.290	4,018,924,920	53,411,512
Residential 3	80	13.290	2,076,998,625	27,603,312
Farm	30	13.290	71,029,137	943,977
Institutional	40	13.290	1,017,259,957	13,519,385
Designated Higher Education	41	13.290	-	-
Pipelines	51	13.290	15,700,500	208,660
Railways	52	13.290	93,188,384	1,238,474
Designated Recreational Property	70	13.290	15,914,855	211,508
Other	60	13.290	10,991,010,408	146,070,525
Legislative Buildings	60	13.290	9,518,275	126,498
Sub-Total			44,052,230,824	585,454,145
Taxes on City-owned properties & Manitoba Hydro Lines			-	15,744,181
General Service Fees		13.290	3,528,850	46,895
Grand Total			<b>\$ 44,052,230,824</b>	<b>\$ 601,245,221</b>

**SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
AS AT BILLING APRIL 12, 2019**

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX		PAYMENTS IN LIEU		TOTAL	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY	PORTIONED ASSESSMENT	AMOUNT OF LEVY	PORTIONED ASSESSMENT	AMOUNT
Residential 1	10	13.290	\$ 25,676,911,677	\$ 341,246,156	\$ 101,098,364	\$ 1,343,597	\$ 25,778,010,041	\$ 342,589,753
Residential 2	20	13.290	3,765,021,195	50,037,132	336,777,750	4,475,776	4,101,798,945	54,512,908
Residential 3	80	13.290	2,067,386,850	27,475,571	-	-	2,067,386,850	27,475,571
Farm	30	13.290	63,427,449	842,951	6,390,686	84,932	69,818,135	927,883
Institutional	40	13.290	932,778,053	12,396,620	98,541,300	1,309,614	1,031,319,353	13,706,234
Designated Higher Education	41	13.290	-	-	-	-	-	-
Pipelines	51	13.290	15,700,500	208,660	-	-	15,700,500	208,660
Railways	52	13.290	93,188,384	1,238,474	-	-	93,188,384	1,238,474
Designated Recreational Property	70	13.290	15,194,480	201,935	729,600	9,696	15,924,080	211,631
Other *	60	13.290	10,122,210,363	134,524,234	894,298,765	11,885,231	11,016,509,128	146,409,465
Legislative Buildings	60	13.290	-	-	9,414,226	125,115	9,414,226	125,115
Sub-Total			42,751,818,952	568,171,733	1,447,250,691	19,233,961	44,199,069,643	587,405,694
Taxes on City-owned properties & Manitoba Hydro Lines			-	-	-	15,636,698	-	15,636,698
General Services Fees		13.29	3,528,850	46,898				46,898
<b>Grand Total</b>			<b>\$ 42,755,347,802</b>	<b>\$ 568,218,631</b>	<b>\$ 1,447,250,691</b>	<b>\$ 34,870,659</b>	<b>\$ 44,199,069,643</b>	<b>\$ 603,089,290</b>

\* adjusted \$58 for rounding

## ASSESSMENT PORTIONING

On September 18, 1991, the Province of Manitoba announced a 10 year portioning strategy with an end result that in 2001 all residential property will be taxed at 45% of their market value. The Province adopted further classification and portion percentage changes in 2002.

Taxes will be calculated on the following portioned percentages.

<b><u>PROPERTY CLASS</u></b>	<b><u>2001</u></b>	<b><u>2002</u></b>	<b><u>2003</u></b>	<b><u>2004</u></b>	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>
Residential 1	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 2	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 3	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Farm	30.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Institutional	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
Designated Higher Education		52.0%	39.0%	26.0%	13.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pipelines	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Railway	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Designated Recreational Property	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Other	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

<b><u>PROPERTY CLASS</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>
Residential 1	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 2	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 3	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Farm	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Institutional	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
Designated Higher Education	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Pipelines	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Railway	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Designated Recreational Property	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Other	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

Residential 1 -- Less than 5 dwelling units.

Residential 2 -- 5 or more dwelling units.

Residential 3 -- Owner Occupied Condominiums & Co-op Housing.

Other -- Commercial and industrial properties.

## AMOUNTS TO BE RAISED FOR SCHOOL PURPOSES

### SCHOOL TAXES

Provincial Legislation requires the City of Winnipeg to collect the School Division and Provincial Education Support taxes. These taxes are set by and go directly to the School Divisions and the Province.

### SCHOOL DIVISION TAX

Education costs over those provided for through the Provincial Support Program are raised by fixing a separate mill rate for each School Division and levying a tax on the assessable property within that division. In 2003 the number of School Divisions were reduced from eleven to eight due to amalgamations

School divisions include:

- Winnipeg School Division
- St. James - Assiniboia School Division
- Pembina Trails School Division
- Seven Oaks School Division
- Seine River School Division
- Interlake School Division
- Louis Riel School Division
- River East - Transcona School Division

### PROVINCIAL EDUCATION SUPPORT TAX

The Education Support Program is managed by the Public Schools Finance Board. It is responsible for collection of the annual requirements and the distribution of funds to the school divisions. In 2018, the City's share of the Education Support Program required the City to levy Taxable Assessment rates of 10.073 mills on all other property (excluding farm property which is exempt from the support levy). 2006 saw the elimination of the Education Support Levy from residential properties.

<u>School Division</u>	2018	2019	Increase/(Decrease)	
			Amount	%
Winnipeg	\$ 185,924,095	\$ 191,440,649	\$ 5,516,554	3.0%
St. James-Assiniboia	56,343,683	58,492,404	2,148,721	3.8%
Pembina Trails	104,767,213	107,449,620	2,682,407	2.6%
Seven Oaks	49,759,108	51,373,572	1,614,464	3.2%
Seine River	5,139,261	5,129,534	(9,727)	-0.2%
Interlake	44,983	44,981	(2)	0.0%
Louis Riel	106,538,958	109,953,815	3,414,857	3.2%
River East -Transcona	78,450,035	79,943,847	1,493,812	1.9%
	<b>\$ 586,967,336</b>	<b>\$ 603,828,422</b>	<b>\$ 16,861,086</b>	<b>2.9%</b>
 <b>Provincial Education Support Tax</b>				
Other Property	112,782,891	110,145,767	(2,637,124)	-2.3%
	<b>112,782,891</b>	<b>110,145,767</b>	<b>(2,637,124)</b>	<b>-2.3%</b>
<b>Total to be Raised for School Purposes</b>	<b>\$ 699,750,227</b>	<b>\$ 713,974,189</b>	<b>\$ 14,223,962</b>	<b>2.0%</b>





<b>TOTAL CITY'S SHARE OF SCHOOL COSTS RAISED at Billing April 12, 2019</b> <b>(School Taxes Raised includes the Education Support Tax and the School Division Tax)</b>
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<u>School Division</u>	<u>REALTY TAXES</u>			<u>PAYMENTS IN LIEU OF TAXES</u>			<u>TOTAL</u>
	<u>Farm &amp; Res.</u>	<u>Other</u>	<u>Total</u>	<u>Farm &amp; Res.</u>	<u>Other</u>	<u>Total</u>	
Winnipeg	\$ 111,863,527.31	\$ 109,530,715	\$ 221,394,243	\$ 3,028,897	\$ 16,709,964.33	\$ 19,738,862	\$ 241,133,104
St. James-Assiniboia	\$ 37,120,371	\$ 32,791,413	\$ 69,911,784	\$ 463,186	\$ 3,453,343	\$ 3,916,529	\$ 73,828,313
Pembina Trails	\$ 85,596,853	\$ 35,512,074	\$ 121,108,927	\$ 1,134,531	\$ 1,729,837	\$ 2,864,368	\$ 123,973,294
Seven Oaks	\$ 44,796,408	\$ 9,899,337	\$ 54,695,745	\$ 263,234	\$ 124,144	\$ 387,378	\$ 55,083,123
Seine River	\$ 4,610,155	\$ 696,494	\$ 5,306,649	\$ 58,260	\$ 74,084	\$ 132,344	\$ 5,438,993
Interlake	\$ 15,392	\$ 49,142	\$ 64,533	\$ 1,063	\$ -	\$ 1,063	\$ 65,597
Louis Riel	\$ 89,698,454	\$ 32,500,082	\$ 122,198,537	\$ 732,149	\$ 1,122,610	\$ 1,854,759	\$ 124,053,295
River East - Transcona	\$ 64,967,183	\$ 24,004,869	\$ 88,972,052	\$ 588,705	\$ 1,113,049	\$ 1,701,754	\$ 90,673,806
	<b>\$ 438,668,343</b>	<b>\$ 244,984,126</b>	<b>\$ 683,652,469</b>	<b>\$ 6,270,025</b>	<b>\$ 24,327,032</b>	<b>\$ 30,597,057</b>	<b>\$ 714,249,526</b>

**Note:**

Farm and Residential includes Farm and Residential 1, 2 and 3 properties.

Other includes Institutional, Statutory Pipeline, Statutory Railways, Designated Recreational Property, Designated Higher Education and all Other.

**2019 BUSINESS TAX AND BUSINESS IMPROVEMENT ZONES**  
**AS AT BILLING APRIL 4, 2019**

		Number of Businesses	ANNUAL RENTAL VALUE (ARV)	TAX		
Tax Rate	4.97%					
Taxable		12,308	1,209,199,644	\$ 60,097,222.32		
Grant		66	34,922,700	1,735,658.20		
TOTAL TAX					\$ 61,832,880.52	
SMALL BUSINESS TAX CREDIT					(5,462,460.57)	
SPECIAL CHARGES - CABLE SYSTEMS					1,505,888.00	
<b>NET BUSINESS TAX</b>						<b>\$ 57,876,307.95</b>
BUSINESS IMPROVEMENT ZONES (BIZ)						<b>6,137,376.45</b>
TOTAL BUSINESS TAX & BIZ LEVIES						<b>\$ 64,013,684.40</b>

**BUSINESS IMPROVEMENT ZONES**

NAME	NUMBER	ARV TO SET RATE MARCH 21, 2019	ARV AS AT BILLING APRIL 4, 2019	VARIANCE (Decrease) / Increase	
DOWNTOWN WINNIPEG	1	128,979,760	128,462,740	(517,020)	
EXCHANGE DISTRICT	2	27,661,380	27,811,980	150,600	
OSBORNE VILLAGE	3	6,376,740	6,282,000	(94,740)	
CORYDON AVENUE	4	6,773,702	6,857,222	83,520	
WEST END	5	38,968,448	38,929,988	(38,460)	
NORWOOD GROVE	6	11,319,700	11,315,260	(4,440)	
WEST BROADWAY	8	11,361,120	11,345,280	(15,840)	
SELKIRK	9	1,461,420	1,452,480	(8,940)	
SOUTH OSBORNE	10	2,239,420	2,182,120	(57,300)	
NORTH END	11	3,928,500	3,935,580	7,080	
ACADEMY ROAD	14	2,504,160	2,504,160	-	
OLD ST.VITAL	15	8,601,600	8,628,540	26,940	
TRANSCONA	17	12,698,040	12,541,740	(156,300)	
ST. JAMES VILLAGE	18	5,150,280	5,150,280	-	
PROVENCHER BOULEVARD	22	4,171,140	4,191,360	20,220	
SAINT NORBERT	23	1,131,360	1,131,360	-	
TOTALS		<u>273,326,770</u>	<u>272,722,090</u>	<u>(604,680)</u>	
		BUDGET REQUIRED THROUGH LEVY	LEVY APPLIED APRIL 4, 2019	VARIANCE \$ (Decrease) / Increase	LEVY RATE (%)
DOWNTOWN WINNIPEG	1	2,939,448	2,927,666	(11,782)	2.279
EXCHANGE DISTRICT	2	743,261	747,308	4,047	2.687
OSBORNE VILLAGE	3	200,038	197,066	(2,972)	3.137
CORYDON AVENUE	4	222,516	225,260	2,744	3.285
WEST END	5	669,868	669,207	(661)	1.719
NORWOOD GROVE	6	169,343	169,276	(67)	1.496
WEST BROADWAY	8	180,074	179,823	(251)	1.585
SELKIRK	9	32,356	32,158	(198)	2.214
SOUTH OSBORNE	10	58,001	56,517	(1,484)	2.590
NORTH END	11	75,034	75,170	136	1.910
ACADEMY ROAD	14	89,424	89,424	(0)	3.571
OLD ST.VITAL	15	250,049	250,832	783	2.907
TRANSCONA	17	340,054	335,868	(4,186)	2.678
ST. JAMES VILLAGE	18	92,036	92,035	(1)	1.787
PROVENCHER BOULEVARD	22	60,522	60,817	295	1.451
SAINT NORBERT	23	28,952	28,951	(1)	2.559
TOTALS		<u>6,150,976</u>	<u>6,137,377</u>	<u>(13,599)</u>	