

## HOW THE BUDGET AFFECTS THE AVERAGE HOMEOWNER'S TAX BILL

	<u>2022</u>	<u>2023</u>	<u>\$ Variance</u>	<u>% Variance</u>
Municipal Taxes	1,900	1,967	67	3.53%
Street Renewal	273	348	75	27.52%
<b>Total Municipal Taxes</b>	<b>2,173</b>	<b>2,315</b>	<b>- 142</b>	<b>6.54%</b>
School Division Taxes	1,911	2,065	154	8.06%
<b>Total School Taxes</b>	<b>1,911</b>	<b>2,065</b>	<b>- 154</b>	<b>8.06%</b>
Manitoba Education Property Tax Credit Advance	(438)	(350)	88	-20.00%
<b>Net Taxes</b>	<b>3,646</b>	<b>4,030</b>	<b>- 384</b>	<b>10.52%</b>

Characteristics of an average home:

2023 assessment - 2023 was a reassessment year, average home assessment increased to \$338,900 portioned at 45% equals \$152,505  
 Winnipeg School Division No. 1 mill rate

Frontage - 50 feet

## ASSESSMENT AND PORTIONING

2023 Assessments reflect April 1, 2021 market values. The 2023 reassessment year adjusted values from April 1, 2018 to April 1, 2021 market values.

**For 2023, the classes and portions are as follows:**

<u>DESCRIPTION</u>	<u>PORTION OF TOTAL ASSESSMENT</u>
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.

## 2023 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>
2023 General Municipal	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900	12.900
2023 Education Support	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.413	8.413	8.413	8.413	8.413	8.413	8.413
<b>2023 Special Levy</b>														
1 - Winnipeg	13.539	0.000	13.539	13.539	0.000	13.539	0.000	13.539	13.539	13.539	13.539	0.000	13.539	13.539
2 - St. James-Assiniboia	11.960	0.000	11.960	11.960	0.000	11.960	0.000	11.960	11.960	11.960	11.960	0.000	11.960	11.960
7 - Pembina Trails	10.064	0.000	10.064	10.064	0.000	10.064	0.000	10.064	10.064	10.064	10.064	0.000	10.064	10.064
10 - Seven Oaks	14.809	0.000	14.809	14.809	0.000	14.809	0.000	14.809	14.809	14.809	14.809	0.000	14.809	14.809
14 - Seine River	12.034	0.000	12.034	12.034	0.000	12.034	0.000	12.034	12.034	12.034	12.034	0.000	12.034	12.034
21- Interlake	10.230	0.000	10.230	10.230	0.000	10.230	0.000	10.230	10.230	10.230	10.230	0.000	10.230	10.230
51 - Louis Riel	11.689	0.000	11.689	11.689	0.000	11.689	0.000	11.689	11.689	11.689	11.689	0.000	11.689	11.689
72 - River East Transcona	11.140	0.000	11.140	11.140	0.000	11.140	0.000	11.140	11.140	11.140	11.140	0.000	11.140	11.140

## 2023 COMBINED MILL RATES

MILL RATES	Res-1		Residential 2	Res-3		Farm	Farm	Statutory		Other	Higher Education	Institutional		Commerical
	Residential 1	Sch-exmpt		Sch-exmpt	ESL- exmpt	Sch-exmpt	Pipeline	Railways	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	26.439	12.900	26.439	26.439	12.900	26.439	12.900	34.852	34.852	34.852	34.852	12.900	34.852	34.852
2 - St. James-Assiniboia	24.860	12.900	24.860	24.860	12.900	24.860	12.900	33.273	33.273	33.273	33.273	12.900	33.273	33.273
7 - Pembina Trails	22.964	12.900	22.964	22.964	12.900	22.964	12.900	31.377	31.377	31.377	31.377	12.900	31.377	31.377
10 - Seven Oaks	27.709	12.900	27.709	27.709	12.900	27.709	12.900	36.122	36.122	36.122	36.122	12.900	36.122	36.122
14 - Seine River	24.934	12.900	24.934	24.934	12.900	24.934	12.900	33.347	33.347	33.347	33.347	12.900	33.347	33.347
21- Interlake	23.130	12.900	23.130	23.130	12.900	23.130	12.900	31.543	31.543	31.543	31.543	12.900	31.543	31.543
51 - Louis Riel	24.589	12.900	24.589	24.589	12.900	24.589	12.900	33.002	33.002	33.002	33.002	12.900	33.002	33.002
72 - River East Transcona	24.040	12.900	24.040	24.040	12.900	24.040	12.900	32.453	32.453	32.453	32.453	12.900	32.453	32.453

**2023 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%	\$ 30,791,943,765	\$ 65,775,802	\$ 30,857,719,567
Residential 2	20	45.0%	5,471,251,962	4,662,045	5,475,914,007
Residential 3	80	45.0%	2,290,890,150	139,950	2,291,030,100
Farm	30	26.0%	53,537,600	60,647,844	114,185,444
Institutional	40	65.0%	1,264,870,540	2,180,274,730	3,445,145,270
Designated Higher Education	41	0.0%	-	-	-
Pipelines	51	50.0%	16,070,687	-	16,070,687
Railways	52	25.0%	105,450,398	-	105,450,398
Designated Recreational Property	70	10.0%	12,838,100	4,989,100	17,827,200
Other	60	65.0%	13,054,585,391	1,921,947,538	14,976,532,929
Legislative Building	60	65.0%	9,823,450	-	9,823,450
			<b>\$ 53,071,262,043</b>	<b>\$ 4,238,437,009</b>	<b>\$ 57,309,699,052</b>

**2023 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	\$ 68,426,541,701	\$ 146,168,449	\$ 68,572,710,150
Residential 2	20	12,158,337,694	10,360,100	12,168,697,794
Residential 3	80	5,090,867,000	311,000	5,091,178,000
Farm	30	205,913,848	233,260,937	439,174,785
Institutional	40	32,141,374	3,354,268,816	3,386,410,190
Designated Higher Education	41	421,801,591	13,960,000	435,761,591
Pipelines	51	1,945,954,677	-	1,945,954,677
Railways	52	616,187,033	-	616,187,033
Designated Recreational Property	70	128,381,000	49,891,000	178,272,000
Other	60	20,083,977,525	2,956,842,366	23,040,819,891
Legislative Building	60	15,113,100	-	15,113,100
		<b>\$ 109,125,216,543</b>	<b>\$ 6,765,062,668</b>	<b>\$ 115,890,279,211</b>

**2023 ASSESSMENT - PORTIONED AS AT BILLING APRIL 14, 2023  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

PROPERTY CLASSIFICATION	CLASS CODE	PORTION	TAXABLE	EXEMPT SUBJECT TO		EXEMPT	TOTAL
				PAYMENTS IN LIEU			
Residential 1	10	45.0%	\$ 30,838,237,158	\$ 78,304,299	\$	66,619,971	\$ 30,983,161,428
Residential 2	20	45.0%	5,162,323,138	337,211,100		4,410,450	5,503,944,688
Residential 3	80	45.0%	2,307,949,650	1,978,200		128,250	2,310,056,100
Farm	30	26.0%	59,002,744	4,881,817		69,584,257	133,468,818
Institutional	40	65.0%	1,142,791,765	121,314,050		2,156,083,678	3,420,189,494
Designated Higher Education	41	0.0%	-	-		-	-
Pipelines	51	50.0%	10,106,241	5,964,447		-	16,070,687
Railways	52	25.0%	104,222,245	1,228,153		-	105,450,398
Designated Recreational Facilities	70	10.0%	12,300,300	537,800		3,687,900	16,526,000
Other	60	65.0%	11,616,755,027	1,323,128,341		1,919,995,286	14,859,878,653
Legislative Building	60	65.0%	-	10,377,380		-	10,377,380
			<b>\$ 51,253,688,266</b>	<b>\$ 1,884,925,587</b>	<b>\$</b>	<b>4,220,509,792</b>	<b>\$ 57,359,123,645</b>

**2023 ASSESSMENT - NON PORTIONED AS AT BILLING APRIL 14, 2023  
BY PROPERTY CLASSIFICATION  
FOR MUNICIPAL PURPOSES**

PROPERTY CLASSIFICATION	CLASS CODE	TAXABLE	EXEMPT SUBJECT TO		EXEMPT	TOTAL
			PAYMENTS IN LIEU			
Residential 1	10	\$ 68,529,415,907	\$ 174,009,554	\$	148,044,379	\$ 68,851,469,840
Residential 2	20	11,471,829,195	749,358,000		9,801,000	\$ 12,230,988,195
Residential 3	80	5,128,777,001	4,396,000		285,000	\$ 5,133,458,001
Farm	30	226,933,629	18,776,219		267,631,759	\$ 513,341,607
Institutional	40	1,758,141,177	186,637,000		3,317,051,813	\$ 5,261,829,990
Designated Higher Education	41	-	618,466,033		14,763,000	\$ 633,229,033
Pipelines	51	20,212,481	11,928,893		-	\$ 32,141,374
Railways	52	416,888,978	4,912,613		-	\$ 421,801,591
Designated Recreational Facilities	70	123,003,000	5,378,000		36,879,000	\$ 165,260,000
Other	60	17,871,930,810	2,035,582,063		2,953,838,901	\$ 22,861,351,774
Legislative Building	60	-	15,965,200		-	15,965,200
		<b>\$ 105,547,132,178</b>	<b>\$ 3,825,409,575</b>	<b>\$</b>	<b>6,748,294,852</b>	<b>\$ 116,120,836,605</b>

<b>2023 TAXABLE ASSESSMENT AS AT MARCH 3, 2023</b> <b>FOR SCHOOL TAX PURPOSES AND</b> <b>TOTAL SCHOOL TAX TO BE RAISED</b>
--

SCHOOL TAX ASSESSMENT BASE	NON-PORTIONED	PORTIONED
<b><u>Residential</u></b>		
Residential 1	68,542,129,078	30,843,958,085
Residential 2	11,970,956,056	5,386,930,225
Residential 3	5,057,405,193	2,275,832,337
	<b>85,570,490,327</b>	<b>38,506,720,647</b>
<b><u>Farm</u></b>		
	<b>249,270,850</b>	<b>64,810,421</b>
<b><u>Other</u></b>		
Statutory Pipeline	32,141,382	16,070,691
Statutory Railway	421,801,624	105,450,406
Institutional	293,027,000	190,467,550
Designated Higher Education	-	-
Designated Recreational Property	128,381,000	12,838,100
Other	19,715,327,714	12,814,963,014
	<b>20,590,678,720</b>	<b>13,139,789,761</b>
<b><u>Exempt From School Levy</u></b>		
	<b>1,665,086,554</b>	<b>1,081,697,490</b>
<b>TOTAL ASSESSMENT</b>	<b>\$ 108,075,526,451</b>	<b>\$ 52,793,018,319</b>

**SCHOOL TAXES TO BE 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	8.413	135,203
Statutory Railway	8.413	887,154
Institutional	8.413	1,602,403
Designated Higher Education	8.413	-
Designated Recreational Property	8.413	108,007
Other	8.413	107,810,455
Total		<b>110,543,222</b>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	13.539	197,160,434
St. James - Assiniboia	11.960	59,906,648
Pembina Trails	10.064	110,020,808
Seven Oaks	14.809	56,125,359
Seine River	12.034	4,696,293
Interlake	10.230	37,958
Louis Riel	11.689	113,314,303
River East - Transcona	11.140	81,653,668
Total		<b>622,915,471</b>

<b>TOTAL SCHOOL TAXES TO BE COLLECTED</b>	<b>\$ 733,458,693</b>
---	-----------------------

<b>2023 TAXABLE ASSESSMENT AS AT BILLING APRIL 14, 2023</b> <b>FOR SCHOOL TAX PURPOSES AND</b> <b>TOTAL SCHOOL TAX RAISED</b>
---

SCHOOL TAX ASSESSMENT BASE	NON-PORTIONED	PORTIONED
<b><u>Residential</u></b>		
Residential 1	\$ 68,703,234,461	\$ 30,916,455,507
Residential 2	12,221,187,195	5,499,534,238
Residential 3	5,133,173,001	2,309,927,850
	<b>86,057,594,657</b>	<b>38,725,917,596</b>
<b><u>Farm</u></b>	<b>244,246,848</b>	<b>63,504,180</b>
<b><u>Other</u></b>		
Statutory Pipeline	32,141,374	16,070,687
Statutory Railway	421,801,591	105,450,398
Institutional	293,810,000	190,976,500
Designated Higher Education	618,466,033	-
Designated Recreational Property	128,381,000	12,838,100
Other	19,683,127,171	12,794,032,661
	<b>21,177,727,169</b>	<b>13,119,368,346</b>
<b><u>Exempt From School Levy</u></b>	<b>1,652,770,177</b>	<b>1,073,691,845</b>
	<b>\$ 109,132,338,851</b>	<b>\$ 52,982,481,967</b>
	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	8.413	135,203
Statutory Railway	8.413	887,154
Institutional	8.413	1,606,685
Designated Higher Education	8.413	-
Designated Recreational Property	8.413	108,007
Other	8.413	107,649,104
Total		<b>110,386,154</b>
<b><u>School Division - Special Levy</u></b>		
Winnipeg	13.539	197,223,148
St. James -Assiniboia	11.960	59,869,935
Pembina Trails	10.064	110,410,191
Seven Oaks	14.809	56,320,578
Seine River	12.034	4,689,781
Interlake	10.230	37,959
Louis Riel	11.689	113,507,302
River East - Transcona	11.140	81,700,600
Total		<b>623,759,494</b>
<b>TOTAL SCHOOL TAXES TO BE COLLECTED</b>		<b>\$ 734,145,648</b>

Including Legislative Grant School portion of \$

226,750.83



**BUDGET SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
2023**

The City's 2023 budget was adopted on March 22, 2023. The estimated assessment roll as at December 1, 2022 was used to calculate the rate to meet the 2023 budget requirements.

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY
Residential 1	10	12.900	\$ 30,791,943,765	\$ 397,216,075
Residential 2	20	12.900	5,471,251,962	70,579,150
Residential 3	80	12.900	2,290,890,150	29,552,483
Farm	30	12.900	53,537,600	690,635
Institutional	40	12.900	1,264,870,540	16,316,830
Designated Higher Education	41	12.900	-	-
Pipelines	51	12.900	16,070,687	207,312
Railways	52	12.900	105,450,398	1,360,310
Designated Recreational Property	70	12.900	12,838,100	165,611
Other	60	12.900	13,054,585,391	168,404,150
Legislative Buildings	60	12.900	9,823,450	126,723
Sub-Total			53,071,262,043	684,619,279
Taxes on City-owned properties & Manitoba Hydro Lines			-	17,737,087
General Service Fees		12.900	6,016,000	54,276
Grand Total			<b>\$ 53,077,278,043</b>	<b>\$ 702,410,642</b>

**SUMMARY OF MUNICIPAL TAXES  
AND PAYMENTS IN LIEU OF TAXES  
AS AT BILLING APRIL 14, 2023**

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	12.900	\$ 30,838,237,158	\$ 397,813,259	\$ 78,304,299	\$ 1,010,125	\$ 30,916,541,457	\$ 398,823,384
Residential 2	20	12.900	5,162,323,138	66,593,968	337,211,100	4,350,023	5,499,534,238	70,943,991
Residential 3	80	12.900	2,307,949,650	29,772,550	1,978,200	25,519	2,309,927,850	29,798,069
Farm	30	12.900	59,002,744	761,135	4,881,817	62,975	63,884,560	824,110
Institutional	40	12.900	1,142,791,765	14,742,014	121,314,050	1,564,951	1,264,105,815	16,306,965
Designated Higher Education	41	12.900	-	-	-	-	-	-
Pipelines	51	12.900	10,106,241	130,371	5,964,447	76,941	16,070,687	207,312
Railways	52	12.900	104,222,245	1,344,467	1,228,153	15,843	105,450,398	1,360,310
Designated Recreational Property	70	12.900	12,300,300	158,674	537,800	6,938	12,838,100	165,612
Other *	60	12.900	11,616,755,027	149,856,162	1,323,128,341	17,068,356	12,939,883,367	166,924,518
Legislative Buildings	60	12.900	-	-	10,377,380	133,249	10,377,380	133,249
Sub-Total			51,253,688,266	661,172,600	1,884,925,587	24,314,920	53,138,613,853	685,487,520
Taxes on City-owned properties & Manitoba Hydro Lines			-	-	-	17,504,812	-	17,504,812
General Services Fees			10,667,150	120,219				120,219
<b>Grand Total</b>			<b>\$ 51,264,355,416</b>	<b>\$ 661,292,819</b>	<b>\$ 1,884,925,587</b>	<b>\$ 41,819,732</b>	<b>\$ 53,138,613,853</b>	<b>\$ 703,112,551</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>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>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</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	26.0%	13.0%	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>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>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</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 2023, the City's share of the Education Support Program required the City to levy Taxable Assessment rates of 8.413 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>2022</u>	<u>2023</u>	<u>Increase/(Decrease)</u>	
			<u>Amount</u>	<u>%</u>
<b><u>School Division</u></b>				
Winnipeg	\$ 197,069,199	\$ 197,160,434	\$ 91,235	0.0%
St. James-Assiniboia	59,792,101	59,906,648	114,547	0.2%
Pembina Trails	110,073,905	110,020,808	(53,097)	0.0%
Seven Oaks	52,292,198	56,125,359	3,833,161	7.3%
Seine River	4,990,673	4,696,293	(294,380)	-5.9%
Interlake	41,568	37,958	(3,610)	-8.7%
Louis Riel	113,348,780	113,314,303	(34,477)	0.0%
River East -Transcona	81,296,891	81,653,668	356,777	0.4%
	<b>\$ 618,905,315</b>	<b>\$ 622,915,471</b>	<b>\$ 4,010,156</b>	<b>0.6%</b>
<b><u>Provincial Education Support Tax</u></b>				
Other Property	108,510,212	110,543,222	2,033,010	1.9%
	<b>108,510,212</b>	<b>110,543,222</b>	<b>2,033,010</b>	<b>1.9%</b>
<b>Total to be Raised for School Purposes</b>	<b>\$ 727,415,527</b>	<b>\$ 733,458,693</b>	<b>\$ 6,043,166</b>	<b>0.8%</b>





<b>TOTAL CITY'S SHARE OF SCHOOL COSTS RAISED at Billing April 14, 2023</b> <b>(School Taxes Raised includes the Education Support Tax and the School Division Tax)</b>
---

<u>School Division</u>	REALTY TAXES			PAYMENTS IN LIEU OF TAXES			TOTAL
	<u>Farm &amp; Res.</u>	<u>Other</u>	<u>Total</u>	<u>Farm &amp; Res.</u>	<u>Other</u>	<u>Total</u>	
Winnipeg	\$ 116,305,816.40	\$ 106,605,486	\$ 222,911,303	\$ 2,642,217	\$ 20,309,061.67	\$ 22,951,279	\$ 245,862,581
St. James-Assiniboia	\$ 37,943,141	\$ 33,036,691	\$ 70,979,832	\$ 477,574	\$ 3,500,513	\$ 3,978,087	\$ 74,957,919
Pembina Trails	\$ 89,162,335	\$ 35,657,479	\$ 124,819,814	\$ 620,731	\$ 2,212,892	\$ 2,833,623	\$ 127,653,437
Seven Oaks	\$ 49,085,589	\$ 10,495,018	\$ 59,580,607	\$ 279,470	\$ 411,933	\$ 691,403	\$ 60,272,009
Seine River	\$ 4,152,005	\$ 683,949	\$ 4,835,954	\$ 59,169	\$ 129,252	\$ 188,421	\$ 5,024,375
Interlake	\$ 12,064	\$ 24,603	\$ 36,667	\$ 1,622	\$ 19,630	\$ 21,253	\$ 57,920
Louis Riel	\$ 93,268,978	\$ 32,137,008	\$ 125,405,986	\$ 634,989	\$ 1,575,539	\$ 2,210,528	\$ 127,616,514
River East - Transcona	\$ 66,611,492	\$ 22,856,480	\$ 89,467,971	\$ 523,125	\$ 2,709,796	\$ 3,232,921	\$ 92,700,892
	<b>\$ 456,541,421</b>	<b>\$ 241,496,712</b>	<b>\$ 698,038,134</b>	<b>\$ 5,238,896</b>	<b>\$ 30,868,618</b>	<b>\$ 36,107,514</b>	<b>\$ 734,145,648</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.

**2023 BUSINESS TAX AND BUSINESS IMPROVEMENT ZONES  
AS AT BILLING APRIL 6, 2023**

	Number of Businesses	ANNUAL RENTAL VALUE (ARV)	TAX	
Tax Rate	4.84%			
Taxable	12,085	1,331,446,443	\$ 64,442,007.28	
Grant	66	34,988,380	1,693,437.60	
<b>TOTAL TAX</b>		1,366,434,823		\$ 66,135,444.88
SMALL BUSINESS TAX CREDIT				(7,977,593.80)
SPECIAL CHARGES - CABLE SYSTEMS				1,390,079.46
<b>NET BUSINESS TAX</b>				<b>\$ 59,547,930.54</b>
BUSINESS IMPROVEMENT ZONES (BIZ)				<b>6,596,916.96</b>
<b>TOTAL BUSINESS TAX &amp; BIZ LEVIES</b>				<b>\$ 66,144,847.50</b>

**BUSINESS IMPROVEMENT ZONES**

NAME	NUMBER	ARV TO SET RATE MARCH 23, 2023	ARV AS AT BILLING APRIL 6, 2023	VARIANCE (Decrease) / Increase	
DOWNTOWN WINNIPEG	1	129,908,170	130,101,890	193,720	
EXCHANGE DISTRICT	2	27,914,587	28,438,860	524,273	
OSBORNE VILLAGE	3	6,817,860	6,559,020	(258,840)	
CORYDON AVENUE	4	8,481,600	8,408,760	(72,840)	
WEST END	5	42,835,120	42,259,820	(575,300)	
NORWOOD GROVE	6	12,463,686	12,617,480	153,794	
WEST BROADWAY	8	12,456,155	13,012,440	556,285	
SELKIRK	9	1,703,580	1,703,580	-	
SOUTH OSBORNE	10	2,693,520	2,655,080	(38,440)	
NORTH END	11	4,613,640	4,801,080	187,440	
ACADEMY ROAD	14	3,134,400	3,150,960	16,560	
OLD ST.VITAL	15	9,351,794	9,474,360	122,566	
TRANSCONA	17	18,395,745	18,787,160	391,415	
ST. JAMES VILLAGE	18	5,405,220	5,336,040	(69,180)	
PROVENCHER BOULEVARD	22	4,419,900	4,143,420	(276,480)	
SAINT NORBERT	23	1,872,720	1,872,720	-	
<b>TOTALS</b>		<b>292,467,697</b>	<b>293,322,670</b>	<b>854,973</b>	

  

		BIZ Levies to be Collected	LEVY APPLIED APRIL 6, 2023	VARIANCE \$ (Decrease) / Increase	LEVY RATE (%)
DOWNTOWN WINNIPEG	1	3,182,750	3,187,496	4,746	2.450
EXCHANGE DISTRICT	2	750,065	764,152	14,087	2.687
OSBORNE VILLAGE	3	192,400	185,096	(7,304)	2.822
CORYDON AVENUE	4	240,029	237,968	(2,061)	2.830
WEST END	5	735,907	726,024	(9,883)	1.718
NORWOOD GROVE	6	180,100	182,323	2,223	1.445
WEST BROADWAY	8	210,011	219,390	9,379	1.686
SELKIRK	9	32,351	32,351	(0)	1.899
SOUTH OSBORNE	10	68,254	67,280	(974)	2.534
NORTH END	11	75,018	78,066	3,048	1.626
ACADEMY ROAD	14	95,004	95,506	502	3.031
OLD ST.VITAL	15	201,344	203,983	2,639	2.153
TRANSCONA	17	411,145	419,893	8,748	2.235
ST. JAMES VILLAGE	18	91,240	90,072	(1,168)	1.688
PROVENCHER BOULEVARD	22	75,006	70,314	(4,692)	1.697
SAINT NORBERT	23	37,005	37,005	(0)	1.976
<b>TOTALS</b>		<b>6,577,629</b>	<b>6,596,917</b>	<b>19,288</b>	