

### Business Tax and Business Improvement Zone (BIZ) Rates

| Business Tax Rates for the period covering 2002 to 2024 |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
|   | 2004  | 2005  | 2006  | 2007  | 2008  | 2009  | 2010  | 2011  | 2012  | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
| Downtown  | 9.75% | 7.75% | 7.75% | 7.75% | 7.75% | 7.75% | 6.39% | 6.39% | 5.90% | 5.90% | 5.70% | 5.60% | 5.30% | 5.25% | 5.14% | 4.97% | 4.84% | 4.84% | 4.84% | 4.84% | 4.84% |
| Outside Downtown  | 9.75% | 9.75% | 9.75% | 7.75% | 7.75% | 7.75% | 6.39% | 6.39% | 5.90% | 5.90% | 5.70% | 5.60% | 5.30% | 5.25% | 5.14% | 4.97% | 4.84% | 4.84% | 4.84% | 4.84% | 4.84% |

| BIZ Rates                          |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Business Improvement Zones         | 2004  | 2005  | 2006  | 2007  | 2008  | 2009  | 2010  | 2011  | 2012  | 2013  | 2014  | 2015  | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  |
| Downtown Winnipeg                  | 1.455 | 1.469 | 1.256 | 1.426 | 1.488 | 1.627 | 1.345 | 1.631 | 1.524 | 1.667 | 1.729 | 2.069 | 1.875 | 2.219 | 2.172 | 2.279 | 2.289 | 2.438 | 2.414 | 2.450 | 2.449 |
| Exchange District                  | 1.349 | 1.427 | 1.339 | 1.524 | 1.532 | 1.637 | 1.437 | 1.550 | 1.496 | 1.497 | 1.586 | 1.741 | 1.719 | 1.932 | 2.194 | 2.687 | 2.746 | 2.934 | 2.808 | 2.687 | 2.771 |
| Osborne Village                    | 2.700 | 2.662 | 2.484 | 2.488 | 2.388 | 2.381 | 2.110 | 2.221 | 2.012 | 2.258 | 2.059 | 2.060 | 1.852 | 1.979 | 2.139 | 3.137 | 3.062 | 3.269 | 3.193 | 2.822 | 2.946 |
| Corydon Avenue                     | 2.715 | 2.815 | 2.523 | 2.905 | 3.592 | 3.505 | 3.234 | 3.727 | 3.216 | 3.432 | 3.215 | 3.507 | 3.232 | 3.297 | 3.104 | 3.285 | 3.286 | 3.376 | 3.215 | 2.830 | 3.354 |
| West End                           | 1.231 | 1.229 | 1.212 | 1.405 | 1.652 | 1.767 | 1.498 | 1.604 | 1.590 | 1.679 | 1.615 | 1.690 | 1.534 | 1.595 | 1.597 | 1.719 | 1.607 | 1.657 | 1.658 | 1.718 | 1.839 |
| Norwood Grove                      | 1.422 | 1.419 | 1.253 | 1.439 | 1.349 | 1.792 | 1.460 | 1.653 | 1.479 | 1.577 | 1.464 | 1.478 | 1.411 | 1.481 | 1.445 | 1.496 | 1.485 | 1.509 | 1.552 | 1.445 | 1.638 |
| West Broadway                      | 1.288 | 0.929 | 1.412 | 0.811 | 0.843 | 0.972 | 1.225 | 1.183 | 1.065 | 1.237 | 1.188 | 1.406 | 1.324 | 1.519 | 1.390 | 1.585 | 1.714 | 1.796 | 1.812 | 1.686 | 1.665 |
| Selkirk Avenue                     | 1.759 | 1.863 | 1.734 | 1.760 | 1.679 | -     | -     | 1.682 | 1.433 | 1.788 | 1.933 | 1.971 | 1.619 | 2.012 | 2.031 | 2.214 | 2.082 | 2.025 | 2.294 | 1.899 | 2.396 |
| South Osborne                      | 1.990 | 2.02  | 1.647 | 2.201 | 2.177 | 2.189 | 1.714 | 2.258 | 2.452 | 2.782 | 2.355 | 2.629 | 2.133 | 2.584 | 2.419 | 2.590 | 2.580 | 2.833 | 2.633 | 2.534 | 2.777 |
| North End (formerly Mosaic Market) | 1.547 | 1.567 | 1.608 | 1.614 | 1.627 | 1.731 | 1.383 | 1.447 | 1.285 | 1.317 | 1.273 | 1.284 | 1.093 | 1.323 | 1.318 | 1.910 | 1.698 | 1.742 | 1.818 | 1.626 | 1.654 |
| Academy Road                       | 1.419 | 1.66  | 1.395 | 1.920 | 1.935 | 1.988 | 1.652 | 2.491 | 2.061 | 2.127 | 2.096 | 2.628 | 2.560 | 2.208 | 3.479 | 3.571 | 3.361 | 3.438 | 3.471 | 3.031 | 2.869 |
| Old St.Vital                       | 1.781 | 2.111 | 1.770 | 2.240 | 1.838 | 2.063 | 2.229 | 2.658 | 2.660 | 2.922 | 2.768 | 3.982 | 3.070 | 3.180 | 3.063 | 2.907 | 2.742 | 2.253 | 2.238 | 2.153 | 2.173 |
| Transcona                          | 2.025 | 1.977 | 1.806 | 1.985 | 1.852 | 1.331 | 1.624 | 1.938 | 1.734 | 1.986 | 1.884 | 1.819 | 1.660 | 2.108 | 2.514 | 2.678 | 2.251 | 2.177 | 2.428 | 2.235 | 2.316 |
| St.James Village                   | 1.650 | 1.951 | 1.988 | 2.086 | 2.094 | 2.106 | 1.875 | 1.988 | 1.817 | 1.806 | 1.872 | 2.006 | 1.499 | 1.661 | 1.566 | 1.787 | 1.701 | 1.737 | 1.742 | 1.688 | 1.757 |
| Grosvenor                          | 1.550 | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     | -     |
| Provencher Boulevard               | 1.003 | 1.003 | 0.794 | 1.037 | 1.020 | 1.138 | 1.069 | 1.275 | 1.290 | 1.363 | 1.354 | 1.499 | 1.309 | 1.442 | 1.386 | 1.451 | 1.480 | 1.519 | 1.614 | 1.697 | 2.079 |
| St. Norbert                        |       |       |       |       |       |       |       |       | 2.064 | 2.135 | 1.395 | 1.923 | 1.892 | 1.960 | 2.027 | 2.559 | 2.218 | 2.275 | 2.385 | 1.976 | 2.053 |

| Business Tax Credit Programs              |  |  |     |     |     |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|---|--|--|-----|-----|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Phase-in Tax Credit % of increase         |  |  | 15% | 15% | 15% |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Small Business Tax Credit - ARV Threshold |  |  |     |     |     | 14,040 | 19,260 | 19,800 | 22,680 | 22,680 | 23,880 | 30,000 | 32,220 | 32,220 | 33,300 | 33,900 | 35,700 | 44,200 | 44,220 | 47,500 | 47,500 |