



## HOW THE BUDGET AFFECTS THE TAX BILL OF A TYPICAL HOME

	<u>2025</u>	<u>2026</u>	<u>\$ Variance</u>	<u>% Variance</u>
Municipal Taxes	2,157	2,233	76	3.5%
Street Renewal	348	348	-	
<b>Total Municipal Taxes</b>	<b>2,505</b>	<b>2,581</b>	<b>- 76</b>	<b>3.0%</b>
School Division Taxes	2,443	2,671	228	9.3%
<b>Total School Taxes</b>	<b>2,443</b>	<b>2,671</b>	<b>- 228</b>	<b>9.3%</b>
Manitoba Education Property Tax Credit (2024) / Manitoba Homeowners Assistance Tax Credit (2025)	(1,500)	(1,600)	(100)	6.7%
Manitoba School Tax Rebate	-	-	-	
<b>Net Taxes</b>	<b>3,448</b>	<b>3,652</b>	<b>- 204</b>	<b>5.9%</b>

Characteristics of an sample home:

2026 assessment - 2025 was a reassessment year (applicable to both 2025 and 2026), the sample home assessment increased to \$371,100 portioned at 45% equals \$166,995  
Winnipeg School Division No. 1 mill rate

Frontage - 50 feet

## ASSESSMENT AND PORTIONING

2026 Assessments reflect April 1, 2023 market values from the 2025 General Assessment. The 2025 reassessment year adjusted values from April 1, 2021 to April 1, 2023 market values.

For 2026, 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.

## 2026 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	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>
2026 General Municipal	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
2026 Education Support	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.511	7.511	7.511	7.511	7.511	7.511	7.511
<b>2026 Special Levy</b>														
1 - Winnipeg	15.994	0.000	15.994	15.994	0.000	15.994	0.000	15.994	15.994	15.994	15.994	0.000	15.994	15.994
2 - St. James-Assiniboia	13.848	0.000	13.848	13.848	0.000	13.848	0.000	13.848	13.848	13.848	13.848	0.000	13.848	13.848
7 - Pembina Trails	11.851	0.000	11.851	11.851	0.000	11.851	0.000	11.851	11.851	11.851	11.851	0.000	11.851	11.851
10 - Seven Oaks	16.158	0.000	16.158	16.158	0.000	16.158	0.000	16.158	16.158	16.158	16.158	0.000	16.158	16.158
14 - Seine River	14.156	0.000	14.156	14.156	0.000	14.156	0.000	14.156	14.156	14.156	14.156	0.000	14.156	14.156
21- Interlake	12.236	0.000	12.236	12.236	0.000	12.236	0.000	12.236	12.236	12.236	12.236	0.000	12.236	12.236
51 - Louis Riel	14.653	0.000	14.653	14.653	0.000	14.653	0.000	14.653	14.653	14.653	14.653	0.000	14.653	14.653
72 - River East Transcona	13.368	0.000	13.368	13.368	0.000	13.368	0.000	13.368	13.368	13.368	13.368	0.000	13.368	13.368

## 2026 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	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	29.366	13.372	29.366	29.366	13.372	29.366	13.372	36.877	36.877	36.877	36.877	13.372	36.877	36.877
2 - St. James-Assiniboia	27.220	13.372	27.220	27.220	13.372	27.220	13.372	34.731	34.731	34.731	34.731	13.372	34.731	34.731
7 - Pembina Trails	25.223	13.372	25.223	25.223	13.372	25.223	13.372	32.734	32.734	32.734	32.734	13.372	32.734	32.734
10 - Seven Oaks	29.530	13.372	29.530	29.530	13.372	29.530	13.372	37.041	37.041	37.041	37.041	13.372	37.041	37.041
14 - Seine River	27.528	13.372	27.528	27.528	13.372	27.528	13.372	35.039	35.039	35.039	35.039	13.372	35.039	35.039
21- Interlake	25.608	13.372	25.608	25.608	13.372	25.608	13.372	33.119	33.119	33.119	33.119	13.372	33.119	33.119
51 - Louis Riel	28.025	13.372	28.025	28.025	13.372	28.025	13.372	35.536	35.536	35.536	35.536	13.372	35.536	35.536
72 - River East Transcona	26.740	13.372	26.740	26.740	13.372	26.740	13.372	34.251	34.251	34.251	34.251	13.372	34.251	34.251

**2026 ASSESSMENT - PORTIONED PROJECTED - approved as part of the four year multi-year budget  
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%	\$ 34,727,387,242	\$ 81,827,860	\$ 34,809,215,102
Residential 2	20	45.0%	6,562,525,447	5,055,750	6,567,581,197
Residential 3	80	45.0%	2,594,287,343	61,200	2,594,348,543
Farm	30	26.0%	67,369,819	112,573,140	179,942,959
Institutional	40	65.0%	1,448,530,285	2,611,406,282	4,059,936,567
Designated Higher Education	41	0.0%	-	-	-
Pipelines	51	50.0%	19,285,825	-	19,285,825
Railways	52	25.0%	124,584,099	-	124,584,099
Designated Recreational Property	70	10.0%	14,487,700	5,315,400	19,803,100
Other	60	65.0%	14,390,643,284	2,304,162,549	16,694,805,833
Legislative Building	60	65.0%	10,136,880	-	10,136,880
			<b>\$ 59,959,237,924</b>	<b>\$ 5,120,402,181</b>	<b>\$ 65,079,640,105</b>

**2026 ASSESSMENT - NON-PORTIONED PROJECTED - approved as part of the four year multi-year budget  
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	\$ 77,171,971,649	\$ 181,839,689	\$ 77,353,811,338
Residential 2	20	14,583,389,882	11,235,000	14,594,624,882
Residential 3	80	5,765,082,984	136,000	5,765,218,984
Farm	30	259,114,689	432,973,617	692,088,306
Institutional	40	2,228,508,131	4,017,548,126	6,246,056,257
Designated Higher Education	41	794,714,000	18,956,000	813,670,000
Pipelines	51	38,571,649	-	38,571,649
Railways	52	498,336,395	-	498,336,395
Designated Recreational Property	70	144,877,000	53,154,000	198,031,000
Other	60	22,139,451,206	3,544,865,460	25,684,316,666
Legislative Building	60	15,595,200	-	15,595,200
		<b>\$ 123,639,612,785</b>	<b>\$ 8,260,707,892</b>	<b>\$ 131,900,320,677</b>



**2026 ASSESSMENT - PORTIONED AS AT BILLING APRIL 10, 2026  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

<u>PROPERTY CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>PORTION</u>	<u>TAXABLE</u>	<u>EXEMPT SUBJECT TO</u>		<u>TOTAL</u>
				<u>PAYMENTS IN LIEU</u>	<u>EXEMPT</u>	
Residential 1	10	45.0%	\$ 34,635,495,557	\$ 76,371,899	\$ 80,829,422	\$ 34,792,696,877
Residential 2	20	45.0%	6,229,596,414	\$ 341,870,400	5,043,600	6,576,510,414
Residential 3	80	45.0%	2,658,401,280	\$ 2,030,400	-	2,660,431,680
Farm	30	26.0%	72,714,690	\$ 6,905,258	110,772,640	190,392,588
Institutional	40	65.0%	1,329,770,858	\$ 135,829,850	2,657,034,982	4,122,635,690
Designated Higher Education	41	0.0%	-	\$ -	-	-
Pipelines	51	50.0%	12,127,094	\$ 7,158,731	-	19,285,825
Railways	52	25.0%	123,155,315	\$ 1,459,534	-	124,614,849
Designated Recreational Facilities	70	10.0%	14,091,900	\$ -	5,707,600	19,799,500
Other	60	65.0%	12,938,461,604	\$ 1,374,052,642	2,309,421,273	16,621,935,519
Legislative Building	60	65.0%	-	\$ 9,670,960	-	9,670,960
			<b>\$ 58,013,814,712</b>	<b>\$ 1,955,349,672</b>	<b>\$ 5,168,809,517</b>	<b>\$ 65,137,973,901</b>

**2026 ASSESSMENT - NON PORTIONED AS AT BILLING APRIL 10, 2026  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

<u>PROPERTY CLASSIFICATION</u>	<u>CLASS CODE</u>	<u>TAXABLE</u>	<u>EXEMPT SUBJECT TO</u>		<u>TOTAL</u>
			<u>PAYMENTS IN LIEU</u>	<u>EXEMPT</u>	
Residential 1	10	\$ 76,967,767,904	\$ 169,715,330	\$ 179,620,937	\$ 77,317,104,171
Residential 2	20	13,843,547,586	759,712,000	11,208,000	\$ 14,614,467,586
Residential 3	80	5,907,558,400	4,512,000	-	\$ 5,912,070,400
Farm	30	279,671,884	26,558,683	426,048,617	\$ 732,279,184
Institutional	40	2,045,801,320	208,969,000	4,087,746,126	\$ 6,342,516,446
Designated Higher Education	41	-	872,906,000	18,419,000	\$ 891,325,000
Pipelines	51	24,254,188	14,317,461	-	\$ 38,571,649
Railways	52	492,621,261	5,838,134	-	\$ 498,459,395
Designated Recreational Facilities	70	140,919,000	-	57,076,000	\$ 197,995,000
Other	60	19,905,325,545	2,113,927,141	3,552,955,805	\$ 25,572,208,491
Legislative Building	60	-	14,878,400	-	14,878,400
		<b>\$ 119,607,467,088</b>	<b>\$ 4,191,334,149</b>	<b>\$ 8,333,074,485</b>	<b>\$ 132,131,875,722</b>



**2026 TAXABLE ASSESSMENT AS AT MARCH 1, 2026  
FOR SCHOOL TAX PURPOSES AND  
TOTAL SCHOOL TAX TO BE RAISED**

SCHOOL TAX ASSESSMENT BASE	<u>NON-PORTIONED</u>	<u>PORTIONED</u>
<b><u>Residential</u></b>		
Residential 1	77,108,330,220	34,698,748,599
Residential 2	14,287,700,029	6,429,465,013
Residential 3	5,847,164,627	2,631,224,082
	<b><u>97,243,194,876</u></b>	<b><u>43,759,437,694</u></b>
<b><u>Farm</u></b>		
	<b><u>303,992,577</u></b>	<b><u>79,038,070</u></b>
<b><u>Other</u></b>		
Statutory Pipeline	38,571,656	19,285,828
Statutory Railway	498,459,416	124,614,854
Institutional	344,327,000	223,812,550
Designated Higher Education	-	-
Designated Recreational Property	161,223,000	16,122,300
Other	21,705,047,435	14,108,280,833
	<b><u>22,747,628,507</u></b>	<b><u>14,492,116,365</u></b>
<b><u>Exempt From School Levy</u></b>		
	<b><u>1,927,297,320</u></b>	<b><u>1,251,316,958</u></b>
<b>TOTAL ASSESSMENT</b>	<b><u>\$ 122,222,113,280</u></b>	<b><u>\$ 59,581,909,087</u></b>
<b>SCHOOL TAXES TO BE RAISED - SUMMARY</b>		
	<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	7.511	144,856
Statutory Railway	7.511	935,982
Institutional	7.511	1,681,056
Designated Higher Education	7.511	-
Designated Recreational Property	7.511	121,095
Other	7.511	106,045,226
Total		<b><u>108,928,215</u></b>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	15.994	254,203,330
St. James - Assiniboia	13.848	75,435,493
Pembina Trails	11.851	151,086,399
Seven Oaks	16.158	72,010,714
Seine River	14.156	6,197,360
Interlake	12.236	53,531
Louis Riel	14.653	162,150,732
River East - Transcona	13.368	110,762,028
Total		<b><u>831,899,587</u></b>
<b>TOTAL SCHOOL TAXES TO BE COLLECTED</b>		<b><u>\$ 940,827,802</u></b>

**2026 TAXABLE ASSESSMENT AS AT BILLING APRIL 10, 2026  
FOR SCHOOL TAX PURPOSES AND  
TOTAL SCHOOL TAX RAISED**

<b>SCHOOL TAX ASSESSMENT BASE</b>	<b>NON-PORTIONED</b>	<b>PORTIONED</b>
<b><u>Residential</u></b>		
Residential 1	\$ 77,137,483,234	\$ 34,711,867,455
Residential 2	14,603,259,586	6,571,466,814
Residential 3	5,912,070,400	2,660,431,680
	<b>97,652,813,220</b>	<b>43,943,765,949</b>
<b><u>Farm</u></b>		
	<b>306,230,567</b>	<b>79,619,947</b>
<b><u>Other</u></b>		
Statutory Pipeline	38,571,649	19,285,825
Statutory Railway	498,459,395	124,614,849
Institutional	344,327,000	223,812,550
Designated Higher Education	872,906,000	-
Designated Recreational Property	140,919,000	14,091,900
Other	21,769,472,818	14,150,157,332
	<b>23,664,655,862</b>	<b>14,531,962,455</b>
<b><u>Exempt From School Levy</u></b>		
	<b>1,921,994,320</b>	<b>1,247,870,008</b>
	<b>\$ 123,545,693,969</b>	<b>\$ 59,803,218,359</b>
	<b>MILL RATE</b>	<b>TOTAL TAX</b>
<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	7.511	144,856
Statutory Railway	7.511	935,982
Institutional	7.511	1,681,056
Designated Higher Education	7.511	-
Designated Recreational Property	7.511	105,844
Other	7.511	106,319,877
Total		<b>109,187,615</b>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	15.994	254,190,360
St. James -Assiniboia	13.848	75,431,942
Pembina Trails	11.851	151,552,473
Seven Oaks	16.158	72,090,862
Seine River	14.156	6,197,329
Interlake	12.236	54,486
Louis Riel	14.653	162,324,565
River East - Transcona	13.368	110,837,892
Total		<b>832,679,910</b>
<b>TOTAL SCHOOL TAXES TO BE COLLECTED</b>		<b>\$ 941,867,524</b>

Including Legislative Grant School portion of \$ 229,460.10



Assessment and Taxation  
Évaluation et taxes

**BUDGET SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
2026**

The City's 2026 budget was adopted on December 17, 2026. The estimated assessment roll as at May 15, 2023 was used in the determination of 2026 budgeted revenue.

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY
Residential 1	10	13.372	\$ 34,727,387,242	\$ 464,374,622
Residential 2	20	13.372	6,562,525,447	87,754,090
Residential 3	80	13.372	2,594,287,343	34,690,810
Farm	30	13.372	67,369,819	900,869
Institutional	40	13.372	1,448,530,285	19,369,747
Designated Higher Education	41	13.372	-	-
Pipelines	51	13.372	19,285,825	257,890
Railways	52	13.372	124,584,099	1,665,939
Designated Recreational Property	70	13.372	14,487,700	193,730
Other	60	13.372	14,390,643,284	192,431,682
Legislative Buildings	60	13.372	10,136,880	135,550
Sub-Total			<u>59,959,237,924</u>	<u>801,774,929</u>
Taxes on City-owned properties & Manitoba Hydro Lines			-	21,849,403
General Service Fees				211,486
Grand Total			<u><u>\$ 59,959,237,924</u></u>	<u><u>\$ 823,835,818</u></u>



**SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
AS AT BILLING APRIL 10, 2026**

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	13.372	\$ 34,635,495,557	\$ 463,145,847	\$ 76,371,899	\$ 1,021,245	\$ 34,711,867,455	\$ 464,167,092
Residential 2	20	13.372	6,229,596,414	83,302,163	341,870,400	4,571,491	6,571,466,814	87,873,654
Residential 3	80	13.372	2,658,401,280	35,548,142	2,030,400	27,151	2,660,431,680	35,575,293
Farm	30	13.372	72,714,690	972,341	6,905,258	92,337	79,619,947	1,064,678
Institutional	40	13.372	1,329,770,858	17,781,696	135,829,850	1,816,317	1,465,600,708	19,598,013
Designated Higher Education	41	13.372	-	-	-	-	-	-
Pipelines	51	13.372	12,127,094	162,164	7,158,731	95,727	19,285,825	257,891
Railways	52	13.372	123,155,315	1,646,833	1,459,534	19,517	124,614,849	1,666,350
Designated Recreational Property	70	13.372	14,091,900	188,437	-	-	14,091,900	188,437
Other *	60	13.372	12,938,461,604	173,013,109	1,374,052,642	18,373,852	14,312,514,246	191,386,961
Legislative Buildings	60	13.372	-	-	9,670,960	130,540	9,670,960	130,540
Sub-Total			58,013,814,712	775,760,732	1,955,349,672	26,148,177	59,969,164,384	801,908,909
Taxes on City-owned properties & Manitoba Hydro Lines			-	-	-	22,090,073	-	22,090,073
General Services Fees			14,600,950	177,638				177,638
<b>Grand Total</b>			<b>\$ 58,028,415,662</b>	<b>\$ 775,938,370</b>	<b>\$ 1,955,349,672</b>	<b>\$ 48,238,250</b>	<b>\$ 59,969,164,384</b>	<b>\$ 824,176,620</b>



## 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>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</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>
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	26.0%	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	0.0%	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%	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>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</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	26.0%	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	0.0%	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%	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%

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 2026, the City's share of the Education Support Program required the City to levy Taxable Assessment rates of 7.511 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>	2025	2026	Increase/(Decrease)	
			Amount	%
Winnipeg	\$ 232,243,465	\$ 254,203,330	\$ 21,959,865	9.5%
St. James-Assiniboia	69,022,124	75,435,493	6,413,369	9.3%
Pembina Trails	135,327,565	151,086,399	15,758,834	11.6%
Seven Oaks	68,538,541	72,010,714	3,472,173	5.1%
Seine River	5,646,540	6,197,360	550,820	9.8%
Interlake	48,417	53,531	5,114	10.6%
Louis Riel	145,168,804	162,150,732	16,981,928	11.7%
River East -Transcona	101,912,889	110,762,028	8,849,139	8.7%
	<b>\$ 757,908,345</b>	<b>\$ 831,899,587</b>	<b>\$ 73,991,242</b>	<b>9.8%</b>
<b>Provincial Education Support Tax</b>				
Other Property	107,882,493	108,928,215	1,045,722	1.0%
	<b>107,882,493</b>	<b>108,928,215</b>	<b>1,045,722</b>	<b>1.0%</b>
<b>Total to be Raised for School Purposes</b>	<b>\$ 865,790,838</b>	<b>\$ 940,827,802</b>	<b>\$ 75,036,964</b>	<b>8.7%</b>

## COMBINED 2026 MUNICIPAL & SCHOOL MILL RATES

School Division	Res 1	Res 2	Res 3	Farm	Institutional	---STATUTORY---			Designated Recreational Property	Other
						Designated Higher Education	Pipelines	Railways		
<b><u>Winnipeg</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	15.994	15.994	15.994	15.994	15.994	15.994	15.994	15.994	15.994	15.994
	15.994	15.994	15.994	15.994	23.505	23.505	23.505	23.505	23.505	23.505
<b>Total 2025</b>	<b>29.366</b>	<b>29.366</b>	<b>29.366</b>	<b>29.366</b>	<b>36.877</b>	<b>36.877</b>	<b>36.877</b>	<b>36.877</b>	<b>36.877</b>	<b>36.877</b>
<b><u>St. James-Assiniboia</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	13.848	13.848	13.848	13.848	13.848	13.848	13.848	13.848	13.848	13.848
	13.848	13.848	13.848	13.848	21.359	21.359	21.359	21.359	21.359	21.359
<b>Total 2025</b>	<b>27.220</b>	<b>27.220</b>	<b>27.220</b>	<b>27.220</b>	<b>34.731</b>	<b>34.731</b>	<b>34.731</b>	<b>34.731</b>	<b>34.731</b>	<b>34.731</b>
<b><u>Pembina Trails</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	11.851	11.851	11.851	11.851	11.851	11.851	11.851	11.851	11.851	11.851
	11.851	11.851	11.851	11.851	19.362	19.362	19.362	19.362	19.362	19.362
<b>Total 2025</b>	<b>25.223</b>	<b>25.223</b>	<b>25.223</b>	<b>25.223</b>	<b>32.734</b>	<b>32.734</b>	<b>32.734</b>	<b>32.734</b>	<b>32.734</b>	<b>32.734</b>
<b><u>Seven Oaks</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	16.158	16.158	16.158	16.158	16.158	16.158	16.158	16.158	16.158	16.158
	16.158	16.158	16.158	16.158	23.669	23.669	23.669	23.669	23.669	23.669
<b>Total 2025</b>	<b>29.530</b>	<b>29.530</b>	<b>29.530</b>	<b>29.530</b>	<b>37.041</b>	<b>37.041</b>	<b>37.041</b>	<b>37.041</b>	<b>37.041</b>	<b>37.041</b>



## COMBINED 2026 MUNICIPAL & SCHOOL MILL RATES

School Division	Res 1	Res 2	Res 3	Farm	Institutional	---STATUTORY---			Designated Recreational Property	Other
						Designated Higher Education	Pipelines	Railways		
<b><u>Seine River</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	14.156	14.156	14.156	14.156	14.156	14.156	14.156	14.156	14.156	14.156
	14.156	14.156	14.156	14.156	21.667	21.667	21.667	21.667	21.667	21.667
<b>Total 2025</b>	<b>27.528</b>	<b>27.528</b>	<b>27.528</b>	<b>27.528</b>	<b>35.039</b>	<b>35.039</b>	<b>35.039</b>	<b>35.039</b>	<b>35.039</b>	<b>35.039</b>
<b><u>Interlake</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	12.236	12.236	12.236	12.236	12.236	12.236	12.236	12.236	12.236	12.236
	12.236	12.236	12.236	12.236	19.747	19.747	19.747	19.747	19.747	19.747
<b>Total 2025</b>	<b>25.608</b>	<b>25.608</b>	<b>25.608</b>	<b>25.608</b>	<b>33.119</b>	<b>33.119</b>	<b>33.119</b>	<b>33.119</b>	<b>33.119</b>	<b>33.119</b>
<b><u>Louis Riel</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	14.653	14.653	14.653	14.653	14.653	14.653	14.653	14.653	14.653	14.653
	14.653	14.653	14.653	14.653	22.164	22.164	22.164	22.164	22.164	22.164
<b>Total 2025</b>	<b>28.025</b>	<b>28.025</b>	<b>28.025</b>	<b>28.025</b>	<b>35.536</b>	<b>35.536</b>	<b>35.536</b>	<b>35.536</b>	<b>35.536</b>	<b>35.536</b>
<b><u>River East - Transcona</u></b>										
<b>Municipal</b>	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372	13.372
<b>Schools</b>										
ESL	-	-	-		7.511	7.511	7.511	7.511	7.511	7.511
Special Levy	13.368	13.368	13.368	13.368	13.368	13.368	13.368	13.368	13.368	13.368
	13.368	13.368	13.368	13.368	20.879	20.879	20.879	20.879	20.879	20.879
<b>Total 2025</b>	<b>26.740</b>	<b>26.740</b>	<b>26.740</b>	<b>26.740</b>	<b>34.251</b>	<b>34.251</b>	<b>34.251</b>	<b>34.251</b>	<b>34.251</b>	<b>34.251</b>

**TOTAL CITY'S SHARE OF SCHOOL COSTS RAISED at Billing April 10, 2026**  
**(School Taxes Raised includes the Education Support Tax and the School Division Tax)**

<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	\$ 151,862,162.92	\$ 123,355,883	\$ 275,218,046	\$ 3,150,863	\$ 22,396,492.31	\$ 25,547,355	\$ 300,765,401
St. James-Assiniboia	\$ 46,842,690	\$ 39,066,494	\$ 85,909,184	\$ 572,019	\$ 4,146,973	\$ 4,718,992	\$ 90,628,176
Pembina Trails	\$ 122,748,965	\$ 43,645,828	\$ 166,394,793	\$ 716,409	\$ 2,242,482	\$ 2,958,891	\$ 169,353,684
Seven Oaks	\$ 63,618,675	\$ 11,535,957	\$ 75,154,632	\$ 278,398	\$ 466,692	\$ 745,089	\$ 75,899,721
Seine River	\$ 5,539,511	\$ 816,205	\$ 6,355,716	\$ 22,919	\$ 155,564	\$ 178,482	\$ 6,534,198
Interlake	\$ 17,287	\$ 30,661	\$ 47,948	\$ 3,121	\$ 24,337	\$ 27,458	\$ 75,406
Louis Riel	\$ 133,338,936	\$ 40,573,928	\$ 173,912,864	\$ 876,369	\$ 1,943,885	\$ 2,820,255	\$ 176,733,119
River East - Transcona	\$ 90,533,998	\$ 27,483,609	\$ 118,017,607	\$ 655,143	\$ 3,205,070	\$ 3,860,213	\$ 121,877,820
	<b>\$ 614,502,223</b>	<b>\$ 286,508,566</b>	<b>\$ 901,010,789</b>	<b>\$ 6,275,240</b>	<b>\$ 34,581,496</b>	<b>\$ 40,856,736</b>	<b>\$ 941,867,524</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.



**2026 BUSINESS TAX AND BUSINESS IMPROVEMENT ZONES  
AS AT BILLING APRIL 8, 2026**

	Number of Businesses	ANNUAL RENTAL VALUE (ARV)	TAX	
Tax Rate	4.84%			
Taxable	12,034	1,415,610,965	\$ 68,515,571.16	
Grant	71	34,274,760	1,658,898.39	
<b>TOTAL TAX</b>		1,449,885,725		\$ 70,174,469.55
SMALL BUSINESS TAX CREDIT				(7,924,210.29)
SPECIAL CHARGES - CABLE SYSTEMS				1,191,447.32
<b>NET BUSINESS TAX</b>				<b>\$ 63,441,706.58</b>
				Actual
BUSINESS IMPROVEMENT ZONES (BIZ)				<b>7,430,939.61</b>
TOTAL BUSINESS TAX & BIZ LEVIES				<b>\$ 70,872,646.19</b>

**BUSINESS IMPROVEMENT ZONES**

NAME	NUMBER	ARV TO SET RATE February 1, 2026	ARV AS AT BILLING APRIL 8, 2026	VARIANCE (Decrease) / Increase
DOWNTOWN WINNIPEG	1	131,876,170	130,904,170	(972,000)
EXCHANGE DISTRICT	2	25,965,960	25,819,860	(146,100)
OSBORNE VILLAGE	3	6,313,380	6,276,180	(37,200)
CORYDON AVENUE	4	8,180,220	7,450,905	(729,315)
WEST END	5	42,035,310	41,582,310	(453,000)
NORWOOD GROVE	6	12,691,260	12,812,520	121,260
WEST BROADWAY	8	12,903,540	12,903,540	-
SELKIRK	9	1,671,720	1,627,020	(44,700)
SOUTH OSBORNE	10	2,543,340	2,543,340	-
NORTH END	11	4,053,720	3,988,080	(65,640)
ACADEMY ROAD	14	3,451,200	3,391,980	(59,220)
OLD ST.VITAL	15	9,646,940	9,777,980	131,040
TRANSCONA	17	18,320,643	18,569,580	248,937
ST. JAMES VILLAGE	18	5,976,723	5,798,460	(178,263)
PROVENCHER BOULEVARD	22	4,643,220	4,782,180	138,960
SAINT NORBERT	23	2,250,420	2,250,420	-
<b>TOTALS</b>		<b>292,523,766</b>	<b>290,478,525</b>	<b>(2,045,241)</b>

		BIZ Levies to be Collected	LEVY APPLIED APRIL 8, 2026	VARIANCE \$ (Decrease) / Increase	LEVY RATE (%)
DOWNTOWN WINNIPEG	1	3,585,713	3,559,284	(26,429)	2.719
EXCHANGE DISTRICT	2	840,258	835,531	(4,727)	3.236
OSBORNE VILLAGE	3	260,048	258,516	(1,532)	4.119
CORYDON AVENUE	4	275,019	250,499	(24,520)	3.362
WEST END	5	802,454	793,807	(8,647)	1.909
NORWOOD GROVE	6	247,099	249,460	2,361	1.947
WEST BROADWAY	8	265,039	265,039	(0)	2.054
SELKIRK	9	38,450	37,421	(1,029)	2.300
SOUTH OSBORNE	10	75,003	75,003	0	2.949
NORTH END	11	75,034	73,819	(1,215)	1.851
ACADEMY ROAD	14	95,012	93,381	(1,631)	2.753
OLD ST.VITAL	15	225,063	228,120	3,057	2.333
TRANSCONA	17	448,489	454,583	6,094	2.448
ST. JAMES VILLAGE	18	108,537	105,300	(3,237)	1.816
PROVENCHER BOULEVARD	22	102,012	105,065	3,053	2.197
SAINT NORBERT	24	46,111	46,111	0	2.049
<b>TOTALS</b>		<b>7,489,341</b>	<b>7,430,939</b>	<b>(58,402)</b>	

