
**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF HARRISON
PARK**

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 (1%) to \$233 million (from \$231 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	139,912,010	139,537,260	(374,750)	(0.3)
Condo / Co-op	20,782,380	20,603,220	(179,160)	(0.9)
Total Residential	\$160,694,390	\$160,140,480	(\$553,910)	(0.3%)
Farm	56,040,080	58,227,350	2,187,270	3.9
Commercial / Industrial	11,927,060	11,871,080	(55,980)	(0.5)
Institutional	1,748,880	1,742,050	(6,830)	(0.4)
Railway	423,180	448,060	24,880	5.9
Designated Recreational	249,630	254,400	4,770	1.9
Total	\$231,083,220	\$232,683,420	\$1,600,200	0.7%

- 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.

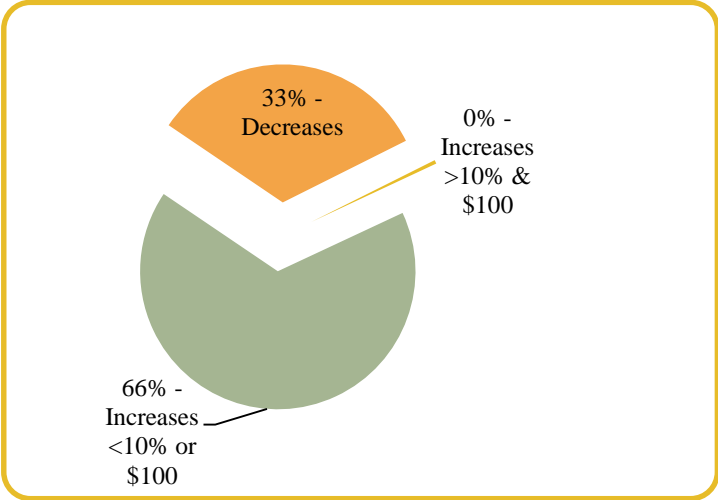
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,623,881	3,630,120	6,239	0.2
Condo / Co-op	496,595	495,734	(861)	(0.2)
Total Residential	\$4,120,476	\$4,125,854	\$5,378	0.1%
Farm	1,553,947	1,600,164	46,217	3.0
Commercial / Industrial	416,450	401,021	(15,429)	(3.7)
Institutional	33,225	32,873	(352)	(1.1)
Railway	16,848	16,916	68	0.4
Designated Recreational	8,674	8,556	(118)	(1.4)
Total	\$6,149,620	\$6,185,384	\$35,764	0.6%

- 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:	2,641
With Tax Decreases:	1,311
Total Properties:	3,952

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,021,614	2,005,978	(15,636)	(0.8)
Condo / Co-op	257,598	254,264	(3,334)	(1.3)
Total Residential	\$2,279,212	\$2,260,242	(\$18,970)	(0.8%)
Farm	928,304	949,263	20,959	2.3
Commercial / Industrial	163,265	161,260	(2,005)	(1.2)
Institutional	32,929	32,592	(337)	(1.0)
Railway	8,266	8,540	274	3.3
Designated Recreational	3,364	3,401	37	1.1
Total	\$3,415,340	\$3,415,340*	\$0*	0.0%

*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.
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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 HEADINGLEY

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 - new construction
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- Your municipality's taxable assessment has increased by \$27 million (6%) to \$511 million (from \$484 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	280,294,570	296,987,570	16,693,000	6.0
Apartment	8,136,240	8,795,440	659,200	8.1
Condo / Co-op	6,549,440	6,337,150	(212,290)	(3.2)
Total Residential	\$294,980,250	\$312,120,160	\$17,139,910	5.8%
Farm	25,269,350	26,918,230	1,648,880	6.5
Commercial / Industrial	127,283,570	135,254,530	7,970,960	6.3
Institutional	33,559,200	33,912,860	353,660	1.1
Pipeline	467,050	509,100	42,050	9.0
Railway	2,192,810	2,377,740	184,930	8.4
Designated Recreational	186,060	190,870	4,810	2.6
Total	\$483,938,290	\$511,283,490	\$27,345,200	5.7%

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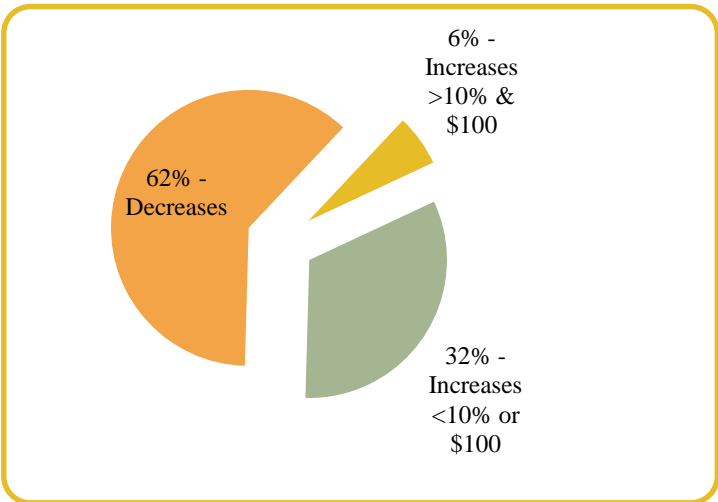
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,611,337	5,667,645	56,308	1.0
Apartment	163,132	168,292	5,160	3.2
Condo / Co-op	131,316	121,255	(10,061)	(7.7)
Total Residential	\$5,905,785	\$5,957,192	\$51,407	0.9%
Farm	505,234	513,176	7,942	1.6
Commercial / Industrial	3,768,395	3,708,318	(60,077)	(1.6)
Institutional	1,000,537	938,405	(62,132)	(6.2)
Pipeline	13,785	13,900	115	0.8
Railway	65,390	65,813	423	0.7
Designated Recreational	5,548	5,283	(265)	(4.8)
Total	\$11,264,673	\$11,202,087	(\$62,586)	(0.6%)

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



	Number of Properties
With Tax Increases:	733
With Tax Decreases:	1,175
Total Properties:	1,908

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,863,959	1,869,240	5,281	0.3
Apartment	54,106	55,359	1,253	2.3
Condo / Co-op	43,554	39,886	(3,668)	(8.4)
Total Residential	\$1,961,619	\$1,964,484	\$2,865	0.2%
Farm	168,041	169,423	1,382	0.8
Commercial / Industrial	846,436	851,292	4,856	0.6
Institutional	223,169	213,448	(9,721)	(4.4)
Pipeline	3,106	3,204	98	3.2
Railway	14,582	14,966	384	2.6
Designated Recreational	1,237	1,201	(36)	(2.9)
Total	\$3,218,190	\$3,218,190*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 5.7% 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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 - improvements to existing properties.
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- Your municipality's taxable assessment has increased by \$2 million (2%) to \$97 million (from \$95 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	66,876,020	65,297,240	(1,578,780)	(2.4)
Apartment	30,150	32,130	1,980	6.6
Total Residential	\$66,906,170	\$65,329,370	(\$1,576,800)	(2.4%)
Farm	21,577,250	25,320,480	3,743,230	17.4
Commercial / Industrial	6,239,650	6,373,600	133,950	2.2
Institutional	32,960	33,290	330	1.0
Railway	306,310	326,570	20,260	6.6
Designated Recreational	30,280	32,380	2,100	6.9
Total	\$95,092,620	\$97,415,690	\$2,323,070	2.4%

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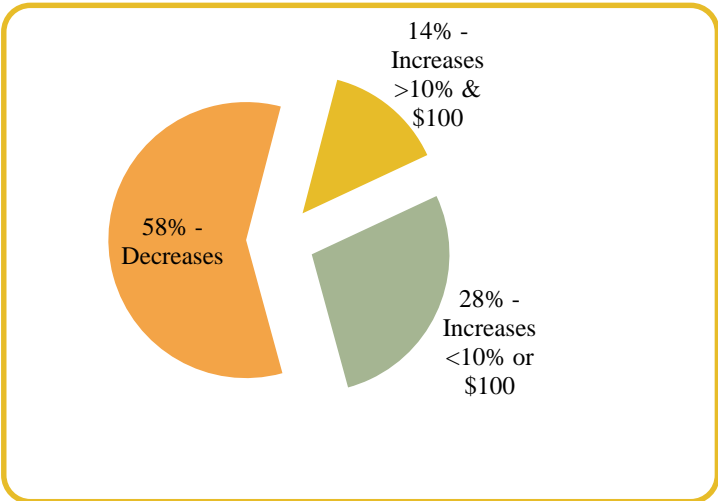
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,116,566	2,016,789	(99,777)	(4.7)
Apartment	895	947	52	5.8
Total Residential	\$2,117,462	\$2,017,736	(\$99,726)	(4.7%)
Farm	698,994	797,108	98,114	14.0
Commercial / Industrial	256,569	250,019	(6,550)	(2.6)
Institutional	544	533	(11)	(2.0)
Railway	12,798	12,972	174	1.4
Designated Recreational	1,277	1,296	19	1.5
Total	\$3,087,644	\$3,079,664	(\$7,980)	(0.3%)

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



	Number of Properties
With Tax Increases:	1,111
With Tax Decreases:	1,554
Total Properties:	2,665

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,035,866	988,044	(47,822)	(4.6)
Apartment	497	514	17	3.4
Total Residential	\$1,036,364	\$988,558	(\$47,806)	(4.6%)
Farm	325,873	373,882	48,009	14.7
Commercial / Industrial	97,598	97,221	(377)	(0.4)
Institutional	544	533	(11)	(2.0)
Railway	4,625	4,821	196	4.2
Designated Recreational	457	478	21	4.6
Total	\$1,465,461	\$1,465,461*	\$0*	0.0%

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- Properties with an assessment increase less than 2.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.4% should see a municipal tax increase.

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**IMPACT OF
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MUNICIPALITY OF KILLARNEY-
TURTLE MOUNTAIN**

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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 \$9 million (3%) to \$285 million (from \$276 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	118,123,790	118,256,570	132,780	0.1
Apartment	3,058,920	3,516,630	457,710	15.0
Condo / Co-op	2,270,910	2,284,940	14,030	0.6
Total Residential	\$123,453,620	\$124,058,140	\$604,520	0.5%
Farm	111,992,170	118,781,960	6,789,790	6.1
Commercial / Industrial	34,981,350	37,353,470	2,372,120	6.8
Institutional	4,798,760	4,278,860	(519,900)	(10.8)
Pipeline	449,100	489,150	40,050	8.9
Railway	270,850	286,360	15,510	5.7
Designated Recreational	148,440	150,140	1,700	1.2
Total	\$276,094,290	\$285,398,080	\$9,303,790	3.4%

- 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.

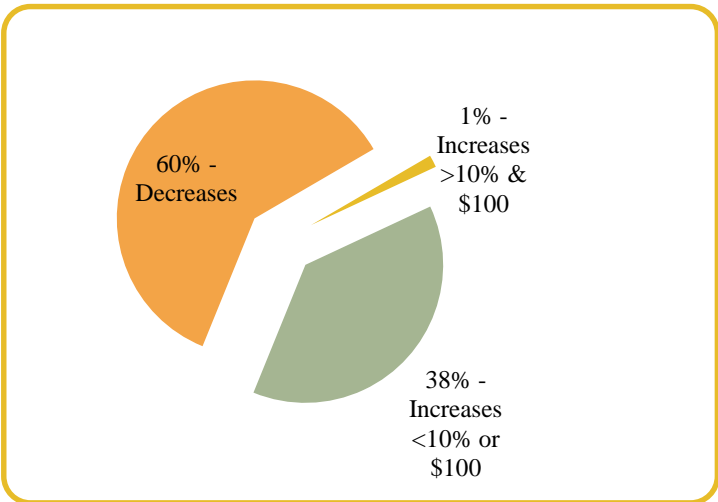
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,697,734	2,623,015	(74,719)	(2.8)
Apartment	69,774	77,897	8,123	11.6
Condo / Co-op	51,799	50,614	(1,185)	(2.3)
Total Residential	\$2,819,308	\$2,751,525	(\$67,783)	(2.4%)
Farm	2,554,929	2,631,570	76,641	3.0
Commercial / Industrial	1,140,129	1,147,056	6,927	0.6
Institutional	53,718	46,375	(7,343)	(13.7)
Pipeline	14,632	15,015	383	2.6
Railway	9,437	9,486	49	0.5
Designated Recreational	4,836	4,609	(227)	(4.7)
Total	\$6,596,988	\$6,605,637	\$8,649	0.1%

- 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:	1,378
With Tax Decreases:	2,107
Total Properties:	3,485

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,301,511	1,260,699	(40,812)	(3.1)
Apartment	33,618	37,385	3,767	11.2
Condo / Co-op	24,957	24,291	(666)	(2.7)
Total Residential	\$1,360,086	\$1,322,375	(\$37,711)	(2.8%)
Farm	1,231,181	1,263,202	32,021	2.6
Commercial / Industrial	384,882	397,559	12,677	3.3
Institutional	52,738	45,489	(7,249)	(13.8)
Pipeline	4,936	5,200	264	5.4
Railway	3,589	3,740	151	4.2
Designated Recreational	1,631	1,596	(35)	(2.2)
Total	\$3,039,043	\$3,039,043*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 3.4% 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 LA BROQUERIE

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	195,429,210	204,410,790	8,981,580	4.6
Apartment	5,196,810	5,694,690	497,880	9.6
Condo / Co-op	1,198,830	1,236,900	38,070	3.2
Total Residential	\$201,824,850	\$211,342,380	\$9,517,530	4.7%
Farm	37,140,600	40,279,310	3,138,710	8.5
Commercial / Industrial	15,532,080	15,986,850	454,770	2.9
Institutional	658,460	709,810	51,350	7.8
Pipeline	343,700	374,300	30,600	8.9
Railway	1,759,090	1,865,360	106,270	6.0
Designated Recreational	121,900	123,520	1,620	1.3
Total	\$257,380,680	\$270,681,530	\$13,300,850	5.2%

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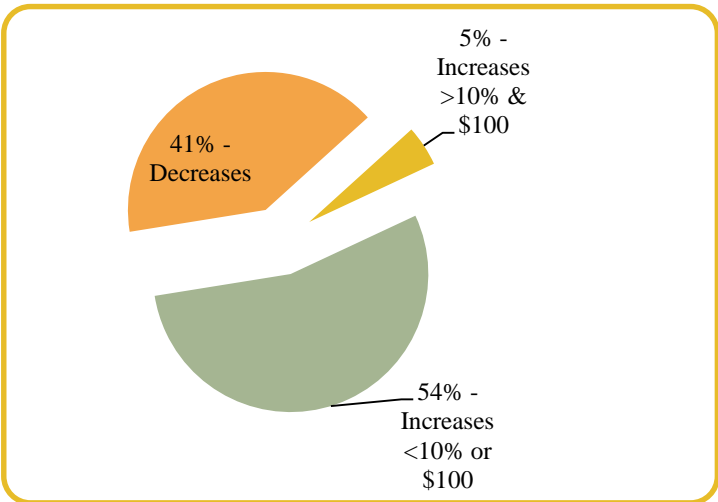
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,993,545	6,066,132	72,587	1.2
Apartment	132,087	140,511	8,424	6.4
Condo / Co-op	30,471	30,519	48	0.2
Total Residential	\$6,156,103	\$6,237,162	\$81,059	1.3%
Farm	1,185,519	1,241,603	56,084	4.7
Commercial / Industrial	607,554	591,038	(16,516)	(2.7)
Institutional	8,523	8,903	380	4.5
Pipeline	14,393	14,833	440	3.1
Railway	71,945	72,111	166	0.2
Designated Recreational	5,064	4,851	(213)	(4.2)
Total	\$8,049,101	\$8,170,500	\$121,399	1.5%

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



	Number of Properties
With Tax Increases:	1,857
With Tax Decreases:	1,282
Total Properties:	3,139

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,098,103	3,079,773	(18,330)	(0.6)
Apartment	56,162	58,507	2,345	4.2
Condo / Co-op	12,956	12,708	(248)	(1.9)
Total Residential	\$3,167,221	\$3,150,988	(\$16,233)	(0.5%)
Farm	633,792	654,068	20,276	3.2
Commercial / Industrial	226,690	222,054	(4,636)	(2.1)
Institutional	7,116	7,352	236	3.3
Pipeline	5,898	6,110	212	3.6
Railway	29,059	29,310	251	0.9
Designated Recreational	2,092	2,016	(76)	(3.6)
Total	\$4,071,868	\$4,071,868*	\$0*	0.0%

*May not add due to rounding.

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- Your municipality's taxable assessment has increased by \$9 million (2%) to \$401 million (from \$392 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	303,611,780	304,102,610	490,830	0.2
Condo / Co-op	12,131,770	12,467,850	336,080	2.8
Total Residential	\$315,743,550	\$316,570,460	\$826,910	0.3%
Farm	35,935,510	43,515,650	7,580,140	21.1
Commercial / Industrial	20,812,190	21,354,070	541,880	2.6
Institutional	18,995,960	19,092,810	96,850	0.5
Designated Recreational	339,980	340,330	350	0.1
Total	\$391,827,190	\$400,873,320	\$9,046,130	2.3%

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

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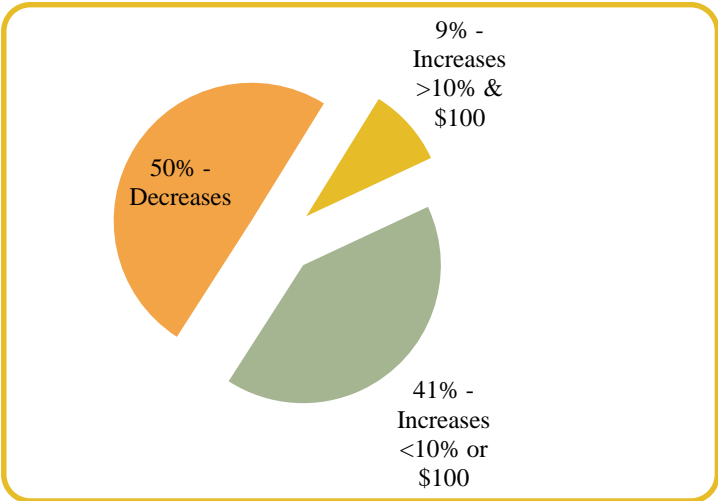
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Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	7,247,820	7,224,262	(23,558)	(0.3)
Condo / Co-op	289,610	296,186	6,576	2.3
Total Residential	\$7,537,430	\$7,520,448	(\$16,982)	(0.2%)
Farm	857,853	1,033,758	175,905	20.5
Commercial / Industrial	700,164	689,758	(10,406)	(1.5)
Institutional	639,062	616,717	(22,345)	(3.5)
Designated Recreational	11,438	10,993	(445)	(3.9)
Total	\$9,745,946	\$9,871,673	\$125,727	1.3%

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



	Number of Properties
With Tax Increases:	2,473
With Tax Decreases:	2,446
Total Properties:	4,919

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,045,833	2,982,030	(63,803)	(2.1)
Condo / Co-op	121,706	122,260	554	0.5
Total Residential	\$3,167,539	\$3,104,290	(\$63,249)	(2.0%)
Farm	360,505	426,714	66,209	18.4
Commercial / Industrial	208,788	209,398	610	0.3
Institutional	190,567	187,224	(3,343)	(1.8)
Designated Recreational	3,411	3,337	(74)	(2.2)
Total	\$3,930,810	\$3,930,810*	\$0*	0.0%

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 - **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 \$63 million (from \$63 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	39,739,660	39,070,870	(668,790)	(1.7)
Apartment	1,281,270	1,376,320	95,050	7.4
Condo / Co-op	6,302,070	6,050,510	(251,560)	(4.0)
Total Residential	\$47,323,000	\$46,497,700	(\$825,300)	(1.7%)
Farm	63,870	67,820	3,950	6.2
Commercial / Industrial	13,341,490	13,868,820	527,330	4.0
Institutional	2,268,590	2,399,040	130,450	5.8
Total	\$62,996,950	\$62,833,380	(\$163,570)	(0.3%)

- 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.
- **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.

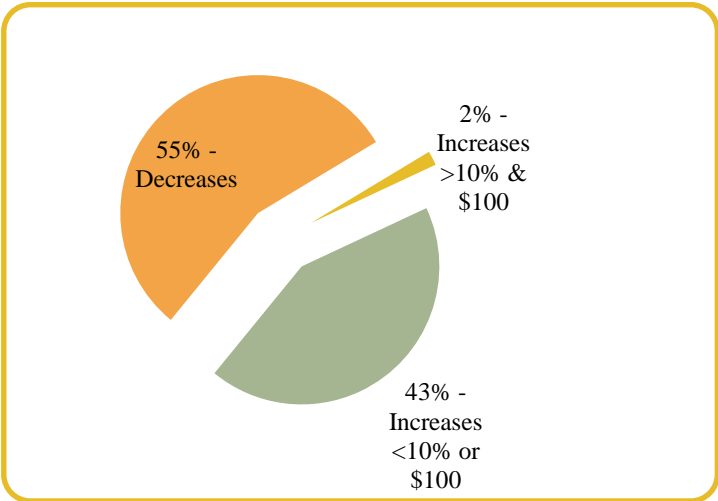
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,222,233	1,207,681	(14,552)	(1.2)
Apartment	39,407	42,542	3,135	8.0
Condo / Co-op	193,826	187,021	(6,805)	(3.5)
Total Residential	\$1,455,466	\$1,437,244	(\$18,222)	(1.3%)
Farm	1,964	2,096	132	6.7
Commercial / Industrial	540,677	547,194	6,517	1.2
Institutional	38,375	40,688	2,313	6.0
Total	\$2,036,483	\$2,027,222	(\$9,261)	(0.5%)

- 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:	365
Total Properties:	658

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	672,236	662,642	(9,594)	(1.4)
Apartment	21,674	23,342	1,668	7.7
Condo / Co-op	106,606	102,617	(3,989)	(3.7)
Total Residential	\$800,516	\$788,601	(\$11,915)	(1.5%)
Farm	1,080	1,150	70	6.5
Commercial / Industrial	225,685	235,215	9,530	4.2
Institutional	38,375	40,688	2,313	6.0
Total	\$1,065,656	\$1,065,656*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -0.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than -0.3% 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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- **Farmland School Tax Rebate.** Tax credit for farmland owners on 80% of school taxes to a maximum of \$5,000.

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

IMPACT OF REASSESSMENT 2020 RM OF LAKESHORE

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.
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 - how taxable assessments have changed in your municipality and across the province
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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 (6%) to \$89 million (from \$84 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	47,808,840	48,447,670	638,830	1.3
Apartment	93,020	91,710	(1,310)	(1.4)
Total Residential	\$47,901,860	\$48,539,380	\$637,520	1.3%
Farm	34,140,020	38,850,060	4,710,040	13.8
Commercial / Industrial	1,211,860	1,269,150	57,290	4.7
Institutional	16,660	18,090	1,430	8.6
Railway	273,010	290,600	17,590	6.4
Designated Recreational	114,330	118,820	4,490	3.9
Total	\$83,657,740	\$89,086,100	\$5,428,360	6.5%

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

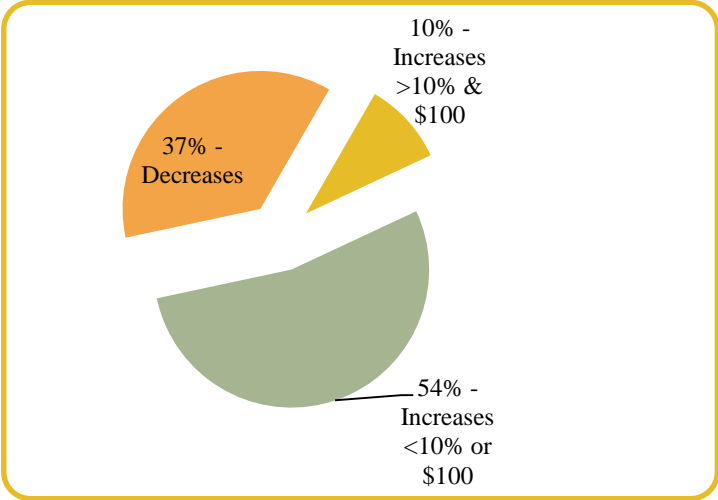
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,849,745	1,777,875	(71,870)	(3.9)
Apartment	4,843	4,534	(309)	(6.4)
Total Residential	\$1,854,588	\$1,782,409	(\$72,179)	(3.9%)
Farm	1,294,445	1,404,080	109,635	8.5
Commercial / Industrial	58,991	57,873	(1,118)	(1.9)
Institutional	788	807	19	2.4
Railway	13,139	13,005	(134)	(1.0)
Designated Recreational	5,502	5,317	(185)	(3.4)
Total	\$3,227,453	\$3,263,491	\$36,038	1.1%

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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:	2,021
With Tax Decreases:	1,171
Total Properties:	3,192

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,122,151	1,069,170	(52,981)	(4.7)
Apartment	3,389	3,171	(218)	(6.4)
Total Residential	\$1,125,539	\$1,072,341	(\$53,198)	(4.7%)
Farm	799,783	853,525	53,742	6.7
Commercial / Industrial	29,211	28,768	(443)	(1.5)
Institutional	396	404	8	2.0
Railway	6,204	6,203	(1)	(0.0)
Designated Recreational	2,598	2,536	(62)	(2.4)
Total	\$1,963,733	\$1,963,733*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 TOWN OF LEAF RAPIDS

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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 - 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 (-6%) to \$4 million (from \$5 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,330,840	2,117,940	(212,900)	(9.1)
Apartment	284,160	267,870	(16,290)	(5.7)
Total Residential	\$2,615,000	\$2,385,810	(\$229,190)	(8.8%)
Commercial / Industrial	1,621,320	1,590,060	(31,260)	(1.9)
Institutional	294,390	289,000	(5,390)	(1.8)
Total	\$4,530,710	\$4,264,870	(\$265,840)	(5.9%)

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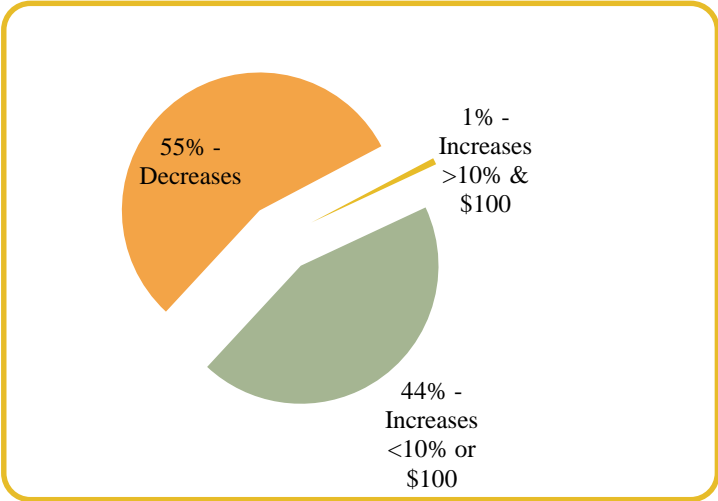
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	405,095	389,824	(15,271)	(3.8)
Apartment	49,386	49,304	(82)	(0.2)
Total Residential	\$454,482	\$439,127	(\$15,355)	(3.4%)
Commercial / Industrial	297,622	306,250	8,628	2.9
Institutional	47,278	49,306	2,028	4.3
Total	\$799,383	\$794,683	(\$4,700)	(0.6%)

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



	Number of Properties
With Tax Increases:	174
With Tax Decreases:	216
Total Properties:	390

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	374,328	361,338	(12,990)	(3.5)
Apartment	45,636	45,701	65	0.1
Total Residential	\$419,964	\$407,038	(\$12,926)	(3.1%)
Commercial / Industrial	260,381	271,277	10,896	4.2
Institutional	47,278	49,306	2,028	4.3
Total	\$727,623	\$727,623*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF LORNE

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- Your municipality's taxable assessment has increased by \$23 million (7%) to \$355 million (from \$332 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	57,062,630	60,080,850	3,018,220	5.3
Apartment	524,180	570,580	46,400	8.9
Total Residential	\$57,586,810	\$60,651,430	\$3,064,620	5.3%
Farm	205,574,370	220,643,420	15,069,050	7.3
Commercial / Industrial	34,464,730	36,290,600	1,825,870	5.3
Institutional	2,281,880	2,260,930	(20,950)	(0.9)
Pipeline	32,218,400	35,115,250	2,896,850	9.0
Total	\$332,126,190	\$354,961,630	\$22,835,440	6.9%

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

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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).

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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.

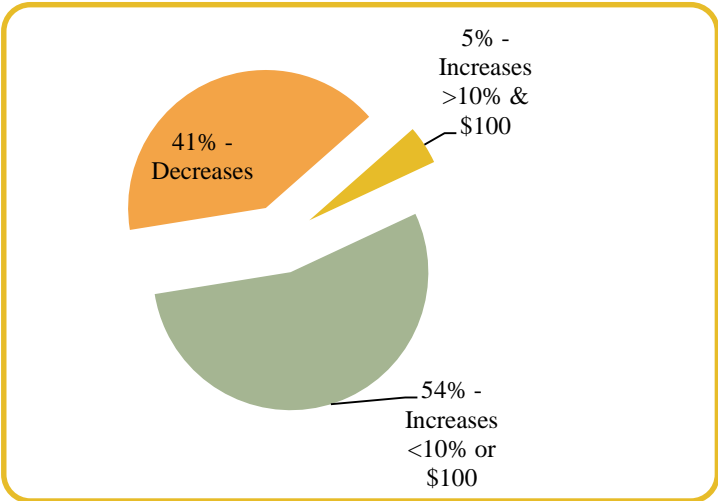
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,508,915	1,513,197	4,282	0.3
Apartment	13,921	14,451	530	3.8
Total Residential	\$1,522,836	\$1,527,648	\$4,812	0.3%
Farm	3,616,368	3,694,704	78,336	2.2
Commercial / Industrial	1,099,969	1,078,017	(21,952)	(2.0)
Institutional	51,819	49,433	(2,386)	(4.6)
Pipeline	872,668	878,900	6,232	0.7
Total	\$7,163,659	\$7,228,701	\$65,042	0.9%

- 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:	1,647
With Tax Decreases:	1,147
Total Properties:	2,794

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	946,598	941,519	(5,079)	(0.5)
Apartment	8,805	9,071	266	3.0
Total Residential	\$955,403	\$950,590	(\$4,813)	(0.5%)
Farm	1,578,965	1,582,868	3,903	0.3
Commercial / Industrial	420,396	419,539	(857)	(0.2)
Institutional	51,764	49,377	(2,387)	(4.6)
Pipeline	243,442	247,703	4,261	1.8
Total	\$3,249,970	\$3,249,970*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 6.9% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.9% 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:
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IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF LOUISE

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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 - 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 \$232 million (from \$227 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	37,724,570	39,221,160	1,496,590	4.0
Apartment	446,810	453,970	7,160	1.6
Total Residential	\$38,171,380	\$39,675,130	\$1,503,750	3.9%
Farm	179,657,370	182,012,790	2,355,420	1.3
Commercial / Industrial	7,034,860	7,481,170	446,310	6.3
Institutional	2,150,300	2,242,640	92,340	4.3
Designated Recreational	69,500	70,270	770	1.1
Total	\$227,083,410	\$231,482,000	\$4,398,590	1.9%

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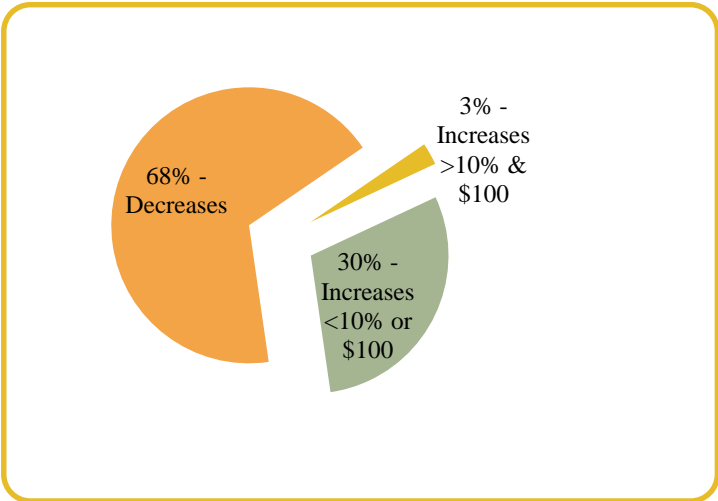
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,245,650	1,245,846	196	0.0
Apartment	19,424	19,131	(293)	(1.5)
Total Residential	\$1,265,074	\$1,264,977	(\$97)	(0.0%)
Farm	3,445,437	3,399,819	(45,618)	(1.3)
Commercial / Industrial	336,880	343,174	6,294	1.9
Institutional	71,998	73,037	1,039	1.4
Designated Recreational	2,005	1,906	(99)	(4.9)
Total	\$5,121,394	\$5,082,914	(\$38,480)	(0.8%)

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



	Number of Properties
With Tax Increases:	812
With Tax Decreases:	1,707
Total Properties:	2,519

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	877,458	875,990	(1,468)	(0.2)
Apartment	15,063	14,850	(213)	(1.4)
Total Residential	\$892,521	\$890,840	(\$1,681)	(0.2%)
Farm	1,691,981	1,683,439	(8,542)	(0.5)
Commercial / Industrial	199,489	208,700	9,211	4.6
Institutional	71,852	72,898	1,046	1.5
Designated Recreational	648	643	(5)	(0.8)
Total	\$2,856,491	\$2,856,491*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 TOWN OF LYNN LAKE

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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 \$0 million (1%) to \$5 million (from \$5 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,570,560	2,659,170	88,610	3.5
Apartment	97,080	99,110	2,030	2.1
Total Residential	\$2,667,640	\$2,758,280	\$90,640	3.4%
Commercial / Industrial	2,054,010	2,014,340	(39,670)	(1.9)
Institutional	40,180	38,880	(1,300)	(3.2)
Railway	247,610	262,580	14,970	6.1
Total	\$5,009,440	\$5,074,080	\$64,640	1.3%

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

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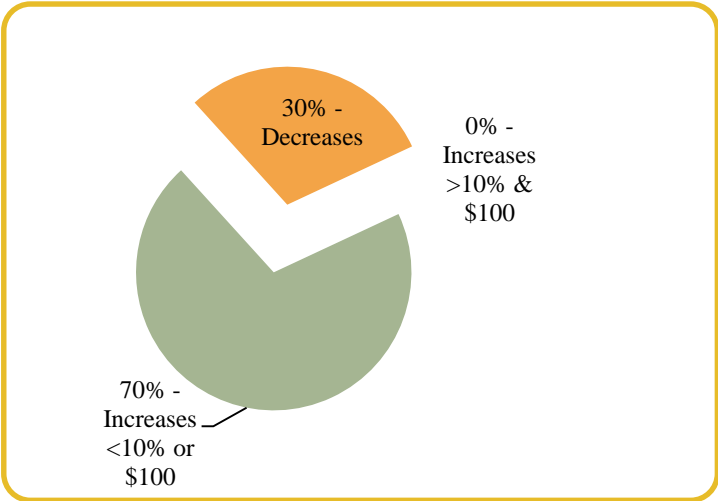
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	469,141	480,109	10,968	2.3
Apartment	17,860	18,043	183	1.0
Total Residential	\$487,001	\$498,152	\$11,151	2.3%
Commercial / Industrial	396,883	382,890	(13,993)	(3.5)
Institutional	6,862	6,555	(307)	(4.5)
Railway	47,973	50,046	2,073	4.3
Total	\$938,720	\$937,644	(\$1,076)	(0.1%)

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



	Number of Properties
With Tax Increases:	318
With Tax Decreases:	135
Total Properties:	453

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	438,990	448,336	9,346	2.1
Apartment	16,579	16,710	131	0.8
Total Residential	\$455,569	\$465,046	\$9,477	2.1%
Commercial / Industrial	350,776	339,618	(11,158)	(3.2)
Institutional	6,862	6,555	(307)	(4.5)
Railway	42,286	44,271	1,985	4.7
Total	\$855,492	\$855,492*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 RM OF MACDONALD

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- Your municipality's taxable assessment has increased by \$70 million (7%) to \$1,003 million (from \$933 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	425,466,700	444,202,640	18,735,940	4.4
Apartment	1,364,840	1,544,660	179,820	13.2
Condo / Co-op	24,523,090	25,327,230	804,140	3.3
Total Residential	\$451,354,630	\$471,074,530	\$19,719,900	4.4%
Farm	278,450,900	306,217,780	27,766,880	10.0
Commercial / Industrial	159,400,120	177,520,070	18,119,950	11.4
Institutional	660,300	711,060	50,760	7.7
Pipeline	41,676,950	45,425,650	3,748,700	9.0
Railway	1,485,380	1,622,610	137,230	9.2
Designated Recreational	381,050	396,030	14,980	3.9
Total	\$933,409,330	\$1,002,967,730	\$69,558,400	7.5%

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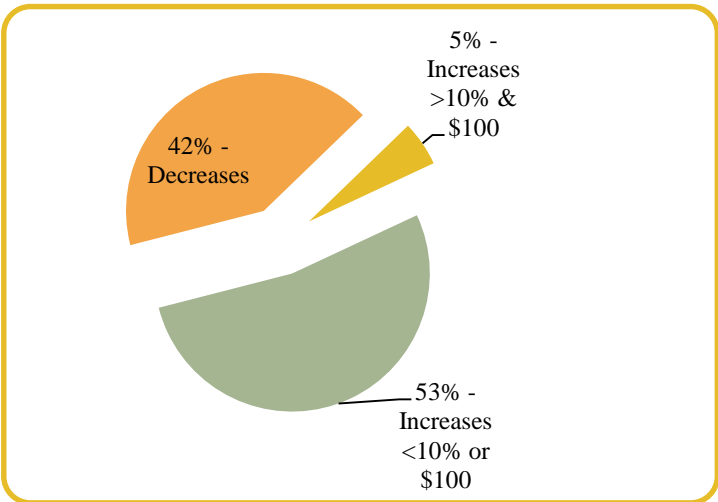
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2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	8,964,161	8,931,258	(32,903)	(0.4)
Apartment	28,261	30,223	1,962	6.9
Condo / Co-op	512,863	505,597	(7,266)	(1.4)
Total Residential	\$9,505,285	\$9,467,078	(\$38,207)	(0.4%)
Farm	5,733,178	5,960,664	227,486	4.0
Commercial / Industrial	4,836,855	4,964,212	127,357	2.6
Institutional	20,320	20,326	6	0.0
Pipeline	1,266,334	1,271,382	5,048	0.4
Railway	45,096	45,480	384	0.9
Designated Recreational	11,774	11,382	(392)	(3.3)
Total	\$21,418,842	\$21,740,525	\$321,683	1.5%

- 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:	3,261
With Tax Decreases:	2,340
Total Properties:	5,601

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,991,031	2,905,974	(85,057)	(2.8)
Apartment	9,595	10,105	510	5.3
Condo / Co-op	172,397	165,691	(6,706)	(3.9)
Total Residential	\$3,173,023	\$3,081,770	(\$91,253)	(2.9%)
Farm	1,957,510	2,003,277	45,767	2.3
Commercial / Industrial	1,120,583	1,161,336	40,753	3.6
Institutional	4,642	4,652	10	0.2
Pipeline	292,989	297,175	4,186	1.4
Railway	10,442	10,615	173	1.7
Designated Recreational	2,679	2,591	(88)	(3.3)
Total	\$6,561,868	\$6,561,868*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 7.5% should see a municipal tax decrease.
- Properties with an assessment increase greater than 7.5% 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:
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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.
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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.
- **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.

7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF MCCREARY

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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- 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 (8%) to \$47 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	18,566,230	18,664,530	98,300	0.5
Apartment	606,020	672,440	66,420	11.0
Total Residential	\$19,172,250	\$19,336,970	\$164,720	0.9%
Farm	21,746,370	24,821,460	3,075,090	14.1
Commercial / Industrial	2,001,610	2,054,160	52,550	2.6
Institutional	584,870	574,080	(10,790)	(1.8)
Railway	308,220	330,380	22,160	7.2
Total	\$43,813,320	\$47,117,050	\$3,303,730	7.5%

- 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.

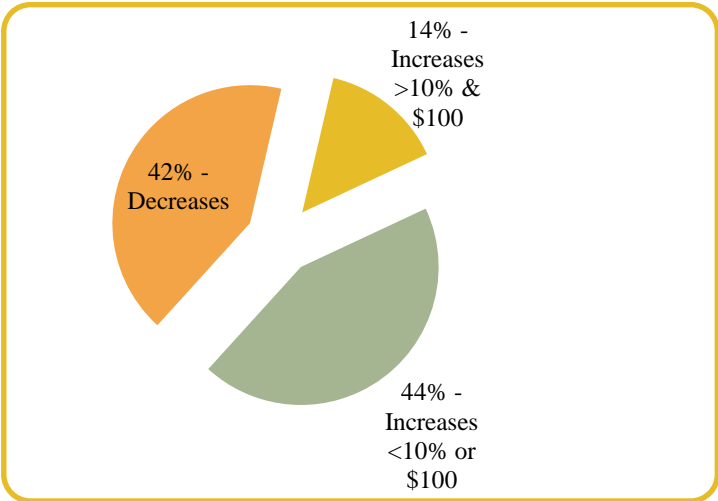
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	639,707	616,324	(23,383)	(3.7)
Apartment	24,733	26,486	1,753	7.1
Total Residential	\$664,439	\$642,810	(\$21,629)	(3.3%)
Farm	653,722	708,318	54,596	8.4
Commercial / Industrial	97,904	95,000	(2,904)	(3.0)
Institutional	14,939	14,081	(858)	(5.7)
Railway	12,456	12,447	(9)	(0.1)
Total	\$1,443,460	\$1,472,656	\$29,196	2.0%

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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:	718
With Tax Decreases:	518
Total Properties:	1,236

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	356,173	338,969	(17,204)	(4.8)
Apartment	15,479	16,494	1,015	6.6
Total Residential	\$371,652	\$355,463	(\$16,189)	(4.4%)
Farm	321,530	339,471	17,941	5.6
Commercial / Industrial	47,773	46,922	(851)	(1.8)
Institutional	14,939	14,081	(858)	(5.7)
Railway	4,738	4,714	(24)	(0.5)
Total	\$760,632	\$760,632*	\$0*	0.0%

*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 TOWN OF MELITA

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 \$-3 million (-8%) to \$40 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	27,685,650	26,140,380	(1,545,270)	(5.6)
Condo / Co-op	320,040	262,280	(57,760)	(18.1)
Total Residential	\$28,005,690	\$26,402,660	(\$1,603,030)	(5.7%)
Farm	97,930	93,470	(4,460)	(4.6)
Commercial / Industrial	13,996,710	12,379,820	(1,616,890)	(11.6)
Institutional	1,501,270	1,355,990	(145,280)	(9.7)
Railway	109,030	87,030	(22,000)	(20.2)
Designated Recreational	44,370	45,190	820	1.9
Total	\$43,755,000	\$40,364,160	(\$3,390,840)	(7.8%)

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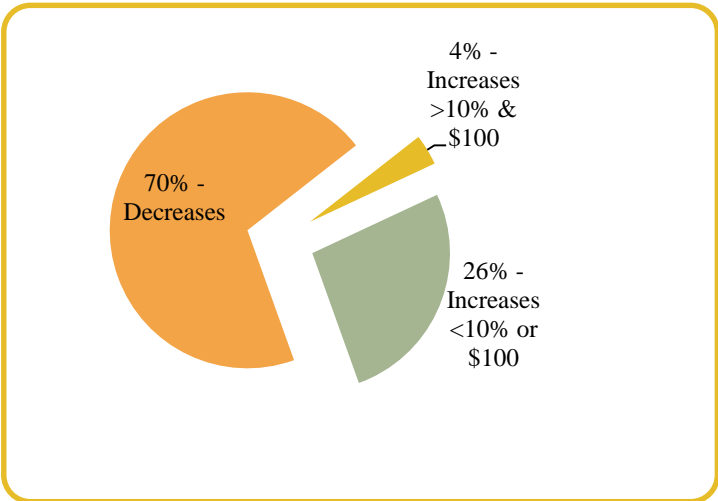
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	971,074	965,521	(5,553)	(0.6)
Condo / Co-op	11,225	9,688	(1,537)	(13.7)
Total Residential	\$982,300	\$975,209	(\$7,091)	(0.7%)
Farm	3,435	3,452	17	0.5
Commercial / Industrial	627,682	563,047	(64,635)	(10.3)
Institutional	37,211	36,356	(855)	(2.3)
Railway	4,889	3,958	(931)	(19.0)
Designated Recreational	1,990	2,055	65	3.3
Total	\$1,657,508	\$1,584,077	(\$73,431)	(4.4%)

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



	Number of Properties
With Tax Increases:	192
With Tax Decreases:	447
Total Properties:	639

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	679,267	695,230	15,963	2.4
Condo / Co-op	7,852	6,976	(876)	(11.2)
Total Residential	\$687,120	\$702,205	\$15,085	2.2%
Farm	2,403	2,486	83	3.5
Commercial / Industrial	343,409	329,254	(14,155)	(4.1)
Institutional	36,834	36,064	(770)	(2.1)
Railway	2,675	2,315	(360)	(13.5)
Designated Recreational	1,089	1,202	113	10.4
Total	\$1,073,529	\$1,073,529*	\$0*	0.0%

*May not add due to rounding.

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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF
MINITONAS-BOWSMAN**

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- Your municipality's taxable assessment has increased by \$12 million (8%) to \$159 million (from \$148 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	37,653,730	40,931,200	3,277,470	8.7
Apartment	228,800	215,200	(13,600)	(5.9)
Total Residential	\$37,882,530	\$41,146,400	\$3,263,870	8.6%
Farm	92,333,060	100,837,550	8,504,490	9.2
Commercial / Industrial	16,120,620	16,123,120	2,500	0.0
Institutional	763,320	801,340	38,020	5.0
Pipeline	228,700	249,000	20,300	8.9
Railway	162,840	173,910	11,070	6.8
Total	\$147,491,070	\$159,331,320	\$11,840,250	8.0%

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

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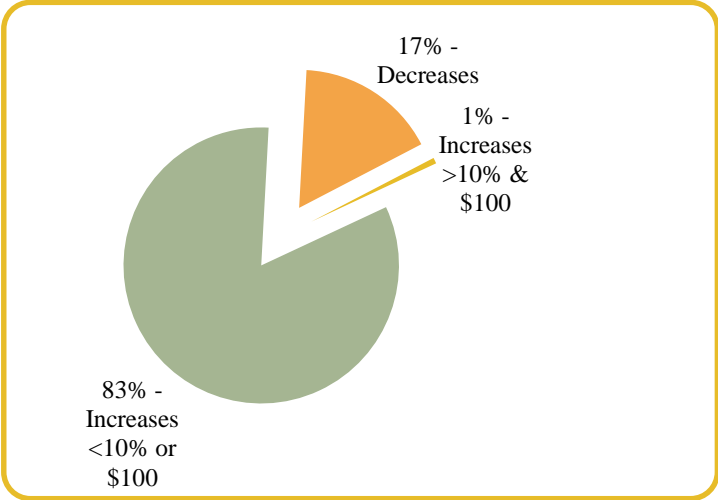
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,314,359	1,350,051	35,692	2.7
Apartment	9,820	8,690	(1,130)	(11.5)
Total Residential	\$1,324,179	\$1,358,741	\$34,562	2.6%
Farm	2,697,281	2,793,224	95,943	3.6
Commercial / Industrial	637,729	593,270	(44,459)	(7.0)
Institutional	24,386	24,405	19	0.1
Pipeline	8,905	9,014	109	1.2
Railway	6,539	6,493	(46)	(0.7)
Total	\$4,699,020	\$4,785,147	\$86,127	1.8%

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



	Number of Properties
With Tax Increases:	1,951
With Tax Decreases:	386
Total Properties:	2,337

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	793,985	799,117	5,132	0.7
Apartment	6,658	5,794	(864)	(13.0)
Total Residential	\$800,642	\$804,911	\$4,269	0.5%
Farm	1,421,238	1,435,951	14,713	1.0
Commercial / Industrial	257,444	238,481	(18,963)	(7.4)
Institutional	24,386	24,405	19	0.1
Pipeline	3,510	3,535	25	0.7
Railway	2,698	2,666	(32)	(1.2)
Total	\$2,509,919	\$2,509,919*	\$0*	0.0%

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

IMPACT OF REASSESSMENT 2020 TOWN OF MINNEDOSA

1. OVERVIEW OF REASSESSMENT 2020

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 - 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 \$134 million (from \$131 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	89,256,640	90,814,860	1,558,220	1.8
Apartment	2,623,810	2,694,940	71,130	2.7
Condo / Co-op	1,940,370	1,947,480	7,110	0.4
Total Residential	\$93,820,820	\$95,457,280	\$1,636,460	1.7%
Farm	812,990	812,910	(80)	(0.0)
Commercial / Industrial	33,930,320	35,025,310	1,094,990	3.2
Institutional	2,283,350	2,256,130	(27,220)	(1.2)
Pipeline	107,200	116,750	9,550	8.9
Railway	435,850	456,710	20,860	4.8
Total	\$131,390,530	\$134,125,090	\$2,734,560	2.1%

- 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.

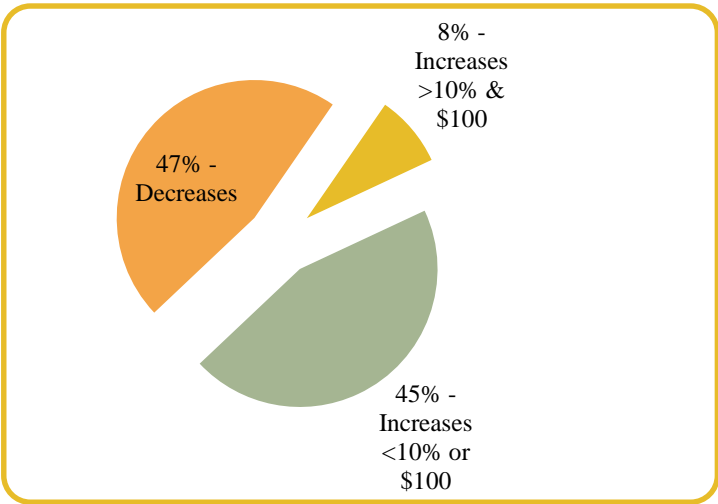
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,024,461	3,055,829	31,368	1.0
Apartment	88,908	90,682	1,774	2.0
Condo / Co-op	65,749	65,531	(218)	(0.3)
Total Residential	\$3,179,119	\$3,212,042	\$32,923	1.0%
Farm	27,548	27,354	(194)	(0.7)
Commercial / Industrial	1,481,228	1,463,126	(18,102)	(1.2)
Institutional	51,113	49,475	(1,638)	(3.2)
Pipeline	4,680	4,926	246	5.3
Railway	19,027	19,270	243	1.3
Total	\$4,762,714	\$4,776,193	\$13,479	0.3%

- 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:	728
With Tax Decreases:	637
Total Properties:	1,365

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,998,010	1,991,479	(6,531)	(0.3)
Apartment	58,734	59,097	363	0.6
Condo / Co-op	43,435	42,706	(729)	(1.7)
Total Residential	\$2,100,179	\$2,093,283	(\$6,896)	(0.3%)
Farm	18,199	17,826	(373)	(2.1)
Commercial / Industrial	759,530	768,070	8,540	1.1
Institutional	51,113	49,475	(1,638)	(3.2)
Pipeline	2,400	2,560	160	6.7
Railway	9,757	10,015	258	2.6
Total	\$2,941,177	\$2,941,177*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 2.1% should see a municipal tax decrease.
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IMPACT OF REASSESSMENT 2020 RM OF MINTO-ODANAH

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 - improvements to existing properties.
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- Your municipality's taxable assessment has increased by \$5 million (3%) to \$149 million (from \$145 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	44,731,110	45,117,050	385,940	0.9
Farm	79,834,980	82,406,950	2,571,970	3.2
Commercial / Industrial	4,589,700	4,733,070	143,370	3.1
Institutional	72,300	74,260	1,960	2.7
Pipeline	14,593,300	15,905,000	1,311,700	9.0
Railway	832,770	881,440	48,670	5.8
Total	\$144,654,160	\$149,117,770	\$4,463,610	3.1%

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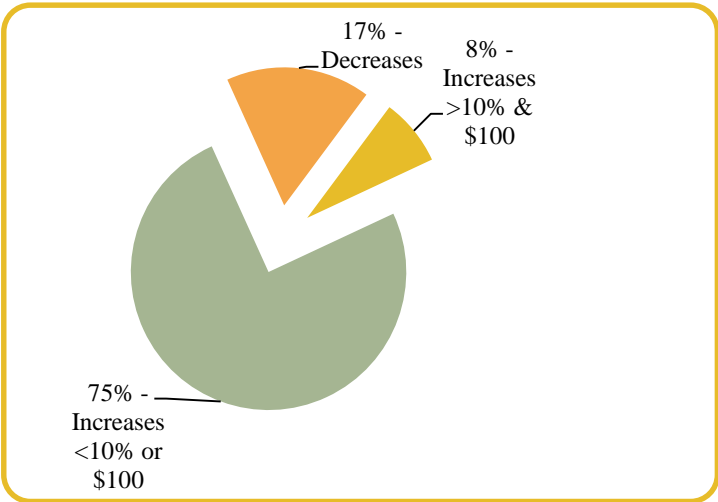
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	961,172	965,499	4,327	0.5
Farm	1,715,447	1,762,290	46,843	2.7
Commercial / Industrial	143,464	141,745	(1,719)	(1.2)
Institutional	934	941	7	0.8
Pipeline	456,157	476,418	20,261	4.4
Railway	26,029	26,338	309	1.2
Total	\$3,303,203	\$3,373,231	\$70,028	2.1%

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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:	1,351
With Tax Decreases:	276
Total Properties:	1,627

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	446,774	437,139	(9,635)	(2.2)
Farm	797,392	798,441	1,049	0.1
Commercial / Industrial	45,842	45,859	17	0.0
Institutional	722	720	(2)	(0.3)
Pipeline	145,758	154,104	8,346	5.7
Railway	8,318	8,540	222	2.7
Total	\$1,444,806	\$1,444,806*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 RM OF MONTCALM

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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 \$20 million (10%) to \$216 million (from \$196 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	33,618,270	34,700,970	1,082,700	3.2
Apartment	81,680	84,690	3,010	3.7
Condo / Co-op	103,560	107,330	3,770	3.6
Total Residential	\$33,803,510	\$34,892,990	\$1,089,480	3.2%
Farm	114,005,640	130,003,130	15,997,490	14.0
Commercial / Industrial	45,786,920	48,412,530	2,625,610	5.7
Institutional	9,500	3,380	(6,120)	(64.4)
Pipeline	2,184,600	2,379,800	195,200	8.9
Railway	504,810	555,000	50,190	9.9
Total	\$196,294,980	\$216,246,830	\$19,951,850	10.2%

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

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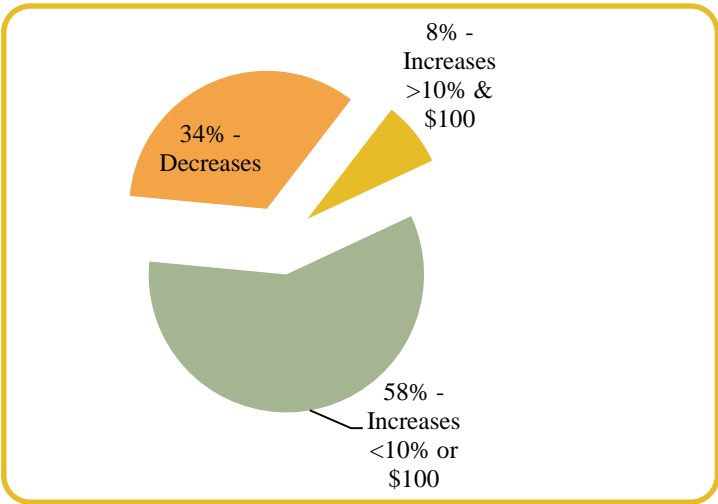
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	874,033	853,282	(20,751)	(2.4)
Apartment	2,393	2,388	(5)	(0.2)
Condo / Co-op	2,464	2,396	(68)	(2.8)
Total Residential	\$878,890	\$858,066	(\$20,824)	(2.4%)
Farm	2,659,087	2,836,217	177,130	6.7
Commercial / Industrial	1,549,121	1,507,348	(41,773)	(2.7)
Institutional	354	104	(250)	(70.6)
Pipeline	73,116	73,206	90	0.1
Railway	16,797	16,953	156	0.9
Total	\$5,177,365	\$5,291,895	\$114,530	2.2%

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



	Number of Properties
With Tax Increases:	1,103
With Tax Decreases:	567
Total Properties:	1,670

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	403,573	390,171	(13,402)	(3.3)
Apartment	1,285	1,297	12	0.9
Condo / Co-op	937	877	(60)	(6.4)
Total Residential	\$405,794	\$392,345	(\$13,449)	(3.3%)
Farm	1,031,449	1,062,401	30,952	3.0
Commercial / Industrial	432,032	414,885	(17,147)	(4.0)
Institutional	129	28	(101)	(78.3)
Pipeline	19,759	19,443	(316)	(1.6)
Railway	4,713	4,705	(8)	(0.2)
Total	\$1,893,876	\$1,893,876*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 CITY OF MORDEN

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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.
 - **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 \$36 million (8%) to \$468 million (from \$432 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	276,135,480	298,294,910	22,159,430	8.0
Apartment	19,005,440	21,405,830	2,400,390	12.6
Condo / Co-op	22,407,390	24,166,280	1,758,890	7.9
Total Residential	\$317,548,310	\$343,867,020	\$26,318,710	8.3%
Farm	4,696,020	5,111,780	415,760	8.9
Commercial / Industrial	89,043,390	97,403,290	8,359,900	9.4
Institutional	15,989,120	16,424,690	435,570	2.7
Pipeline	3,914,350	4,266,250	351,900	9.0
Railway	716,980	769,160	52,180	7.3
Designated Recreational	243,860	248,670	4,810	2.0
Total	\$432,152,030	\$468,090,860	\$35,938,830	8.3%

- 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.

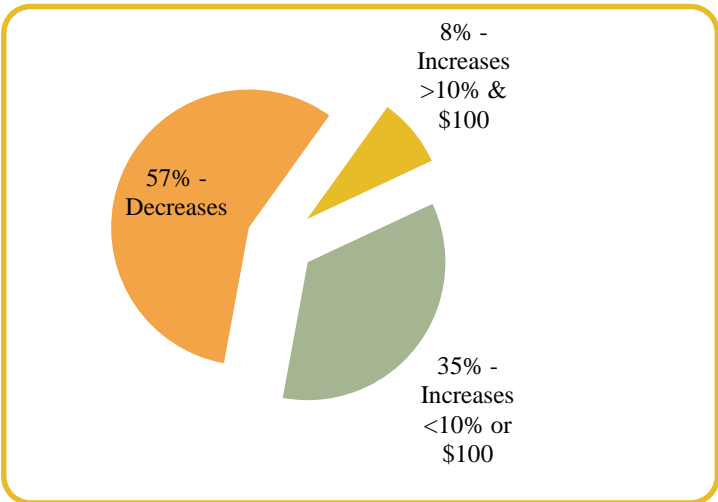
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	7,267,886	7,315,683	47,797	0.7
Apartment	500,223	524,978	24,755	5.0
Condo / Co-op	589,763	592,678	2,915	0.5
Total Residential	\$8,357,872	\$8,433,339	\$75,467	0.9%
Farm	123,599	125,366	1,767	1.4
Commercial / Industrial	3,212,656	3,220,210	7,554	0.2
Institutional	177,831	168,626	(9,205)	(5.2)
Pipeline	141,269	141,085	(184)	(0.1)
Railway	25,876	25,436	(440)	(1.7)
Designated Recreational	8,801	8,224	(577)	(6.6)
Total	\$12,047,903	\$12,122,286	\$74,383	0.6%

- 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:	1,665
With Tax Decreases:	2,209
Total Properties:	3,874

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,037,490	3,029,185	(8,305)	(0.3)
Apartment	209,060	217,376	8,316	4.0
Condo / Co-op	246,481	245,409	(1,072)	(0.4)
Total Residential	\$3,493,031	\$3,491,970	(\$1,061)	(0.0%)
Farm	51,656	51,910	254	0.5
Commercial / Industrial	978,557	988,213	9,656	1.0
Institutional	175,880	166,793	(9,087)	(5.2)
Pipeline	43,058	43,324	266	0.6
Railway	7,887	7,811	(76)	(1.0)
Designated Recreational	2,682	2,525	(157)	(5.9)
Total	\$4,752,752	\$4,752,752*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 8.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 8.3% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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IMPACT OF REASSESSMENT 2020 RM OF MORRIS

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- Your municipality's taxable assessment has increased by \$47 million (13%) to \$421 million (from \$374 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	87,507,000	94,255,770	6,748,770	7.7
Apartment	1,156,440	1,237,520	81,080	7.0
Total Residential	\$88,663,440	\$95,493,290	\$6,829,850	7.7%
Farm	254,073,640	291,798,380	37,724,740	14.9
Commercial / Industrial	24,408,870	25,979,250	1,570,380	6.4
Institutional	2,724,200	2,946,120	221,920	8.2
Pipeline	3,147,750	3,430,800	283,050	9.0
Railway	933,350	1,029,740	96,390	10.3
Total	\$373,951,250	\$420,677,580	\$46,726,330	12.5%

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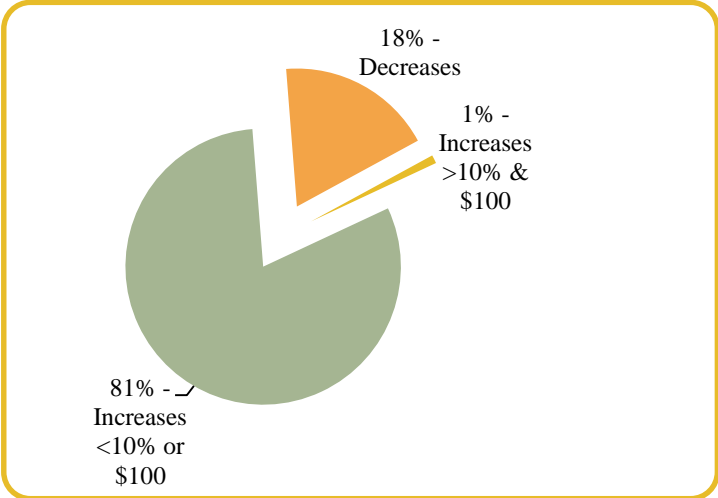
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,031,525	2,027,932	(3,593)	(0.2)
Apartment	27,820	27,753	(67)	(0.2)
Total Residential	\$2,059,345	\$2,055,685	(\$3,660)	(0.2%)
Farm	5,756,522	6,108,260	351,738	6.1
Commercial / Industrial	805,176	781,989	(23,187)	(2.9)
Institutional	29,319	28,910	(409)	(1.4)
Pipeline	102,875	101,905	(970)	(0.9)
Railway	30,300	30,384	84	0.3
Total	\$8,783,538	\$9,107,133	\$323,595	3.7%

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



	Number of Properties
With Tax Increases:	2,839
With Tax Decreases:	637
Total Properties:	3,476

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	857,218	827,009	(30,209)	(3.5)
Apartment	12,127	11,813	(314)	(2.6)
Total Residential	\$869,345	\$838,822	(\$30,523)	(3.5%)
Farm	2,374,500	2,416,664	42,164	1.8
Commercial / Industrial	243,681	233,490	(10,191)	(4.2)
Institutional	28,555	28,115	(440)	(1.5)
Pipeline	29,406	28,400	(1,006)	(3.4)
Railway	8,719	8,524	(195)	(2.2)
Total	\$3,554,207	\$3,554,207*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 TOWN OF MORRIS

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- Your municipality's taxable assessment has increased by \$5 million (6%) to \$88 million (from \$83 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	48,292,810	50,529,720	2,236,910	4.6
Apartment	2,347,390	2,524,820	177,430	7.6
Condo / Co-op	439,750	427,250	(12,500)	(2.8)
Total Residential	\$51,079,950	\$53,481,790	\$2,401,840	4.7%
Farm	454,230	517,110	62,880	13.8
Commercial / Industrial	28,934,860	31,356,690	2,421,830	8.4
Institutional	2,040,310	1,999,420	(40,890)	(2.0)
Pipeline	22,600	24,600	2,000	8.9
Railway	338,130	353,280	15,150	4.5
Total	\$82,870,080	\$87,732,890	\$4,862,810	5.9%

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

- Taxable Assessment is the portioned assessment.

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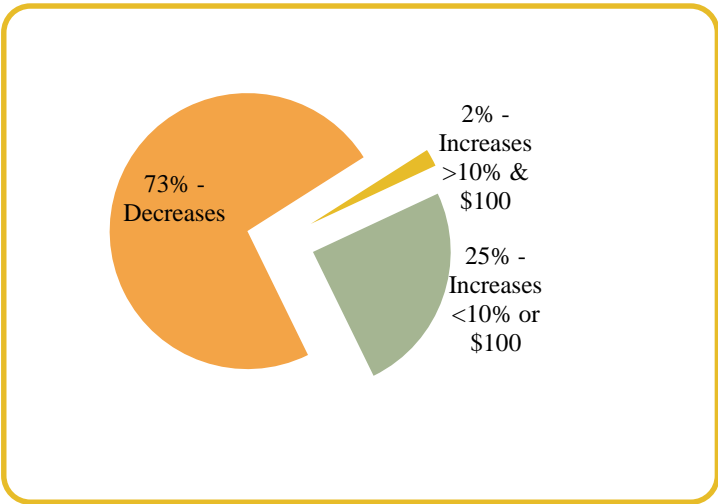
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,842,854	1,824,477	(18,377)	(1.0)
Apartment	89,576	91,164	1,588	1.8
Condo / Co-op	16,781	15,427	(1,354)	(8.1)
Total Residential	\$1,949,211	\$1,931,067	(\$18,144)	(0.9%)
Farm	17,333	18,671	1,338	7.7
Commercial / Industrial	1,386,848	1,400,139	13,291	1.0
Institutional	50,171	46,441	(3,730)	(7.4)
Pipeline	1,083	1,098	15	1.4
Railway	16,207	15,775	(432)	(2.7)
Total	\$3,420,853	\$3,413,191	(\$7,662)	(0.2%)

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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:	235
With Tax Decreases:	644
Total Properties:	879

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,187,520	1,173,654	(13,866)	(1.2)
Apartment	57,722	58,644	922	1.6
Condo / Co-op	10,813	9,924	(889)	(8.2)
Total Residential	\$1,256,056	\$1,242,222	(\$13,834)	(1.1%)
Farm	11,170	12,011	841	7.5
Commercial / Industrial	711,508	728,322	16,814	2.4
Institutional	50,171	46,441	(3,730)	(7.4)
Pipeline	556	571	15	2.7
Railway	8,315	8,206	(109)	(1.3)
Total	\$2,037,775	\$2,037,775*	\$0*	0.0%

*May not add due to rounding.

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7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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IMPACT OF REASSESSMENT 2020 MOSSEY RIVER MUNICIPALITY

1. OVERVIEW OF REASSESSMENT 2020

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 - 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 (10%) to \$48 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	16,302,220	16,804,150	501,930	3.1
Apartment	220,960	232,430	11,470	5.2
Total Residential	\$16,523,180	\$17,036,580	\$513,400	3.1%
Farm	23,610,900	27,371,270	3,760,370	15.9
Commercial / Industrial	2,497,210	2,636,440	139,230	5.6
Institutional	1,028,300	1,025,490	(2,810)	(0.3)
Total	\$43,659,590	\$48,069,780	\$4,410,190	10.1%

- 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.
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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.

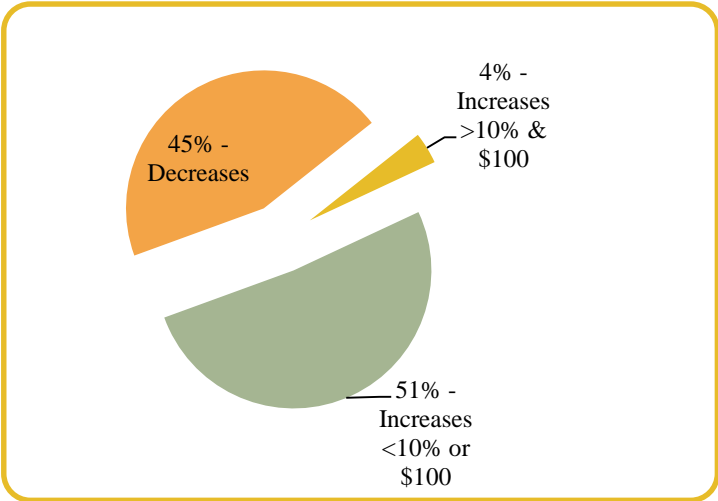
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	598,116	579,332	(18,784)	(3.1)
Apartment	8,113	8,073	(40)	(0.5)
Total Residential	\$606,229	\$587,405	(\$18,824)	(3.1%)
Farm	861,771	914,052	52,281	6.1
Commercial / Industrial	116,141	114,197	(1,944)	(1.7)
Institutional	21,989	21,311	(678)	(3.1)
Total	\$1,606,131	\$1,636,965	\$30,834	1.9%

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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:	1,325
With Tax Decreases:	1,080
Total Properties:	2,405

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	343,312	329,622	(13,690)	(4.0)
Apartment	4,660	4,619	(41)	(0.9)
Total Residential	\$347,972	\$334,241	(\$13,731)	(4.0%)
Farm	492,832	507,418	14,586	3.0
Commercial / Industrial	52,712	52,491	(221)	(0.4)
Institutional	21,834	21,163	(671)	(3.1)
Total	\$915,349	\$915,349*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 RM OF MOUNTAIN

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 - new construction
 - improvements to existing properties.
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- Your municipality's taxable assessment has increased by \$10 million (26%) to \$50 million (from \$40 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	11,447,040	11,946,920	499,880	4.4
Apartment	328,590	332,510	3,920	1.2
Total Residential	\$11,775,630	\$12,279,430	\$503,800	4.3%
Farm	26,416,890	36,030,330	9,613,440	36.4
Commercial / Industrial	1,597,580	1,682,330	84,750	5.3
Institutional	26,850	27,310	460	1.7
Total	\$39,816,950	\$50,019,400	\$10,202,450	25.6%

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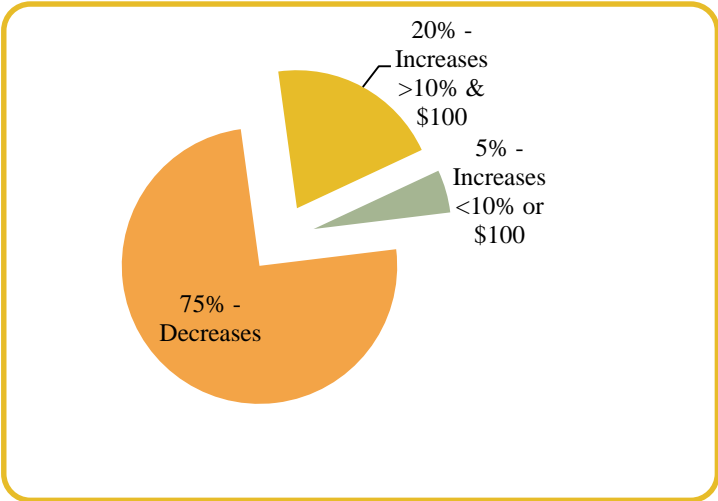
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	648,553	581,232	(67,321)	(10.4)
Apartment	23,722	21,850	(1,872)	(7.9)
Total Residential	\$672,275	\$603,082	(\$69,193)	(10.3%)
Farm	1,379,164	1,569,466	190,302	13.8
Commercial / Industrial	108,157	99,190	(8,967)	(8.3)
Institutional	1,381	1,240	(141)	(10.2)
Total	\$2,160,977	\$2,272,977	\$112,000	5.2%

- 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:	840
With Tax Decreases:	2,487
Total Properties:	3,327

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	489,155	420,212	(68,943)	(14.1)
Apartment	18,921	17,168	(1,753)	(9.3)
Total Residential	\$508,076	\$437,380	(\$70,696)	(13.9%)
Farm	1,022,505	1,101,484	78,979	7.7
Commercial / Industrial	71,736	63,612	(8,124)	(11.3)
Institutional	1,330	1,188	(142)	(10.7)
Total	\$1,603,647	\$1,603,647*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 25.6% should see a municipal tax decrease.
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IMPACT OF REASSESSMENT 2020 LGD OF MYSTERY LAKE

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- Your municipality's taxable assessment has increased by \$0 million (1%) to \$15 million (from \$15 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	248,390	252,390	4,000	1.6
Farm	15,180	15,230	50	0.3
Commercial / Industrial	13,764,990	13,831,440	66,450	0.5
Railway	437,770	464,220	26,450	6.0
Total	\$14,466,330	\$14,563,280	\$96,950	0.7%

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

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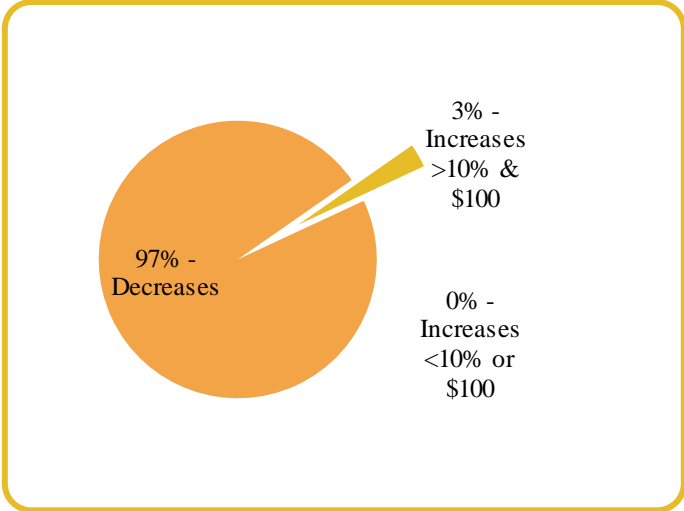
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Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	0	0	0	0.0
Farm	0	0	0	0.0
Commercial / Industrial	134,484	118,190	(16,294)	(12.1)
Railway	4,277	3,967	(310)	(7.3)
Total	\$138,761	\$122,156	(\$16,605)	(12.0%)

- 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
With Tax Decreases:	106
Total Properties:	109

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	0	0	0	0.0
Farm	0	0	0	0.0
Commercial / Industrial	0	0	0	0.0
Railway	0	0	0	0.0
Total	\$0	\$0*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 TOWN OF NEEPAWA

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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 (3%) to \$195 million (from \$190 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	106,536,990	111,354,640	4,817,650	4.5
Apartment	4,484,710	4,517,820	33,110	0.7
Condo / Co-op	4,224,350	4,141,920	(82,430)	(2.0)
Total Residential	\$115,246,050	\$120,014,380	\$4,768,330	4.1%
Farm	991,250	1,004,730	13,480	1.4
Commercial / Industrial	56,782,320	56,947,670	165,350	0.3
Institutional	16,270,890	16,637,290	366,400	2.3
Pipeline	50,750	55,300	4,550	9.0
Railway	270,300	282,030	11,730	4.3
Designated Recreational	136,420	138,810	2,390	1.8
Total	\$189,747,980	\$195,080,210	\$5,332,230	2.8%

- 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.

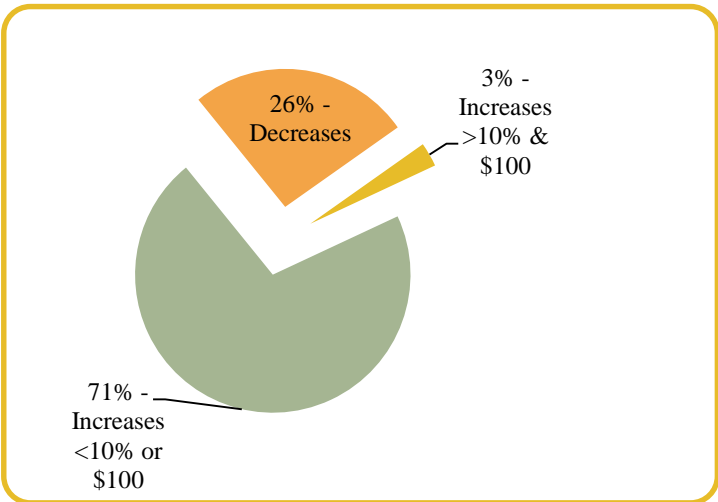
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,369,019	3,440,079	71,060	2.1
Apartment	141,820	139,569	(2,251)	(1.6)
Condo / Co-op	133,587	127,956	(5,631)	(4.2)
Total Residential	\$3,644,426	\$3,707,604	\$63,178	1.7%
Farm	31,346	31,039	(307)	(1.0)
Commercial / Industrial	2,350,391	2,245,902	(104,489)	(4.5)
Institutional	328,336	325,929	(2,407)	(0.7)
Pipeline	2,101	2,181	80	3.8
Railway	11,189	11,123	(66)	(0.6)
Designated Recreational	5,647	5,474	(173)	(3.1)
Total	\$6,373,435	\$6,329,253	(\$44,182)	(0.7%)

- 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:	1,176
With Tax Decreases:	415
Total Properties:	1,591

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,144,909	2,180,658	35,749	1.7
Apartment	90,291	88,472	(1,819)	(2.0)
Condo / Co-op	85,049	81,111	(3,938)	(4.6)
Total Residential	\$2,320,249	\$2,350,242	\$29,993	1.3%
Farm	19,957	19,676	(281)	(1.4)
Commercial / Industrial	1,143,198	1,115,206	(27,992)	(2.5)
Institutional	327,582	325,808	(1,774)	(0.5)
Pipeline	1,022	1,083	61	6.0
Railway	5,442	5,523	81	1.5
Designated Recreational	2,747	2,718	(29)	(1.1)
Total	\$3,820,196	\$3,820,196*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 2.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 2.8% 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:
 - 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.

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.

IMPACT OF REASSESSMENT 2020 TOWN OF NIVERVILLE

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 \$243 million (from \$239 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	185,637,880	187,545,550	1,907,670	1.0
Apartment	6,364,390	6,968,610	604,220	9.5
Condo / Co-op	14,378,950	14,453,660	74,710	0.5
Total Residential	\$206,381,220	\$208,967,820	\$2,586,600	1.3%
Farm	2,600,590	2,999,320	398,730	15.3
Commercial / Industrial	27,058,750	28,073,770	1,015,020	3.8
Institutional	2,231,980	2,372,650	140,670	6.3
Railway	378,260	412,430	34,170	9.0
Designated Recreational	88,570	88,440	(130)	(0.2)
Total	\$238,739,370	\$242,914,430	\$4,175,060	1.8%

- 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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Property tax impacts have been calculated using the following methodology:

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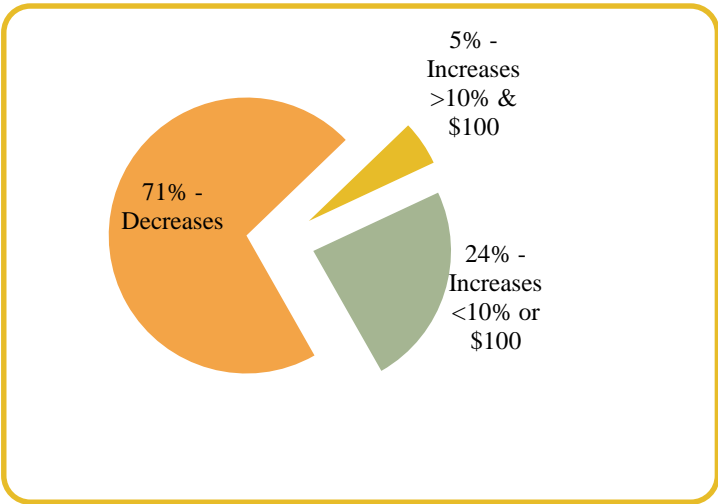
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,174,259	5,154,770	(19,489)	(0.4)
Apartment	177,522	191,672	14,150	8.0
Condo / Co-op	401,072	397,548	(3,524)	(0.9)
Total Residential	\$5,752,853	\$5,743,990	(\$8,863)	(0.2%)
Farm	72,538	82,496	9,958	13.7
Commercial / Industrial	1,016,664	1,009,425	(7,239)	(0.7)
Institutional	31,919	32,994	1,075	3.4
Railway	14,246	14,868	622	4.4
Designated Recreational	3,336	3,188	(148)	(4.4)
Total	\$6,891,556	\$6,886,961	(\$4,595)	(0.1%)

- 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:	558
With Tax Decreases:	1,369
Total Properties:	1,927

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,361,871	2,345,257	(16,614)	(0.7)
Apartment	80,974	87,142	6,168	7.6
Condo / Co-op	182,943	180,743	(2,200)	(1.2)
Total Residential	\$2,625,788	\$2,613,143	(\$12,645)	(0.5%)
Farm	33,087	37,506	4,419	13.4
Commercial / Industrial	341,819	348,428	6,609	1.9
Institutional	28,397	29,670	1,273	4.5
Railway	4,813	5,157	344	7.2
Designated Recreational	1,127	1,106	(21)	(1.9)
Total	\$3,035,031	\$3,035,031*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 1.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 1.8% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF NORFOLK
TREHERNE**

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 \$15 million (10%) to \$176 million (from \$161 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	48,616,120	48,990,400	374,280	0.8
Farm	97,952,460	112,420,710	14,468,250	14.8
Commercial / Industrial	12,701,650	13,070,380	368,730	2.9
Institutional	1,682,090	1,784,490	102,400	6.1
Railway	118,830	129,300	10,470	8.8
Designated Recreational	50,030	52,570	2,540	5.1
Total	\$161,121,180	\$176,447,850	\$15,326,670	9.5%

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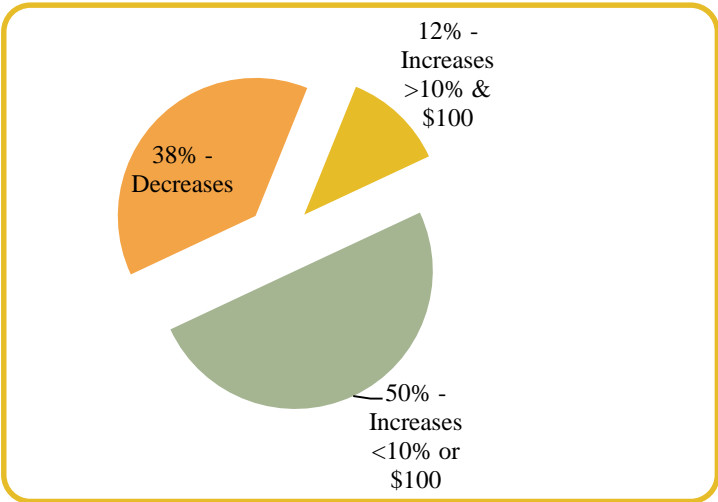
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,197,177	1,134,387	(62,790)	(5.2)
Farm	2,203,455	2,368,301	164,846	7.5
Commercial / Industrial	428,177	405,716	(22,461)	(5.3)
Institutional	31,757	31,585	(172)	(0.5)
Railway	3,798	3,792	(6)	(0.2)
Designated Recreational	1,599	1,542	(57)	(3.6)
Total	\$3,865,964	\$3,945,323	\$79,359	2.1%

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

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



	Number of Properties
With Tax Increases:	1,225
With Tax Decreases:	754
Total Properties:	1,979

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	708,812	659,635	(49,177)	(6.9)
Farm	1,219,917	1,278,631	58,714	4.8
Commercial / Industrial	179,909	170,592	(9,317)	(5.2)
Institutional	31,710	31,539	(171)	(0.5)
Railway	1,478	1,468	(10)	(0.7)
Designated Recreational	622	597	(25)	(4.0)
Total	\$2,142,447	\$2,142,447*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 9.5% should see a municipal tax decrease.
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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF NORTH
CYPRESS-LANGFORD**

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 \$19 million (4%) to \$527 million (from \$508 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	101,590,340	102,691,040	1,100,700	1.1
Apartment	6,795,550	6,816,790	21,240	0.3
Total Residential	\$108,385,890	\$109,507,830	\$1,121,940	1.0%
Farm	224,890,720	235,481,600	10,590,880	4.7
Commercial / Industrial	108,228,540	109,884,670	1,656,130	1.5
Institutional	128,510	133,710	5,200	4.1
Pipeline	56,453,700	61,530,850	5,077,150	9.0
Railway	9,595,570	10,175,000	579,430	6.0
Designated Recreational	301,380	307,710	6,330	2.1
Total	\$507,984,310	\$527,021,370	\$19,037,060	3.8%

- 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.

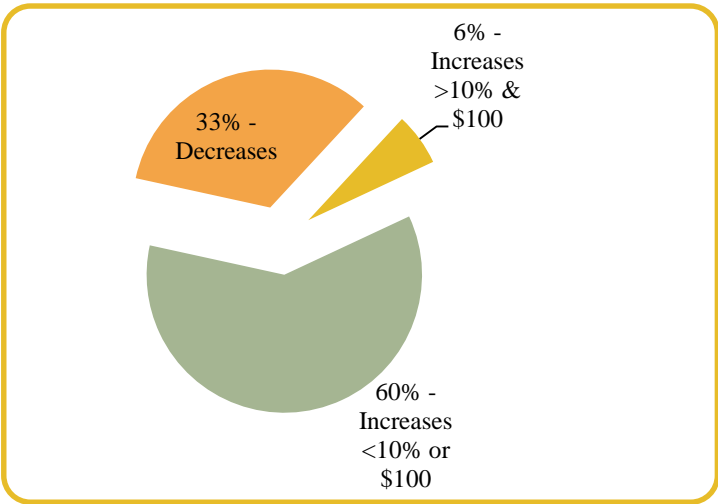
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,821,125	1,796,083	(25,042)	(1.4)
Apartment	137,174	136,648	(526)	(0.4)
Total Residential	\$1,958,298	\$1,932,731	(\$25,567)	(1.3%)
Farm	3,982,117	4,077,573	95,456	2.4
Commercial / Industrial	3,182,690	3,074,821	(107,869)	(3.4)
Institutional	977	955	(22)	(2.3)
Pipeline	1,500,315	1,535,751	35,436	2.4
Railway	256,027	255,160	(867)	(0.3)
Designated Recreational	8,626	8,360	(266)	(3.1)
Total	\$10,889,050	\$10,885,351	(\$3,699)	(0.0%)

- 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:	2,336
With Tax Decreases:	1,176
Total Properties:	3,512

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	648,292	630,083	(18,209)	(2.8)
Apartment	35,310	34,125	(1,185)	(3.4)
Total Residential	\$683,602	\$664,208	(\$19,394)	(2.8%)
Farm	1,391,765	1,408,256	16,491	1.2
Commercial / Industrial	593,607	580,591	(13,016)	(2.2)
Institutional	945	955	10	1.1
Pipeline	294,816	309,587	14,771	5.0
Railway	51,025	52,134	1,109	2.2
Designated Recreational	1,566	1,540	(26)	(1.7)
Total	\$3,017,326	\$3,017,326*	\$0*	0.0%

*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:
 - 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.

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.
 - **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.

**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF NORTH
NORFOLK**

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 \$25 million (8%) to \$343 million (from \$318 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	90,866,450	97,672,330	6,805,880	7.5
Apartment	926,040	1,047,710	121,670	13.1
Condo / Co-op	486,640	507,580	20,940	4.3
Total Residential	\$92,279,130	\$99,227,620	\$6,948,490	7.5%
Farm	138,190,860	149,491,940	11,301,080	8.2
Commercial / Industrial	17,211,250	18,097,230	885,980	5.2
Institutional	3,406,560	3,479,060	72,500	2.1
Pipeline	56,855,350	61,969,400	5,114,050	9.0
Railway	10,496,370	11,135,230	638,860	6.1
Designated Recreational	27,340	28,440	1,100	4.0
Total	\$318,466,860	\$343,428,920	\$24,962,060	7.8%

- 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.

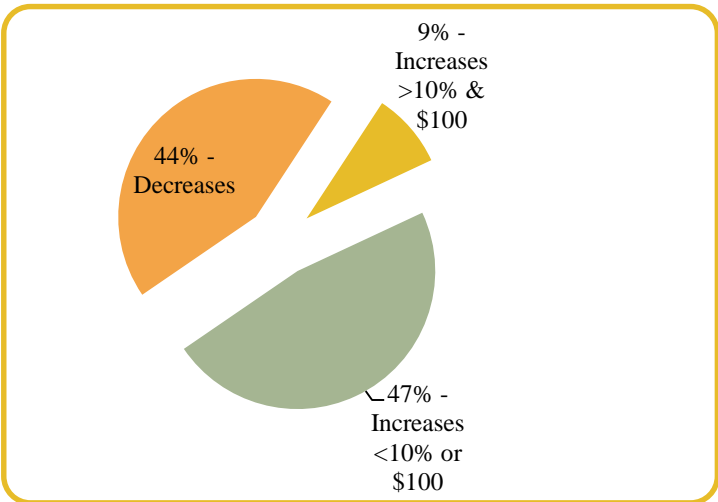
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,078,303	2,100,636	22,333	1.1
Apartment	22,782	24,240	1,458	6.4
Condo / Co-op	11,923	11,735	(188)	(1.6)
Total Residential	\$2,113,007	\$2,136,611	\$23,604	1.1%
Farm	3,017,121	3,067,932	50,811	1.7
Commercial / Industrial	562,577	544,432	(18,145)	(3.2)
Institutional	37,819	36,224	(1,595)	(4.2)
Pipeline	1,796,671	1,801,397	4,726	0.3
Railway	332,553	324,509	(8,044)	(2.4)
Designated Recreational	864	827	(37)	(4.3)
Total	\$7,860,612	\$7,911,933	\$51,321	0.7%

- 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:	1,895
With Tax Decreases:	1,476
Total Properties:	3,371

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	815,501	814,458	(1,043)	(0.1)
Apartment	9,882	10,410	528	5.3
Condo / Co-op	5,144	5,035	(109)	(2.1)
Total Residential	\$830,527	\$829,903	(\$624)	(0.1%)
Farm	1,093,091	1,096,032	2,941	0.3
Commercial / Industrial	154,676	150,925	(3,751)	(2.4)
Institutional	35,762	34,148	(1,614)	(4.5)
Pipeline	449,555	454,174	4,619	1.0
Railway	83,816	82,457	(1,359)	(1.6)
Designated Recreational	216	208	(8)	(3.7)
Total	\$2,647,643	\$2,647,643*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 7.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 7.8% 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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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.

**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF OAKLAND-
WAWANESA**

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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- 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 \$5 million (3%) to \$171 million (from \$167 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	69,491,920	66,709,230	(2,782,690)	(4.0)
Condo / Co-op	120,570	98,530	(22,040)	(18.3)
Total Residential	\$69,612,490	\$66,807,760	(\$2,804,730)	(4.0%)
Farm	58,201,420	62,722,710	4,521,290	7.8
Commercial / Industrial	10,618,370	10,875,730	257,360	2.4
Institutional	899,110	906,780	7,670	0.9
Pipeline	27,384,700	29,846,750	2,462,050	9.0
Railway	133,160	141,790	8,630	6.5
Total	\$166,849,250	\$171,301,520	\$4,452,270	2.7%

- 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:

- **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.

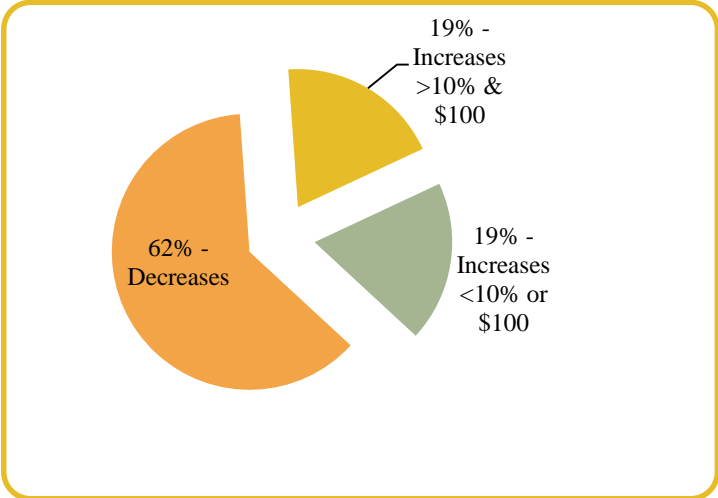
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,528,920	1,444,327	(84,593)	(5.5)
Condo / Co-op	2,443	1,987	(456)	(18.7)
Total Residential	\$1,531,363	\$1,446,314	(\$85,049)	(5.6%)
Farm	1,272,382	1,341,164	68,782	5.4
Commercial / Industrial	328,051	317,713	(10,338)	(3.2)
Institutional	8,743	8,913	170	1.9
Pipeline	846,187	869,645	23,458	2.8
Railway	4,115	4,131	16	0.4
Total	\$3,990,841	\$3,987,880	(\$2,961)	(0.1%)

- 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:	602
With Tax Decreases:	983
Total Properties:	1,585

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	718,824	676,152	(42,672)	(5.9)
Condo / Co-op	1,172	968	(204)	(17.4)
Total Residential	\$719,996	\$677,120	(\$42,876)	(6.0%)
Farm	616,313	643,014	26,701	4.3
Commercial / Industrial	110,671	110,604	(67)	(0.1)
Institutional	8,743	8,913	170	1.9
Pipeline	290,004	305,989	15,985	5.5
Railway	1,410	1,454	44	3.1
Total	\$1,747,137	\$1,747,137*	\$0*	0.0%

*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

- **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 OAKVIEW

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 \$13 million (6%) to \$229 million (from \$217 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	44,078,720	46,404,980	2,326,260	5.3
Apartment	274,240	287,790	13,550	4.9
Total Residential	\$44,352,960	\$46,692,770	\$2,339,810	5.3%
Farm	107,679,180	112,247,830	4,568,650	4.2
Commercial / Industrial	4,977,740	5,213,080	235,340	4.7
Institutional	47,390	55,390	8,000	16.9
Pipeline	58,471,450	63,731,150	5,259,700	9.0
Railway	974,800	1,032,480	57,680	5.9
Designated Recreational	36,820	38,000	1,180	3.2
Total	\$216,540,340	\$229,010,700	\$12,470,360	5.8%

- 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.

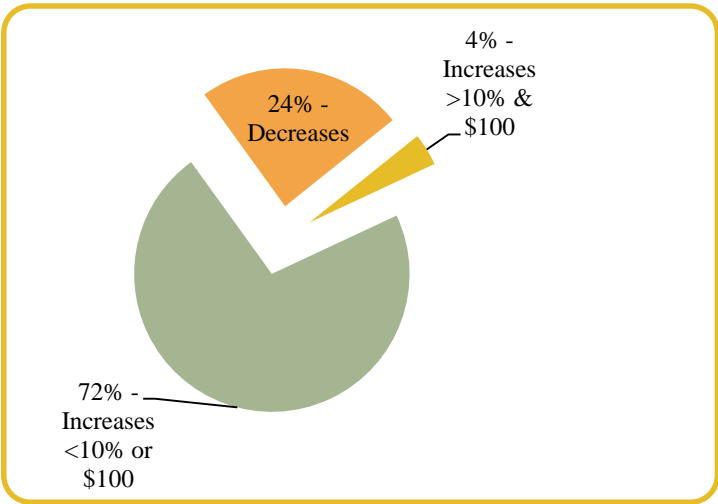
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,032,108	1,072,802	40,694	3.9
Apartment	7,603	7,830	227	3.0
Total Residential	\$1,039,711	\$1,080,632	\$40,921	3.9%
Farm	2,442,320	2,486,048	43,728	1.8
Commercial / Industrial	164,830	163,923	(907)	(0.6)
Institutional	576	643	67	11.6
Pipeline	1,904,985	1,970,143	65,158	3.4
Railway	31,525	31,663	138	0.4
Designated Recreational	1,196	1,180	(16)	(1.3)
Total	\$5,585,142	\$5,734,231	\$149,089	2.7%

- 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:	1,879
With Tax Decreases:	601
Total Properties:	2,480

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	527,693	533,500	5,807	1.1
Apartment	4,450	4,457	7	0.2
Total Residential	\$532,142	\$537,957	\$5,815	1.1%
Farm	1,220,844	1,198,358	(22,486)	(1.8)
Commercial / Industrial	59,035	58,413	(622)	(1.1)
Institutional	576	643	67	11.6
Pipeline	661,297	678,631	17,334	2.6
Railway	10,834	10,810	(24)	(0.2)
Designated Recreational	413	409	(4)	(1.0)
Total	\$2,485,140	\$2,485,140*	\$0*	0.0%

*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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- **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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IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF PEMBINA

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 \$30 million (9%) to \$354 million (from \$324 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	53,296,560	56,172,200	2,875,640	5.4
Apartment	1,136,820	1,216,190	79,370	7.0
Total Residential	\$54,433,380	\$57,388,390	\$2,955,010	5.4%
Farm	218,588,160	241,839,710	23,251,550	10.6
Commercial / Industrial	20,804,790	22,037,530	1,232,740	5.9
Institutional	2,207,510	2,266,840	59,330	2.7
Pipeline	27,835,150	30,337,700	2,502,550	9.0
Railway	380,130	410,700	30,570	8.0
Designated Recreational	39,360	41,940	2,580	6.6
Total	\$324,288,480	\$354,322,810	\$30,034,330	9.3%

- 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:

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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.

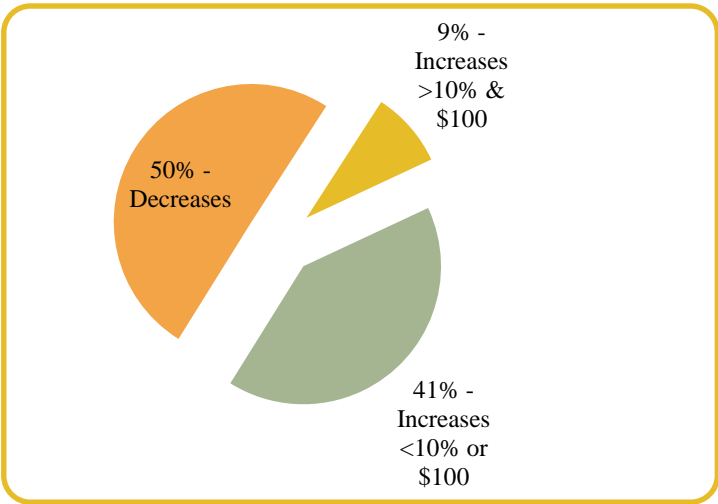
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,474,494	1,463,568	(10,926)	(0.7)
Apartment	44,267	45,371	1,104	2.5
Total Residential	\$1,518,760	\$1,508,940	(\$9,820)	(0.7%)
Farm	4,452,108	4,617,422	165,314	3.7
Commercial / Industrial	701,113	691,474	(9,639)	(1.4)
Institutional	50,483	48,867	(1,616)	(3.2)
Pipeline	843,959	843,670	(289)	(0.0)
Railway	11,999	11,932	(67)	(0.6)
Designated Recreational	1,582	1,573	(9)	(0.6)
Total	\$7,580,005	\$7,723,878	\$143,873	1.9%

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



	Number of Properties
With Tax Increases:	1,507
With Tax Decreases:	1,522
Total Properties:	3,029

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	943,679	923,669	(20,010)	(2.1)
Apartment	33,171	33,903	732	2.2
Total Residential	\$976,851	\$957,571	(\$19,280)	(2.0%)
Farm	2,265,320	2,287,075	21,755	1.0
Commercial / Industrial	294,795	295,349	554	0.2
Institutional	49,991	48,338	(1,653)	(3.3)
Pipeline	287,454	285,872	(1,582)	(0.6)
Railway	4,519	4,496	(23)	(0.5)
Designated Recreational	814	820	6	0.7
Total	\$3,879,742	\$3,879,742*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 9.3% should see a municipal tax decrease.
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IMPACT OF REASSESSMENT 2020 LGD OF PINAWA

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 decreased by \$-5 million (-6%) to \$68 million (from \$72 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	60,575,970	56,009,260	(4,566,710)	(7.5)
Apartment	3,068,570	3,206,310	137,740	4.5
Condo / Co-op	4,142,890	3,975,180	(167,710)	(4.1)
Total Residential	\$67,787,430	\$63,190,750	(\$4,596,680)	(6.8%)
Farm	383,760	383,760	0	0.0
Commercial / Industrial	3,604,140	3,741,650	137,510	3.8
Institutional	342,560	341,130	(1,430)	(0.4)
Designated Recreational	117,860	119,870	2,010	1.7
Total	\$72,235,750	\$67,777,160	(\$4,458,590)	(6.2%)

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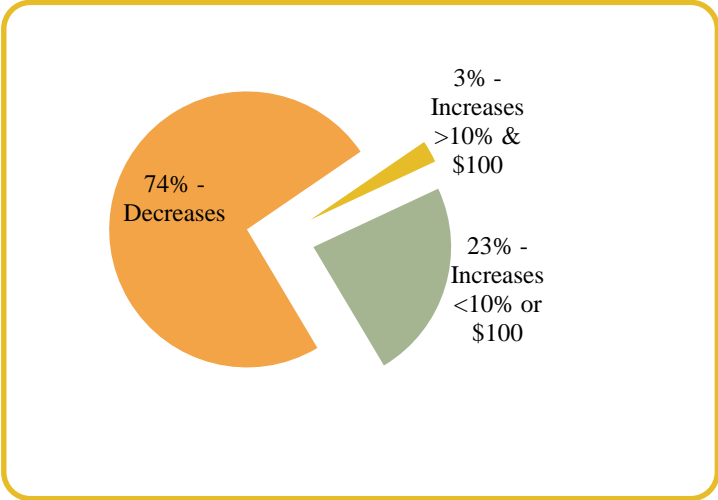
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,153,912	1,137,100	(16,812)	(1.5)
Apartment	58,453	65,095	6,642	11.4
Condo / Co-op	78,918	80,704	1,786	2.3
Total Residential	\$1,291,283	\$1,282,899	(\$8,384)	(0.7%)
Farm	7,310	7,791	481	6.6
Commercial / Industrial	68,655	75,963	7,308	10.6
Institutional	6,525	6,926	401	6.2
Designated Recreational	2,245	2,434	189	8.4
Total	\$1,376,019	\$1,376,012	(\$7)	0.0%

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



	Number of Properties
With Tax Increases:	281
With Tax Decreases:	801
Total Properties:	1,082

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
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Total	\$1,376,019	\$1,376,019*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 RM OF PINEY

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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 \$9 million (10%) to \$101 million (from \$92 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	50,069,240	51,817,200	1,747,960	3.5
Apartment	407,760	470,040	62,280	15.3
Total Residential	\$50,477,000	\$52,287,240	\$1,810,240	3.6%
Farm	19,757,810	25,681,410	5,923,600	30.0
Commercial / Industrial	5,378,380	5,623,480	245,100	4.6
Institutional	6,120	6,770	650	10.6
Pipeline	5,855,200	6,379,850	524,650	9.0
Railway	10,776,310	11,437,570	661,260	6.1
Total	\$92,250,820	\$101,416,320	\$9,165,500	9.9%

- 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.

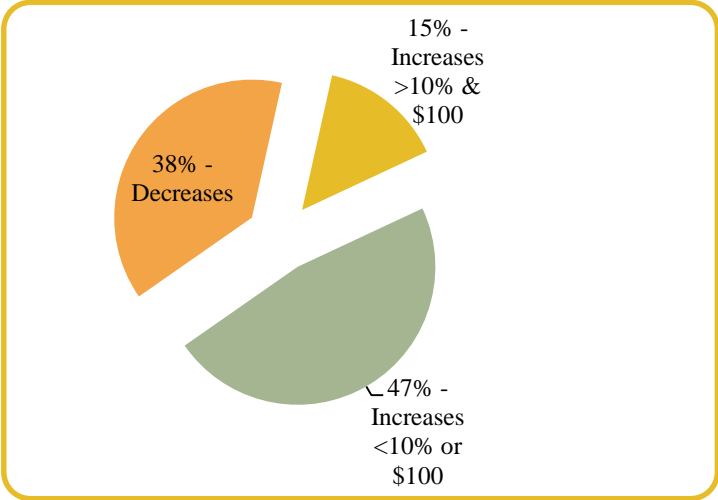
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,341,213	1,307,983	(33,230)	(2.5)
Apartment	10,944	11,820	876	8.0
Total Residential	\$1,352,158	\$1,319,803	(\$32,355)	(2.4%)
Farm	529,642	647,307	117,665	22.2
Commercial / Industrial	196,816	189,622	(7,194)	(3.7)
Institutional	224	228	4	1.8
Pipeline	214,128	215,398	1,270	0.6
Railway	394,077	386,195	(7,882)	(2.0)
Total	\$2,687,045	\$2,758,554	\$71,509	2.7%

- 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:	1,652
With Tax Decreases:	1,020
Total Properties:	2,672

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	605,337	569,834	(35,503)	(5.9)
Apartment	4,930	5,169	239	4.9
Total Residential	\$610,267	\$575,003	(\$35,264)	(5.8%)
Farm	238,872	282,418	43,546	18.2
Commercial / Industrial	65,025	61,841	(3,184)	(4.9)
Institutional	74	74	0	0.0
Pipeline	70,789	70,159	(630)	(0.9)
Railway	130,286	125,779	(4,507)	(3.5)
Total	\$1,115,312	\$1,115,312*	\$0*	0.0%

*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:
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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.
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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 RM OF PIPESTONE

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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 - 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 \$49 million (12%) to \$474 million (from \$424 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	36,030,940	37,313,520	1,282,580	3.6
Apartment	183,120	185,900	2,780	1.5
Total Residential	\$36,214,060	\$37,499,420	\$1,285,360	3.6%
Farm	77,217,280	85,988,100	8,770,820	11.4
Commercial / Industrial	265,115,360	300,302,730	35,187,370	13.3
Institutional	737,240	777,410	40,170	5.5
Pipeline	44,530,200	48,535,600	4,005,400	9.0
Railway	400,660	428,440	27,780	6.9
Total	\$424,214,800	\$473,531,700	\$49,316,900	11.6%

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4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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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.

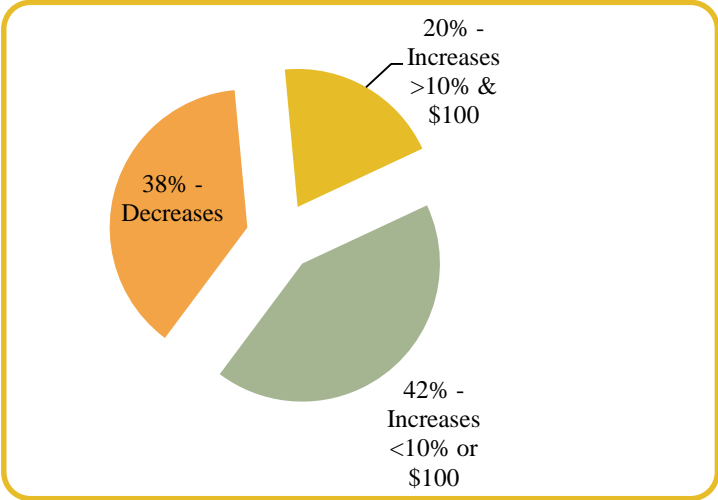
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	634,696	618,552	(16,144)	(2.5)
Apartment	3,531	3,403	(128)	(3.6)
Total Residential	\$638,226	\$621,955	(\$16,271)	(2.6%)
Farm	1,264,929	1,312,562	47,633	3.8
Commercial / Industrial	6,939,112	7,156,311	217,199	3.1
Institutional	8,552	8,415	(137)	(1.6)
Pipeline	1,164,465	1,155,536	(8,929)	(0.8)
Railway	10,477	10,200	(277)	(2.6)
Total	\$10,025,761	\$10,264,979	\$239,218	2.4%

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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:	2,934
With Tax Decreases:	1,821
Total Properties:	4,755

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	357,978	339,447	(18,531)	(5.2)
Apartment	2,124	2,012	(112)	(5.3)
Total Residential	\$360,102	\$341,459	(\$18,643)	(5.2%)
Farm	671,900	669,371	(2,529)	(0.4)
Commercial / Industrial	2,312,849	2,343,960	31,111	1.4
Institutional	8,552	8,415	(137)	(1.6)
Pipeline	387,413	377,753	(9,660)	(2.5)
Railway	3,486	3,335	(151)	(4.3)
Total	\$3,744,302	\$3,744,302*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 CITY OF PORTAGE LA PRAIRIE

1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
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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 \$64 million (12%) to \$615 million (from \$550 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	336,537,830	382,373,010	45,835,180	13.6
Apartment	25,246,360	27,702,540	2,456,180	9.7
Condo / Co-op	10,761,080	11,660,150	899,070	8.4
Total Residential	\$372,545,270	\$421,735,700	\$49,190,430	13.2%
Farm	4,002,660	4,168,510	165,850	4.1
Commercial / Industrial	145,662,060	159,014,760	13,352,700	9.2
Institutional	24,518,230	25,805,680	1,287,450	5.3
Pipeline	146,650	159,800	13,150	9.0
Railway	3,375,410	3,646,430	271,020	8.0
Designated Recreational	155,970	163,460	7,490	4.8
Total	\$550,406,250	\$614,694,340	\$64,288,090	11.7%

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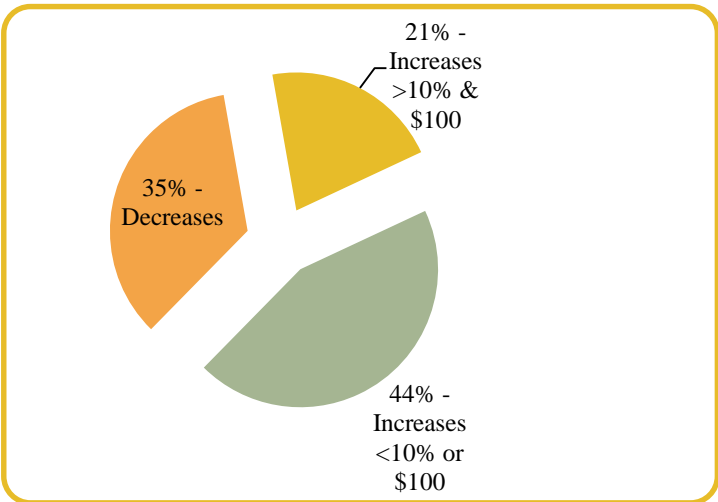
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	11,655,754	12,095,601	439,847	3.8
Apartment	874,584	876,536	1,952	0.2
Condo / Co-op	372,785	368,939	(3,846)	(1.0)
Total Residential	\$12,903,124	\$13,341,076	\$437,952	3.4%
Farm	138,660	131,896	(6,764)	(4.9)
Commercial / Industrial	6,469,143	6,390,167	(78,976)	(1.2)
Institutional	710,988	672,188	(38,800)	(5.5)
Pipeline	6,513	6,422	(91)	(1.4)
Railway	149,909	146,535	(3,374)	(2.3)
Designated Recreational	6,927	6,569	(358)	(5.2)
Total	\$20,385,264	\$20,694,853	\$309,589	1.5%

- 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:	3,357
With Tax Decreases:	1,795
Total Properties:	5,152

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	6,987,198	7,108,697	121,499	1.7
Apartment	524,165	515,018	(9,147)	(1.8)
Condo / Co-op	223,422	216,774	(6,648)	(3.0)
Total Residential	\$7,734,785	\$7,840,488	\$105,703	1.4%
Farm	83,103	77,497	(5,606)	(6.8)
Commercial / Industrial	3,024,236	2,956,243	(67,993)	(2.3)
Institutional	509,047	479,753	(29,294)	(5.8)
Pipeline	3,045	2,971	(74)	(2.4)
Railway	70,080	67,791	(2,289)	(3.3)
Designated Recreational	3,238	3,039	(199)	(6.2)
Total	\$11,427,535	\$11,427,535*	\$0*	0.0%

*May not add due to rounding.

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- Your municipality's taxable assessment has increased by \$51 million (6%) to \$862 million (from \$811 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	222,042,260	218,340,420	(3,701,840)	(1.7)
Apartment	4,298,560	4,394,510	95,950	2.2
Condo / Co-op	489,620	465,600	(24,020)	(4.9)
Total Residential	\$226,830,440	\$223,200,530	(\$3,629,910)	(1.6%)
Farm	363,696,210	404,506,890	40,810,680	11.2
Commercial / Industrial	118,521,090	124,739,690	6,218,600	5.3
Institutional	13,359,460	13,639,410	279,950	2.1
Pipeline	74,182,950	80,854,800	6,671,850	9.0
Railway	13,858,480	14,725,800	867,320	6.3
Designated Recreational	39,900	40,690	790	2.0
Total	\$810,488,530	\$861,707,810	\$51,219,280	6.3%

- 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.
- **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.

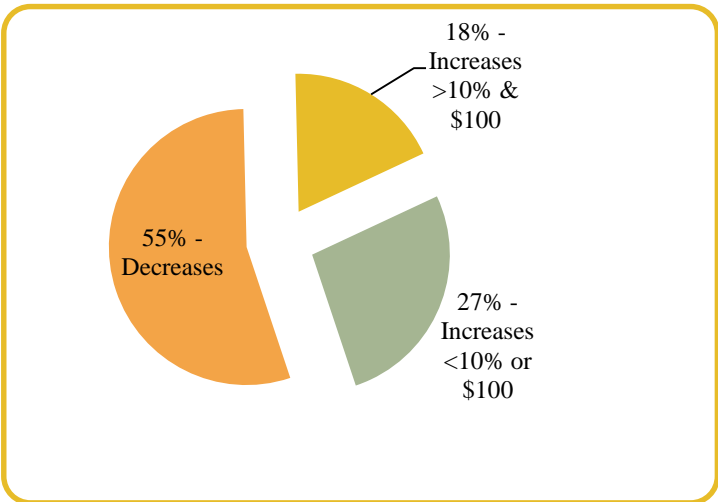
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	4,996,681	4,623,435	(373,246)	(7.5)
Apartment	97,233	93,476	(3,757)	(3.9)
Condo / Co-op	11,075	9,904	(1,171)	(10.6)
Total Residential	\$5,104,989	\$4,726,814	(\$378,175)	(7.4%)
Farm	8,179,295	8,553,722	374,427	4.6
Commercial / Industrial	3,836,163	3,716,857	(119,306)	(3.1)
Institutional	121,939	116,843	(5,096)	(4.2)
Pipeline	2,387,054	2,396,010	8,956	0.4
Railway	448,193	438,440	(9,753)	(2.2)
Designated Recreational	1,292	1,213	(79)	(6.1)
Total	\$20,078,925	\$19,949,899	(\$129,026)	(0.6%)

- 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:	2,793
With Tax Decreases:	3,381
Total Properties:	6,174

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,940,649	1,794,977	(145,672)	(7.5)
Apartment	37,569	36,127	(1,442)	(3.8)
Condo / Co-op	4,279	3,828	(451)	(10.5)
Total Residential	\$1,982,498	\$1,834,932	(\$147,566)	(7.4%)
Farm	3,178,705	3,325,451	146,746	4.6
Commercial / Industrial	1,035,874	1,025,485	(10,389)	(1.0)
Institutional	116,762	112,130	(4,632)	(4.0)
Pipeline	648,359	664,707	16,348	2.5
Railway	121,123	121,061	(62)	(0.1)
Designated Recreational	349	335	(14)	(4.0)
Total	\$7,083,670	\$7,083,670*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 6.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.3% 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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- **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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- **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

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**IMPACT OF
REASSESSMENT 2020
TOWN OF POWERVIEW - PINE
FALLS**

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 \$-1 million (-2%) to \$32 million (from \$33 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	22,727,540	21,907,970	(819,570)	(3.6)
Apartment	557,920	568,180	10,260	1.8
Condo / Co-op	503,920	434,140	(69,780)	(13.9)
Total Residential	\$23,789,380	\$22,910,290	(\$879,090)	(3.7%)
Commercial / Industrial	6,751,680	6,909,860	158,180	2.3
Institutional	2,129,750	2,173,170	43,420	2.0
Total	\$32,670,810	\$31,993,320	(\$677,490)	(2.1%)

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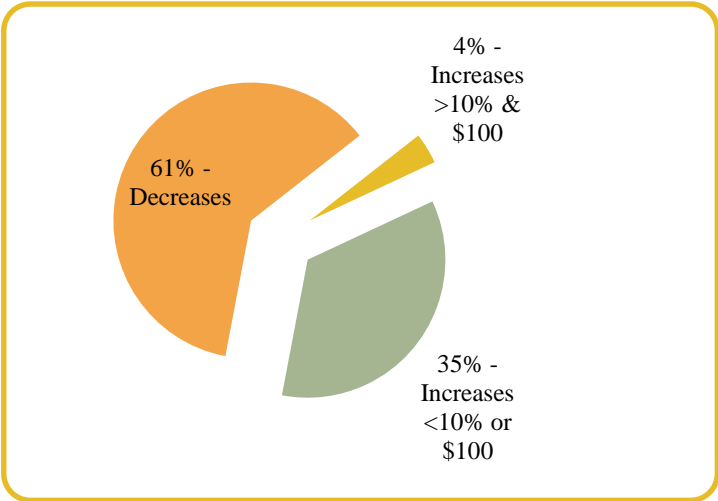
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	742,759	727,126	(15,633)	(2.1)
Apartment	18,233	18,858	625	3.4
Condo / Co-op	16,469	14,409	(2,060)	(12.5)
Total Residential	\$777,461	\$760,393	(\$17,068)	(2.2%)
Commercial / Industrial	286,616	288,383	1,767	0.6
Institutional	40,289	41,967	1,678	4.2
Total	\$1,104,366	\$1,090,742	(\$13,624)	(1.2%)

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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:	224
With Tax Decreases:	357
Total Properties:	581

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	428,210	421,509	(6,701)	(1.6)
Apartment	10,512	10,932	420	4.0
Condo / Co-op	9,494	8,353	(1,141)	(12.0)
Total Residential	\$448,216	\$440,794	(\$7,422)	(1.7%)
Commercial / Industrial	127,208	132,946	5,738	4.5
Institutional	40,127	41,812	1,685	4.2
Total	\$615,551	\$615,551*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -2.1% should see a municipal tax decrease.
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IMPACT OF REASSESSMENT 2020 RM OF PRAIRIE LAKES

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 \$12 million (7%) to \$170 million (from \$158 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	59,834,380	60,604,510	770,130	1.3
Apartment	138,700	155,660	16,960	12.2
Total Residential	\$59,973,080	\$60,760,170	\$787,090	1.3%
Farm	92,395,760	102,776,640	10,380,880	11.2
Commercial / Industrial	4,733,180	4,844,690	111,510	2.4
Institutional	1,126,860	1,346,770	219,910	19.5
Designated Recreational	97,820	99,650	1,830	1.9
Total	\$158,326,700	\$169,827,920	\$11,501,220	7.3%

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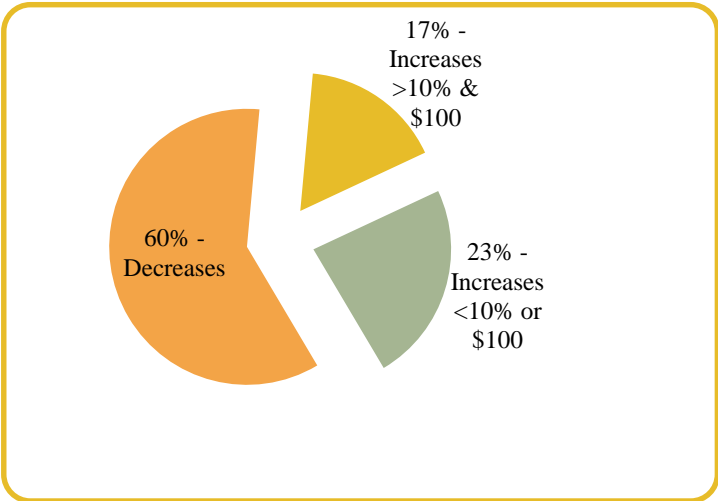
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,804,601	1,742,961	(61,640)	(3.4)
Apartment	6,862	7,707	845	12.3
Total Residential	\$1,811,463	\$1,750,667	(\$60,796)	(3.4%)
Farm	2,619,827	2,760,150	140,323	5.4
Commercial / Industrial	192,732	183,177	(9,555)	(5.0)
Institutional	22,779	25,033	2,254	9.9
Designated Recreational	3,794	3,614	(180)	(4.7)
Total	\$4,650,595	\$4,722,641	\$72,046	1.6%

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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:	1,176
With Tax Decreases:	1,763
Total Properties:	2,939

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,140,778	1,087,693	(53,085)	(4.7)
Apartment	5,508	6,239	731	13.3
Total Residential	\$1,146,286	\$1,093,932	(\$52,354)	(4.6%)
Farm	1,590,050	1,644,703	54,653	3.4
Commercial / Industrial	91,610	87,146	(4,464)	(4.9)
Institutional	22,779	25,033	2,254	9.9
Designated Recreational	1,682	1,614	(68)	(4.0)
Total	\$2,852,406	\$2,852,406*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 PRAIRIE VIEW MUNICIPALITY

1. OVERVIEW OF REASSESSMENT 2020

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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 \$35 million (16%) to \$251 million (from \$216 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	41,818,370	42,574,910	756,540	1.8
Apartment	450,810	475,250	24,440	5.4
Total Residential	\$42,269,180	\$43,050,160	\$780,980	1.9%
Farm	98,856,630	127,182,900	28,326,270	28.7
Commercial / Industrial	17,059,080	18,172,190	1,113,110	6.5
Institutional	982,840	961,510	(21,330)	(2.2)
Pipeline	49,791,250	54,269,950	4,478,700	9.0
Railway	7,288,250	7,767,340	479,090	6.6
Designated Recreational	32,790	33,670	880	2.7
Total	\$216,280,020	\$251,437,720	\$35,157,700	16.3%

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

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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.

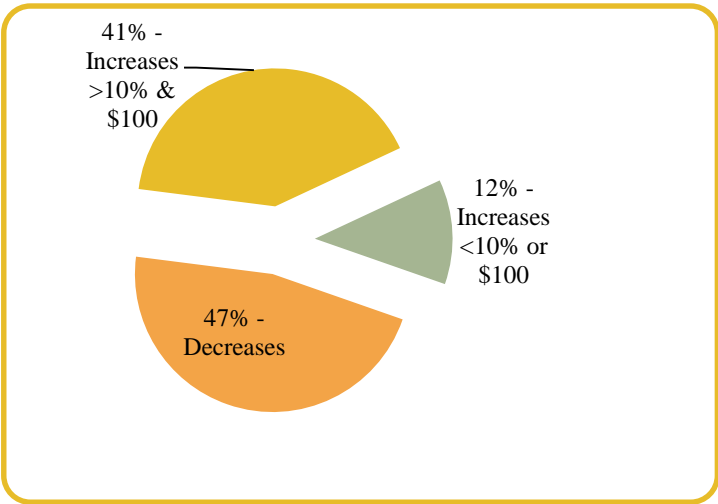
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,402,823	1,316,345	(86,478)	(6.2)
Apartment	24,285	23,798	(487)	(2.0)
Total Residential	\$1,427,107	\$1,340,143	(\$86,964)	(6.1%)
Farm	2,516,966	2,928,273	411,307	16.3
Commercial / Industrial	703,401	676,600	(26,801)	(3.8)
Institutional	37,089	33,107	(3,982)	(10.7)
Pipeline	1,754,693	1,713,248	(41,445)	(2.4)
Railway	262,488	250,980	(11,508)	(4.4)
Designated Recreational	1,156	1,063	(93)	(8.0)
Total	\$6,702,900	\$6,943,414	\$240,514	3.6%

- 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:	1,976
With Tax Decreases:	1,730
Total Properties:	3,706

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	963,312	884,209	(79,103)	(8.2)
Apartment	19,547	18,974	(573)	(2.9)
Total Residential	\$982,858	\$903,184	(\$79,674)	(8.1%)
Farm	1,477,982	1,637,367	159,385	10.8
Commercial / Industrial	357,443	336,870	(20,573)	(5.8)
Institutional	36,985	33,004	(3,981)	(10.8)
Pipeline	744,927	698,671	(46,256)	(6.2)
Railway	114,682	105,770	(8,912)	(7.8)
Designated Recreational	491	433	(58)	(11.8)
Total	\$3,715,368	\$3,715,368*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 16.3% should see a municipal tax decrease.
- Properties with an assessment increase greater than 16.3% 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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 - 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.

7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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IMPACT OF REASSESSMENT 2020 RM OF REYNOLDS

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 \$12 million (8%) to \$150 million (from \$138 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	51,726,230	56,100,250	4,374,020	8.5
Condo / Co-op	2,126,820	2,619,420	492,600	23.2
Total Residential	\$53,853,050	\$58,719,670	\$4,866,620	9.0%
Farm	10,995,820	11,581,730	585,910	5.3
Commercial / Industrial	9,276,890	10,075,520	798,630	8.6
Institutional	508,120	518,450	10,330	2.0
Pipeline	52,987,600	57,752,650	4,765,050	9.0
Railway	10,465,430	11,093,070	627,640	6.0
Total	\$138,086,910	\$149,741,090	\$11,654,180	8.4%

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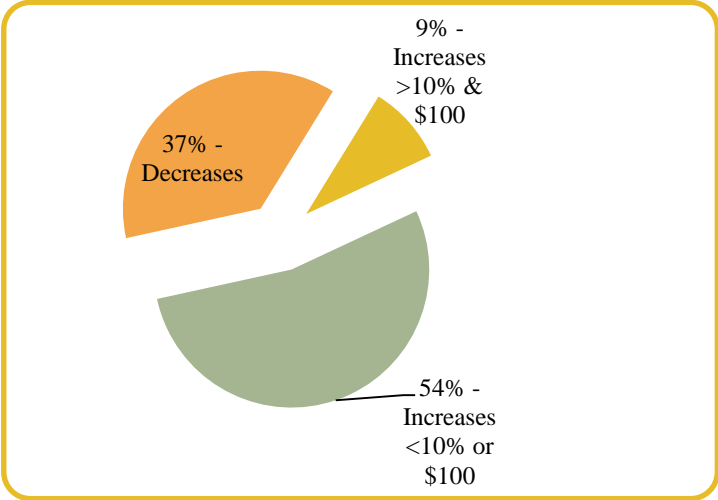
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	980,541	1,044,182	63,641	6.5
Condo / Co-op	40,135	48,692	8,557	21.3
Total Residential	\$1,020,676	\$1,092,875	\$72,199	7.1%
Farm	198,287	205,281	6,994	3.5
Commercial / Industrial	249,825	255,551	5,726	2.3
Institutional	2,618	2,464	(154)	(5.9)
Pipeline	1,456,095	1,494,320	38,225	2.6
Railway	230,482	226,888	(3,594)	(1.6)
Total	\$3,157,983	\$3,277,378	\$119,395	3.8%

- 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:	1,140
With Tax Decreases:	676
Total Properties:	1,816

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	260,235	260,249	14	0.0
Condo / Co-op	10,700	12,151	1,451	13.6
Total Residential	\$270,935	\$272,401	\$1,466	0.5%
Farm	55,320	53,728	(1,592)	(2.9)
Commercial / Industrial	46,672	46,740	68	0.2
Institutional	2,556	2,405	(151)	(5.9)
Pipeline	266,581	267,915	1,334	0.5
Railway	52,652	51,461	(1,191)	(2.3)
Total	\$694,715	\$694,715*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 8.4% 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 MUNICIPALITY OF RHINELAND

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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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 \$53 million (10%) to \$576 million (from \$523 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	136,049,870	144,696,770	8,646,900	6.4
Apartment	1,406,950	1,415,200	8,250	0.6
Total Residential	\$137,456,820	\$146,111,970	\$8,655,150	6.3%
Farm	311,427,430	349,383,660	37,956,230	12.2
Commercial / Industrial	41,640,270	44,865,620	3,225,350	7.8
Institutional	399,520	424,170	24,650	6.2
Pipeline	31,514,350	34,347,400	2,833,050	9.0
Railway	717,210	784,860	67,650	9.4
Designated Recreational	64,060	71,470	7,410	11.6
Total	\$523,219,660	\$575,989,150	\$52,769,490	10.1%

- 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:

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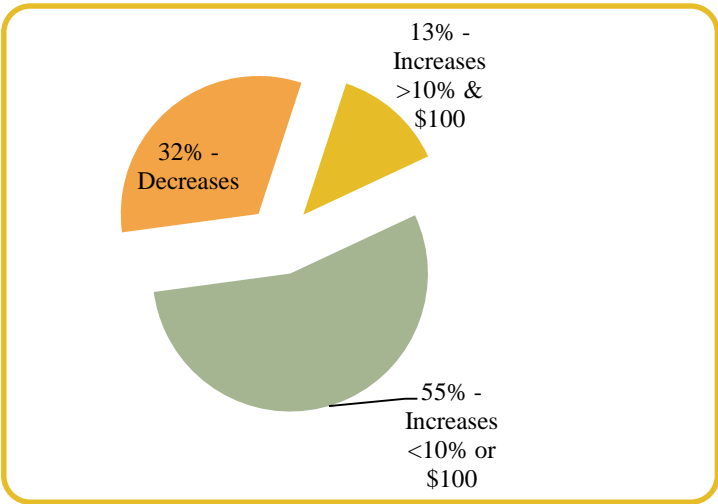
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,455,871	3,444,658	(11,213)	(0.3)
Apartment	44,629	42,187	(2,442)	(5.5)
Total Residential	\$3,500,500	\$3,486,846	(\$13,654)	(0.4%)
Farm	7,199,971	7,555,859	355,888	4.9
Commercial / Industrial	1,412,593	1,399,983	(12,610)	(0.9)
Institutional	4,792	4,614	(178)	(3.7)
Pipeline	1,041,910	1,042,635	725	0.1
Railway	23,690	23,801	111	0.5
Designated Recreational	2,099	2,156	57	2.7
Total	\$13,185,556	\$13,515,894	\$330,338	2.5%

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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:	3,215
With Tax Decreases:	1,525
Total Properties:	4,740

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,435,128	1,401,600	(33,528)	(2.3)
Apartment	23,646	22,234	(1,412)	(6.0)
Total Residential	\$1,458,774	\$1,423,834	(\$34,940)	(2.4%)
Farm	2,579,543	2,623,495	43,952	1.7
Commercial / Industrial	388,756	382,712	(6,044)	(1.6)
Institutional	3,579	3,453	(126)	(3.5)
Pipeline	266,614	263,949	(2,665)	(1.0)
Railway	6,094	6,057	(37)	(0.6)
Designated Recreational	528	534	6	1.1
Total	\$4,703,888	\$4,703,888*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 10.1% should see a municipal tax decrease.
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**IMPACT OF
REASSESSMENT 2020
RM OF RIDING MOUNTAIN
WEST**

1. OVERVIEW OF REASSESSMENT 2020

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 - changes to the supply and demand for real estate
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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 \$11 million (6%) to \$190 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	67,422,120	65,982,440	(1,439,680)	(2.1)
Farm	106,175,780	118,261,840	12,086,060	11.4
Commercial / Industrial	4,259,350	4,295,510	36,160	0.9
Institutional	5,920	5,920	0	0.0
Pipeline	1,563,000	1,703,050	140,050	9.0
Designated Recreational	96,440	98,960	2,520	2.6
Total	\$179,522,610	\$190,347,720	\$10,825,110	6.0%

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

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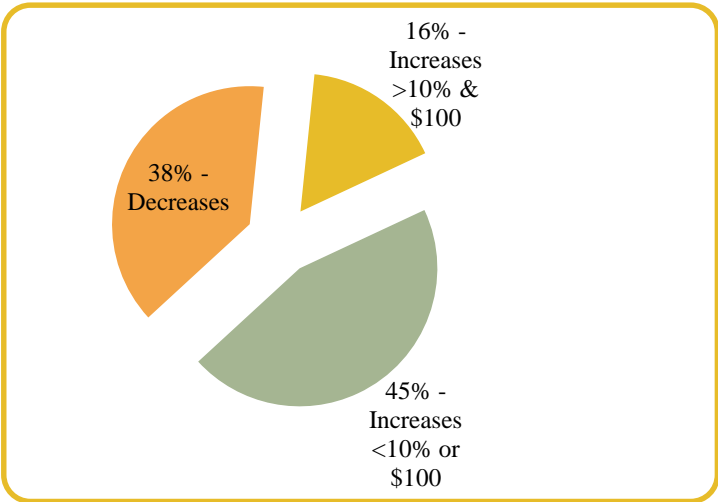
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,827,971	1,701,838	(126,133)	(6.9)
Farm	2,696,033	2,862,525	166,492	6.2
Commercial / Industrial	151,872	142,679	(9,193)	(6.1)
Institutional	242	231	(11)	(4.6)
Pipeline	55,376	56,231	855	1.5
Designated Recreational	3,537	3,366	(171)	(4.8)
Total	\$4,735,030	\$4,766,871	\$31,841	0.7%

- 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:	2,293
With Tax Decreases:	1,432
Total Properties:	3,725

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	961,302	891,835	(69,467)	(7.2)
Farm	1,490,864	1,562,248	71,384	4.8
Commercial / Industrial	60,331	57,846	(2,485)	(4.1)
Institutional	122	121	(1)	(0.8)
Pipeline	21,945	22,656	711	3.2
Designated Recreational	1,354	1,303	(51)	(3.8)
Total	\$2,535,918	\$2,535,918*	\$0*	0.0%

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

IMPACT OF REASSESSMENT 2020 RM OF RITCHOT

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 \$39 million (8%) to \$536 million (from \$497 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	304,944,370	314,083,980	9,139,610	3.0
Apartment	4,972,850	5,411,370	438,520	8.8
Condo / Co-op	29,729,220	29,421,110	(308,110)	(1.0)
Total Residential	\$339,646,440	\$348,916,460	\$9,270,020	2.7%
Farm	60,590,370	79,030,310	18,439,940	30.4
Commercial / Industrial	67,728,530	76,019,740	8,291,210	12.2
Institutional	8,260	8,650	390	4.7
Pipeline	27,174,200	29,618,350	2,444,150	9.0
Railway	1,944,810	2,130,830	186,020	9.6
Designated Recreational	328,350	360,570	32,220	9.8
Total	\$497,420,960	\$536,084,910	\$38,663,950	7.8%

- 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.

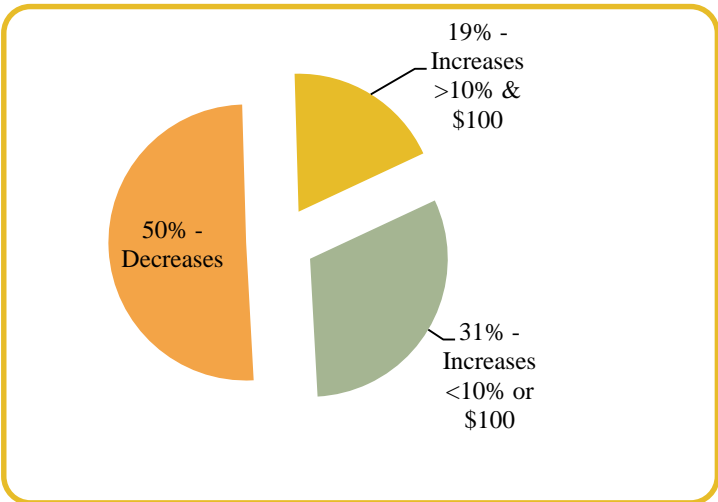
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	6,687,005	6,629,220	(57,785)	(0.9)
Apartment	109,779	115,332	5,553	5.1
Condo / Co-op	655,951	626,450	(29,501)	(4.5)
Total Residential	\$7,452,736	\$7,371,002	(\$81,734)	(1.1%)
Farm	1,334,407	1,673,404	338,997	25.4
Commercial / Industrial	2,133,045	2,231,389	98,344	4.6
Institutional	268	264	(4)	(1.5)
Pipeline	861,756	878,110	16,354	1.9
Railway	62,037	63,612	1,575	2.5
Designated Recreational	10,353	10,710	357	3.5
Total	\$11,854,602	\$12,228,489	\$373,887	3.2%

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



	Number of Properties
With Tax Increases:	1,856
With Tax Decreases:	1,887
Total Properties:	3,743

- 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**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,287,083	2,185,710	(101,373)	(4.4)
Apartment	37,296	37,658	362	1.0
Condo / Co-op	222,969	204,742	(18,227)	(8.2)
Total Residential	\$2,547,348	\$2,428,110	(\$119,238)	(4.7%)
Farm	454,428	549,972	95,544	21.0
Commercial / Industrial	507,964	529,021	21,057	4.2
Institutional	62	60	(2)	(3.2)
Pipeline	203,807	206,114	2,307	1.1
Railway	14,586	14,828	242	1.7
Designated Recreational	2,463	2,509	46	1.9
Total	\$3,730,657	\$3,730,657*	\$0*	0.0%

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