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# **IMPACT OF REASSESSMENT 2020 RIVERDALE MUNICIPALITY**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$0 million (0%) to \$129 million (from \$129 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	67,729,910	66,887,500	(842,410)	(1.2)
Apartment	227,940	252,500	24,560	10.8
<b>Total Residential</b>	<b>\$67,957,850</b>	<b>\$67,140,000</b>	<b>(\$817,850)</b>	<b>(1.2%)</b>
Farm	46,890,600	47,332,440	441,840	0.9
Commercial / Industrial	5,976,210	6,160,480	184,270	3.1
Institutional	2,882,950	2,917,520	34,570	1.2
Pipeline	179,800	195,750	15,950	8.9
Railway	4,525,780	4,791,530	265,750	5.9
Designated Recreational	63,170	64,710	1,540	2.4
<b>Total</b>	<b>\$128,476,360</b>	<b>\$128,602,430</b>	<b>\$126,070</b>	<b>0.1%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

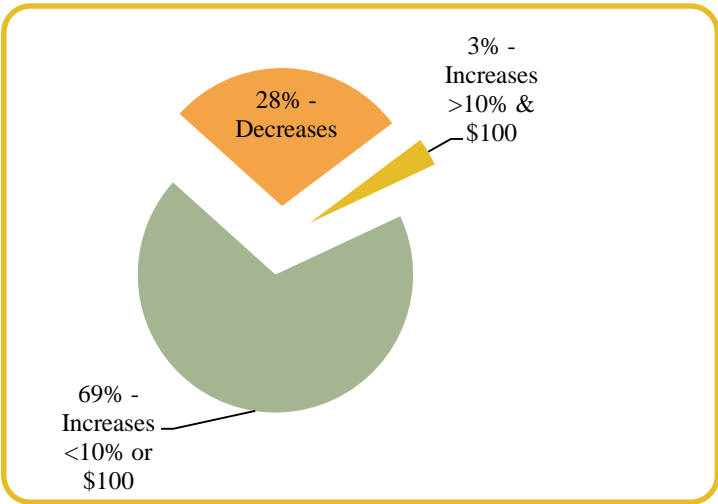
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,681,514	1,674,479	(7,035)	(0.4)
Apartment	5,476	6,118	642	11.7
<b>Total Residential</b>	<b>\$1,686,990</b>	<b>\$1,680,597</b>	<b>(\$6,393)</b>	<b>(0.4%)</b>
Farm	1,185,004	1,205,995	20,991	1.8
Commercial / Industrial	203,403	203,378	(25)	(0.0)
Institutional	37,907	38,256	349	0.9
Pipeline	6,269	6,628	359	5.7
Railway	156,150	160,476	4,326	2.8
Designated Recreational	2,202	2,191	(11)	(0.5)
<b>Total</b>	<b>\$3,277,926</b>	<b>\$3,297,521</b>	<b>\$19,595</b>	<b>0.6%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,309
With Tax Decreases:	512
<b>Total Properties:</b>	<b>1,821</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	886,528	874,002	(12,526)	(1.4)
Apartment	2,855	3,159	304	10.7
<b>Total Residential</b>	<b>\$889,383</b>	<b>\$877,161</b>	<b>(\$12,222)</b>	<b>(1.4%)</b>
Farm	637,135	643,043	5,908	0.9
Commercial / Industrial	76,113	78,396	2,283	3.0
Institutional	36,988	37,366	378	1.0
Pipeline	2,444	2,661	217	8.9
Railway	59,887	63,376	3,489	5.8
Designated Recreational	859	880	21	2.4
<b>Total</b>	<b>\$1,702,809</b>	<b>\$1,702,809*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 0.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than 0.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
  - **Assessment Facts**, a series of informational sheets providing details about property assessment in Manitoba, have been made available at local assessment offices. Municipal offices have also been given a supply of *Assessment Facts*.
  - **An assessment notice** providing assessed values, pertinent property data and helpful information is being sent to ratepayers.
  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF ROBLIN**

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  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$19 million (9%) to \$232 million (from \$213 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	92,573,200	91,820,210	(752,990)	(0.8)
Apartment	1,273,440	1,343,590	70,150	5.5
<b>Total Residential</b>	<b>\$93,846,640</b>	<b>\$93,163,800</b>	<b>(\$682,840)</b>	<b>(0.7%)</b>
Farm	93,805,650	111,473,190	17,667,540	18.8
Commercial / Industrial	22,038,570	23,415,800	1,377,230	6.3
Institutional	2,684,610	2,763,830	79,220	3.0
Pipeline	232,600	253,300	20,700	8.9
Railway	566,180	610,720	44,540	7.9
Designated Recreational	42,370	45,820	3,450	8.1
<b>Total</b>	<b>\$213,216,620</b>	<b>\$231,726,460</b>	<b>\$18,509,840</b>	<b>8.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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Property tax impacts have been calculated using the following methodology:

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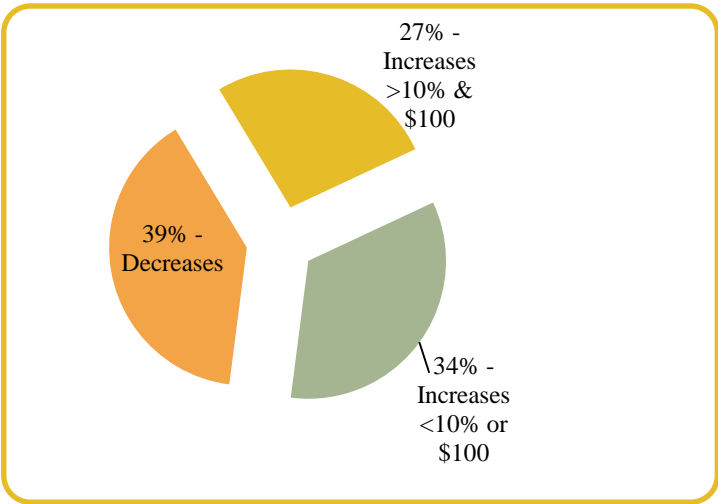
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,509,294	2,333,000	(176,294)	(7.0)
Apartment	34,159	33,805	(354)	(1.0)
<b>Total Residential</b>	<b>\$2,543,452</b>	<b>\$2,366,805</b>	<b>(\$176,647)</b>	<b>(7.0%)</b>
Farm	2,563,719	2,855,507	291,788	11.4
Commercial / Industrial	810,266	792,944	(17,322)	(2.1)
Institutional	30,655	29,084	(1,571)	(5.1)
Pipeline	8,598	8,623	25	0.3
Railway	21,025	20,883	(142)	(0.7)
Designated Recreational	1,566	1,560	(6)	(0.4)
<b>Total</b>	<b>\$5,979,280</b>	<b>\$6,075,406</b>	<b>\$96,126</b>	<b>1.6%</b>

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- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,449
With Tax Decreases:	1,586
<b>Total Properties:</b>	<b>4,035</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,062,375	968,552	(93,823)	(8.8)
Apartment	14,255	13,839	(416)	(2.9)
<b>Total Residential</b>	<b>\$1,076,629</b>	<b>\$982,390</b>	<b>(\$94,239)</b>	<b>(8.8%)</b>
Farm	1,097,536	1,199,016	101,480	9.3
Commercial / Industrial	250,486	244,897	(5,589)	(2.2)
Institutional	30,210	28,615	(1,595)	(5.3)
Pipeline	2,690	2,694	4	0.2
Railway	6,644	6,590	(54)	(0.8)
Designated Recreational	490	487	(3)	(0.6)
<b>Total</b>	<b>\$2,464,686</b>	<b>\$2,464,686*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 8.7% should see a municipal tax decrease.
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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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# **IMPACT OF REASSESSMENT 2020 RM OF ROCKWOOD**

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  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$20 million (4%) to \$526 million (from \$506 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	330,863,520	326,118,110	(4,745,410)	(1.4)
Apartment	798,900	851,240	52,340	6.6
Condo / Co-op	367,670	363,390	(4,280)	(1.2)
<b>Total Residential</b>	<b>\$332,030,090</b>	<b>\$327,332,740</b>	<b>(\$4,697,350)</b>	<b>(1.4%)</b>
Farm	103,905,520	125,806,380	21,900,860	21.1
Commercial / Industrial	35,799,940	36,733,020	933,080	2.6
Institutional	32,233,650	33,488,160	1,254,510	3.9
Pipeline	1,943,750	2,117,450	173,700	8.9
Designated Recreational	138,670	144,520	5,850	4.2
<b>Total</b>	<b>\$506,051,620</b>	<b>\$525,622,270</b>	<b>\$19,570,650</b>	<b>3.9%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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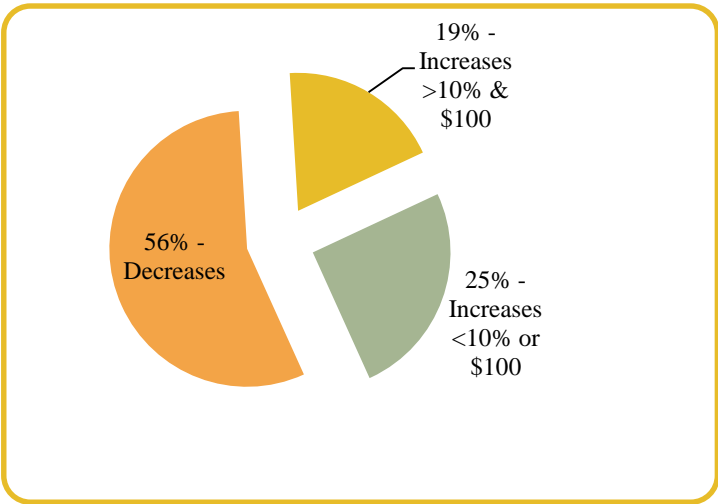
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	7,187,571	6,816,535	(371,036)	(5.2)
Apartment	17,355	17,791	436	2.5
Condo / Co-op	7,987	7,595	(392)	(4.9)
<b>Total Residential</b>	<b>\$7,212,913</b>	<b>\$6,841,921</b>	<b>(\$370,992)</b>	<b>(5.1%)</b>
Farm	2,257,051	2,629,618	372,567	16.5
Commercial / Industrial	1,127,262	1,081,489	(45,773)	(4.1)
Institutional	913,312	889,105	(24,207)	(2.7)
Pipeline	61,215	62,348	1,133	1.9
Designated Recreational	4,367	4,255	(112)	(2.6)
<b>Total</b>	<b>\$11,576,119</b>	<b>\$11,508,737</b>	<b>(\$67,382)</b>	<b>(0.6%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,093
With Tax Decreases:	2,642
<b>Total Properties:</b>	<b>4,735</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,690,913	2,553,505	(137,408)	(5.1)
Apartment	6,497	6,665	168	2.6
Condo / Co-op	2,990	2,845	(145)	(4.9)
<b>Total Residential</b>	<b>\$2,700,401</b>	<b>\$2,563,015</b>	<b>(\$137,386)</b>	<b>(5.1%)</b>
Farm	845,064	985,064	140,000	16.6
Commercial / Industrial	291,161	287,620	(3,541)	(1.2)
Institutional	262,156	262,212	56	0.0
Pipeline	15,809	16,580	771	4.9
Designated Recreational	1,128	1,132	4	0.4
<b>Total</b>	<b>\$4,115,718</b>	<b>\$4,115,718*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 3.9% should see a municipal tax decrease.
- Properties with an assessment increase greater than 3.9% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
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- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF ROLAND**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$11 million (6%) to \$210 million (from \$199 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	28,675,280	29,931,590	1,256,310	4.4
Apartment	121,050	134,960	13,910	11.5
Condo / Co-op	1,029,510	1,052,660	23,150	2.3
<b>Total Residential</b>	<b>\$29,825,840</b>	<b>\$31,119,210</b>	<b>\$1,293,370</b>	<b>4.3%</b>
Farm	160,215,440	169,425,270	9,209,830	5.8
Commercial / Industrial	2,578,050	2,685,650	107,600	4.2
Institutional	22,430	23,280	850	3.8
Pipeline	6,017,150	6,557,850	540,700	9.0
Designated Recreational	60,630	63,010	2,380	3.9
<b>Total</b>	<b>\$198,719,540</b>	<b>\$209,874,270</b>	<b>\$11,154,730</b>	<b>5.6%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

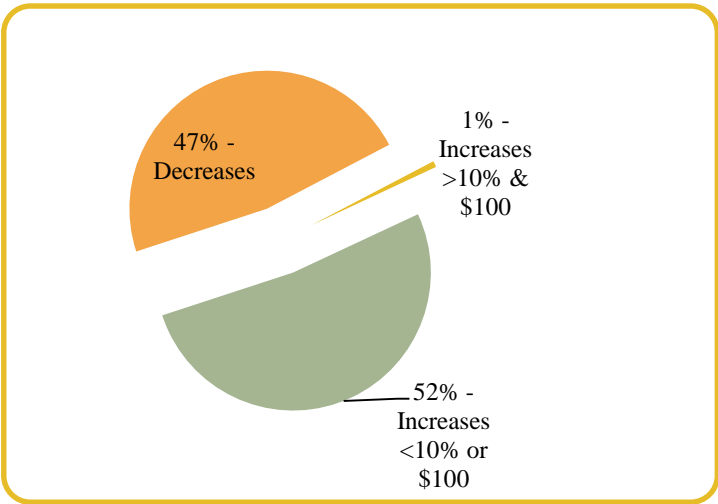
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	511,475	508,545	(2,930)	(0.6)
Apartment	2,104	2,238	134	6.4
Condo / Co-op	17,891	17,458	(433)	(2.4)
<b>Total Residential</b>	<b>\$531,469</b>	<b>\$528,242</b>	<b>(\$3,227)</b>	<b>(0.6%)</b>
Farm	2,892,615	2,911,809	19,194	0.7
Commercial / Industrial	70,765	68,180	(2,585)	(3.7)
Institutional	136	134	(2)	(1.5)
Pipeline	170,004	171,112	1,108	0.7
Designated Recreational	1,646	1,583	(63)	(3.8)
<b>Total</b>	<b>\$3,666,635</b>	<b>\$3,681,061</b>	<b>\$14,426</b>	<b>0.4%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	657
With Tax Decreases:	591
<b>Total Properties:</b>	<b>1,248</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	174,288	172,256	(2,032)	(1.2)
Apartment	736	777	41	5.6
Condo / Co-op	6,257	6,058	(199)	(3.2)
<b>Total Residential</b>	<b>\$181,281</b>	<b>\$179,091</b>	<b>(\$2,190)</b>	<b>(1.2%)</b>
Farm	973,789	975,042	1,253	0.1
Commercial / Industrial	15,669	15,456	(213)	(1.4)
Institutional	136	134	(2)	(1.5)
Pipeline	36,572	37,740	1,168	3.2
Designated Recreational	369	363	(6)	(1.6)
<b>Total</b>	<b>\$1,207,817</b>	<b>\$1,207,817*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 5.6% should see a municipal tax decrease.
- Properties with an assessment increase greater than 5.6% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
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  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF ROSEDALE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
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  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$3 million (3%) to \$114 million (from \$111 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	41,901,900	42,691,220	789,320	1.9
Farm	63,824,220	65,857,150	2,032,930	3.2
Commercial / Industrial	4,262,740	4,404,890	142,150	3.3
Institutional	9,170	9,170	0	0.0
Railway	526,630	557,680	31,050	5.9
<b>Total</b>	<b>\$110,524,660</b>	<b>\$113,520,110</b>	<b>\$2,995,450</b>	<b>2.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

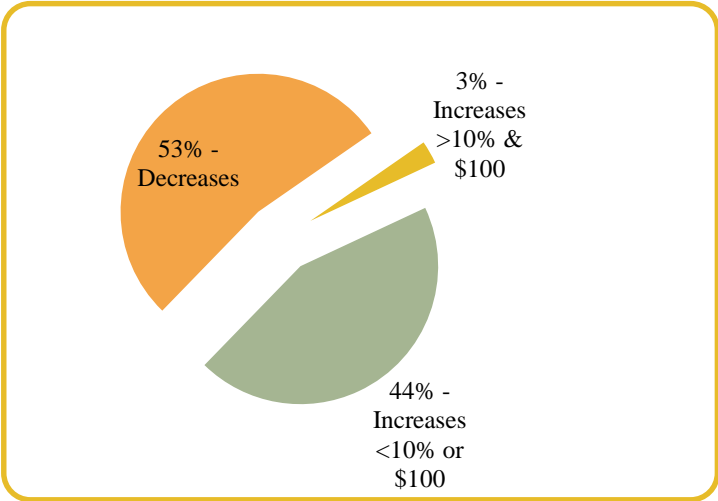
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	953,106	949,865	(3,241)	(0.3)
Farm	1,374,942	1,389,073	14,131	1.0
Commercial / Industrial	139,021	135,783	(3,238)	(2.3)
Institutional	286	270	(16)	(5.6)
Railway	16,406	16,450	44	0.3
<b>Total</b>	<b>\$2,483,761</b>	<b>\$2,491,441</b>	<b>\$7,680</b>	<b>0.3%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	889
With Tax Decreases:	1,006
<b>Total Properties:</b>	<b>1,895</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	432,300	428,594	(3,706)	(0.9)
Farm	632,977	636,355	3,378	0.5
Commercial / Industrial	43,111	43,279	168	0.4
Institutional	91	88	(3)	(3.3)
Railway	5,210	5,377	167	3.2
<b>Total</b>	<b>\$1,113,689</b>	<b>\$1,113,689*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 2.7% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.7% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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# **IMPACT OF REASSESSMENT 2020 ROSSBURN MUNICIPALITY**

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## 1. OVERVIEW OF REASSESSMENT 2020

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- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
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- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$6 million (8%) to \$72 million (from \$66 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	29,322,530	31,165,990	1,843,460	6.3
Apartment	376,300	395,560	19,260	5.1
Condo / Co-op	85,340	87,680	2,340	2.7
<b>Total Residential</b>	<b>\$29,784,170</b>	<b>\$31,649,230</b>	<b>\$1,865,060</b>	<b>6.3%</b>
Farm	32,779,800	36,458,680	3,678,880	11.2
Commercial / Industrial	2,652,140	2,715,080	62,940	2.4
Institutional	703,940	688,720	(15,220)	(2.2)
<b>Total</b>	<b>\$65,920,050</b>	<b>\$71,511,710</b>	<b>\$5,591,660</b>	<b>8.5%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

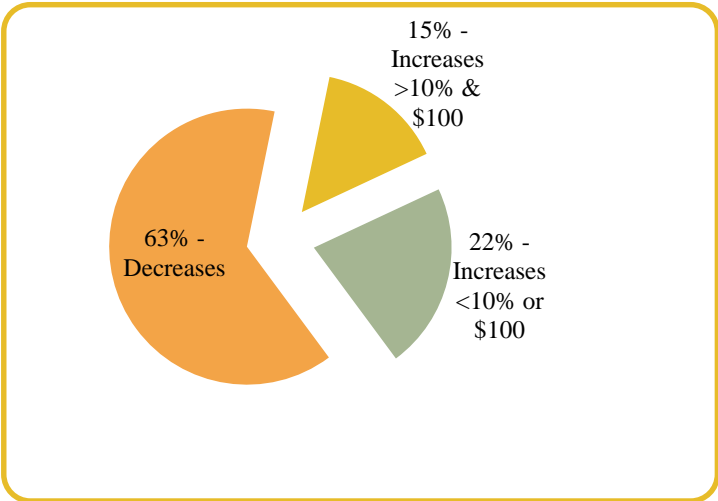
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	741,274	740,660	(614)	(0.1)
Apartment	9,513	9,400	(113)	(1.2)
Condo / Co-op	2,157	2,084	(73)	(3.4)
<b>Total Residential</b>	<b>\$752,944</b>	<b>\$752,144</b>	<b>(\$800)</b>	<b>(0.1%)</b>
Farm	828,669	866,437	37,768	4.6
Commercial / Industrial	92,958	87,724	(5,234)	(5.6)
Institutional	10,412	9,390	(1,022)	(9.8)
<b>Total</b>	<b>\$1,684,982</b>	<b>\$1,715,695</b>	<b>\$30,713</b>	<b>1.8%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	726
With Tax Decreases:	1,257
<b>Total Properties:</b>	<b>1,983</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	433,094	424,325	(8,769)	(2.0)
Apartment	5,558	5,386	(172)	(3.1)
Condo / Co-op	1,260	1,194	(66)	(5.2)
<b>Total Residential</b>	<b>\$439,912</b>	<b>\$430,904</b>	<b>(\$9,008)</b>	<b>(2.1%)</b>
Farm	484,158	496,385	12,227	2.5
Commercial / Industrial	39,172	36,966	(2,206)	(5.6)
Institutional	10,397	9,377	(1,020)	(9.8)
<b>Total</b>	<b>\$973,639</b>	<b>\$973,639*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 8.5% should see a municipal tax decrease.
- Properties with an assessment increase greater than 8.5% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
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# **IMPACT OF REASSESSMENT 2020 RM OF ROSSER**

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## 1. OVERVIEW OF REASSESSMENT 2020

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  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$47 million (13%) to \$401 million (from \$354 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	52,099,970	56,922,270	4,822,300	9.3
Farm	80,780,900	90,368,030	9,587,130	11.9
Commercial / Industrial	211,463,620	243,425,190	31,961,570	15.1
Institutional	1,276,020	1,426,820	150,800	11.8
Pipeline	2,431,300	2,649,400	218,100	9.0
Railway	5,371,300	5,758,100	386,800	7.2
Designated Recreational	291,180	294,940	3,760	1.3
<b>Total</b>	<b>\$353,714,290</b>	<b>\$400,844,750</b>	<b>\$47,130,460</b>	<b>13.3%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

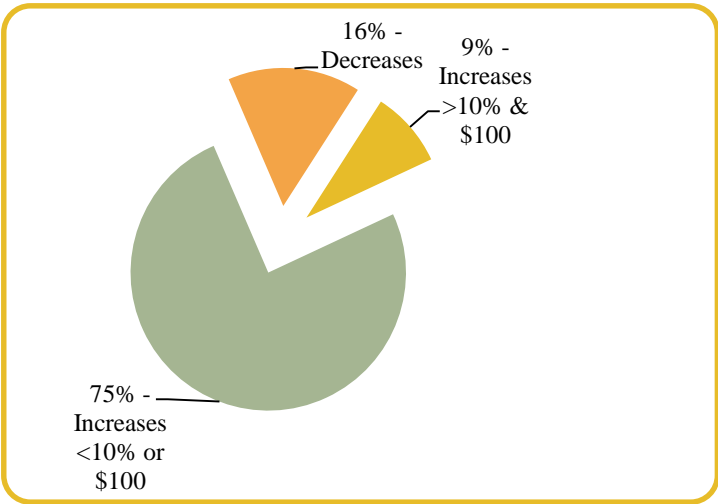
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,037,831	1,061,942	24,111	2.3
Farm	1,609,156	1,685,906	76,750	4.8
Commercial / Industrial	6,278,355	6,621,409	343,054	5.5
Institutional	10,466	10,269	(197)	(1.9)
Pipeline	72,185	72,066	(119)	(0.2)
Railway	159,474	156,626	(2,848)	(1.8)
Designated Recreational	8,645	8,023	(622)	(7.2)
<b>Total</b>	<b>\$9,176,112</b>	<b>\$9,616,240</b>	<b>\$440,128</b>	<b>4.8%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,348
With Tax Decreases:	249
<b>Total Properties:</b>	<b>1,597</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	329,793	317,968	(11,825)	(3.6)
Farm	511,343	504,796	(6,547)	(1.3)
Commercial / Industrial	1,338,565	1,359,773	21,208	1.6
Institutional	8,077	7,970	(107)	(1.3)
Pipeline	15,390	14,800	(590)	(3.8)
Railway	34,000	32,165	(1,835)	(5.4)
Designated Recreational	1,843	1,648	(195)	(10.6)
<b>Total</b>	<b>\$2,239,011</b>	<b>\$2,239,011*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 13.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 13.3% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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**IMPACT OF  
REASSESSMENT 2020  
MUNICIPALITY OF RUSSELL-  
BINSKARTH**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
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  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$10 million (7%) to \$160 million (from \$149 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	69,944,610	70,667,820	723,210	1.0
Apartment	1,064,270	1,072,190	7,920	0.7
Condo / Co-op	623,070	588,020	(35,050)	(5.6)
<b>Total Residential</b>	<b>\$71,631,950</b>	<b>\$72,328,030</b>	<b>\$696,080</b>	<b>1.0%</b>
Farm	35,441,790	44,022,670	8,580,880	24.2
Commercial / Industrial	35,333,460	36,046,710	713,250	2.0
Institutional	4,100,020	4,163,520	63,500	1.6
Pipeline	1,320,550	1,439,050	118,500	9.0
Railway	1,452,820	1,549,290	96,470	6.6
Designated Recreational	9,810	10,920	1,110	11.3
<b>Total</b>	<b>\$149,290,400</b>	<b>\$159,560,190</b>	<b>\$10,269,790</b>	<b>6.9%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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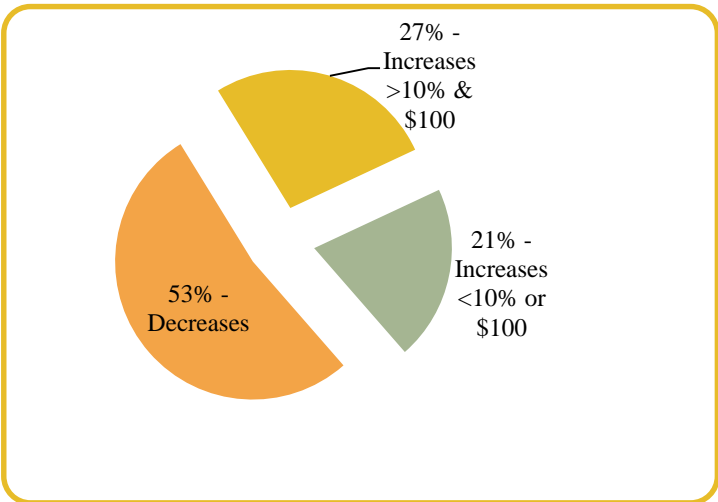
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,097,562	2,010,027	(87,535)	(4.2)
Apartment	32,120	30,709	(1,411)	(4.4)
Condo / Co-op	18,723	16,776	(1,947)	(10.4)
<b>Total Residential</b>	<b>\$2,148,405</b>	<b>\$2,057,512</b>	<b>(\$90,893)</b>	<b>(4.2%)</b>
Farm	1,020,950	1,199,646	178,696	17.5
Commercial / Industrial	1,385,273	1,313,643	(71,630)	(5.2)
Institutional	80,386	76,758	(3,628)	(4.5)
Pipeline	50,938	51,509	571	1.1
Railway	56,363	55,780	(583)	(1.0)
Designated Recreational	402	415	13	3.2
<b>Total</b>	<b>\$4,742,716</b>	<b>\$4,755,262</b>	<b>\$12,546</b>	<b>0.3%</b>

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- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,095
With Tax Decreases:	1,217
<b>Total Properties:</b>	<b>2,312</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,362,444	1,292,749	(69,695)	(5.1)
Apartment	20,934	19,826	(1,108)	(5.3)
Condo / Co-op	12,175	10,807	(1,368)	(11.2)
<b>Total Residential</b>	<b>\$1,395,553</b>	<b>\$1,323,382</b>	<b>(\$72,171)</b>	<b>(5.2%)</b>
Farm	648,457	752,816	104,359	16.1
Commercial / Industrial	668,710	639,750	(28,960)	(4.3)
Institutional	80,386	76,758	(3,628)	(4.5)
Pipeline	24,157	24,606	449	1.9
Railway	26,900	26,816	(84)	(0.3)
Designated Recreational	203	211	8	3.9
<b>Total</b>	<b>\$2,844,366</b>	<b>\$2,844,366*</b>	<b>\$0*</b>	<b>0.0%</b>

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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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# **IMPACT OF REASSESSMENT 2020 CITY OF SELKIRK**

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## 1. OVERVIEW OF REASSESSMENT 2020

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  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-2 million (0%) to \$537 million (from \$539 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	286,713,740	276,953,310	(9,760,430)	(3.4)
Apartment	51,949,760	54,910,460	2,960,700	5.7
Condo / Co-op	12,767,380	12,678,410	(88,970)	(0.7)
<b>Total Residential</b>	<b>\$351,430,880</b>	<b>\$344,542,180</b>	<b>(\$6,888,700)</b>	<b>(2.0%)</b>
Farm	1,118,510	1,348,120	229,610	20.5
Commercial / Industrial	141,205,450	145,385,050	4,179,600	3.0
Institutional	43,816,060	44,058,010	241,950	0.6
Pipeline	441,450	481,200	39,750	9.0
Railway	635,230	648,080	12,850	2.0
<b>Total</b>	<b>\$538,647,580</b>	<b>\$536,462,640</b>	<b>(\$2,184,940)</b>	<b>(0.4%)</b>

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- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

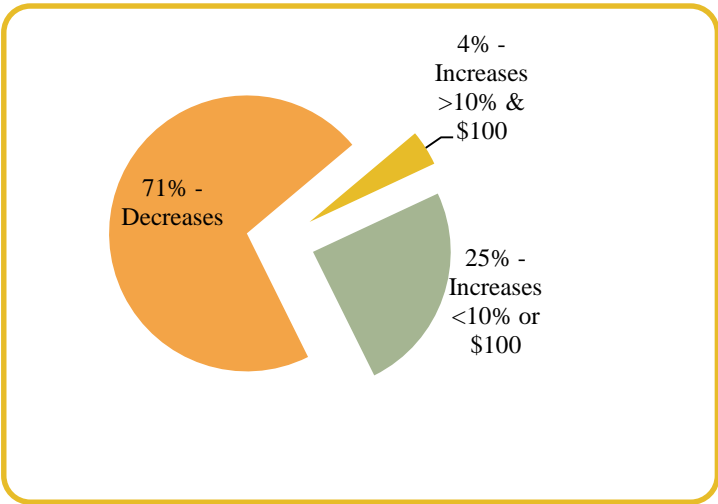
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	10,213,317	10,035,680	(177,637)	(1.7)
Apartment	1,850,554	1,989,735	139,181	7.5
Condo / Co-op	454,800	459,415	4,615	1.0
<b>Total Residential</b>	<b>\$12,518,671</b>	<b>\$12,484,830</b>	<b>(\$33,841)</b>	<b>(0.3%)</b>
Farm	39,844	48,850	9,006	22.6
Commercial / Industrial	6,405,932	6,506,536	100,604	1.6
Institutional	1,496,649	1,495,628	(1,021)	(0.1)
Pipeline	20,038	21,549	1,511	7.5
Railway	28,834	29,022	188	0.7
<b>Total</b>	<b>\$20,509,968</b>	<b>\$20,586,416</b>	<b>\$76,448</b>	<b>0.4%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,058
With Tax Decreases:	2,620
<b>Total Properties:</b>	<b>3,678</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	5,932,681	5,753,982	(178,699)	(3.0)
Apartment	1,074,944	1,140,820	65,876	6.1
Condo / Co-op	264,183	263,407	(776)	(0.3)
<b>Total Residential</b>	<b>\$7,271,808</b>	<b>\$7,158,208</b>	<b>(\$113,600)</b>	<b>(1.6%)</b>
Farm	23,144	28,009	4,865	21.0
Commercial / Industrial	2,918,157	3,016,568	98,411	3.4
Institutional	906,642	915,349	8,707	1.0
Pipeline	9,134	9,997	863	9.5
Railway	13,144	13,465	321	2.4
<b>Total</b>	<b>\$11,142,030</b>	<b>\$11,142,030*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -0.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than -0.4% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
  - **Assessment Facts**, a series of informational sheets providing details about property assessment in Manitoba, have been made available at local assessment offices. Municipal offices have also been given a supply of *Assessment Facts*.
  - **An assessment notice** providing assessed values, pertinent property data and helpful information is being sent to ratepayers.
  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF SIFTON**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$3 million (2%) to \$142 million (from \$139 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	62,953,260	60,859,930	(2,093,330)	(3.3)
Apartment	183,560	197,820	14,260	7.8
<b>Total Residential</b>	<b>\$63,136,820</b>	<b>\$61,057,750</b>	<b>(\$2,079,070)</b>	<b>(3.3%)</b>
Farm	34,055,520	35,185,320	1,129,800	3.3
Commercial / Industrial	10,500,900	11,800,160	1,299,260	12.4
Institutional	26,590	28,280	1,690	6.4
Pipeline	28,057,050	30,579,150	2,522,100	9.0
Railway	3,364,550	3,562,040	197,490	5.9
Designated Recreational	229,480	233,710	4,230	1.8
<b>Total</b>	<b>\$139,370,910</b>	<b>\$142,446,410</b>	<b>\$3,075,500</b>	<b>2.2%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

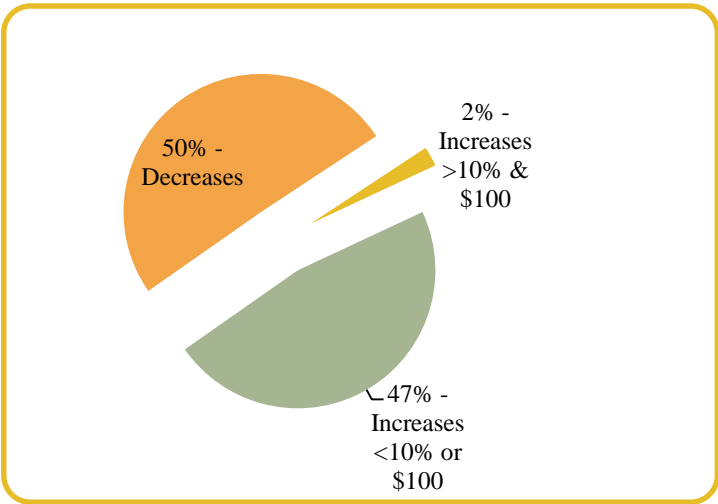
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,504,786	1,426,208	(78,578)	(5.2)
Apartment	6,094	6,536	442	7.3
<b>Total Residential</b>	<b>\$1,510,881</b>	<b>\$1,432,744</b>	<b>(\$78,137)</b>	<b>(5.2%)</b>
Farm	778,978	786,148	7,170	0.9
Commercial / Industrial	344,200	364,699	20,499	6.0
Institutional	679	723	44	6.5
Pipeline	902,083	929,721	27,638	3.1
Railway	109,418	109,735	317	0.3
Designated Recreational	7,214	6,939	(275)	(3.8)
<b>Total</b>	<b>\$3,653,453</b>	<b>\$3,630,709</b>	<b>(\$22,744)</b>	<b>(0.6%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,156
With Tax Decreases:	1,177
<b>Total Properties:</b>	<b>2,333</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,003,913	957,064	(46,849)	(4.7)
Apartment	4,685	5,056	371	7.9
<b>Total Residential</b>	<b>\$1,008,597</b>	<b>\$962,120</b>	<b>(\$46,477)</b>	<b>(4.6%)</b>
Farm	476,992	481,455	4,463	0.9
Commercial / Industrial	160,399	175,058	14,659	9.1
Institutional	679	723	44	6.5
Pipeline	392,462	417,864	25,402	6.5
Railway	50,613	52,556	1,943	3.8
Designated Recreational	3,210	3,194	(16)	(0.5)
<b>Total</b>	<b>\$2,092,952</b>	<b>\$2,092,952*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 2.2% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.2% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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  - **Assessment Facts**, a series of informational sheets providing details about property assessment in Manitoba, have been made available at local assessment offices. Municipal offices have also been given a supply of *Assessment Facts*.
  - **An assessment notice** providing assessed values, pertinent property data and helpful information is being sent to ratepayers.
  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 TOWN OF SNOW LAKE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$0 million (1%) to \$45 million (from \$44 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	29,386,150	29,635,120	248,970	0.9
Apartment	2,918,540	3,010,620	92,080	3.2
<b>Total Residential</b>	<b>\$32,304,690</b>	<b>\$32,645,740</b>	<b>\$341,050</b>	<b>1.1%</b>
Commercial / Industrial	11,776,790	11,715,850	(60,940)	(0.5)
Institutional	291,280	298,240	6,960	2.4
<b>Total</b>	<b>\$44,372,760</b>	<b>\$44,659,830</b>	<b>\$287,070</b>	<b>0.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

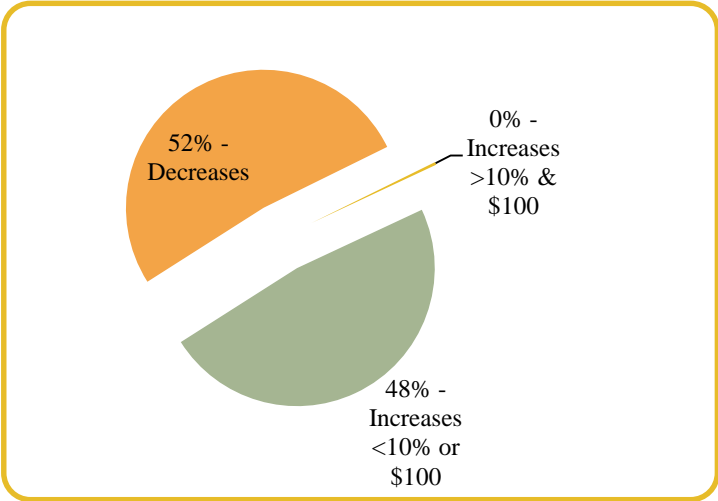
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,254,789	1,267,198	12,409	1.0
Apartment	124,622	128,734	4,112	3.3
<b>Total Residential</b>	<b>\$1,379,410</b>	<b>\$1,395,932</b>	<b>\$16,522</b>	<b>1.2%</b>
Commercial / Industrial	617,928	601,082	(16,846)	(2.7)
Institutional	8,593	8,741	148	1.7
<b>Total</b>	<b>\$2,005,931</b>	<b>\$2,005,755</b>	<b>(\$176)</b>	<b>(0.0%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	293
With Tax Decreases:	314
<b>Total Properties:</b>	<b>607</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	866,891	868,605	1,714	0.2
Apartment	86,097	88,241	2,144	2.5
<b>Total Residential</b>	<b>\$952,988</b>	<b>\$956,847</b>	<b>\$3,859</b>	<b>0.4%</b>
Commercial / Industrial	347,415	343,392	(4,023)	(1.2)
Institutional	8,593	8,741	148	1.7
<b>Total</b>	<b>\$1,308,996</b>	<b>\$1,308,996*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 0.7% should see a municipal tax decrease.
- Properties with an assessment increase greater than 0.7% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF SOURIS- GLENWOOD**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$4 million (2%) to \$210 million (from \$207 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	85,100,080	83,578,660	(1,521,420)	(1.8)
Apartment	1,873,060	2,052,710	179,650	9.6
Condo / Co-op	2,719,620	2,783,160	63,540	2.3
<b>Total Residential</b>	<b>\$89,692,760</b>	<b>\$88,414,530</b>	<b>(\$1,278,230)</b>	<b>(1.4%)</b>
Farm	61,497,230	62,747,990	1,250,760	2.0
Commercial / Industrial	21,191,460	21,954,630	763,170	3.6
Institutional	1,888,150	1,860,780	(27,370)	(1.5)
Pipeline	31,827,400	34,688,450	2,861,050	9.0
Railway	595,710	623,540	27,830	4.7
<b>Total</b>	<b>\$206,692,710</b>	<b>\$210,289,920</b>	<b>\$3,597,210</b>	<b>1.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

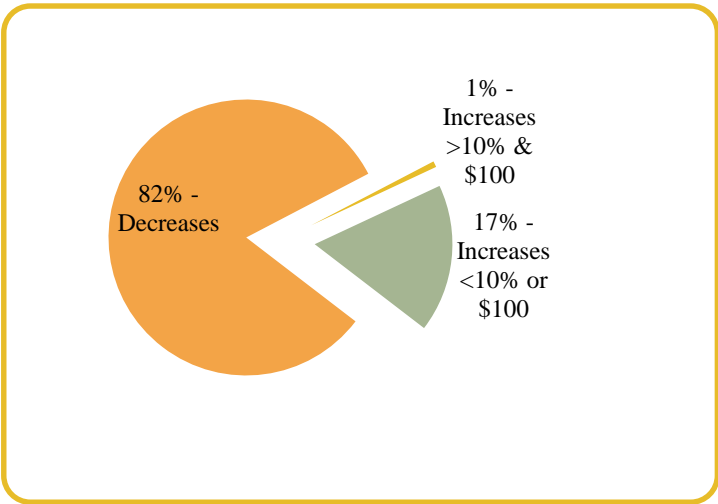
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,412,028	2,355,943	(56,085)	(2.3)
Apartment	57,192	62,665	5,473	9.6
Condo / Co-op	83,041	84,964	1,923	2.3
<b>Total Residential</b>	<b>\$2,552,260</b>	<b>\$2,503,572</b>	<b>(\$48,688)</b>	<b>(1.9%)</b>
Farm	1,268,133	1,263,080	(5,053)	(0.4)
Commercial / Industrial	744,814	733,036	(11,778)	(1.6)
Institutional	37,752	37,565	(187)	(0.5)
Pipeline	966,528	993,859	27,331	2.8
Railway	18,700	18,535	(165)	(0.9)
<b>Total</b>	<b>\$5,588,186</b>	<b>\$5,549,649</b>	<b>(\$38,537)</b>	<b>(0.7%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	359
With Tax Decreases:	1,630
<b>Total Properties:</b>	<b>1,989</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,514,523	1,491,740	(22,783)	(1.5)
Apartment	37,450	41,440	3,990	10.7
Condo / Co-op	54,376	56,186	1,810	3.3
<b>Total Residential</b>	<b>\$1,606,349</b>	<b>\$1,589,366</b>	<b>(\$16,983)</b>	<b>(1.1%)</b>
Farm	619,912	614,223	(5,689)	(0.9)
Commercial / Industrial	314,415	318,423	4,008	1.3
Institutional	37,752	37,565	(187)	(0.5)
Pipeline	320,113	338,768	18,655	5.8
Railway	6,601	6,760	159	2.4
<b>Total</b>	<b>\$2,905,142</b>	<b>\$2,905,142*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 1.7% should see a municipal tax decrease.
- Properties with an assessment increase greater than 1.7% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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# **IMPACT OF REASSESSMENT 2020 RM OF SPRINGFIELD**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$50 million (4%) to \$1,347 million (from \$1,297 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	829,846,750	844,405,230	14,558,480	1.8
Apartment	8,784,760	9,242,950	458,190	5.2
Condo / Co-op	24,676,330	25,974,050	1,297,720	5.3
<b>Total Residential</b>	<b>\$863,307,840</b>	<b>\$879,622,230</b>	<b>\$16,314,390</b>	<b>1.9%</b>
Farm	112,202,230	127,077,570	14,875,340	13.3
Commercial / Industrial	295,811,580	313,160,400	17,348,820	5.9
Institutional	7,718,230	7,848,910	130,680	1.7
Pipeline	5,189,450	5,656,050	466,600	9.0
Railway	11,932,040	12,668,250	736,210	6.2
Designated Recreational	498,480	507,360	8,880	1.8
<b>Total</b>	<b>\$1,296,659,850</b>	<b>\$1,346,540,770</b>	<b>\$49,880,920</b>	<b>3.9%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

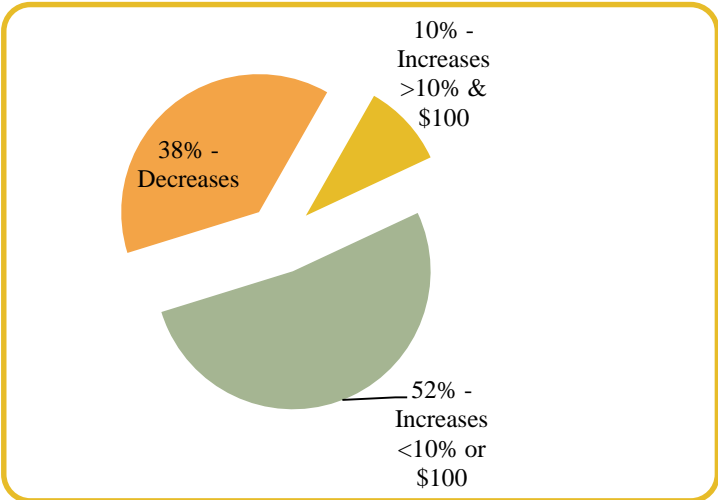
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	19,556,108	19,681,023	124,915	0.6
Apartment	207,013	215,499	8,486	4.1
Condo / Co-op	581,498	605,585	24,087	4.1
<b>Total Residential</b>	<b>\$20,344,618</b>	<b>\$20,502,107</b>	<b>\$157,489</b>	<b>0.8%</b>
Farm	2,644,279	2,962,077	317,798	12.0
Commercial / Industrial	9,858,774	9,963,878	105,104	1.1
Institutional	84,431	82,580	(1,851)	(2.2)
Pipeline	172,889	179,603	6,714	3.9
Railway	397,893	403,290	5,397	1.4
Designated Recreational	16,617	16,164	(453)	(2.7)
<b>Total</b>	<b>\$33,519,500</b>	<b>\$34,109,699</b>	<b>\$590,199</b>	<b>1.8%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	5,126
With Tax Decreases:	3,145
<b>Total Properties:</b>	<b>8,271</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	8,070,260	7,907,855	(162,405)	(2.0)
Apartment	85,432	86,560	1,128	1.3
Condo / Co-op	239,977	243,247	3,270	1.4
<b>Total Residential</b>	<b>\$8,395,669</b>	<b>\$8,237,662</b>	<b>(\$158,007)</b>	<b>(1.9%)</b>
Farm	1,091,167	1,190,081	98,914	9.1
Commercial / Industrial	2,876,768	2,932,747	55,979	2.0
Institutional	75,060	73,505	(1,555)	(2.1)
Pipeline	50,467	52,969	2,502	5.0
Railway	116,039	118,638	2,599	2.2
Designated Recreational	4,848	4,751	(97)	(2.0)
<b>Total</b>	<b>\$12,610,017</b>	<b>\$12,610,017*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 3.9% should see a municipal tax decrease.
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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 RM OF ST. ANDREWS**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$34 million (4%) to \$811 million (from \$778 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	641,797,040	669,388,150	27,591,110	4.3
Apartment	3,250,720	3,322,630	71,910	2.2
<b>Total Residential</b>	<b>\$645,047,760</b>	<b>\$672,710,780</b>	<b>\$27,663,020</b>	<b>4.3%</b>
Farm	68,315,460	72,264,120	3,948,660	5.8
Commercial / Industrial	57,591,320	59,173,570	1,582,250	2.8
Institutional	1,299,890	1,350,020	50,130	3.9
Pipeline	4,107,450	4,475,950	368,500	9.0
Railway	837,870	875,270	37,400	4.5
Designated Recreational	356,470	360,800	4,330	1.2
<b>Total</b>	<b>\$777,556,220</b>	<b>\$811,210,510</b>	<b>\$33,654,290</b>	<b>4.3%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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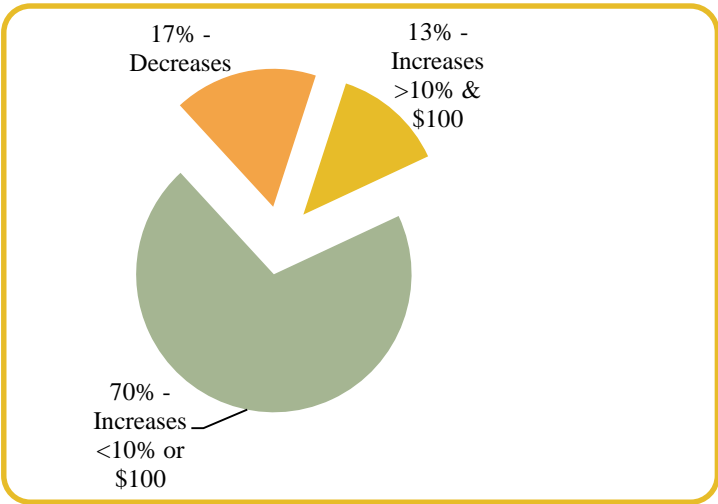
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	15,863,629	16,592,135	728,506	4.6
Apartment	80,751	82,933	2,182	2.7
<b>Total Residential</b>	<b>\$15,944,380</b>	<b>\$16,675,068</b>	<b>\$730,688</b>	<b>4.6%</b>
Farm	1,659,331	1,749,923	90,592	5.5
Commercial / Industrial	1,987,949	1,974,562	(13,387)	(0.7)
Institutional	18,765	18,343	(422)	(2.3)
Pipeline	140,819	148,142	7,323	5.2
Railway	28,513	28,778	265	0.9
Designated Recreational	12,664	12,244	(420)	(3.3)
<b>Total</b>	<b>\$19,792,421</b>	<b>\$20,607,060</b>	<b>\$814,639</b>	<b>4.1%</b>

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**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	5,507
With Tax Decreases:	1,117
<b>Total Properties:</b>	<b>6,624</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	6,360,850	6,359,187	(1,663)	(0.0)
Apartment	32,218	31,565	(653)	(2.0)
<b>Total Residential</b>	<b>\$6,393,068</b>	<b>\$6,390,752</b>	<b>(\$2,316)</b>	<b>(0.0%)</b>
Farm	677,075	686,509	9,434	1.4
Commercial / Industrial	570,788	562,149	(8,639)	(1.5)
Institutional	12,883	12,825	(58)	(0.5)
Pipeline	40,709	42,522	1,813	4.5
Railway	8,304	8,315	11	0.1
Designated Recreational	3,533	3,428	(105)	(3.0)
<b>Total</b>	<b>\$7,706,360</b>	<b>\$7,706,360*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 4.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 4.3% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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# **IMPACT OF REASSESSMENT 2020 RM OF ST. CLEMENTS**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$16 million (2%) to \$763 million (from \$747 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	637,325,500	639,804,940	2,479,440	0.4
Apartment	603,870	683,790	79,920	13.2
Condo / Co-op	18,778,820	18,347,580	(431,240)	(2.3)
<b>Total Residential</b>	<b>\$656,708,190</b>	<b>\$658,836,310</b>	<b>\$2,128,120</b>	<b>0.3%</b>
Farm	46,815,270	57,019,340	10,204,070	21.8
Commercial / Industrial	40,490,780	43,521,660	3,030,880	7.5
Institutional	543,230	591,410	48,180	8.9
Pipeline	2,414,200	2,630,800	216,600	9.0
Railway	278,210	295,140	16,930	6.1
Designated Recreational	44,190	38,930	(5,260)	(11.9)
<b>Total</b>	<b>\$747,294,070</b>	<b>\$762,933,590</b>	<b>\$15,639,520</b>	<b>2.1%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

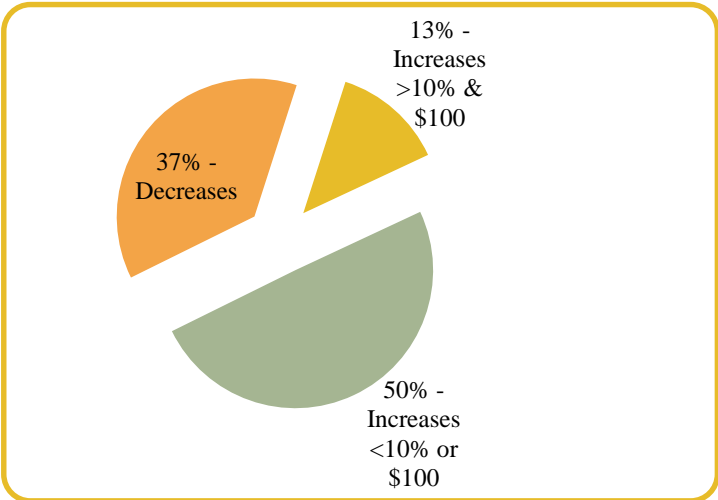
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	15,377,130	15,429,969	52,839	0.3
Apartment	14,843	17,035	2,192	14.8
Condo / Co-op	460,949	456,191	(4,758)	(1.0)
<b>Total Residential</b>	<b>\$15,852,922</b>	<b>\$15,903,195</b>	<b>\$50,273</b>	<b>0.3%</b>
Farm	1,131,785	1,387,365	255,580	22.6
Commercial / Industrial	1,384,518	1,444,358	59,840	4.3
Institutional	8,574	10,028	1,454	17.0
Pipeline	82,160	86,512	4,352	5.3
Railway	9,437	9,643	206	2.2
Designated Recreational	1,518	1,302	(216)	(14.2)
<b>Total</b>	<b>\$18,470,914</b>	<b>\$18,842,404</b>	<b>\$371,490</b>	<b>2.0%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	4,792
With Tax Decreases:	2,845
<b>Total Properties:</b>	<b>7,637</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	6,150,191	6,047,436	(102,755)	(1.7)
Apartment	5,827	6,463	636	10.9
Condo / Co-op	181,216	173,421	(7,795)	(4.3)
<b>Total Residential</b>	<b>\$6,337,234</b>	<b>\$6,227,321</b>	<b>(\$109,913)</b>	<b>(1.7%)</b>
Farm	451,767	538,947	87,180	19.3
Commercial / Industrial	390,736	411,367	20,631	5.3
Institutional	5,242	5,590	348	6.6
Pipeline	23,297	24,866	1,569	6.7
Railway	2,685	2,790	105	3.9
Designated Recreational	426	368	(58)	(13.6)
<b>Total</b>	<b>\$7,211,388</b>	<b>\$7,211,388*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 2.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 RM OF ST. FRANCOIS XAVIER**

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## 1. OVERVIEW OF REASSESSMENT 2020

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## 2. OBJECTIVES OF REASSESSING PROPERTY

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### 3. CHANGES IN ASSESSMENT

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  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$16 million (12%) to \$144 million (from \$129 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	80,553,830	90,875,100	10,321,270	12.8
Apartment	464,990	597,920	132,930	28.6
<b>Total Residential</b>	<b>\$81,018,820</b>	<b>\$91,473,020</b>	<b>\$10,454,200</b>	<b>12.9%</b>
Farm	42,179,170	47,082,090	4,902,920	11.6
Commercial / Industrial	4,901,120	4,985,010	83,890	1.7
Institutional	98,220	98,220	0	0.0
Pipeline	236,600	257,850	21,250	9.0
Railway	338,930	359,400	20,470	6.0
<b>Total</b>	<b>\$128,772,860</b>	<b>\$144,255,590</b>	<b>\$15,482,730</b>	<b>12.0%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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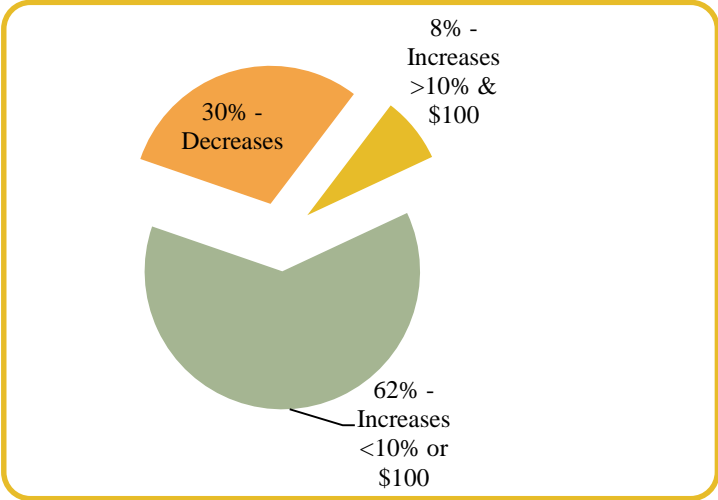
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,657,804	1,736,321	78,517	4.7
Apartment	9,537	11,392	1,855	19.5
<b>Total Residential</b>	<b>\$1,667,341</b>	<b>\$1,747,713</b>	<b>\$80,372</b>	<b>4.8%</b>
Farm	880,432	911,569	31,137	3.5
Commercial / Industrial	148,421	137,585	(10,836)	(7.3)
Institutional	2,974	2,711	(263)	(8.8)
Pipeline	7,164	7,116	(48)	(0.7)
Railway	11,137	10,716	(421)	(3.8)
<b>Total</b>	<b>\$2,717,469</b>	<b>\$2,817,410</b>	<b>\$99,941</b>	<b>3.7%</b>

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- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	581
With Tax Decreases:	250
<b>Total Properties:</b>	<b>831</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	741,901	747,175	5,274	0.7
Apartment	4,283	4,916	633	14.8
<b>Total Residential</b>	<b>\$746,183</b>	<b>\$752,091</b>	<b>\$5,908</b>	<b>0.8%</b>
Farm	388,470	387,109	(1,361)	(0.4)
Commercial / Industrial	45,139	40,987	(4,152)	(9.2)
Institutional	905	808	(97)	(10.7)
Pipeline	2,179	2,120	(59)	(2.7)
Railway	3,122	2,955	(167)	(5.4)
<b>Total</b>	<b>\$1,185,998</b>	<b>\$1,185,998*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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# **IMPACT OF REASSESSMENT 2020 RM OF ST. LAURENT**

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## 1. OVERVIEW OF REASSESSMENT 2020

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  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$5 million (6%) to \$82 million (from \$77 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	65,885,950	69,725,310	3,839,360	5.8
Apartment	642,750	657,880	15,130	2.4
Condo / Co-op	536,920	563,120	26,200	4.9
<b>Total Residential</b>	<b>\$67,065,620</b>	<b>\$70,946,310</b>	<b>\$3,880,690</b>	<b>5.8%</b>
Farm	7,094,770	7,649,780	555,010	7.8
Commercial / Industrial	2,763,130	2,974,460	211,330	7.7
Institutional	286,610	305,190	18,580	6.5
Designated Recreational	27,360	27,880	520	1.9
<b>Total</b>	<b>\$77,237,490</b>	<b>\$81,903,620</b>	<b>\$4,666,130</b>	<b>6.0%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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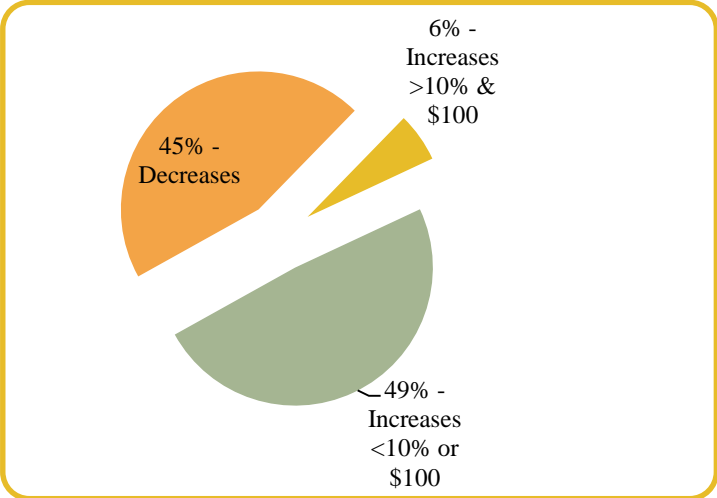
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,952,747	1,961,062	8,315	0.4
Apartment	19,045	18,497	(548)	(2.9)
Condo / Co-op	15,909	15,833	(76)	(0.5)
<b>Total Residential</b>	<b>\$1,987,701</b>	<b>\$1,995,392</b>	<b>\$7,691</b>	<b>0.4%</b>
Farm	210,725	215,777	5,052	2.4
Commercial / Industrial	108,918	109,095	177	0.2
Institutional	6,177	6,325	148	2.4
Designated Recreational	1,078	1,022	(56)	(5.2)
<b>Total</b>	<b>\$2,314,599</b>	<b>\$2,327,611</b>	<b>\$13,012</b>	<b>0.6%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,434
With Tax Decreases:	1,191
<b>Total Properties:</b>	<b>2,625</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,207,689	1,205,272	(2,417)	(0.2)
Apartment	11,782	11,372	(410)	(3.5)
Condo / Co-op	9,842	9,734	(108)	(1.1)
<b>Total Residential</b>	<b>\$1,229,313</b>	<b>\$1,226,378</b>	<b>(\$2,935)</b>	<b>(0.2%)</b>
Farm	130,047	132,234	2,187	1.7
Commercial / Industrial	50,648	51,417	769	1.5
Institutional	5,254	5,276	22	0.4
Designated Recreational	502	482	(20)	(4.0)
<b>Total</b>	<b>\$1,415,763</b>	<b>\$1,415,763*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 6.0% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.0% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 VILLAGE OF ST. PIERRE-JOLYS**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$2 million (4%) to \$44 million (from \$42 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	31,958,970	32,949,120	990,150	3.1
Apartment	407,170	452,170	45,000	11.1
Condo / Co-op	1,018,220	986,300	(31,920)	(3.1)
<b>Total Residential</b>	<b>\$33,384,360</b>	<b>\$34,387,590</b>	<b>\$1,003,230</b>	<b>3.0%</b>
Farm	252,260	253,550	1,290	0.5
Commercial / Industrial	4,994,850	5,394,190	399,340	8.0
Institutional	3,585,620	3,776,010	190,390	5.3
<b>Total</b>	<b>\$42,217,090</b>	<b>\$43,811,340</b>	<b>\$1,594,250</b>	<b>3.8%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒     Municipal Levy
  - School Division   ⇒     Special Levy
  - Province           ⇒     Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

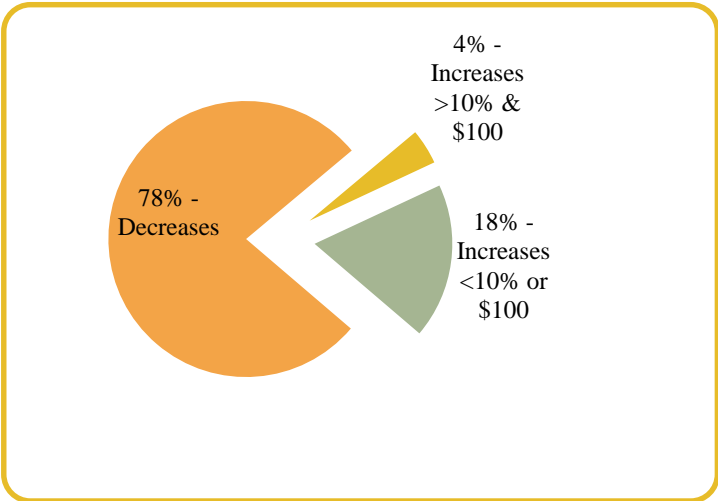
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	973,181	960,424	(12,757)	(1.3)
Apartment	12,412	13,193	781	6.3
Condo / Co-op	31,038	28,778	(2,260)	(7.3)
<b>Total Residential</b>	<b>\$1,016,631</b>	<b>\$1,002,396</b>	<b>(\$14,235)</b>	<b>(1.4%)</b>
Farm	7,690	7,398	(292)	(3.8)
Commercial / Industrial	200,842	203,257	2,415	1.2
Institutional	60,644	61,654	1,010	1.7
<b>Total</b>	<b>\$1,285,806</b>	<b>\$1,274,706</b>	<b>(\$11,100)</b>	<b>(0.9%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	108
With Tax Decreases:	376
<b>Total Properties:</b>	<b>484</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	540,522	537,005	(3,517)	(0.7)
Apartment	6,886	7,369	483	7.0
Condo / Co-op	17,221	16,075	(1,146)	(6.7)
<b>Total Residential</b>	<b>\$564,630</b>	<b>\$560,449</b>	<b>(\$4,181)</b>	<b>(0.7%)</b>
Farm	4,266	4,132	(134)	(3.1)
Commercial / Industrial	84,262	87,687	3,425	4.1
Institutional	60,644	61,541	897	1.5
<b>Total</b>	<b>\$713,802</b>	<b>\$713,802*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 3.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 3.8% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 RM OF STANLEY**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$54 million (10%) to \$619 million (from \$564 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	237,000,430	262,413,510	25,413,080	10.7
Condo / Co-op	3,395,420	3,463,780	68,360	2.0
<b>Total Residential</b>	<b>\$240,395,850</b>	<b>\$265,877,290</b>	<b>\$25,481,440</b>	<b>10.6%</b>
Farm	234,191,930	256,456,290	22,264,360	9.5
Commercial / Industrial	51,995,110	55,335,860	3,340,750	6.4
Institutional	2,082,310	2,175,120	92,810	4.5
Pipeline	35,172,950	38,335,250	3,162,300	9.0
Railway	361,590	392,310	30,720	8.5
<b>Total</b>	<b>\$564,199,740</b>	<b>\$618,572,120</b>	<b>\$54,372,380</b>	<b>9.6%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

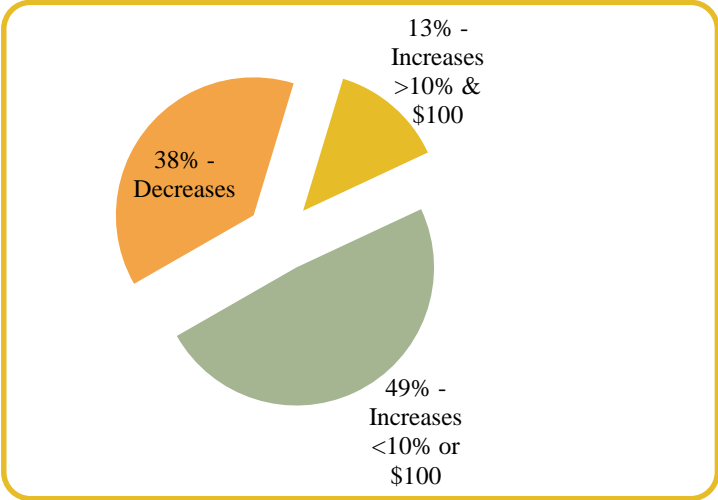
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,760,813	5,916,445	155,632	2.7
Condo / Co-op	82,298	77,859	(4,439)	(5.4)
<b>Total Residential</b>	<b>\$5,843,111</b>	<b>\$5,994,304</b>	<b>\$151,193</b>	<b>2.6%</b>
Farm	5,700,399	5,792,502	92,103	1.6
Commercial / Industrial	1,768,205	1,716,827	(51,378)	(2.9)
Institutional	25,950	25,039	(911)	(3.5)
Pipeline	1,199,875	1,193,322	(6,553)	(0.6)
Railway	12,352	12,230	(122)	(1.0)
<b>Total</b>	<b>\$14,549,892</b>	<b>\$14,734,224</b>	<b>\$184,332</b>	<b>1.3%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,629
With Tax Decreases:	1,609
<b>Total Properties:</b>	<b>4,238</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,184,670	2,206,373	21,703	1.0
Condo / Co-op	31,299	29,123	(2,176)	(7.0)
<b>Total Residential</b>	<b>\$2,215,969</b>	<b>\$2,235,496</b>	<b>\$19,527</b>	<b>0.9%</b>
Farm	2,158,781	2,156,284	(2,497)	(0.1)
Commercial / Industrial	477,838	463,865	(13,973)	(2.9)
Institutional	19,195	18,288	(907)	(4.7)
Pipeline	324,224	322,323	(1,901)	(0.6)
Railway	3,333	3,299	(34)	(1.0)
<b>Total</b>	<b>\$5,199,341</b>	<b>\$5,199,341*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 9.6% should see a municipal tax decrease.
- Properties with an assessment increase greater than 9.6% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF STE. ROSE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
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- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$7 million (9%) to \$77 million (from \$70 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	30,647,670	30,821,490	173,820	0.6
Apartment	1,523,490	1,592,570	69,080	4.5
<b>Total Residential</b>	<b>\$32,171,160</b>	<b>\$32,414,060</b>	<b>\$242,900</b>	<b>0.8%</b>
Farm	26,454,900	32,466,900	6,012,000	22.7
Commercial / Industrial	8,343,280	8,538,400	195,120	2.3
Institutional	2,969,820	2,987,960	18,140	0.6
Railway	65,080	70,380	5,300	8.1
<b>Total</b>	<b>\$70,004,240</b>	<b>\$76,477,700</b>	<b>\$6,473,460</b>	<b>9.3%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
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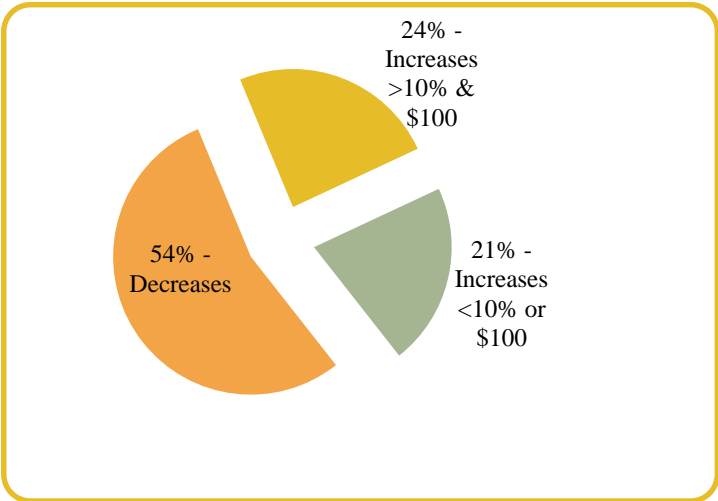
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,201,389	1,133,121	(68,268)	(5.7)
Apartment	59,721	58,549	(1,172)	(2.0)
<b>Total Residential</b>	<b>\$1,261,109</b>	<b>\$1,191,671</b>	<b>(\$69,438)</b>	<b>(5.5%)</b>
Farm	1,037,032	1,193,613	156,581	15.1
Commercial / Industrial	408,570	386,866	(21,704)	(5.3)
Institutional	71,268	65,636	(5,632)	(7.9)
Railway	3,187	3,189	2	0.1
<b>Total</b>	<b>\$2,781,167</b>	<b>\$2,840,974</b>	<b>\$59,807</b>	<b>2.2%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	824
With Tax Decreases:	981
<b>Total Properties:</b>	<b>1,805</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	733,399	675,114	(58,285)	(8.0)
Apartment	36,457	34,884	(1,573)	(4.3)
<b>Total Residential</b>	<b>\$769,856</b>	<b>\$709,998</b>	<b>(\$59,858)</b>	<b>(7.8%)</b>
Farm	633,066	711,155	78,089	12.3
Commercial / Industrial	199,655	187,025	(12,630)	(6.3)
Institutional	71,068	65,448	(5,620)	(7.9)
Railway	1,557	1,542	(15)	(1.0)
<b>Total</b>	<b>\$1,675,201</b>	<b>\$1,675,201*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 9.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 9.3% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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# **IMPACT OF REASSESSMENT 2020 RM OF STE. ANNE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$14 million (4%) to \$325 million (from \$311 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	207,007,190	208,855,350	1,848,160	0.9
Apartment	540,280	546,350	6,070	1.1
Condo / Co-op	4,041,290	4,031,070	(10,220)	(0.3)
<b>Total Residential</b>	<b>\$211,588,760</b>	<b>\$213,432,770</b>	<b>\$1,844,010</b>	<b>0.9%</b>
Farm	57,252,230	66,644,130	9,391,900	16.4
Commercial / Industrial	15,117,760	15,433,560	315,800	2.1
Institutional	842,360	846,650	4,290	0.5
Pipeline	23,252,050	25,343,200	2,091,150	9.0
Railway	2,432,140	2,584,210	152,070	6.3
Designated Recreational	492,170	504,120	11,950	2.4
<b>Total</b>	<b>\$310,977,470</b>	<b>\$324,788,640</b>	<b>\$13,811,170</b>	<b>4.4%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒     Municipal Levy
  - School Division   ⇒     Special Levy
  - Province           ⇒     Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

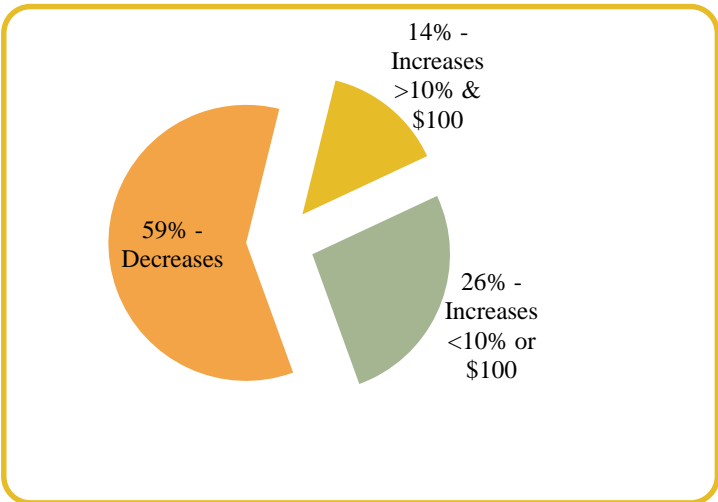
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	4,833,948	4,762,191	(71,757)	(1.5)
Apartment	13,885	13,913	28	0.2
Condo / Co-op	92,869	90,276	(2,593)	(2.8)
<b>Total Residential</b>	<b>\$4,940,702</b>	<b>\$4,866,381</b>	<b>(\$74,321)</b>	<b>(1.5%)</b>
Farm	1,329,226	1,509,409	180,183	13.6
Commercial / Industrial	500,662	484,216	(16,446)	(3.3)
Institutional	8,915	9,270	355	4.0
Pipeline	762,016	784,716	22,700	3.0
Railway	80,043	80,400	357	0.5
Designated Recreational	16,318	15,818	(500)	(3.1)
<b>Total</b>	<b>\$7,637,883</b>	<b>\$7,750,210</b>	<b>\$112,327</b>	<b>1.5%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,219
With Tax Decreases:	1,785
<b>Total Properties:</b>	<b>3,004</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,777,961	1,720,292	(57,669)	(3.2)
Apartment	5,992	6,046	54	0.9
Condo / Co-op	33,826	32,228	(1,598)	(4.7)
<b>Total Residential</b>	<b>\$1,817,779</b>	<b>\$1,758,566</b>	<b>(\$59,213)</b>	<b>(3.3%)</b>
Farm	479,521	533,169	53,648	11.2
Commercial / Industrial	130,362	127,987	(2,375)	(1.8)
Institutional	7,302	7,036	(266)	(3.6)
Pipeline	194,620	202,619	7,999	4.1
Railway	20,357	20,661	304	1.5
Designated Recreational	4,119	4,030	(89)	(2.2)
<b>Total</b>	<b>\$2,654,059</b>	<b>\$2,654,059*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 4.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 4.4% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 TOWN OF STE. ANNE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$2 million (2%) to \$95 million (from \$93 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	62,525,470	61,902,270	(623,200)	(1.0)
Apartment	8,816,320	9,490,790	674,470	7.7
Condo / Co-op	2,321,860	2,299,540	(22,320)	(1.0)
<b>Total Residential</b>	<b>\$73,663,650</b>	<b>\$73,692,600</b>	<b>\$28,950</b>	<b>0.0%</b>
Farm	598,250	763,360	165,110	27.6
Commercial / Industrial	7,819,560	8,606,910	787,350	10.1
Institutional	10,410,570	11,407,170	996,600	9.6
Pipeline	21,500	23,400	1,900	8.8
Railway	387,950	417,280	29,330	7.6
<b>Total</b>	<b>\$92,901,480</b>	<b>\$94,910,720</b>	<b>\$2,009,240</b>	<b>2.2%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

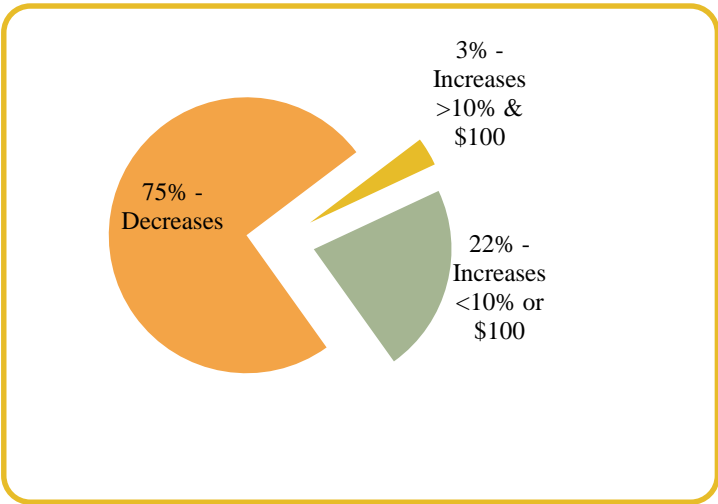
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,276,672	1,246,774	(29,898)	(2.3)
Apartment	180,514	191,154	10,640	5.9
Condo / Co-op	47,540	46,315	(1,225)	(2.6)
<b>Total Residential</b>	<b>\$1,504,726</b>	<b>\$1,484,243</b>	<b>(\$20,483)</b>	<b>(1.4%)</b>
Farm	12,249	15,375	3,126	25.5
Commercial / Industrial	236,503	246,898	10,395	4.4
Institutional	62,694	67,171	4,477	7.1
Pipeline	650	671	21	3.2
Railway	11,734	11,970	236	2.0
<b>Total</b>	<b>\$1,828,555</b>	<b>\$1,826,328</b>	<b>(\$2,227)</b>	<b>(0.1%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	205
With Tax Decreases:	602
<b>Total Properties:</b>	<b>807</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	366,712	355,381	(11,331)	(3.1)
Apartment	51,708	54,487	2,779	5.4
Condo / Co-op	13,618	13,202	(416)	(3.1)
<b>Total Residential</b>	<b>\$432,037</b>	<b>\$423,069</b>	<b>(\$8,968)</b>	<b>(2.1%)</b>
Farm	3,509	4,382	873	24.9
Commercial / Industrial	45,862	49,412	3,550	7.7
Institutional	61,058	65,489	4,431	7.3
Pipeline	126	134	8	6.4
Railway	2,275	2,396	121	5.3
<b>Total</b>	<b>\$544,867</b>	<b>\$544,867*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 2.2% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.2% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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# **IMPACT OF REASSESSMENT 2020 CITY OF STEINBACH**

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## 1. OVERVIEW OF REASSESSMENT 2020

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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$33 million (3%) to \$998 million (from \$965 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	502,513,600	508,333,200	5,819,600	1.2
Apartment	42,647,200	47,106,860	4,459,660	10.5
Condo / Co-op	50,827,380	52,230,620	1,403,240	2.8
<b>Total Residential</b>	<b>\$595,988,180</b>	<b>\$607,670,680</b>	<b>\$11,682,500</b>	<b>2.0%</b>
Farm	6,219,540	7,703,280	1,483,740	23.9
Commercial / Industrial	317,404,880	335,044,630	17,639,750	5.6
Institutional	44,533,500	46,852,960	2,319,460	5.2
Pipeline	63,850	69,500	5,650	8.9
Designated Recreational	246,230	248,880	2,650	1.1
<b>Total</b>	<b>\$964,456,180</b>	<b>\$997,589,930</b>	<b>\$33,133,750</b>	<b>3.4%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

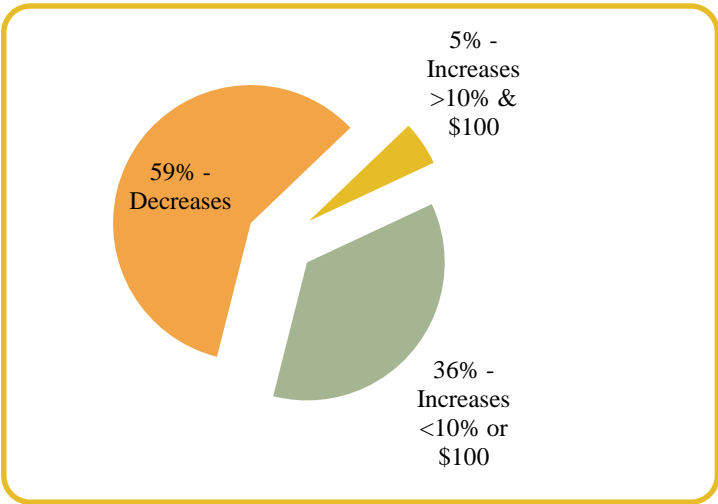
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	13,670,004	13,538,874	(131,130)	(1.0)
Apartment	1,162,605	1,257,282	94,677	8.1
Condo / Co-op	1,385,605	1,394,035	8,430	0.6
<b>Total Residential</b>	<b>\$16,218,215</b>	<b>\$16,190,191</b>	<b>(\$28,024)</b>	<b>(0.2%)</b>
Farm	169,551	205,601	36,050	21.3
Commercial / Industrial	11,739,423	11,790,398	50,975	0.4
Institutional	649,631	653,697	4,066	0.6
Pipeline	2,364	2,449	85	3.6
Designated Recreational	9,118	8,769	(349)	(3.8)
<b>Total</b>	<b>\$28,788,303</b>	<b>\$28,851,105</b>	<b>\$62,802</b>	<b>0.2%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,486
With Tax Decreases:	3,565
<b>Total Properties:</b>	<b>6,051</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	6,075,892	5,942,415	(133,477)	(2.2)
Apartment	515,647	550,679	35,032	6.8
Condo / Co-op	614,554	610,576	(3,978)	(0.7)
<b>Total Residential</b>	<b>\$7,206,093</b>	<b>\$7,103,670</b>	<b>(\$102,423)</b>	<b>(1.4%)</b>
Farm	75,200	90,051	14,851	19.8
Commercial / Industrial	3,823,346	3,901,773	78,427	2.1
Institutional	538,455	547,711	9,256	1.7
Pipeline	772	812	40	5.2
Designated Recreational	2,977	2,909	(68)	(2.3)
<b>Total</b>	<b>\$11,646,843</b>	<b>\$11,646,843*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 3.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 3.4% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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# **IMPACT OF REASSESSMENT 2020 TOWN OF STONEWALL**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$8 million (3%) to \$291 million (from \$284 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	218,462,380	224,884,490	6,422,110	2.9
Apartment	1,627,000	1,736,890	109,890	6.8
Condo / Co-op	7,607,940	7,373,630	(234,310)	(3.1)
<b>Total Residential</b>	<b>\$227,697,320</b>	<b>\$233,995,010</b>	<b>\$6,297,690</b>	<b>2.8%</b>
Farm	257,640	270,460	12,820	5.0
Commercial / Industrial	38,813,390	39,558,130	744,740	1.9
Institutional	16,906,890	17,561,110	654,220	3.9
<b>Total</b>	<b>\$283,675,240</b>	<b>\$291,384,710</b>	<b>\$7,709,470</b>	<b>2.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

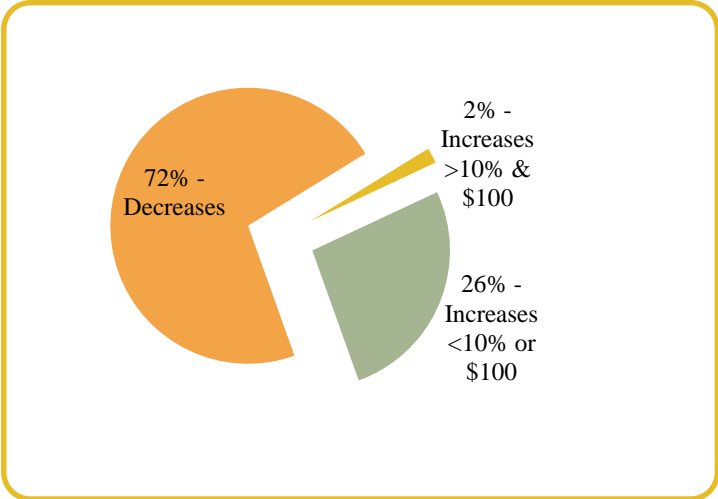
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,204,648	5,179,764	(24,884)	(0.5)
Apartment	38,762	40,006	1,244	3.2
Condo / Co-op	181,252	169,837	(11,415)	(6.3)
<b>Total Residential</b>	<b>\$5,424,661</b>	<b>\$5,389,607</b>	<b>(\$35,054)</b>	<b>(0.7%)</b>
Farm	6,138	6,230	92	1.5
Commercial / Industrial	1,303,509	1,248,751	(54,758)	(4.2)
Institutional	174,228	176,114	1,886	1.1
<b>Total</b>	<b>\$6,908,535</b>	<b>\$6,820,702</b>	<b>(\$87,833)</b>	<b>(1.3%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	592
With Tax Decreases:	1,501
<b>Total Properties:</b>	<b>2,093</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,235,744	2,240,524	4,780	0.2
Apartment	16,651	17,305	654	3.9
Condo / Co-op	77,860	73,463	(4,397)	(5.7)
<b>Total Residential</b>	<b>\$2,330,254</b>	<b>\$2,331,292</b>	<b>\$1,038</b>	<b>0.0%</b>
Farm	2,637	2,695	58	2.2
Commercial / Industrial	396,828	393,702	(3,126)	(0.8)
Institutional	173,025	174,961	1,936	1.1
<b>Total</b>	<b>\$2,902,744</b>	<b>\$2,902,744*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 2.7% should see a municipal tax decrease.
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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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# **IMPACT OF REASSESSMENT 2020 RM OF STUARTBURN**

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## 1. OVERVIEW OF REASSESSMENT 2020

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- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$5 million (8%) to \$67 million (from \$62 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	35,259,570	36,553,120	1,293,550	3.7
Apartment	375,850	419,900	44,050	11.7
<b>Total Residential</b>	<b>\$35,635,420</b>	<b>\$36,973,020</b>	<b>\$1,337,600</b>	<b>3.8%</b>
Farm	21,926,510	25,354,400	3,427,890	15.6
Commercial / Industrial	2,472,200	2,641,280	169,080	6.8
Institutional	2,026,980	2,068,650	41,670	2.1
<b>Total</b>	<b>\$62,061,110</b>	<b>\$67,037,350</b>	<b>\$4,976,240</b>	<b>8.0%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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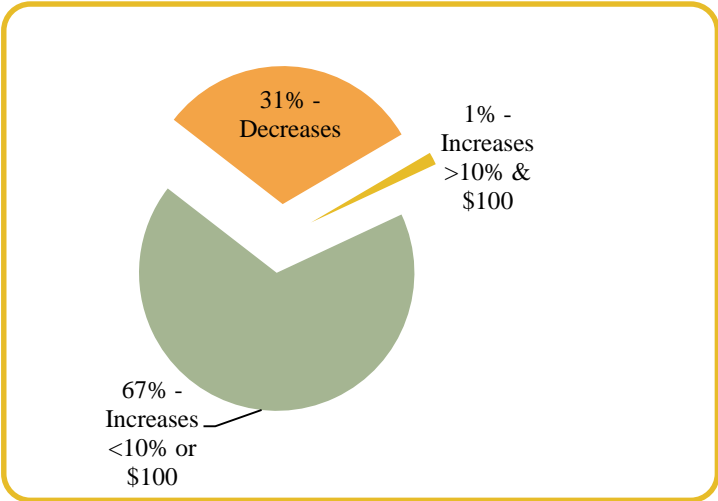
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,014,841	992,052	(22,789)	(2.3)
Apartment	10,818	11,396	578	5.3
<b>Total Residential</b>	<b>\$1,025,659</b>	<b>\$1,003,448</b>	<b>(\$22,211)</b>	<b>(2.2%)</b>
Farm	631,089	688,118	57,029	9.0
Commercial / Industrial	95,308	94,254	(1,054)	(1.1)
Institutional	28,801	27,204	(1,597)	(5.5)
<b>Total</b>	<b>\$1,780,857</b>	<b>\$1,813,024</b>	<b>\$32,167</b>	<b>1.8%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions' / province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,448
With Tax Decreases:	654
<b>Total Properties:</b>	<b>2,102</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	494,762	474,825	(19,937)	(4.0)
Apartment	5,274	5,455	181	3.4
<b>Total Residential</b>	<b>\$500,036</b>	<b>\$480,280</b>	<b>(\$19,756)</b>	<b>(4.0%)</b>
Farm	307,673	329,354	21,681	7.1
Commercial / Industrial	34,690	34,310	(380)	(1.1)
Institutional	28,443	26,872	(1,571)	(5.5)
<b>Total</b>	<b>\$870,842</b>	<b>\$870,842*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

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# **IMPACT OF REASSESSMENT 2020 TOWN OF SWAN RIVER**

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## 1. OVERVIEW OF REASSESSMENT 2020

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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$10 million (6%) to \$191 million (from \$180 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	105,149,810	112,415,530	7,265,720	6.9
Apartment	9,310,640	10,082,100	771,460	8.3
Condo / Co-op	5,596,360	5,902,360	306,000	5.5
<b>Total Residential</b>	<b>\$120,056,810</b>	<b>\$128,399,990</b>	<b>\$8,343,180</b>	<b>7.0%</b>
Farm	110,750	119,850	9,100	8.2
Commercial / Industrial	52,641,670	54,546,660	1,904,990	3.6
Institutional	7,418,540	7,547,900	129,360	1.7
Railway	193,550	191,880	(1,670)	(0.9)
<b>Total</b>	<b>\$180,421,320</b>	<b>\$190,806,280</b>	<b>\$10,384,960</b>	<b>5.8%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

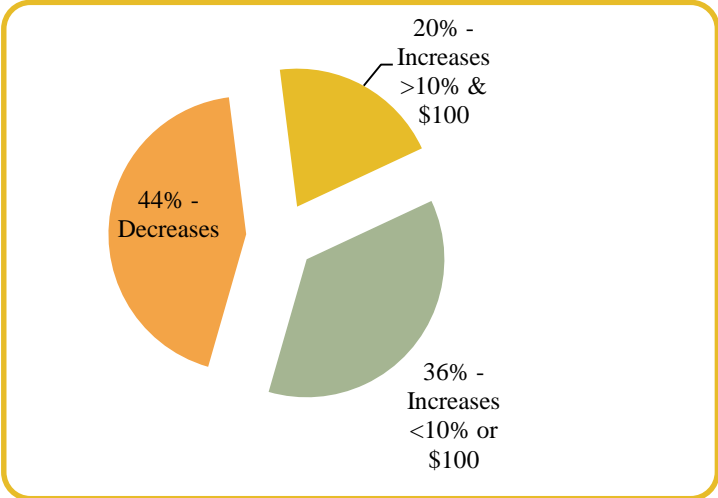
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,551,844	2,623,734	71,890	2.8
Apartment	210,993	219,249	8,256	3.9
Condo / Co-op	124,902	127,105	2,203	1.8
<b>Total Residential</b>	<b>\$2,887,739</b>	<b>\$2,970,089</b>	<b>\$82,350</b>	<b>2.9%</b>
Farm	2,692	2,802	110	4.1
Commercial / Industrial	1,793,870	1,741,184	(52,686)	(2.9)
Institutional	85,099	81,699	(3,400)	(4.0)
Railway	6,596	6,125	(471)	(7.1)
<b>Total</b>	<b>\$4,775,996</b>	<b>\$4,801,898</b>	<b>\$25,902</b>	<b>0.5%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,092
With Tax Decreases:	842
<b>Total Properties:</b>	<b>1,934</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,102,706	1,114,712	12,006	1.1
Apartment	97,641	99,974	2,333	2.4
Condo / Co-op	58,689	58,528	(161)	(0.3)
<b>Total Residential</b>	<b>\$1,259,036</b>	<b>\$1,273,214</b>	<b>\$14,178</b>	<b>1.1%</b>
Farm	1,161	1,188	27	2.3
Commercial / Industrial	552,053	540,885	(11,168)	(2.0)
Institutional	77,798	74,845	(2,953)	(3.8)
Railway	2,030	1,903	(127)	(6.3)
<b>Total</b>	<b>\$1,892,078</b>	<b>\$1,892,078*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 5.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 5.8% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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  - tax changes for all, or some, property classes or individual properties.
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- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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**IMPACT OF  
REASSESSMENT 2020  
MUNICIPALITY OF SWAN  
VALLEY WEST**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
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## 2. OBJECTIVES OF REASSESSING PROPERTY

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  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$17 million (7%) to \$251 million (from \$234 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	81,273,800	84,380,740	3,106,940	3.8
Apartment	344,790	326,880	(17,910)	(5.2)
<b>Total Residential</b>	<b>\$81,618,590</b>	<b>\$84,707,620</b>	<b>\$3,089,030</b>	<b>3.8%</b>
Farm	135,163,020	147,902,970	12,739,950	9.4
Commercial / Industrial	14,296,100	14,799,170	503,070	3.5
Institutional	1,331,930	1,355,000	23,070	1.7
Pipeline	1,319,550	1,438,050	118,500	9.0
Railway	491,650	525,090	33,440	6.8
<b>Total</b>	<b>\$234,220,840</b>	<b>\$250,727,900</b>	<b>\$16,507,060</b>	<b>7.1%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
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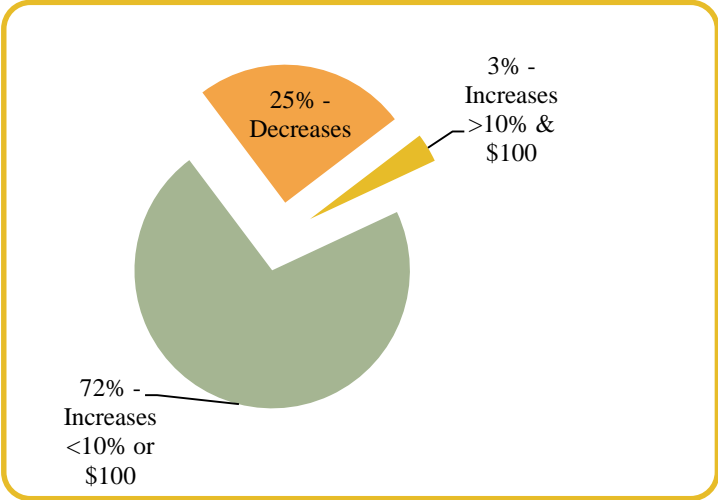
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,269,758	2,253,168	(16,590)	(0.7)
Apartment	19,528	18,131	(1,397)	(7.2)
<b>Total Residential</b>	<b>\$2,289,286</b>	<b>\$2,271,299</b>	<b>(\$17,987)</b>	<b>(0.8%)</b>
Farm	3,464,634	3,622,144	157,510	4.6
Commercial / Industrial	530,953	515,135	(15,818)	(3.0)
Institutional	44,073	43,448	(625)	(1.4)
Pipeline	46,716	47,506	790	1.7
Railway	17,763	17,727	(36)	(0.2)
<b>Total</b>	<b>\$6,393,425</b>	<b>\$6,517,259</b>	<b>\$123,834</b>	<b>1.9%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,586
With Tax Decreases:	859
<b>Total Properties:</b>	<b>3,445</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,146,554	1,117,403	(29,151)	(2.5)
Apartment	14,763	13,732	(1,031)	(7.0)
<b>Total Residential</b>	<b>\$1,161,317</b>	<b>\$1,131,134</b>	<b>(\$30,183)</b>	<b>(2.6%)</b>
Farm	1,596,681	1,631,370	34,689	2.2
Commercial / Industrial	193,708	189,479	(4,229)	(2.2)
Institutional	44,073	43,448	(625)	(1.4)
Pipeline	15,588	15,862	274	1.8
Railway	6,165	6,172	7	0.1
<b>Total</b>	<b>\$3,017,531</b>	<b>\$3,017,531*</b>	<b>\$0*</b>	<b>0.0%</b>

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# **IMPACT OF REASSESSMENT 2020 RM OF TACHE**

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  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$38 million (6%) to \$647 million (from \$609 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	472,016,790	472,300,580	283,790	0.1
Apartment	8,858,200	10,330,600	1,472,400	16.6
Condo / Co-op	12,300,070	11,831,060	(469,010)	(3.8)
<b>Total Residential</b>	<b>\$493,175,060</b>	<b>\$494,462,240</b>	<b>\$1,287,180</b>	<b>0.3%</b>
Farm	71,386,260	104,951,580	33,565,320	47.0
Commercial / Industrial	27,246,590	28,983,320	1,736,730	6.4
Institutional	1,205,130	1,212,730	7,600	0.6
Pipeline	13,894,350	15,143,950	1,249,600	9.0
Railway	2,149,600	2,307,120	157,520	7.3
Designated Recreational	149,910	178,820	28,910	19.3
<b>Total</b>	<b>\$609,206,900</b>	<b>\$647,239,760</b>	<b>\$38,032,860</b>	<b>6.2%</b>

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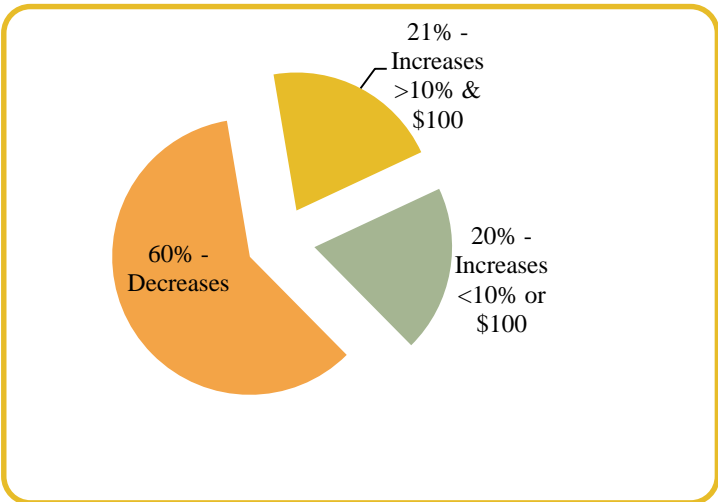
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	12,018,211	11,645,820	(372,391)	(3.1)
Apartment	219,320	251,115	31,795	14.5
Condo / Co-op	316,556	298,355	(18,201)	(5.8)
<b>Total Residential</b>	<b>\$12,554,087</b>	<b>\$12,195,290</b>	<b>(\$358,797)</b>	<b>(2.9%)</b>
Farm	1,810,155	2,561,522	751,367	41.5
Commercial / Industrial	971,301	977,100	5,799	0.6
Institutional	14,676	14,283	(393)	(2.7)
Pipeline	487,195	498,021	10,826	2.2
Railway	73,056	73,530	474	0.7
Designated Recreational	5,227	5,862	635	12.2
<b>Total</b>	<b>\$15,915,698</b>	<b>\$16,325,609</b>	<b>\$409,911</b>	<b>2.6%</b>

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- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,053
With Tax Decreases:	3,047
<b>Total Properties:</b>	<b>5,100</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	5,080,189	4,793,481	(286,708)	(5.6)
Apartment	89,902	102,134	12,232	13.6
Condo / Co-op	134,959	125,993	(8,966)	(6.6)
<b>Total Residential</b>	<b>\$5,305,051</b>	<b>\$5,021,607</b>	<b>(\$283,444)</b>	<b>(5.3%)</b>
Farm	758,942	1,036,454	277,512	36.6
Commercial / Industrial	302,146	306,463	4,317	1.4
Institutional	14,107	13,664	(443)	(3.1)
Pipeline	147,433	149,259	1,826	1.2
Railway	22,809	22,739	(70)	(0.3)
Designated Recreational	1,572	1,759	187	11.9
<b>Total</b>	<b>\$6,552,060</b>	<b>\$6,552,060*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 TOWN OF TEULON**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
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  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-2 million (-4%) to \$52 million (from \$54 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	40,252,090	37,753,020	(2,499,070)	(6.2)
Apartment	2,085,020	2,301,820	216,800	10.4
Condo / Co-op	1,600,890	1,648,140	47,250	3.0
<b>Total Residential</b>	<b>\$43,938,000</b>	<b>\$41,702,980</b>	<b>(\$2,235,020)</b>	<b>(5.1%)</b>
Farm	50,770	50,920	150	0.3
Commercial / Industrial	8,620,810	8,839,650	218,840	2.5
Institutional	1,772,180	1,853,810	81,630	4.6
<b>Total</b>	<b>\$54,381,760</b>	<b>\$52,447,360</b>	<b>(\$1,934,400)</b>	<b>(3.6%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

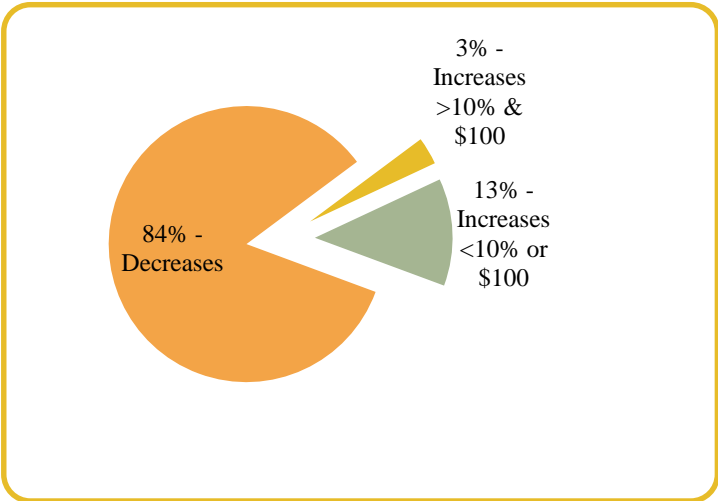
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,100,774	1,031,941	(68,833)	(6.3)
Apartment	57,019	62,918	5,899	10.4
Condo / Co-op	26,358	27,630	1,272	4.8
<b>Total Residential</b>	<b>\$1,184,151</b>	<b>\$1,122,489</b>	<b>(\$61,662)</b>	<b>(5.2%)</b>
Farm	1,388	1,392	4	0.3
Commercial / Industrial	319,979	317,158	(2,821)	(0.9)
Institutional	24,380	26,443	2,063	8.5
<b>Total</b>	<b>\$1,529,897</b>	<b>\$1,467,482</b>	<b>(\$62,415)</b>	<b>(4.1%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	103
With Tax Decreases:	549
<b>Total Properties:</b>	<b>652</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	553,748	538,509	(15,239)	(2.8)
Apartment	28,684	32,833	4,149	14.5
Condo / Co-op	22,023	23,509	1,486	6.8
<b>Total Residential</b>	<b>\$604,455</b>	<b>\$594,851</b>	<b>(\$9,604)</b>	<b>(1.6%)</b>
Farm	698	726	28	4.0
Commercial / Industrial	118,596	126,089	7,493	6.3
Institutional	24,380	26,443	2,063	8.5
<b>Total</b>	<b>\$748,130</b>	<b>\$748,130*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -3.6% should see a municipal tax decrease.
- Properties with an assessment increase greater than -3.6% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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# **IMPACT OF REASSESSMENT 2020 TOWN OF THE PAS**

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  - changes to the supply and demand for real estate
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- Your municipality's taxable assessment has increased by \$4 million (2%) to \$197 million (from \$193 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	110,070,360	111,152,680	1,082,320	1.0
Apartment	15,169,980	16,563,520	1,393,540	9.2
<b>Total Residential</b>	<b>\$125,240,340</b>	<b>\$127,716,200</b>	<b>\$2,475,860</b>	<b>2.0%</b>
Farm	23,690	23,690	0	0.0
Commercial / Industrial	54,074,820	54,980,690	905,870	1.7
Institutional	13,569,020	13,850,190	281,170	2.1
Railway	110,280	113,670	3,390	3.1
<b>Total</b>	<b>\$193,018,150</b>	<b>\$196,684,440</b>	<b>\$3,666,290</b>	<b>1.9%</b>

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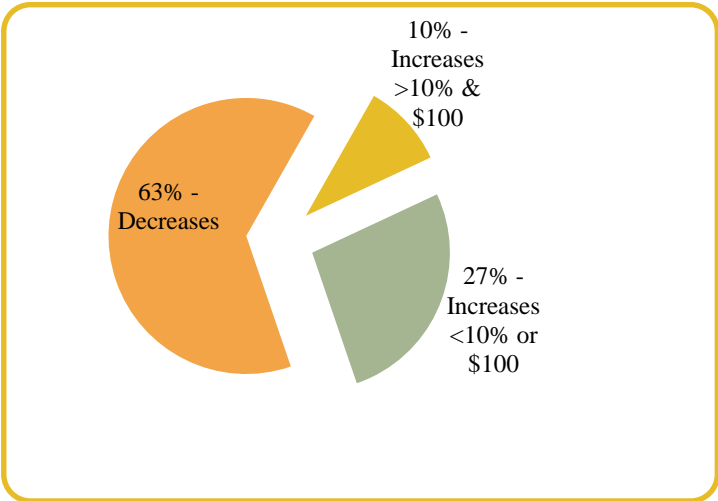
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,393,448	5,316,322	(77,126)	(1.4)
Apartment	731,673	780,192	48,519	6.6
<b>Total Residential</b>	<b>\$6,125,121</b>	<b>\$6,096,513</b>	<b>(\$28,608)</b>	<b>(0.5%)</b>
Farm	1,161	1,133	(28)	(2.4)
Commercial / Industrial	3,177,977	3,099,481	(78,496)	(2.5)
Institutional	655,850	646,999	(8,851)	(1.4)
Railway	6,481	6,408	(73)	(1.1)
<b>Total</b>	<b>\$9,966,590</b>	<b>\$9,850,535</b>	<b>(\$116,055)</b>	<b>(1.2%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	740
With Tax Decreases:	1,287
<b>Total Properties:</b>	<b>2,027</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	3,489,230	3,457,849	(31,381)	(0.9)
Apartment	480,888	515,275	34,387	7.2
<b>Total Residential</b>	<b>\$3,970,119</b>	<b>\$3,973,123</b>	<b>\$3,004</b>	<b>0.1%</b>
Farm	751	737	(14)	(1.9)
Commercial / Industrial	1,714,172	1,710,394	(3,778)	(0.2)
Institutional	430,138	430,866	728	0.2
Railway	3,496	3,536	40	1.1
<b>Total</b>	<b>\$6,118,675</b>	<b>\$6,118,675*</b>	<b>\$0*</b>	<b>0.0%</b>

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# **IMPACT OF REASSESSMENT 2020 CITY OF THOMPSON**

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## 1. OVERVIEW OF REASSESSMENT 2020

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  - improvements to existing properties.
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- Your municipality's taxable assessment has decreased by \$-34 million (-7%) to \$443 million (from \$477 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	282,045,240	245,272,600	(36,772,640)	(13.0)
Apartment	52,099,900	53,047,350	947,450	1.8
Condo / Co-op	435,600	460,170	24,570	5.6
<b>Total Residential</b>	<b>\$334,580,740</b>	<b>\$298,780,120</b>	<b>(\$35,800,620)</b>	<b>(10.7%)</b>
Commercial / Industrial	115,409,390	116,892,980	1,483,590	1.3
Institutional	27,368,230	27,724,550	356,320	1.3
<b>Total</b>	<b>\$477,358,360</b>	<b>\$443,397,650</b>	<b>(\$33,960,710)</b>	<b>(7.1%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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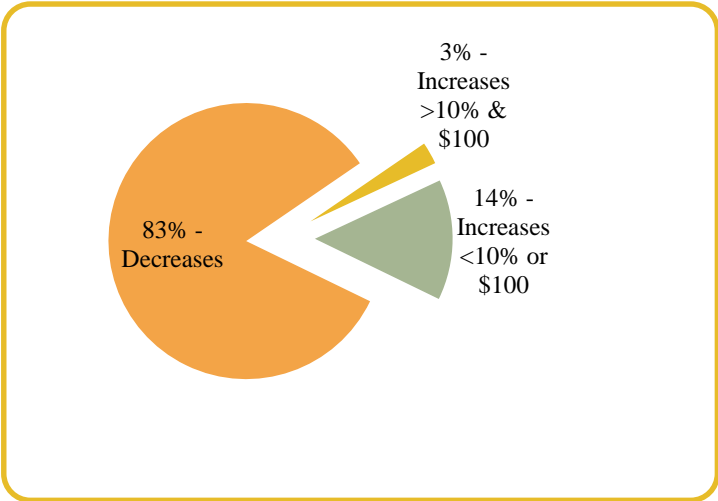
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	11,382,500	10,872,199	(510,301)	(4.5)
Apartment	2,102,596	2,351,430	248,834	11.8
Condo / Co-op	17,580	20,398	2,818	16.0
<b>Total Residential</b>	<b>\$13,502,675</b>	<b>\$13,244,026</b>	<b>(\$258,649)</b>	<b>(1.9%)</b>
Commercial / Industrial	5,785,127	6,180,366	395,239	6.8
Institutional	1,076,009	1,157,597	81,588	7.6
<b>Total</b>	<b>\$20,363,811</b>	<b>\$20,581,989</b>	<b>\$218,178</b>	<b>1.1%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	606
With Tax Decreases:	3,018
<b>Total Properties:</b>	<b>3,624</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	6,150,561	5,758,265	(392,296)	(6.4)
Apartment	1,136,143	1,245,393	109,250	9.6
Condo / Co-op	9,499	10,803	1,304	13.7
<b>Total Residential</b>	<b>\$7,296,202</b>	<b>\$7,014,461</b>	<b>(\$281,741)</b>	<b>(3.9%)</b>
Commercial / Industrial	2,516,733	2,744,296	227,563	9.0
Institutional	596,819	650,889	54,070	9.1
<b>Total</b>	<b>\$10,409,754</b>	<b>\$10,409,754*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -7.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than -7.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF THOMPSON**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$15 million (10%) to \$157 million (from \$143 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	26,698,880	30,453,040	3,754,160	14.1
Apartment	183,560	189,410	5,850	3.2
<b>Total Residential</b>	<b>\$26,882,440</b>	<b>\$30,642,450</b>	<b>\$3,760,010</b>	<b>14.0%</b>
Farm	112,145,950	122,660,070	10,514,120	9.4
Commercial / Industrial	2,882,600	3,093,310	210,710	7.3
Institutional	211,850	222,180	10,330	4.9
Pipeline	480,450	523,650	43,200	9.0
<b>Total</b>	<b>\$142,603,290</b>	<b>\$157,141,660</b>	<b>\$14,538,370</b>	<b>10.2%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

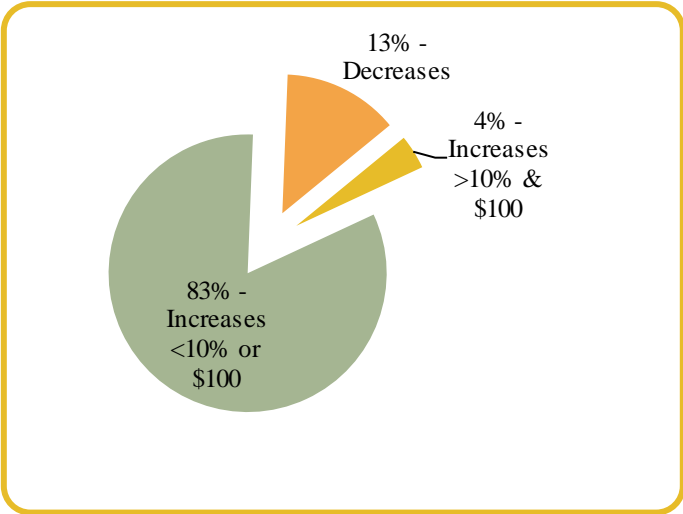
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	609,241	646,439	37,198	6.1
Apartment	4,394	4,187	(207)	(4.7)
<b>Total Residential</b>	<b>\$613,635</b>	<b>\$650,626</b>	<b>\$36,991</b>	<b>6.0%</b>
Farm	2,520,449	2,573,368	52,919	2.1
Commercial / Industrial	94,244	92,328	(1,916)	(2.0)
Institutional	2,678	2,505	(173)	(6.5)
Pipeline	14,562	14,541	(21)	(0.1)
<b>Total</b>	<b>\$3,245,569</b>	<b>\$3,333,367</b>	<b>\$87,798</b>	<b>2.7%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,171
With Tax Decreases:	182
<b>Total Properties:</b>	<b>1,353</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	303,550	312,636	9,086	3.0
Apartment	2,320	2,135	(185)	(8.0)
<b>Total Residential</b>	<b>\$305,870</b>	<b>\$314,771</b>	<b>\$8,901</b>	<b>2.9%</b>
Farm	1,208,933	1,201,333	(7,600)	(0.6)
Commercial / Industrial	33,449	32,340	(1,109)	(3.3)
Institutional	2,678	2,505	(173)	(6.5)
Pipeline	5,179	5,129	(50)	(1.0)
<b>Total</b>	<b>\$1,556,110</b>	<b>\$1,556,110*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 10.2% should see a municipal tax decrease.
- Properties with an assessment increase greater than 10.2% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF TWO BORDERS**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$36 million (12%) to \$347 million (from \$311 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	26,428,620	26,659,670	231,050	0.9
Apartment	118,440	140,090	21,650	18.3
<b>Total Residential</b>	<b>\$26,547,060</b>	<b>\$26,799,760</b>	<b>\$252,700</b>	<b>1.0%</b>
Farm	161,444,330	176,611,800	15,167,470	9.4
Commercial / Industrial	115,719,990	135,468,260	19,748,270	17.1
Pipeline	7,030,350	7,662,500	632,150	9.0
Railway	419,830	448,090	28,260	6.7
<b>Total</b>	<b>\$311,161,560</b>	<b>\$346,990,410</b>	<b>\$35,828,850</b>	<b>11.5%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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- Tax rates (mill rates) are set by:
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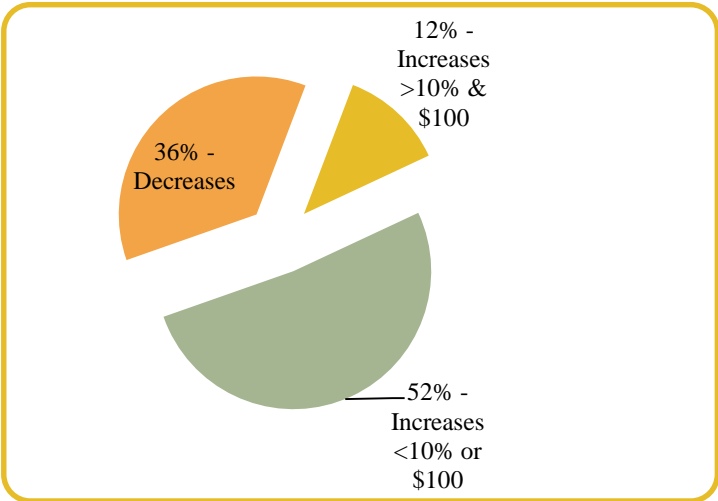
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	686,690	650,432	(36,258)	(5.3)
Apartment	4,017	4,433	416	10.4
<b>Total Residential</b>	<b>\$690,707</b>	<b>\$654,865</b>	<b>(\$35,842)</b>	<b>(5.2%)</b>
Farm	4,017,853	4,094,183	76,330	1.9
Commercial / Industrial	4,030,396	4,309,878	279,482	6.9
Pipeline	241,953	242,255	302	0.1
Railway	14,372	14,053	(319)	(2.2)
<b>Total</b>	<b>\$8,995,281</b>	<b>\$9,315,235</b>	<b>\$319,954</b>	<b>3.6%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	3,410
With Tax Decreases:	1,931
<b>Total Properties:</b>	<b>5,341</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	418,014	385,860	(32,154)	(7.7)
Apartment	2,768	2,985	217	7.8
<b>Total Residential</b>	<b>\$420,782</b>	<b>\$388,844</b>	<b>(\$31,938)</b>	<b>(7.6%)</b>
Farm	2,410,805	2,372,805	(38,000)	(1.6)
Commercial / Industrial	1,683,638	1,755,381	71,743	4.3
Pipeline	101,317	99,894	(1,423)	(1.4)
Railway	5,846	5,591	(255)	(4.4)
<b>Total</b>	<b>\$4,622,389</b>	<b>\$4,622,389*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 11.5% should see a municipal tax decrease.
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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF VICTORIA BEACH**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-4 million (-3%) to \$139 million (from \$143 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	141,231,210	136,700,690	(4,530,520)	(3.2)
Farm	21,190	21,000	(190)	(0.9)
Commercial / Industrial	466,270	577,060	110,790	23.8
Institutional	1,173,330	1,179,310	5,980	0.5
<b>Total</b>	<b>\$142,892,000</b>	<b>\$138,478,060</b>	<b>(\$4,413,940)</b>	<b>(3.1%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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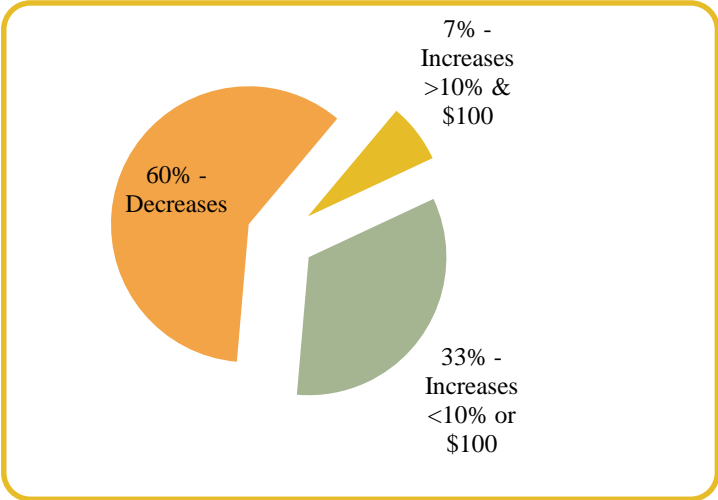
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,982,720	3,985,235	2,515	0.1
Farm	598	612	14	2.3
Commercial / Industrial	17,704	21,754	4,050	22.9
Institutional	15,570	16,148	578	3.7
<b>Total</b>	<b>\$4,016,592</b>	<b>\$4,023,750</b>	<b>\$7,158</b>	<b>0.2%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	731
With Tax Decreases:	1,085
<b>Total Properties:</b>	<b>1,816</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,874,138	1,871,843	(2,295)	(0.1)
Farm	281	288	7	2.5
Commercial / Industrial	6,187	7,902	1,715	27.7
Institutional	15,570	16,148	578	3.7
<b>Total</b>	<b>\$1,896,177</b>	<b>\$1,896,177*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -3.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than -3.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF VICTORIA**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$8 million (8%) to \$112 million (from \$104 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	33,135,850	31,962,040	(1,173,810)	(3.5)
Apartment	135,590	127,130	(8,460)	(6.2)
<b>Total Residential</b>	<b>\$33,271,440</b>	<b>\$32,089,170</b>	<b>(\$1,182,270)</b>	<b>(3.6%)</b>
Farm	65,486,080	74,529,250	9,043,170	13.8
Commercial / Industrial	4,546,710	4,961,510	414,800	9.1
Institutional	394,690	443,650	48,960	12.4
<b>Total</b>	<b>\$103,698,920</b>	<b>\$112,023,580</b>	<b>\$8,324,660</b>	<b>8.0%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

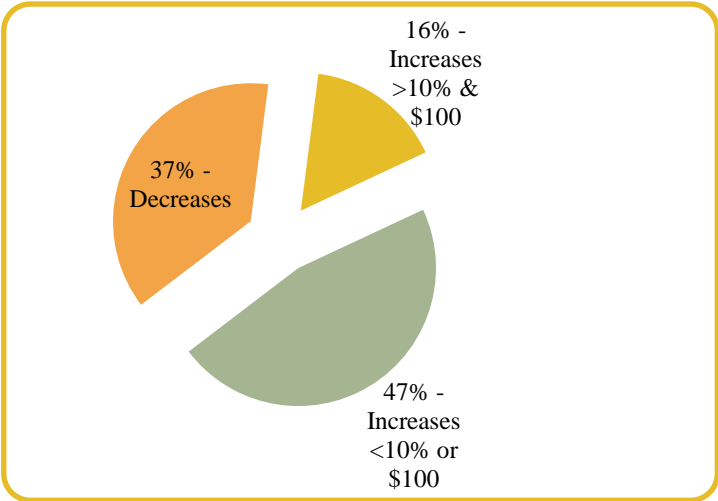
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,044,050	965,363	(78,687)	(7.5)
Apartment	3,733	3,270	(463)	(12.4)
<b>Total Residential</b>	<b>\$1,047,783</b>	<b>\$968,634</b>	<b>(\$79,149)</b>	<b>(7.6%)</b>
Farm	1,821,804	1,938,506	116,702	6.4
Commercial / Industrial	190,329	195,138	4,809	2.5
Institutional	10,356	11,487	1,131	10.9
<b>Total</b>	<b>\$3,070,273</b>	<b>\$3,113,765</b>	<b>\$43,492</b>	<b>1.4%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	911
With Tax Decreases:	544
<b>Total Properties:</b>	<b>1,455</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	713,131	656,923	(56,208)	(7.9)
Apartment	2,409	2,071	(338)	(14.0)
<b>Total Residential</b>	<b>\$715,541</b>	<b>\$658,995</b>	<b>(\$56,546)</b>	<b>(7.9%)</b>
Farm	1,165,867	1,216,688	50,821	4.4
Commercial / Industrial	100,858	105,474	4,616	4.6
Institutional	10,356	11,487	1,131	10.9
<b>Total</b>	<b>\$1,992,622</b>	<b>\$1,992,622*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 8.0% should see a municipal tax decrease.
- Properties with an assessment increase greater than 8.0% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 TOWN OF VIRDEN**

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## 1. OVERVIEW OF REASSESSMENT 2020

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- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-3 million (-1%) to \$199 million (from \$202 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	133,098,030	126,402,550	(6,695,480)	(5.0)
Apartment	3,705,660	4,503,550	797,890	21.5
Condo / Co-op	3,529,310	3,462,740	(66,570)	(1.9)
<b>Total Residential</b>	<b>\$140,333,000</b>	<b>\$134,368,840</b>	<b>(\$5,964,160)</b>	<b>(4.3%)</b>
Farm	173,610	176,350	2,740	1.6
Commercial / Industrial	53,152,350	56,103,550	2,951,200	5.6
Institutional	7,330,410	7,393,420	63,010	0.9
Pipeline	27,100	29,500	2,400	8.9
Railway	998,860	1,017,430	18,570	1.9
<b>Total</b>	<b>\$202,015,330</b>	<b>\$199,089,090</b>	<b>(\$2,926,240)</b>	<b>(1.5%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
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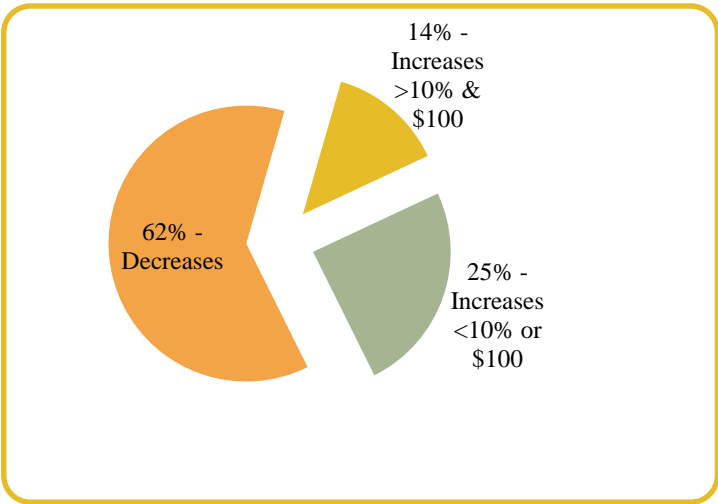
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,289,518	3,130,359	(159,159)	(4.8)
Apartment	91,585	111,530	19,945	21.8
Condo / Co-op	87,227	85,755	(1,472)	(1.7)
<b>Total Residential</b>	<b>\$3,468,330</b>	<b>\$3,327,644</b>	<b>(\$140,686)</b>	<b>(4.1%)</b>
Farm	4,291	4,367	76	1.8
Commercial / Industrial	1,832,959	1,868,809	35,850	2.0
Institutional	124,874	127,795	2,921	2.3
Pipeline	935	983	48	5.1
Railway	34,446	33,891	(555)	(1.6)
<b>Total</b>	<b>\$5,465,833</b>	<b>\$5,363,489</b>	<b>(\$102,344)</b>	<b>(1.9%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	624
With Tax Decreases:	1,011
<b>Total Properties:</b>	<b>1,635</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,267,325	2,184,868	(82,457)	(3.6)
Apartment	63,126	77,844	14,718	23.3
Condo / Co-op	60,122	59,853	(269)	(0.5)
<b>Total Residential</b>	<b>\$2,390,573</b>	<b>\$2,322,565</b>	<b>(\$68,008)</b>	<b>(2.8%)</b>
Farm	2,957	3,048	91	3.1
Commercial / Industrial	905,450	969,750	64,300	7.1
Institutional	124,874	127,795	2,921	2.3
Pipeline	462	510	48	10.4
Railway	17,016	17,586	570	3.4
<b>Total</b>	<b>\$3,441,331</b>	<b>\$3,441,331*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -1.5% should see a municipal tax decrease.
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**IMPACT OF  
REASSESSMENT 2020  
RM OF WALLACE-  
WOODWORTH**

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## 1. OVERVIEW OF REASSESSMENT 2020

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  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$23 million (6%) to \$427 million (from \$404 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	102,674,230	99,369,690	(3,304,540)	(3.2)
Apartment	167,400	171,810	4,410	2.6
<b>Total Residential</b>	<b>\$102,841,630</b>	<b>\$99,541,500</b>	<b>(\$3,300,130)</b>	<b>(3.2%)</b>
Farm	131,777,340	138,472,910	6,695,570	5.1
Commercial / Industrial	154,579,090	172,974,860	18,395,770	11.9
Institutional	79,060	80,110	1,050	1.3
Pipeline	9,151,300	9,972,750	821,450	9.0
Railway	5,383,980	5,716,760	332,780	6.2
<b>Total</b>	<b>\$403,812,400</b>	<b>\$426,758,890</b>	<b>\$22,946,490</b>	<b>5.7%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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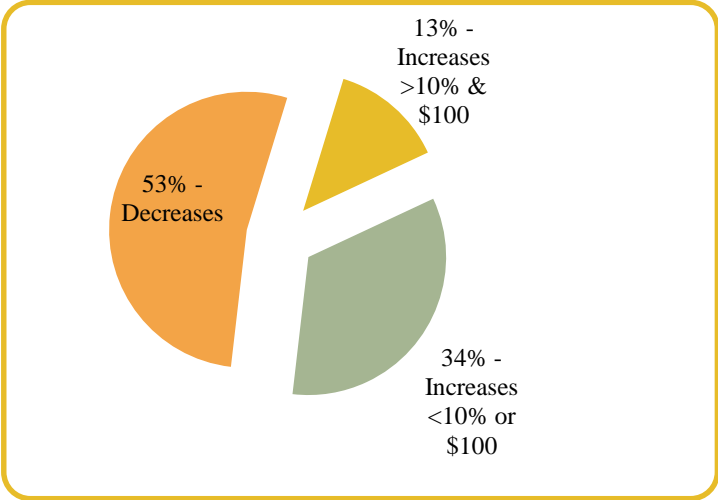
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,543,488	2,362,724	(180,764)	(7.1)
Apartment	5,123	5,097	(26)	(0.5)
<b>Total Residential</b>	<b>\$2,548,611</b>	<b>\$2,367,821</b>	<b>(\$180,790)</b>	<b>(7.1%)</b>
Farm	3,115,708	3,127,060	11,352	0.4
Commercial / Industrial	5,169,818	5,385,498	215,680	4.2
Institutional	2,464	2,434	(30)	(1.2)
Pipeline	305,121	309,665	4,544	1.5
Railway	181,080	179,240	(1,840)	(1.0)
<b>Total</b>	<b>\$11,322,802</b>	<b>\$11,371,717</b>	<b>\$48,915</b>	<b>0.4%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,685
With Tax Decreases:	3,015
<b>Total Properties:</b>	<b>5,700</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,732,390	1,598,767	(133,623)	(7.7)
Apartment	3,837	3,812	(25)	(0.7)
<b>Total Residential</b>	<b>\$1,736,227</b>	<b>\$1,602,579</b>	<b>(\$133,648)</b>	<b>(7.7%)</b>
Farm	2,039,615	2,026,843	(12,772)	(0.6)
Commercial / Industrial	2,469,048	2,610,425	141,377	5.7
Institutional	1,812	1,777	(35)	(1.9)
Pipeline	145,431	149,852	4,421	3.0
Railway	87,129	87,629	500	0.6
<b>Total</b>	<b>\$6,479,262</b>	<b>\$6,479,262*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 5.7% should see a municipal tax decrease.
- Properties with an assessment increase greater than 5.7% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
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# **IMPACT OF REASSESSMENT 2020 RM OF WEST INTERLAKE**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$4 million (5%) to \$94 million (from \$89 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	49,209,620	51,172,880	1,963,260	4.0
Apartment	1,951,960	2,025,580	73,620	3.8
<b>Total Residential</b>	<b>\$51,161,580</b>	<b>\$53,198,460</b>	<b>\$2,036,880</b>	<b>4.0%</b>
Farm	20,655,180	22,558,670	1,903,490	9.2
Commercial / Industrial	16,046,120	16,205,740	159,620	1.0
Institutional	1,553,070	1,585,640	32,570	2.1
<b>Total</b>	<b>\$89,415,950</b>	<b>\$93,548,510</b>	<b>\$4,132,560</b>	<b>4.6%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

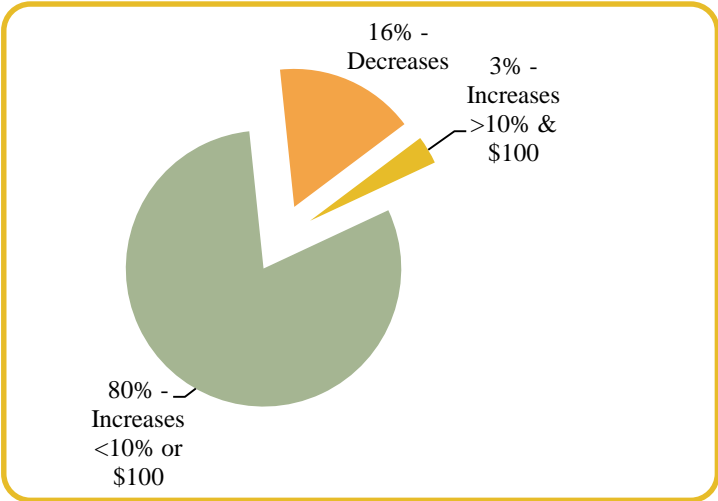
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,787,659	1,833,358	45,699	2.6
Apartment	70,390	72,581	2,191	3.1
<b>Total Residential</b>	<b>\$1,858,049</b>	<b>\$1,905,939</b>	<b>\$47,890</b>	<b>2.6%</b>
Farm	753,734	809,537	55,803	7.4
Commercial / Industrial	735,075	718,469	(16,606)	(2.3)
Institutional	33,189	32,642	(547)	(1.7)
<b>Total</b>	<b>\$3,380,047</b>	<b>\$3,466,586</b>	<b>\$86,539</b>	<b>2.6%</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions' / province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	3,401
With Tax Decreases:	668
<b>Total Properties:</b>	<b>4,069</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,049,023	1,041,201	(7,822)	(0.8)
Apartment	41,091	41,225	134	0.3
<b>Total Residential</b>	<b>\$1,090,113</b>	<b>\$1,082,426</b>	<b>(\$7,687)</b>	<b>(0.7%)</b>
Farm	443,699	460,329	16,630	3.8
Commercial / Industrial	337,452	329,126	(8,326)	(2.5)
Institutional	32,949	32,388	(561)	(1.7)
<b>Total</b>	<b>\$1,904,214</b>	<b>\$1,904,214*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 4.6% should see a municipal tax decrease.
- Properties with an assessment increase greater than 4.6% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

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# **IMPACT OF REASSESSMENT 2020 RM OF WEST ST. PAUL**

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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$13 million (3%) to \$486 million (from \$473 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	375,767,110	380,531,070	4,763,960	1.3
Apartment	2,259,550	2,375,790	116,240	5.1
<b>Total Residential</b>	<b>\$378,026,660</b>	<b>\$382,906,860</b>	<b>\$4,880,200</b>	<b>1.3%</b>
Farm	14,764,040	15,948,750	1,184,710	8.0
Commercial / Industrial	68,196,900	75,420,660	7,223,760	10.6
Institutional	11,283,960	11,342,460	58,500	0.5
Railway	358,580	395,800	37,220	10.4
Designated Recreational	35,640	53,070	17,430	48.9
<b>Total</b>	<b>\$472,665,780</b>	<b>\$486,067,600</b>	<b>\$13,401,820</b>	<b>2.8%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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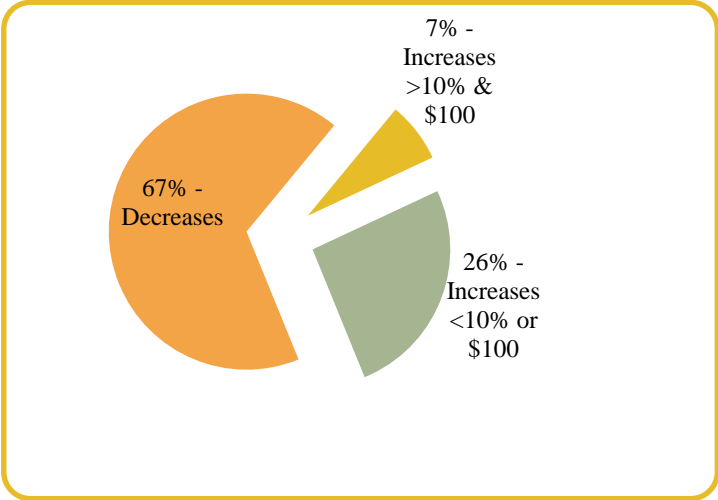
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	9,448,028	9,317,730	(130,298)	(1.4)
Apartment	28,486	30,276	1,790	6.3
<b>Total Residential</b>	<b>\$9,476,514</b>	<b>\$9,348,006</b>	<b>(\$128,508)</b>	<b>(1.4%)</b>
Farm	362,375	380,759	18,384	5.1
Commercial / Industrial	2,383,433	2,494,153	110,720	4.7
Institutional	122,579	124,070	1,491	1.2
Railway	12,575	13,136	561	4.5
Designated Recreational	1,250	1,761	511	40.9
<b>Total</b>	<b>\$12,358,726</b>	<b>\$12,361,886</b>	<b>\$3,160</b>	<b>0.0%</b>

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- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	917
With Tax Decreases:	1,877
<b>Total Properties:</b>	<b>2,794</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	3,224,082	3,174,771	(49,311)	(1.5)
Apartment	19,387	19,821	434	2.2
<b>Total Residential</b>	<b>\$3,243,469</b>	<b>\$3,194,592</b>	<b>(\$48,877)</b>	<b>(1.5%)</b>
Farm	126,675	133,060	6,385	5.0
Commercial / Industrial	585,129	629,235	44,106	7.5
Institutional	96,816	94,630	(2,186)	(2.3)
Railway	3,077	3,302	225	7.3
Designated Recreational	306	443	137	44.8
<b>Total</b>	<b>\$4,055,472</b>	<b>\$4,055,472*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

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**IMPACT OF  
REASSESSMENT 2020  
MUNICIPALITY OF WESTLAKE-  
GLADSTONE**

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## 1. OVERVIEW OF REASSESSMENT 2020

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- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$27 million (12%) to \$250 million (from \$223 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	57,797,970	55,736,760	(2,061,210)	(3.6)
Apartment	1,145,090	1,176,820	31,730	2.8
<b>Total Residential</b>	<b>\$58,943,060</b>	<b>\$56,913,580</b>	<b>(\$2,029,480)</b>	<b>(3.4%)</b>
Farm	136,043,180	164,614,060	28,570,880	21.0
Commercial / Industrial	21,547,420	22,162,900	615,480	2.9
Institutional	2,754,580	2,717,400	(37,180)	(1.4)
Pipeline	357,650	389,400	31,750	8.9
Railway	2,751,520	2,950,240	198,720	7.2
Designated Recreational	32,220	31,520	(700)	(2.2)
<b>Total</b>	<b>\$222,429,630</b>	<b>\$249,779,100</b>	<b>\$27,349,470</b>	<b>12.3%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

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- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

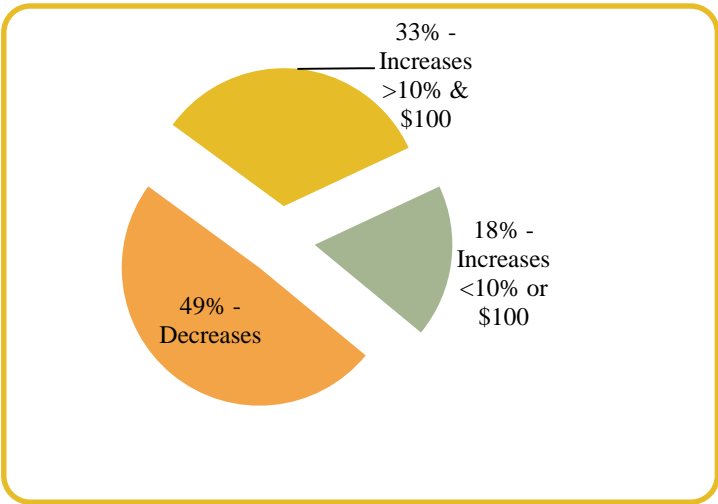
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,041,001	1,841,662	(199,339)	(9.8)
Apartment	46,644	45,911	(733)	(1.6)
<b>Total Residential</b>	<b>\$2,087,645</b>	<b>\$1,887,573</b>	<b>(\$200,072)</b>	<b>(9.6%)</b>
Farm	4,218,706	4,657,519	438,813	10.4
Commercial / Industrial	934,354	879,413	(54,941)	(5.9)
Institutional	81,348	77,400	(3,948)	(4.9)
Pipeline	14,294	14,083	(211)	(1.5)
Railway	111,857	108,779	(3,078)	(2.8)
Designated Recreational	1,288	1,140	(148)	(11.5)
<b>Total</b>	<b>\$7,449,491</b>	<b>\$7,625,907</b>	<b>\$176,416</b>	<b>2.4%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,039
With Tax Decreases:	1,965
<b>Total Properties:</b>	<b>4,004</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,238,398	1,108,543	(129,855)	(10.5)
Apartment	30,701	30,400	(301)	(1.0)
<b>Total Residential</b>	<b>\$1,269,099</b>	<b>\$1,138,943</b>	<b>(\$130,156)</b>	<b>(10.3%)</b>
Farm	2,322,744	2,485,236	162,492	7.0
Commercial / Industrial	423,745	397,676	(26,069)	(6.2)
Institutional	80,952	77,105	(3,847)	(4.8)
Pipeline	5,818	5,616	(202)	(3.5)
Railway	46,673	44,713	(1,960)	(4.2)
Designated Recreational	524	455	(69)	(13.2)
<b>Total</b>	<b>\$4,149,555</b>	<b>\$4,149,555*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 12.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 12.3% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
  - **A toll free customer service line** is available for ratepayers to contact their local assessment office and speak to an assessor. The toll free phone number is provided on both the assessment notice and the assessment brochure.
  - **Assessment Facts**, a series of informational sheets providing details about property assessment in Manitoba, have been made available at local assessment offices. Municipal offices have also been given a supply of *Assessment Facts*.
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  - **Open Houses** are being held locally, during May, June and July, to give ratepayers the opportunity to meet with assessors after they receive their assessment notice.
  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF WHITEHEAD**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$0 million (0%) to \$150 million (from \$150 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	83,979,390	80,315,420	(3,663,970)	(4.4)
Farm	54,778,800	57,269,770	2,490,970	4.6
Commercial / Industrial	6,844,230	7,602,260	758,030	11.1
Railway	4,222,290	4,470,960	248,670	5.9
<b>Total</b>	<b>\$149,824,710</b>	<b>\$149,658,410</b>	<b>(\$166,300)</b>	<b>(0.1%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

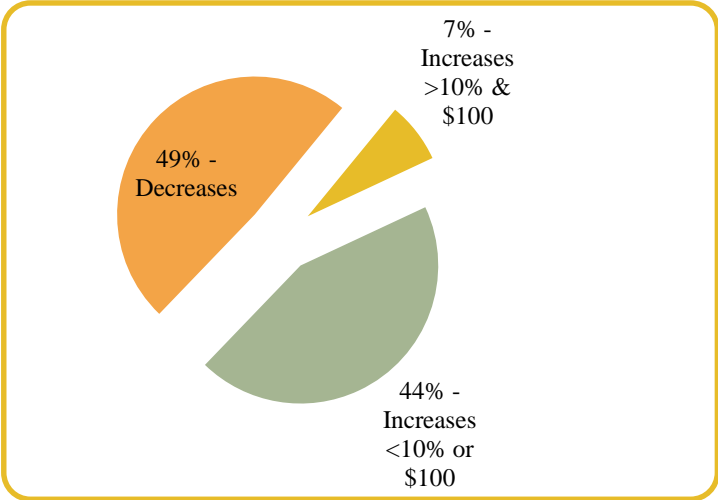
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,081,941	1,995,687	(86,254)	(4.1)
Farm	1,295,683	1,351,456	55,773	4.3
Commercial / Industrial	237,579	255,069	17,490	7.4
Railway	143,260	146,202	2,942	2.1
<b>Total</b>	<b>\$3,758,462</b>	<b>\$3,748,414</b>	<b>(\$10,048)</b>	<b>(0.3%)</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	815
With Tax Decreases:	775
<b>Total Properties:</b>	<b>1,590</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	845,692	810,799	(34,893)	(4.1)
Farm	558,744	583,464	24,720	4.4
Commercial / Industrial	69,451	77,194	7,743	11.2
Railway	43,067	45,550	2,483	5.8
<b>Total</b>	<b>\$1,516,955</b>	<b>\$1,516,955*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -0.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than -0.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 RM OF WHITEMOUTH**

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## 1. OVERVIEW OF REASSESSMENT 2020

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- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$4 million (6%) to \$80 million (from \$76 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	48,762,620	49,464,490	701,870	1.4
Apartment	103,680	110,610	6,930	6.7
<b>Total Residential</b>	<b>\$48,866,300</b>	<b>\$49,575,100</b>	<b>\$708,800</b>	<b>1.5%</b>
Farm	15,460,010	18,535,630	3,075,620	19.9
Commercial / Industrial	5,852,260	6,064,990	212,730	3.6
Institutional	1,179,770	1,161,450	(18,320)	(1.6)
Railway	4,728,440	5,017,890	289,450	6.1
<b>Total</b>	<b>\$76,086,780</b>	<b>\$80,355,060</b>	<b>\$4,268,280</b>	<b>5.6%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒     Municipal Levy
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Property tax impacts have been calculated using the following methodology:

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- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

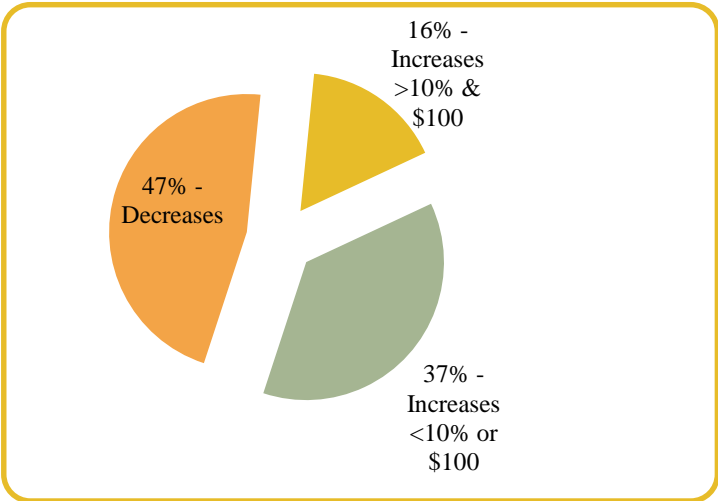
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,664,902	1,640,984	(23,918)	(1.4)
Apartment	3,540	3,669	129	3.6
<b>Total Residential</b>	<b>\$1,668,442</b>	<b>\$1,644,654</b>	<b>(\$23,788)</b>	<b>(1.4%)</b>
Farm	527,078	614,052	86,974	16.5
Commercial / Industrial	256,442	252,426	(4,016)	(1.6)
Institutional	25,566	23,866	(1,700)	(6.7)
Railway	207,640	209,346	1,706	0.8
<b>Total</b>	<b>\$2,685,169</b>	<b>\$2,744,345</b>	<b>\$59,176</b>	<b>2.2%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	896
With Tax Decreases:	780
<b>Total Properties:</b>	<b>1,676</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	990,027	950,955	(39,072)	(4.0)
Apartment	2,105	2,126	21	1.0
<b>Total Residential</b>	<b>\$992,132</b>	<b>\$953,081</b>	<b>(\$39,051)</b>	<b>(3.9%)</b>
Farm	313,885	356,347	42,462	13.5
Commercial / Industrial	118,818	116,599	(2,219)	(1.9)
Institutional	23,953	22,329	(1,624)	(6.8)
Railway	96,002	96,469	467	0.5
<b>Total</b>	<b>\$1,544,790</b>	<b>\$1,544,790*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 5.6% should see a municipal tax decrease.
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## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 CITY OF WINKLER**

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## 1. OVERVIEW OF REASSESSMENT 2020

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## 2. OBJECTIVES OF REASSESSING PROPERTY

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  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$72 million (10%) to \$799 million (from \$727 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	388,055,080	423,539,470	35,484,390	9.1
Apartment	28,948,260	31,499,690	2,551,430	8.8
Condo / Co-op	26,014,090	29,578,380	3,564,290	13.7
<b>Total Residential</b>	<b>\$443,017,430</b>	<b>\$484,617,540</b>	<b>\$41,600,110</b>	<b>9.4%</b>
Farm	10,997,320	12,429,220	1,431,900	13.0
Commercial / Industrial	245,894,280	273,530,130	27,635,850	11.2
Institutional	25,995,190	26,937,890	942,700	3.6
Pipeline	80,200	87,350	7,150	8.9
Railway	826,060	918,430	92,370	11.2
<b>Total</b>	<b>\$726,810,480</b>	<b>\$798,520,560</b>	<b>\$71,710,080</b>	<b>9.9%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

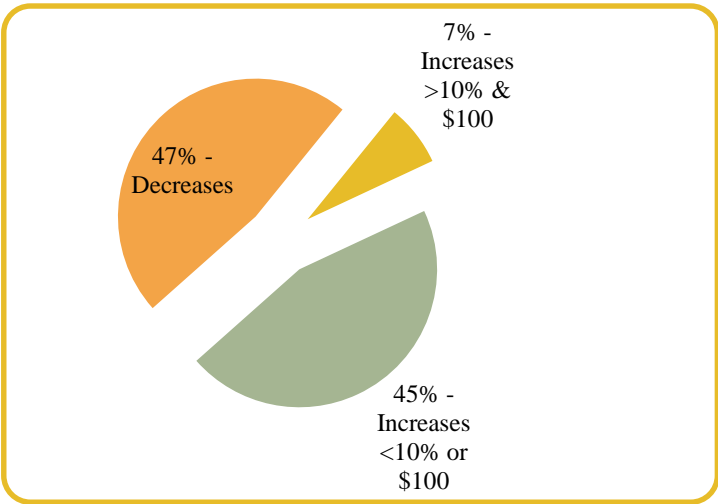
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	8,139,843	8,255,208	115,365	1.4
Apartment	607,219	613,960	6,741	1.1
Condo / Co-op	545,672	576,512	30,840	5.7
<b>Total Residential</b>	<b>\$9,292,734</b>	<b>\$9,445,680</b>	<b>\$152,946</b>	<b>1.7%</b>
Farm	230,680	242,258	11,578	5.0
Commercial / Industrial	7,560,266	7,668,691	108,425	1.4
Institutional	185,513	175,027	(10,486)	(5.7)
Pipeline	2,466	2,449	(17)	(0.7)
Railway	25,398	25,749	351	1.4
<b>Total</b>	<b>\$17,297,056</b>	<b>\$17,559,854</b>	<b>\$262,798</b>	<b>1.5%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	2,743
With Tax Decreases:	2,473
<b>Total Properties:</b>	<b>5,216</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,311,256	2,296,007	(15,249)	(0.7)
Apartment	172,416	170,760	(1,656)	(1.0)
Condo / Co-op	154,940	160,344	5,404	3.5
<b>Total Residential</b>	<b>\$2,638,612</b>	<b>\$2,627,112</b>	<b>(\$11,500)</b>	<b>(0.4%)</b>
Farm	65,500	67,379	1,879	2.9
Commercial / Industrial	1,464,546	1,482,807	18,261	1.3
Institutional	154,827	146,030	(8,797)	(5.7)
Pipeline	478	474	(4)	(0.8)
Railway	4,920	4,979	59	1.2
<b>Total</b>	<b>\$4,328,883</b>	<b>\$4,328,883*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 9.9% should see a municipal tax decrease.
- Properties with an assessment increase greater than 9.9% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
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## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

- Ratepayers have been informed, or can receive additional information, about Reassessment 2020 in the following ways:
  - **A Provincial website**, providing property assessments, maps and answers to frequently asked questions, is available. Anyone with internet access can obtain this information at [www.gov.mb.ca/assessment](http://www.gov.mb.ca/assessment).
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  - **Municipal Administrators** will play an important role in answering ratepayers' questions. This report should assist municipal administrators to answer inquiries.



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# **IMPACT OF REASSESSMENT 2020 TOWN OF WINNIPEG BEACH**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-6 million (-6%) to \$97 million (from \$102 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	93,356,240	87,341,110	(6,015,130)	(6.4)
Apartment	617,060	662,600	45,540	7.4
Condo / Co-op	1,697,430	1,805,560	108,130	6.4
<b>Total Residential</b>	<b>\$95,670,730</b>	<b>\$89,809,270</b>	<b>(\$5,861,460)</b>	<b>(6.1%)</b>
Farm	11,390	11,340	(50)	(0.4)
Commercial / Industrial	4,214,360	4,299,470	85,110	2.0
Institutional	1,893,780	2,007,470	113,690	6.0
Pipeline	64,050	69,850	5,800	9.1
Railway	291,500	266,380	(25,120)	(8.6)
Designated Recreational	29,420	29,580	160	0.5
<b>Total</b>	<b>\$102,175,230</b>	<b>\$96,493,360</b>	<b>(\$5,681,870)</b>	<b>(5.6%)</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
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Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

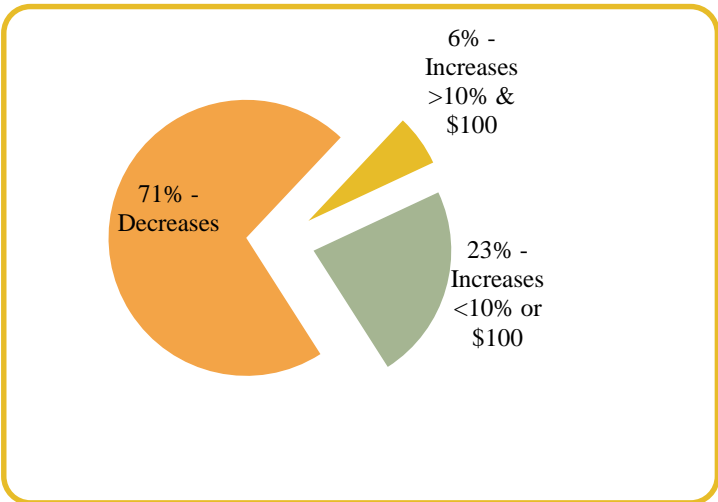
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,456,576	2,410,003	(46,573)	(1.9)
Apartment	16,237	18,283	2,046	12.6
Condo / Co-op	44,666	49,821	5,155	11.5
<b>Total Residential</b>	<b>\$2,517,480</b>	<b>\$2,478,107</b>	<b>(\$39,373)</b>	<b>(1.6%)</b>
Farm	300	313	13	4.3
Commercial / Industrial	152,071	155,374	3,303	2.2
Institutional	28,907	32,447	3,540	12.3
Pipeline	2,311	2,524	213	9.2
Railway	10,519	9,626	(893)	(8.5)
Designated Recreational	1,062	1,069	7	0.7
<b>Total</b>	<b>\$2,712,648</b>	<b>\$2,679,461</b>	<b>(\$33,187)</b>	<b>(1.2%)</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	499
With Tax Decreases:	1,227
<b>Total Properties:</b>	<b>1,726</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	1,424,990	1,411,694	(13,296)	(0.9)
Apartment	9,419	10,710	1,291	13.7
Condo / Co-op	25,910	29,183	3,273	12.6
<b>Total Residential</b>	<b>\$1,460,318</b>	<b>\$1,451,587</b>	<b>(\$8,731)</b>	<b>(0.6%)</b>
Farm	174	183	9	5.2
Commercial / Industrial	64,328	69,492	5,164	8.0
Institutional	28,907	32,447	3,540	12.3
Pipeline	978	1,129	151	15.4
Railway	4,449	4,306	(143)	(3.2)
Designated Recreational	449	478	29	6.5
<b>Total</b>	<b>\$1,559,603</b>	<b>\$1,559,603*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than -5.6% should see a municipal tax decrease.
- Properties with an assessment increase greater than -5.6% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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# **IMPACT OF REASSESSMENT 2020 RM OF WOODLANDS**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
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## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
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### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$20 million (8%) to \$266 million (from \$246 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	150,856,870	155,725,710	4,868,840	3.2
Apartment	395,200	378,050	(17,150)	(4.3)
<b>Total Residential</b>	<b>\$151,252,070</b>	<b>\$156,103,760</b>	<b>\$4,851,690</b>	<b>3.2%</b>
Farm	77,691,270	92,351,630	14,660,360	18.9
Commercial / Industrial	14,350,090	14,621,050	270,960	1.9
Institutional	188,450	179,090	(9,360)	(5.0)
Pipeline	158,150	172,200	14,050	8.9
Railway	1,808,320	1,921,540	113,220	6.3
Designated Recreational	118,870	121,490	2,620	2.2
<b>Total</b>	<b>\$245,567,220</b>	<b>\$265,470,760</b>	<b>\$19,903,540</b>	<b>8.1%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
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- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

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- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
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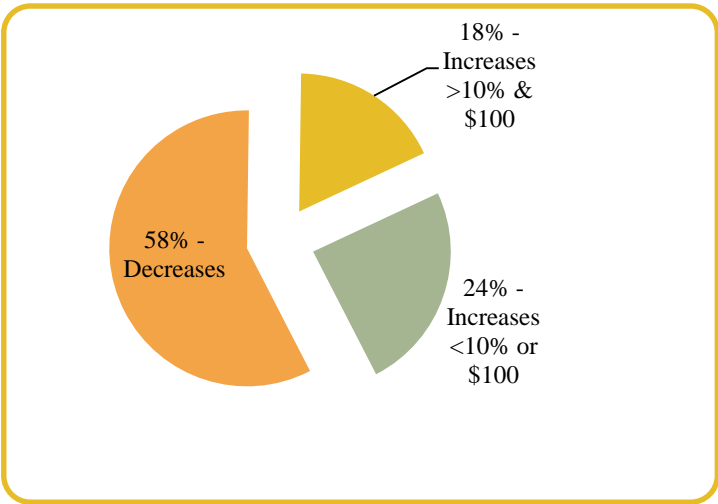
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	4,083,392	3,982,537	(100,855)	(2.5)
Apartment	10,931	9,819	(1,112)	(10.2)
<b>Total Residential</b>	<b>\$4,094,323</b>	<b>\$3,992,356</b>	<b>(\$101,967)</b>	<b>(2.5%)</b>
Farm	2,148,321	2,396,518	248,197	11.6
Commercial / Industrial	532,809	501,643	(31,166)	(5.9)
Institutional	6,238	6,182	(56)	(0.9)
Pipeline	5,920	5,944	24	0.4
Railway	67,692	66,329	(1,363)	(2.0)
Designated Recreational	4,449	4,194	(255)	(5.7)
<b>Total</b>	<b>\$6,859,751</b>	<b>\$6,973,166</b>	<b>\$113,415</b>	<b>1.7%</b>

- Changes in Total Tax reflect changes in your municipality’s revised share of the divisions’/province’s new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	1,446
With Tax Decreases:	1,980
<b>Total Properties:</b>	<b>3,426</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	2,032,294	1,947,426	(84,868)	(4.2)
Apartment	5,560	4,878	(682)	(12.3)
<b>Total Residential</b>	<b>\$2,037,854</b>	<b>\$1,952,304</b>	<b>(\$85,550)</b>	<b>(4.2%)</b>
Farm	1,092,897	1,191,543	98,646	9.0
Commercial / Industrial	197,557	185,611	(11,946)	(6.1)
Institutional	2,652	2,311	(341)	(12.9)
Pipeline	2,225	2,222	(3)	(0.1)
Railway	25,443	24,796	(647)	(2.5)
Designated Recreational	1,673	1,568	(105)	(6.3)
<b>Total</b>	<b>\$3,360,301</b>	<b>\$3,360,301*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 8.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than 8.1% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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## 7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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# **IMPACT OF REASSESSMENT 2020 RM OF YELLOWHEAD**

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## 1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
- The updated assessments will be used for 2020 property taxes.
- This report will provide details on:
  - how taxable assessments have changed in your municipality and across the province
  - how Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

## 2. OBJECTIVES OF REASSESSING PROPERTY

- The objectives of the province-wide reassessment are:
  - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
  - **Fairness.** Property taxes are paid according to the market value of property. Keeping assessments current is one way to ensure everyone pays their fair share of taxes.
  - **Greater ratepayer understanding.** Updating assessments makes it easier for property owners to understand and evaluate their assessments.

### 3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
  - changes to the supply and demand for real estate
  - new construction
  - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$6 million (3%) to \$166 million (from \$160 million).

#### Changes in Your Municipality's Taxable Assessment 2019 to 2020 – By Property Class

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	52,871,480	52,830,260	(41,220)	(0.1)
Apartment	200,030	206,830	6,800	3.4
<b>Total Residential</b>	<b>\$53,071,510</b>	<b>\$53,037,090</b>	<b>(\$34,420)</b>	<b>(0.1%)</b>
Farm	82,708,560	86,353,250	3,644,690	4.4
Commercial / Industrial	20,074,450	21,842,910	1,768,460	8.8
Institutional	2,162,790	2,134,790	(28,000)	(1.3)
Railway	1,969,160	2,085,580	116,420	5.9
Designated Recreational	66,010	67,390	1,380	2.1
<b>Total</b>	<b>\$160,052,480</b>	<b>\$165,521,010</b>	<b>\$5,468,530</b>	<b>3.4%</b>

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

## 4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
- Tax rates (mill rates) are set by:
  - Council           ⇒   Municipal Levy
  - School Division   ⇒   Special Levy
  - Province           ⇒   Education Support Levy
- Shifting of the three tax levies occurs between and within property classes when property assessments increase or decrease relative to the average (on a municipal, school division and province-wide basis). Only properties seeing above average assessment increases will likely have an increase in taxes.
- The impact of Reassessment 2020 on property taxes (General Municipal Levy, Special Levy and Education Support Levy) in your municipality is shown on the following pages. Impacts do not take into account other taxes levied on a part of your municipality (e.g. local improvement and special services levies).

Property tax impacts have been calculated using the following methodology:

- **General Municipal Levy** - A baseline for the municipal tax was determined by applying 2018 mill rates against the 2019 assessment (to estimate the 2019 general municipal levy). For estimated 2020 general municipal taxes, the general mill rates were recalculated to raise the same amount of tax on the 2020 assessment.
- **School Division Special Levy** - The Special Levy was based on the 2019 levy amount and reflects your municipality's new share of the school division's assessment and the impact of reassessment on provincial funding to school divisions.
- **Education Support Levy** - The Education Support Levy was based on the 2019 levy amount and reflects how the assessment of properties subject to the levy in your municipality has changed relative to the assessment of all other municipalities in Manitoba. Residential and Farm properties do not pay the Education Support Levy.

- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

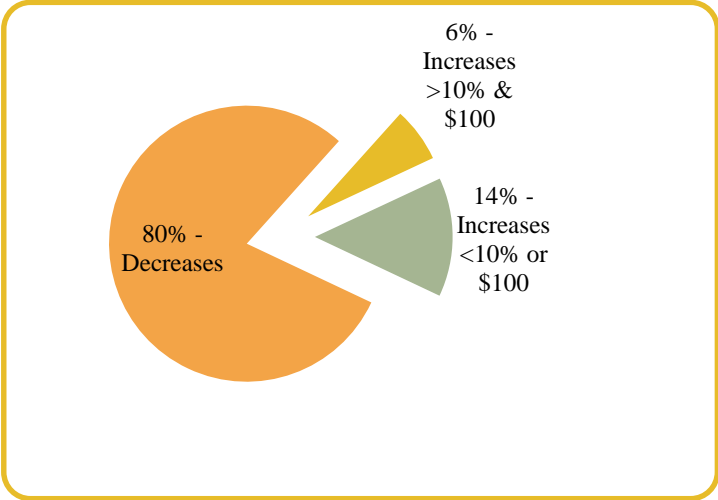
**Total Tax Change – Municipal & School  
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,524,244	1,474,487	(49,757)	(3.3)
Apartment	5,753	5,749	(4)	(0.1)
<b>Total Residential</b>	<b>\$1,529,997</b>	<b>\$1,480,237</b>	<b>(\$49,760)</b>	<b>(3.3%)</b>
Farm	2,380,274	2,403,206	22,932	1.0
Commercial / Industrial	773,489	793,837	20,348	2.6
Institutional	39,583	37,778	(1,805)	(4.6)
Railway	75,874	75,796	(78)	(0.1)
Designated Recreational	2,543	2,449	(94)	(3.7)
<b>Total</b>	<b>\$4,801,759</b>	<b>\$4,793,303</b>	<b>(\$8,456)</b>	<b>(0.2%)</b>

- Changes in Total Tax reflect changes in your municipality's revised share of the divisions'/province's new total assessment.

- The graph below illustrates how the property taxes of individual properties in your municipality may be impacted by Reassessment 2020.

**% of Properties with Tax  
Increases / Decreases**



	Number of Properties
With Tax Increases:	646
With Tax Decreases:	2,530
<b>Total Properties:</b>	<b>3,176</b>

- The table below illustrates how the Municipal Levy of each class of property in your municipality is impacted by Reassessment 2020.

**Tax Change – Municipal Levy  
2019 to 2020 – By Property Class**

<b>Property Class</b>	<b>2019 (\$)</b>	<b>2020 (\$)</b>	<b>Change (\$)</b>	<b>Change (%)</b>
Single Family Residential	964,957	932,348	(32,609)	(3.4)
Apartment	3,651	3,650	(1)	(0.0)
<b>Total Residential</b>	<b>\$968,608</b>	<b>\$935,999</b>	<b>(\$32,609)</b>	<b>(3.4%)</b>
Farm	1,509,514	1,523,962	14,448	1.0
Commercial / Industrial	366,379	385,484	19,105	5.2
Institutional	39,473	37,675	(1,798)	(4.6)
Railway	35,939	36,806	867	2.4
Designated Recreational	1,205	1,189	(16)	(1.3)
<b>Total</b>	<b>\$2,921,118</b>	<b>\$2,921,118*</b>	<b>\$0*</b>	<b>0.0%</b>

\*May not add due to rounding.

- Properties with an assessment increase less than 3.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 3.4% should see a municipal tax increase.

## 5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
  - increases and decreases in both municipal and education taxes.
  - tax changes for all, or some, property classes or individual properties.
- **Vary property class portion percentages.** *The Municipal Assessment Act* gives municipalities authority to vary property class portions, for municipal tax purposes. Councils may, by by-law, vary property class portions to mitigate tax shifting that occurs between property classes as a result of the reassessment. A provincial regulation is required.
- **Establish a tax credit program.** *The Municipal Act* provides municipalities with authority to establish a financial assistance program, by by-law, to provide a tax credit for municipal taxes. Tax credit programs are flexible and Council may tailor them to fit local circumstances by setting the criteria and conditions of the credit.
- **Other Municipal Tax Tools.** *The Municipal Act* also provides municipalities with other tax tools, such as special service levies or local urban districts, to manage the distribution of municipal taxes.

## 6. PROVINCIAL PROPERTY TAX REDUCTION

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **Homeowner's School Tax Assistance.** Tax credit for lower income pensioner homeowners of a maximum \$175.
- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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