
IMPACT OF REASSESSMENT 2020 RM OF ALEXANDER

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 \$-4 million (-1%) to \$376 million (from \$380 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	328,795,420	321,077,180	(7,718,240)	(2.4)
Apartment	206,430	246,430	40,000	19.4
Condo / Co-op	6,690,480	6,770,290	79,810	1.2
Total Residential	\$335,692,330	\$328,093,900	(\$7,598,430)	(2.3%)
Farm	19,439,980	21,961,580	2,521,600	13.0
Commercial / Industrial	20,966,460	21,717,340	750,880	3.6
Institutional	3,939,910	4,061,550	121,640	3.1
Railway	32,650	34,530	1,880	5.8
Designated Recreational	174,450	175,900	1,450	0.8
Total	\$380,245,780	\$376,044,800	(\$4,200,980)	(1.1%)

- 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.

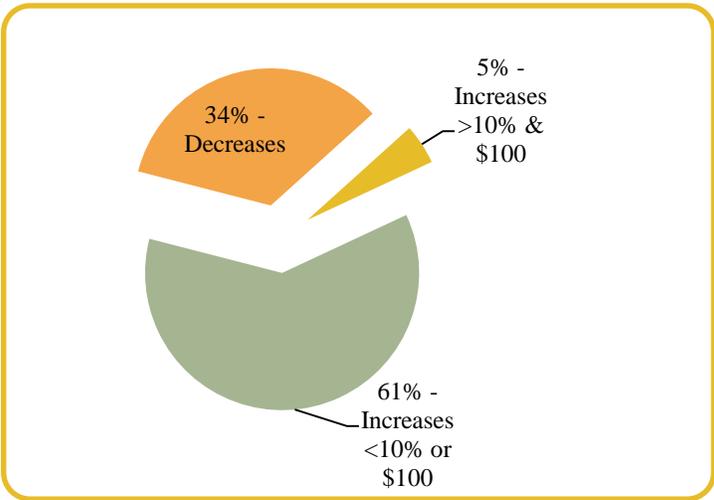
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	8,452,215	8,401,417	(50,798)	(0.6)
Apartment	5,194	6,258	1,064	20.5
Condo / Co-op	174,848	181,093	6,245	3.6
Total Residential	\$8,632,256	\$8,588,768	(\$43,488)	(0.5%)
Farm	488,685	558,266	69,581	14.2
Commercial / Industrial	736,198	742,708	6,510	0.9
Institutional	62,431	64,337	1,906	3.1
Railway	1,140	1,172	32	2.8
Designated Recreational	6,284	6,236	(48)	(0.8)
Total	\$9,926,994	\$9,961,486	\$34,492	0.4%

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

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

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



	Number of Properties
With Tax Increases:	4,270
With Tax Decreases:	2,232
Total Properties:	6,502

- 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	3,721,964	3,675,049	(46,915)	(1.3)
Apartment	2,337	2,821	484	20.7
Condo / Co-op	75,736	77,493	1,757	2.3
Total Residential	\$3,800,037	\$3,755,363	(\$44,674)	(1.2%)
Farm	220,061	251,372	31,311	14.2
Commercial / Industrial	237,340	248,577	11,237	4.7
Institutional	44,600	46,489	1,889	4.2
Railway	370	395	25	6.8
Designated Recreational	1,975	2,013	38	1.9
Total	\$4,304,382	\$4,304,382*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -1.1% should see a municipal tax decrease.
- Properties with an assessment increase greater than -1.1% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
- **The Seniors' School Tax Rebate.** Tax credit for senior homeowners to an income tested maximum of \$470.
- **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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- Your municipality's taxable assessment has increased by \$5 million (8%) to \$68 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	29,325,680	29,411,340	85,660	0.3
Apartment	221,730	231,270	9,540	4.3
Total Residential	\$29,547,410	\$29,642,610	\$95,200	0.3%
Farm	31,408,490	36,383,200	4,974,710	15.8
Commercial / Industrial	1,789,960	1,878,190	88,230	4.9
Institutional	14,710	14,900	190	1.3
Total	\$62,760,570	\$67,918,900	\$5,158,330	8.2%

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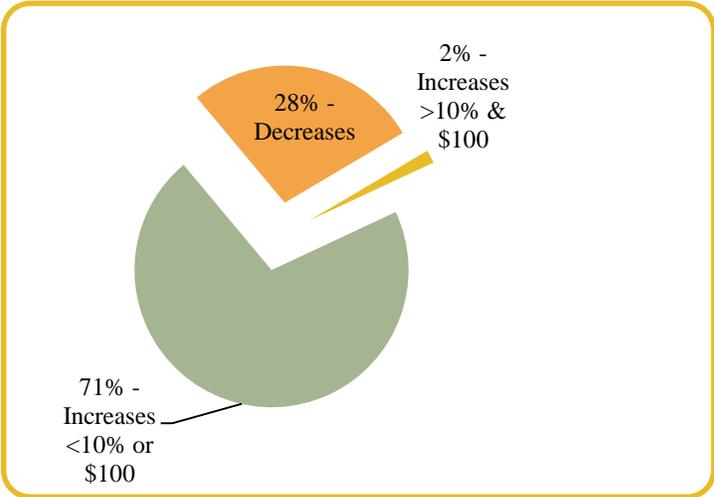
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	876,074	834,018	(42,056)	(4.8)
Apartment	7,015	6,994	(21)	(0.3)
Total Residential	\$883,089	\$841,012	(\$42,077)	(4.8%)
Farm	957,362	1,052,142	94,780	9.9
Commercial / Industrial	73,451	72,118	(1,333)	(1.8)
Institutional	583	554	(29)	(5.0)
Total	\$1,914,485	\$1,965,827	\$51,342	2.7%

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



	Number of Properties
With Tax Increases:	3,689
With Tax Decreases:	1,406
Total Properties:	5,095

- 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	452,630	419,948	(32,682)	(7.2)
Apartment	3,629	3,557	(72)	(2.0)
Total Residential	\$456,259	\$423,505	(\$32,754)	(7.2%)
Farm	482,805	516,033	33,228	6.9
Commercial / Industrial	28,911	28,425	(486)	(1.7)
Institutional	245	234	(11)	(4.5)
Total	\$968,220	\$968,220*	\$0*	0.0%

*May not add due to rounding.

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- Your municipality's taxable assessment has increased by \$12 million (6%) to \$208 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	110,646,870	117,810,860	7,163,990	6.5
Apartment	12,748,700	13,509,010	760,310	6.0
Condo / Co-op	3,624,890	3,494,030	(130,860)	(3.6)
Total Residential	\$127,020,460	\$134,813,900	\$7,793,440	6.1%
Farm	1,467,390	1,591,080	123,690	8.4
Commercial / Industrial	57,284,880	61,080,480	3,795,600	6.6
Institutional	9,991,620	10,351,940	360,320	3.6
Pipeline	42,850	46,700	3,850	9.0
Total	\$195,807,200	\$207,884,100	\$12,076,900	6.2%

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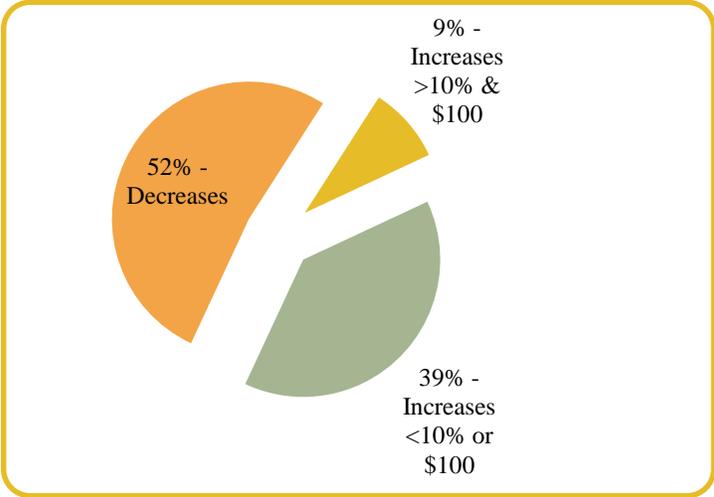
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,137,945	3,177,241	39,296	1.3
Apartment	361,553	364,324	2,771	0.8
Condo / Co-op	102,802	94,230	(8,572)	(8.3)
Total Residential	\$3,602,300	\$3,635,796	\$33,496	0.9%
Farm	41,615	42,910	1,295	3.1
Commercial / Industrial	2,184,272	2,169,212	(15,060)	(0.7)
Institutional	140,172	136,738	(3,434)	(2.5)
Pipeline	1,634	1,659	25	1.5
Total	\$5,969,994	\$5,986,315	\$16,321	0.3%

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



	Number of Properties
With Tax Increases:	838
With Tax Decreases:	913
Total Properties:	1,751

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,505,904	1,510,217	4,313	0.3
Apartment	173,510	173,172	(338)	(0.2)
Condo / Co-op	49,335	44,790	(4,545)	(9.2)
Total Residential	\$1,728,748	\$1,728,179	(\$569)	(0.0%)
Farm	19,971	20,396	425	2.1
Commercial / Industrial	779,647	782,991	3,344	0.4
Institutional	135,986	132,702	(3,284)	(2.4)
Pipeline	583	599	16	2.7
Total	\$2,664,936	\$2,664,936*	\$0*	0.0%

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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 \$1 million (3%) to \$53 million (from \$52 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	32,390,380	33,217,860	827,480	2.6
Apartment	2,652,880	2,856,240	203,360	7.7
Total Residential	\$35,043,260	\$36,074,100	\$1,030,840	2.9%
Farm	87,280	88,090	810	0.9
Commercial / Industrial	14,120,930	14,511,370	390,440	2.8
Institutional	2,283,630	2,280,260	(3,370)	(0.2)
Total	\$51,535,100	\$52,953,820	\$1,418,720	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.

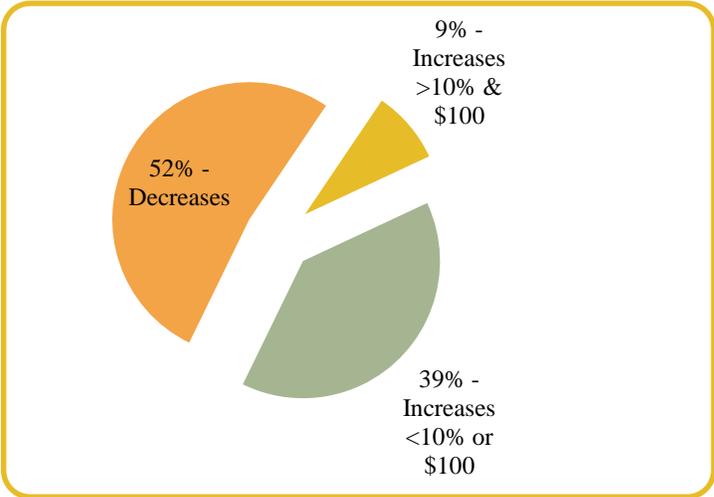
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	980,489	1,001,053	20,564	2.1
Apartment	80,305	86,076	5,771	7.2
Total Residential	\$1,060,795	\$1,087,129	\$26,334	2.5%
Farm	2,642	2,655	13	0.5
Commercial / Industrial	565,416	561,314	(4,102)	(0.7)
Institutional	46,816	45,458	(1,358)	(2.9)
Total	\$1,675,668	\$1,696,556	\$20,888	1.3%

- 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:	289
With Tax Decreases:	316
Total Properties:	605

- 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	622,575	621,373	(1,202)	(0.2)
Apartment	50,991	53,429	2,438	4.8
Total Residential	\$673,567	\$674,802	\$1,235	0.2%
Farm	1,678	1,648	(30)	(1.8)
Commercial / Industrial	271,418	271,450	32	0.0
Institutional	43,894	42,655	(1,239)	(2.8)
Total	\$990,556	\$990,556*	\$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:
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- **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

- 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 ARGYLE

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 \$20 million (19%) to \$127 million (from \$106 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	23,382,290	25,879,330	2,497,040	10.7
Farm	67,963,150	84,708,860	16,745,710	24.6
Commercial / Industrial	2,589,010	2,703,200	114,190	4.4
Institutional	1,338,980	1,383,960	44,980	3.4
Pipeline	10,852,800	11,828,450	975,650	9.0
Total	\$106,126,230	\$126,503,800	\$20,377,570	19.2%

- 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.
- 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.

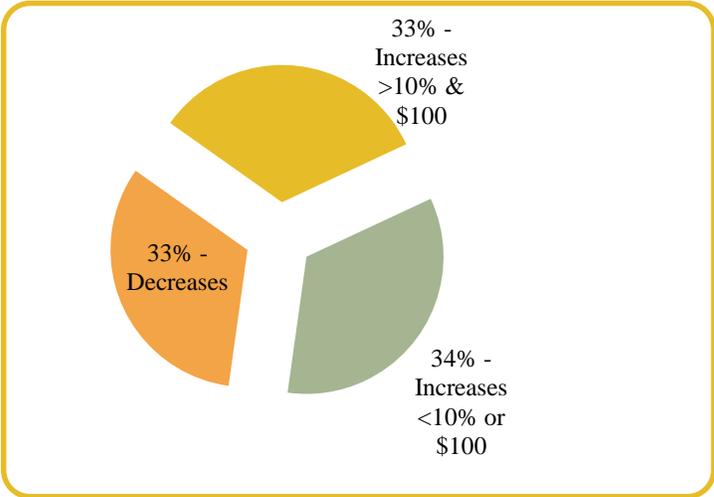
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	641,695	637,459	(4,236)	(0.7)
Farm	1,703,450	1,882,019	178,569	10.5
Commercial / Industrial	103,736	97,921	(5,815)	(5.6)
Institutional	30,266	27,725	(2,541)	(8.4)
Pipeline	377,515	363,335	(14,180)	(3.8)
Total	\$2,856,662	\$3,008,458	\$151,796	5.3%

- 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:	1,208
With Tax Decreases:	584
Total Properties:	1,792

- 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	404,155	382,762	(21,393)	(5.3)
Farm	1,037,968	1,080,599	42,631	4.1
Commercial / Industrial	53,171	49,329	(3,842)	(7.2)
Institutional	29,154	26,598	(2,556)	(8.8)
Pipeline	165,559	150,718	(14,841)	(9.0)
Total	\$1,690,008	\$1,690,008*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 19.2% should see a municipal tax decrease.
- Properties with an assessment increase greater than 19.2% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

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IMPACT OF REASSESSMENT 2020 RM OF ARMSTRONG

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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2. OBJECTIVES OF REASSESSING PROPERTY

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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 \$8 million (9%) to \$88 million (from \$81 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	51,930,110	51,874,970	(55,140)	(0.1)
Apartment	470,890	526,200	55,310	11.8
Total Residential	\$52,401,000	\$52,401,170	\$170	0.0%
Farm	26,169,270	33,492,060	7,322,790	28.0
Commercial / Industrial	2,150,790	2,424,970	274,180	12.8
Institutional	20,290	25,300	5,010	24.7
Designated Recreational	48,650	50,190	1,540	3.2
Total	\$80,790,000	\$88,393,690	\$7,603,690	9.4%

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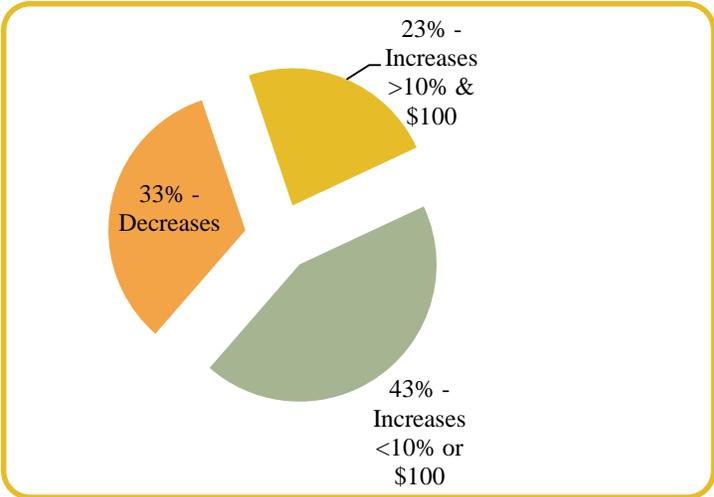
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,676,803	1,601,158	(75,645)	(4.5)
Apartment	15,620	16,796	1,176	7.5
Total Residential	\$1,692,423	\$1,617,954	(\$74,469)	(4.4%)
Farm	852,345	1,049,631	197,286	23.2
Commercial / Industrial	90,984	96,225	5,241	5.8
Institutional	865	1,015	150	17.3
Designated Recreational	2,166	2,111	(55)	(2.5)
Total	\$2,638,783	\$2,766,936	\$128,153	4.9%

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



	Number of Properties
With Tax Increases:	2,300
With Tax Decreases:	1,156
Total Properties:	3,456

- 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	1,024,945	935,773	(89,172)	(8.7)
Apartment	9,294	9,492	198	2.1
Total Residential	\$1,034,239	\$945,265	(\$88,974)	(8.6%)
Farm	516,503	604,163	87,660	17.0
Commercial / Industrial	42,450	43,744	1,294	3.1
Institutional	400	456	56	14.0
Designated Recreational	960	905	(55)	(5.7)
Total	\$1,594,552	\$1,594,552*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 TOWN OF BEAUSEJOUR

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- Your municipality's taxable assessment has increased by \$7 million (4%) to \$167 million (from \$160 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	114,896,860	119,642,880	4,746,020	4.1
Apartment	3,016,860	3,352,610	335,750	11.1
Condo / Co-op	7,526,120	7,418,320	(107,800)	(1.4)
Total Residential	\$125,439,840	\$130,413,810	\$4,973,970	4.0%
Farm	17,030	17,030	0	0.0
Commercial / Industrial	27,804,610	29,592,910	1,788,300	6.4
Institutional	6,565,440	6,874,870	309,430	4.7
Railway	91,030	101,000	9,970	11.0
Total	\$159,917,950	\$166,999,620	\$7,081,670	4.4%

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- **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.

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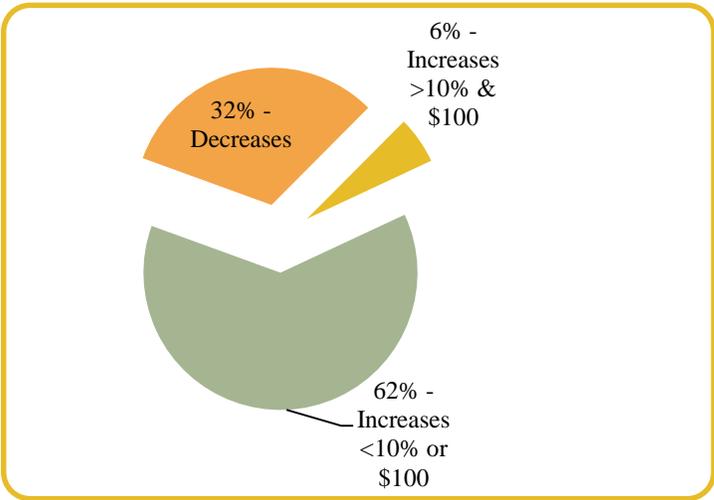
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,324,081	3,397,977	73,896	2.2
Apartment	87,281	95,217	7,936	9.1
Condo / Co-op	217,738	210,688	(7,050)	(3.2)
Total Residential	\$3,629,100	\$3,703,883	\$74,783	2.1%
Farm	493	484	(9)	(1.8)
Commercial / Industrial	1,076,066	1,093,340	17,274	1.6
Institutional	99,968	101,639	1,671	1.7
Railway	3,523	3,732	209	5.9
Total	\$4,809,150	\$4,903,076	\$93,926	2.0%

- 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:	1,123
With Tax Decreases:	527
Total Properties:	1,650

- 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	1,733,909	1,728,959	(4,950)	(0.3)
Apartment	45,527	48,449	2,922	6.4
Condo / Co-op	113,577	107,202	(6,375)	(5.6)
Total Residential	\$1,893,013	\$1,884,610	(\$8,403)	(0.4%)
Farm	257	246	(11)	(4.3)
Commercial / Industrial	419,599	427,647	8,048	1.9
Institutional	99,079	99,349	270	0.3
Railway	1,374	1,460	86	6.3
Total	\$2,413,322	\$2,413,322*	\$0*	0.0%

*May not add due to rounding.

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

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

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

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 - **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 BIFROST-
RIVERTON**

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 \$20 million (10%) to \$211 million (from \$192 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	94,137,520	98,023,770	3,886,250	4.1
Apartment	2,575,100	2,691,370	116,270	4.5
Total Residential	\$96,712,620	\$100,715,140	\$4,002,520	4.1%
Farm	75,657,500	89,913,600	14,256,100	18.8
Commercial / Industrial	17,782,530	18,951,210	1,168,680	6.6
Institutional	635,200	695,380	60,180	9.5
Pipeline	814,350	886,850	72,500	8.9
Total	\$191,602,200	\$211,162,180	\$19,559,980	10.2%

- 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.

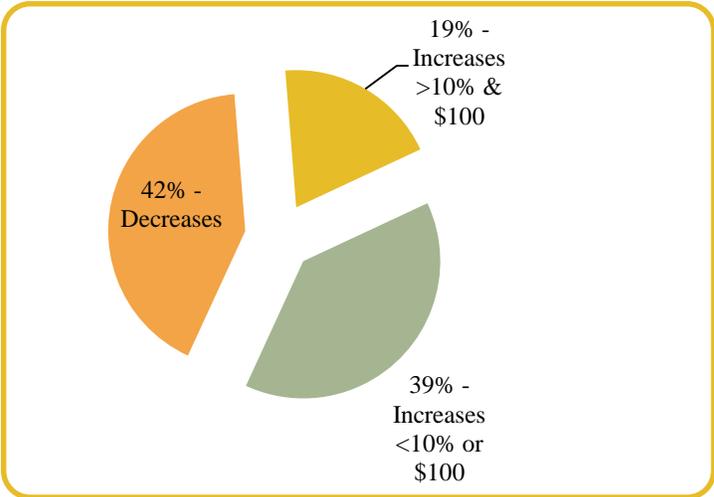
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,694,580	2,686,569	(8,011)	(0.3)
Apartment	87,113	86,548	(565)	(0.7)
Total Residential	\$2,781,694	\$2,773,117	(\$8,577)	(0.3%)
Farm	2,081,377	2,368,191	286,814	13.8
Commercial / Industrial	694,480	695,525	1,045	0.2
Institutional	15,237	15,382	145	1.0
Pipeline	30,489	31,089	600	2.0
Total	\$5,603,277	\$5,883,303	\$280,026	5.0%

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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:	2,308
With Tax Decreases:	1,662
Total Properties:	3,970

- 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	1,652,651	1,564,360	(88,291)	(5.3)
Apartment	58,667	55,794	(2,873)	(4.9)
Total Residential	\$1,711,318	\$1,620,154	(\$91,164)	(5.3%)
Farm	1,257,625	1,356,100	98,475	7.8
Commercial / Industrial	324,263	316,994	(7,269)	(2.2)
Institutional	15,051	15,163	112	0.7
Pipeline	13,535	13,374	(161)	(1.2)
Total	\$3,321,792	\$3,321,792*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 10.2% should see a municipal tax decrease.
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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF
BOISSEVAIN-MORTON**

1. OVERVIEW OF REASSESSMENT 2020

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- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$5 million (3%) to \$209 million (from \$203 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	69,014,590	68,159,180	(855,410)	(1.2)
Apartment	1,665,080	1,811,610	146,530	8.8
Total Residential	\$70,679,670	\$69,970,790	(\$708,880)	(1.0%)
Farm	103,538,510	106,285,360	2,746,850	2.7
Commercial / Industrial	26,012,630	29,301,700	3,289,070	12.6
Institutional	1,266,520	1,239,460	(27,060)	(2.1)
Pipeline	1,223,000	1,332,200	109,200	8.9
Railway	347,610	365,130	17,520	5.0
Designated Recreational	50,640	51,710	1,070	2.1
Total	\$203,118,580	\$208,546,350	\$5,427,770	2.7%

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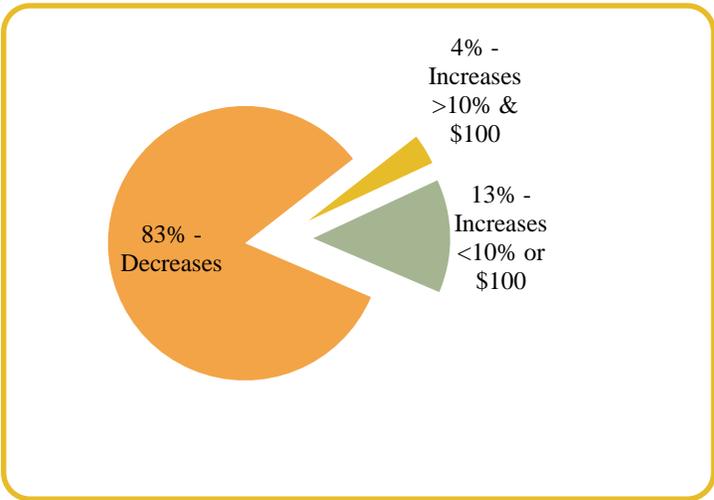
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,966,725	1,904,397	(62,328)	(3.2)
Apartment	50,242	53,977	3,735	7.4
Total Residential	\$2,016,968	\$1,958,374	(\$58,594)	(2.9%)
Farm	2,594,262	2,583,915	(10,347)	(0.4)
Commercial / Industrial	965,969	1,032,754	66,785	6.9
Institutional	23,246	22,651	(595)	(2.6)
Pipeline	42,685	43,863	1,178	2.8
Railway	12,268	12,175	(93)	(0.8)
Designated Recreational	1,767	1,703	(64)	(3.6)
Total	\$5,657,165	\$5,655,435	(\$1,730)	(0.0%)

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



	Number of Properties
With Tax Increases:	420
With Tax Decreases:	2,056
Total Properties:	2,476

- 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	1,152,278	1,120,401	(31,877)	(2.8)
Apartment	30,561	33,107	2,546	8.3
Total Residential	\$1,182,838	\$1,153,508	(\$29,330)	(2.5%)
Farm	1,379,228	1,367,810	(11,418)	(0.8)
Commercial / Industrial	405,026	445,509	40,483	10.0
Institutional	23,246	22,651	(595)	(2.6)
Pipeline	16,281	17,132	851	5.2
Railway	4,763	4,849	86	1.8
Designated Recreational	674	665	(9)	(1.3)
Total	\$3,012,056	\$3,012,056*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 CITY OF BRANDON

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 \$83 million (3%) to \$2,849 million (from \$2,766 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,510,044,340	1,531,260,500	21,216,160	1.4
Apartment	166,377,470	180,355,850	13,978,380	8.4
Condo / Co-op	210,183,220	206,354,780	(3,828,440)	(1.8)
Total Residential	\$1,886,605,030	\$1,917,971,130	\$31,366,100	1.7%
Farm	4,522,480	4,623,490	101,010	2.2
Commercial / Industrial	771,878,610	820,004,650	48,126,040	6.2
Institutional	97,271,440	100,458,130	3,186,690	3.3
Pipeline	768,200	837,200	69,000	9.0
Railway	4,406,030	4,566,680	160,650	3.7
Designated Recreational	88,730	90,190	1,460	1.7
Total	\$2,765,540,520	\$2,848,551,470	\$83,010,950	3.0%

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

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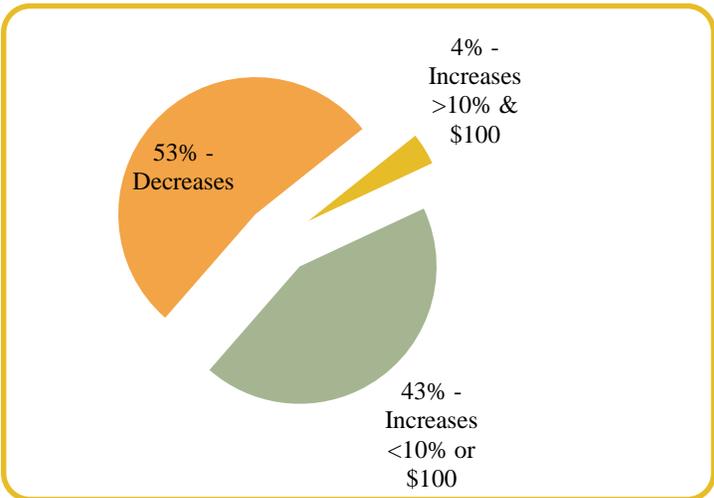
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2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	46,568,257	46,593,194	24,937	0.1
Apartment	5,130,915	5,487,868	356,953	7.0
Condo / Co-op	6,481,840	6,278,963	(202,877)	(3.1)
Total Residential	\$58,181,013	\$58,360,026	\$179,013	0.3%
Farm	139,469	140,684	1,215	0.9
Commercial / Industrial	31,336,820	31,949,261	612,441	2.0
Institutional	2,466,773	2,451,248	(15,525)	(0.6)
Pipeline	31,196	32,628	1,432	4.6
Railway	178,924	177,977	(947)	(0.5)
Designated Recreational	3,603	3,515	(88)	(2.4)
Total	\$92,337,797	\$93,115,339	\$777,542	0.8%

- 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:	7,629
With Tax Decreases:	8,562
Total Properties:	16,191

- 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	23,932,693	23,563,037	(369,656)	(1.5)
Apartment	2,636,917	2,775,316	138,399	5.3
Condo / Co-op	3,331,194	3,175,387	(155,807)	(4.7)
Total Residential	\$29,900,803	\$29,513,740	(\$387,063)	(1.3%)
Farm	71,677	71,146	(531)	(0.7)
Commercial / Industrial	12,225,105	12,609,452	384,347	3.1
Institutional	1,541,655	1,545,850	4,195	0.3
Pipeline	12,175	12,883	708	5.8
Railway	69,831	70,272	441	0.6
Designated Recreational	1,406	1,388	(18)	(1.3)
Total	\$43,822,653	\$43,822,653*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 3.0% should see a municipal tax decrease.
- Properties with an assessment increase greater than 3.0% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

6. PROVINCIAL PROPERTY TAX REDUCTION

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

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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 - **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 BRENDA- WASKADA

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 \$22 million (10%) to \$246 million (from \$224 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	18,602,520	16,936,930	(1,665,590)	(9.0)
Farm	98,467,960	106,824,660	8,356,700	8.5
Commercial / Industrial	104,143,120	119,638,670	15,495,550	14.9
Institutional	15,470	16,120	650	4.2
Pipeline	1,964,800	2,141,350	176,550	9.0
Railway	381,940	408,130	26,190	6.9
Total	\$223,575,810	\$245,965,860	\$22,390,050	10.0%

- 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.

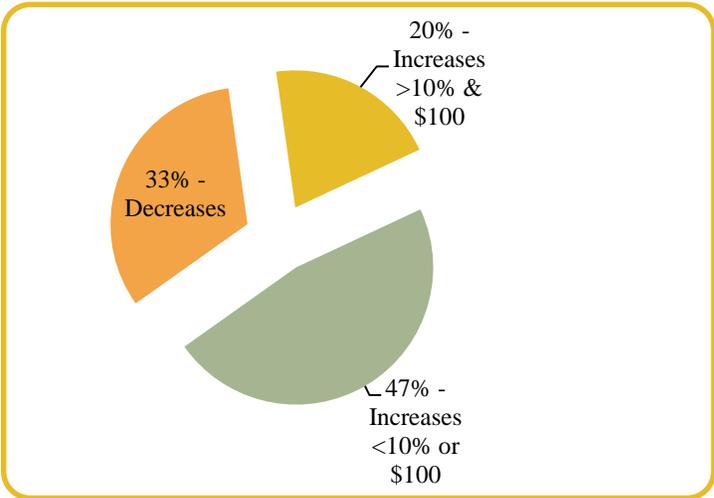
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	454,425	408,186	(46,239)	(10.2)
Farm	1,774,745	1,829,927	55,182	3.1
Commercial / Industrial	2,937,199	3,118,552	181,353	6.2
Institutional	506	528	22	4.4
Pipeline	54,598	54,968	370	0.7
Railway	10,613	10,477	(136)	(1.3)
Total	\$5,232,088	\$5,422,639	\$190,551	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:	1,871
With Tax Decreases:	904
Total Properties:	2,775

- 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	258,355	233,058	(25,297)	(9.8)
Farm	736,893	725,360	(11,533)	(1.6)
Commercial / Industrial	822,052	859,176	37,124	4.5
Institutional	506	528	22	4.4
Pipeline	14,693	14,529	(164)	(1.1)
Railway	2,856	2,769	(87)	(3.1)
Total	\$1,835,356	\$1,835,356*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 10.0% should see a municipal tax decrease.
- Properties with an assessment increase greater than 10.0% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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6. PROVINCIAL PROPERTY TAX REDUCTION

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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 BROKENHEAD

1. OVERVIEW OF REASSESSMENT 2020

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

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 - **Equity.** All properties across the Province are regularly reassessed to ensure assessments keep pace with changing market conditions.
 - **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 \$24 million (8%) to \$329 million (from \$306 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	217,894,450	218,816,550	922,100	0.4
Apartment	364,690	442,980	78,290	21.5
Condo / Co-op	1,652,440	1,563,420	(89,020)	(5.4)
Total Residential	\$219,911,580	\$220,822,950	\$911,370	0.4%
Farm	70,887,530	92,502,540	21,615,010	30.5
Commercial / Industrial	11,606,960	12,288,930	681,970	5.9
Institutional	195,540	584,900	389,360	199.1
Pipeline	327,650	356,850	29,200	8.9
Railway	2,452,910	2,625,310	172,400	7.0
Designated Recreational	139,200	146,570	7,370	5.3
Total	\$305,521,370	\$329,328,050	\$23,806,680	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.
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- The table below illustrates how the property taxes of each class of property in your municipality are impacted by Reassessment 2020.

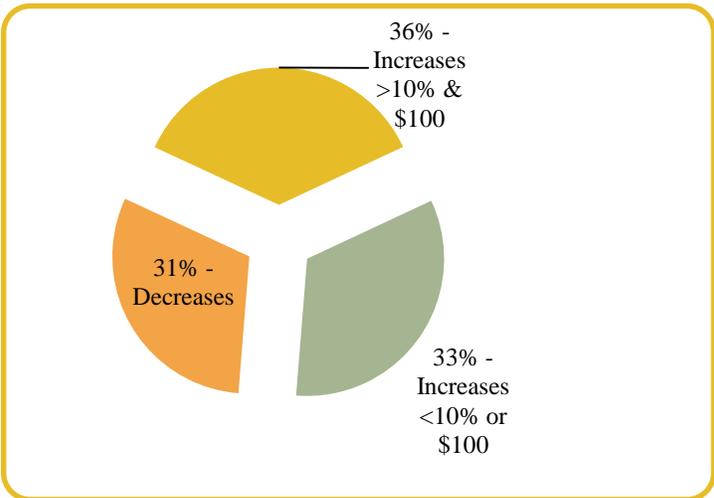
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	5,758,852	5,606,256	(152,596)	(2.7)
Apartment	8,775	10,600	1,825	20.8
Condo / Co-op	45,764	41,673	(4,091)	(8.9)
Total Residential	\$5,813,392	\$5,658,529	(\$154,863)	(2.7%)
Farm	1,964,366	2,468,138	503,772	25.7
Commercial / Industrial	427,769	426,029	(1,740)	(0.4)
Institutional	4,791	10,080	5,289	110.4
Pipeline	12,258	12,545	287	2.3
Railway	91,898	92,411	513	0.6
Designated Recreational	5,215	5,159	(56)	(1.1)
Total	\$8,319,690	\$8,672,892	\$353,202	4.3%

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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:	2,867
With Tax Decreases:	1,266
Total Properties:	4,133

- 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	2,739,630	2,548,891	(190,739)	(7.0)
Apartment	3,728	4,421	693	18.6
Condo / Co-op	22,895	19,863	(3,032)	(13.2)
Total Residential	\$2,766,252	\$2,573,175	(\$193,077)	(7.0%)
Farm	981,387	1,174,469	193,082	19.7
Commercial / Industrial	153,725	149,584	(4,141)	(2.7)
Institutional	2,630	7,363	4,733	180.0
Pipeline	4,522	4,518	(4)	(0.1)
Railway	33,985	33,355	(630)	(1.9)
Designated Recreational	1,929	1,862	(67)	(3.5)
Total	\$3,944,430	\$3,944,430*	\$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

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IMPACT OF REASSESSMENT 2020 TOWN OF CARBERRY

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 \$0 million (-1%) to \$70 million (from \$70 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	55,765,950	54,533,320	(1,232,630)	(2.2)
Apartment	2,576,350	2,748,980	172,630	6.7
Total Residential	\$58,342,300	\$57,282,300	(\$1,060,000)	(1.8%)
Farm	271,830	277,760	5,930	2.2
Commercial / Industrial	7,831,960	8,313,660	481,700	6.2
Institutional	2,963,240	3,145,850	182,610	6.2
Pipeline	14,200	15,450	1,250	8.8
Railway	418,900	433,380	14,480	3.5
Total	\$69,842,430	\$69,468,400	(\$374,030)	(0.5%)

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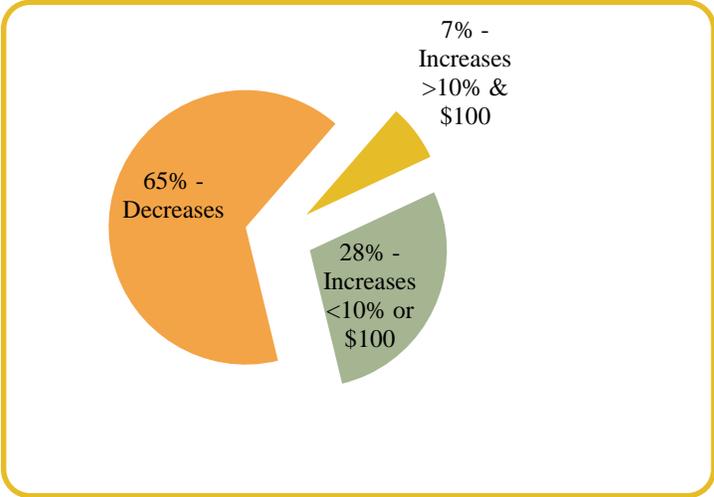
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,432,237	1,394,908	(37,329)	(2.6)
Apartment	66,168	70,316	4,148	6.3
Total Residential	\$1,498,405	\$1,465,224	(\$33,181)	(2.2%)
Farm	6,981	7,105	124	1.8
Commercial / Industrial	277,666	283,695	6,029	2.2
Institutional	42,057	44,888	2,831	6.7
Pipeline	503	527	24	4.8
Railway	14,851	14,789	(62)	(0.4)
Total	\$1,840,465	\$1,816,228	(\$24,237)	(1.3%)

- 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:	287
With Tax Decreases:	537
Total Properties:	824

- 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	791,486	778,136	(13,350)	(1.7)
Apartment	36,566	39,225	2,659	7.3
Total Residential	\$828,052	\$817,361	(\$10,691)	(1.3%)
Farm	3,858	3,963	105	2.7
Commercial / Industrial	111,159	118,628	7,469	6.7
Institutional	42,057	44,888	2,831	6.7
Pipeline	202	220	18	8.9
Railway	5,945	6,184	239	4.0
Total	\$991,274	\$991,274*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -0.5% should see a municipal tax decrease.
- Properties with an assessment increase greater than -0.5% 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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IMPACT OF REASSESSMENT 2020 TOWN OF CARMAN

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- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

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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 \$7 million (5%) to \$151 million (from \$144 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	95,561,490	100,597,800	5,036,310	5.3
Apartment	6,767,010	7,006,820	239,810	3.5
Condo / Co-op	10,798,900	10,846,900	48,000	0.4
Total Residential	\$113,127,400	\$118,451,520	\$5,324,120	4.7%
Farm	407,450	429,010	21,560	5.3
Commercial / Industrial	24,329,390	25,365,510	1,036,120	4.3
Institutional	5,653,940	5,989,380	335,440	5.9
Pipeline	10,100	11,000	900	8.9
Railway	267,960	289,900	21,940	8.2
Designated Recreational	139,920	142,030	2,110	1.5
Total	\$143,936,160	\$150,678,350	\$6,742,190	4.7%

- 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.

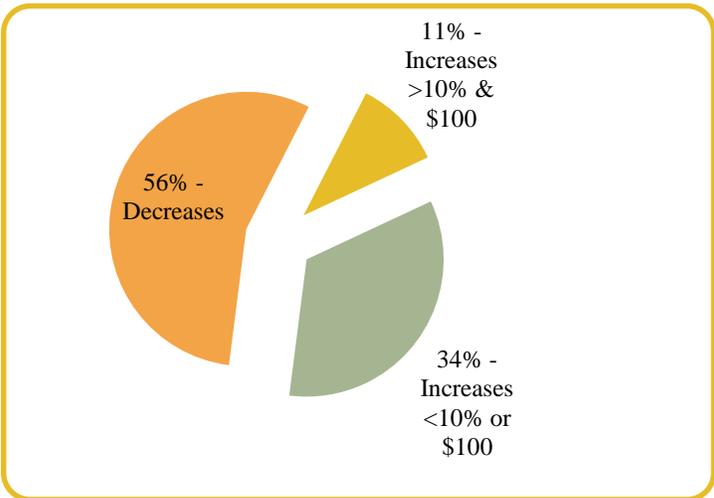
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,691,012	2,709,702	18,690	0.7
Apartment	190,559	188,736	(1,823)	(1.0)
Condo / Co-op	304,097	292,172	(11,925)	(3.9)
Total Residential	\$3,185,668	\$3,190,610	\$4,942	0.2%
Farm	11,474	11,556	82	0.7
Commercial / Industrial	922,814	899,994	(22,820)	(2.5)
Institutional	95,890	97,037	1,147	1.2
Pipeline	383	390	7	1.8
Railway	10,164	10,286	122	1.2
Designated Recreational	5,307	5,039	(268)	(5.1)
Total	\$4,231,699	\$4,214,912	(\$16,787)	(0.4%)

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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:	609
With Tax Decreases:	760
Total Properties:	1,369

- 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	1,611,167	1,620,228	9,061	0.6
Apartment	114,092	112,852	(1,240)	(1.1)
Condo / Co-op	182,069	174,700	(7,369)	(4.1)
Total Residential	\$1,907,328	\$1,907,780	\$452	0.0%
Farm	6,870	6,910	40	0.6
Commercial / Industrial	410,194	408,537	(1,657)	(0.4)
Institutional	95,325	96,465	1,140	1.2
Pipeline	170	177	7	4.1
Railway	4,518	4,669	151	3.3
Designated Recreational	2,359	2,288	(71)	(3.0)
Total	\$2,426,764	\$2,426,764*	\$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 RM OF CARTIER

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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:
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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 \$18 million (6%) to \$341 million (from \$323 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	118,575,350	123,333,900	4,758,550	4.0
Apartment	181,040	179,200	(1,840)	(1.0)
Total Residential	\$118,756,390	\$123,513,100	\$4,756,710	4.0%
Farm	146,398,750	156,048,320	9,649,570	6.6
Commercial / Industrial	22,678,230	23,541,930	863,700	3.8
Institutional	1,447,370	1,558,200	110,830	7.7
Pipeline	27,856,200	30,361,650	2,505,450	9.0
Railway	5,571,900	5,906,730	334,830	6.0
Total	\$322,708,840	\$340,929,930	\$18,221,090	5.7%

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

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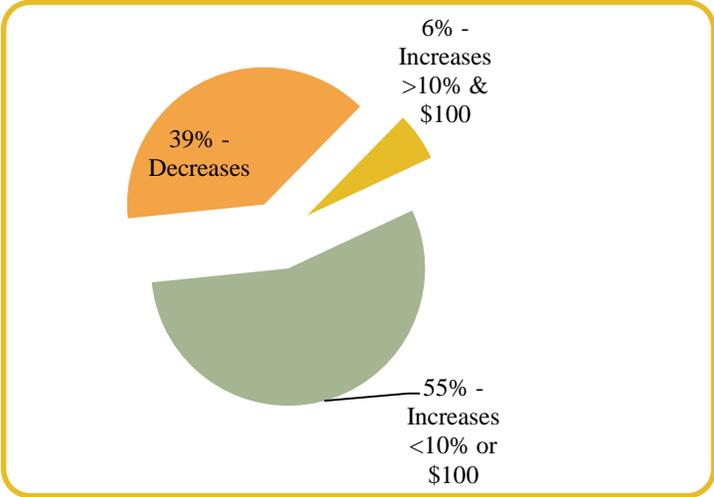
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,598,634	2,575,081	(23,553)	(0.9)
Apartment	3,955	3,728	(227)	(5.7)
Total Residential	\$2,602,590	\$2,578,809	(\$23,781)	(0.9%)
Farm	3,238,122	3,284,723	46,601	1.4
Commercial / Industrial	714,290	688,799	(25,491)	(3.6)
Institutional	16,902	17,151	249	1.5
Pipeline	893,528	903,712	10,184	1.1
Railway	178,161	175,292	(2,869)	(1.6)
Total	\$7,643,593	\$7,648,486	\$4,893	0.1%

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



	Number of Properties
With Tax Increases:	1,338
With Tax Decreases:	854
Total Properties:	2,192

- 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	1,240,473	1,222,168	(18,305)	(1.5)
Apartment	1,909	1,788	(121)	(6.3)
Total Residential	\$1,242,383	\$1,223,956	(\$18,427)	(1.5%)
Farm	1,543,748	1,556,320	12,572	0.8
Commercial / Industrial	235,794	232,070	(3,724)	(1.6)
Institutional	15,009	15,314	305	2.0
Pipeline	293,799	302,857	9,058	3.1
Railway	58,627	58,805	178	0.3
Total	\$3,389,360	\$3,389,360*	\$0*	0.0%

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**IMPACT OF
REASSESSMENT 2020
CARTWRIGHT-ROBLIN
MUNICIPALITY**

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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 \$6 million (6%) to \$97 million (from \$91 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	22,620,400	23,822,580	1,202,180	5.3
Apartment	191,170	178,920	(12,250)	(6.4)
Total Residential	\$22,811,570	\$24,001,500	\$1,189,930	5.2%
Farm	64,697,080	69,123,490	4,426,410	6.8
Commercial / Industrial	3,213,820	3,410,550	196,730	6.1
Institutional	43,560	46,560	3,000	6.9
Designated Recreational	30,900	31,430	530	1.7
Total	\$90,796,930	\$96,613,530	\$5,816,600	6.4%

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

- Taxable Assessment is the portioned assessment.

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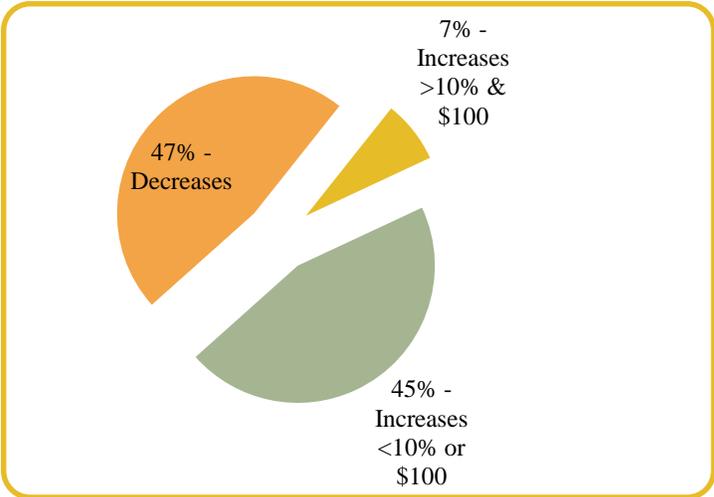
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	774,687	773,511	(1,176)	(0.2)
Apartment	9,903	8,857	(1,046)	(10.6)
Total Residential	\$784,589	\$782,368	(\$2,221)	(0.3%)
Farm	1,695,559	1,721,892	26,333	1.6
Commercial / Industrial	160,443	160,674	231	0.1
Institutional	861	870	9	1.1
Designated Recreational	1,101	1,041	(60)	(5.5)
Total	\$2,642,553	\$2,666,845	\$24,292	0.9%

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



	Number of Properties
With Tax Increases:	867
With Tax Decreases:	778
Total Properties:	1,645

- 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	549,892	544,578	(5,314)	(1.0)
Apartment	8,037	7,170	(867)	(10.8)
Total Residential	\$557,929	\$551,748	(\$6,181)	(1.1%)
Farm	1,044,230	1,048,704	4,474	0.4
Commercial / Industrial	97,670	99,362	1,692	1.7
Institutional	793	800	7	0.9
Designated Recreational	498	476	(22)	(4.4)
Total	\$1,701,119	\$1,701,119*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 6.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.4% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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- **The Education Property Tax Credit.** Tax credit for homeowners and renters to a maximum of \$700, and an additional income tested \$400 for seniors 65 and over.
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7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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

1. OVERVIEW OF REASSESSMENT 2020

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

2. OBJECTIVES OF REASSESSING PROPERTY

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

3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$1 million (2%) to \$40 million (from \$39 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	12,765,090	13,576,190	811,100	6.4
Apartment	3,936,020	4,078,800	142,780	3.6
Total Residential	\$16,701,110	\$17,654,990	\$953,880	5.7%
Farm	7,120	8,080	960	13.5
Commercial / Industrial	22,132,280	21,851,100	(281,180)	(1.3)
Institutional	175,450	164,590	(10,860)	(6.2)
Railway	149,130	157,400	8,270	5.6
Total	\$39,165,090	\$39,836,160	\$671,070	1.7%

- 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.

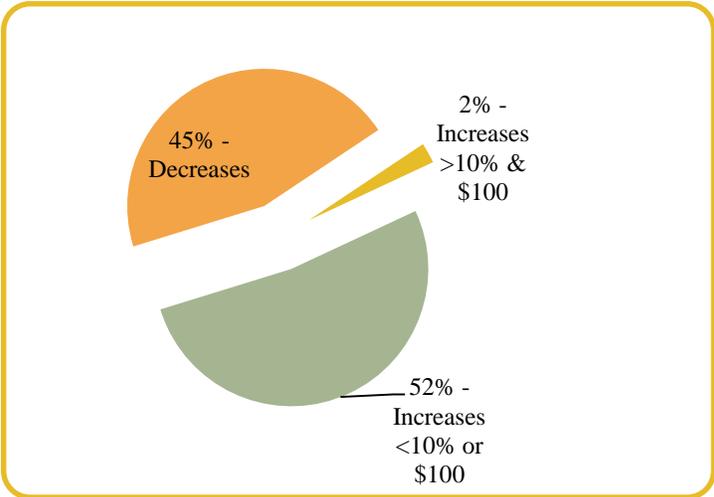
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	888,450	935,400	46,950	5.3
Apartment	273,947	281,029	7,082	2.6
Total Residential	\$1,162,397	\$1,216,429	\$54,032	4.7%
Farm	496	557	61	12.3
Commercial / Industrial	1,756,639	1,692,258	(64,381)	(3.7)
Institutional	9,895	9,127	(768)	(7.8)
Railway	11,836	12,190	354	3.0
Total	\$2,941,264	\$2,930,560	(\$10,704)	(0.4%)

- 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:	250
With Tax Decreases:	208
Total Properties:	458

- 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	719,951	752,800	32,849	4.6
Apartment	221,992	226,169	4,177	1.9
Total Residential	\$941,943	\$978,969	\$37,026	3.9%
Farm	402	448	46	11.4
Commercial / Industrial	1,248,261	1,211,644	(36,617)	(2.9)
Institutional	9,895	9,127	(768)	(7.8)
Railway	8,411	8,728	317	3.8
Total	\$2,208,911	\$2,208,911*	\$0*	0.0%

*May not add due to rounding.

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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF
CLANWILLIAM-ERICKSON**

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 \$1 million (2%) to \$64 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	42,949,390	43,594,720	645,330	1.5
Apartment	373,960	394,210	20,250	5.4
Total Residential	\$43,323,350	\$43,988,930	\$665,580	1.5%
Farm	16,218,590	16,759,950	541,360	3.3
Commercial / Industrial	2,206,170	2,300,970	94,800	4.3
Institutional	1,037,930	1,044,820	6,890	0.7
Total	\$62,786,040	\$64,094,670	\$1,308,630	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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- Tax rates (mill rates) are set by:
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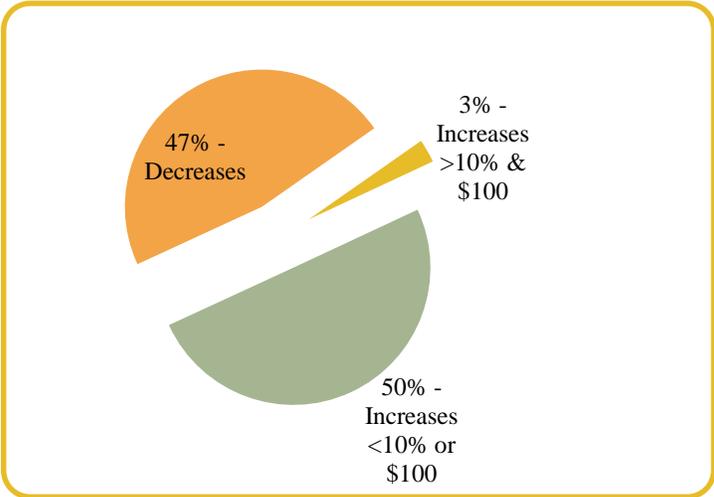
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,269,558	1,282,063	12,505	1.0
Apartment	13,452	14,125	673	5.0
Total Residential	\$1,283,010	\$1,296,188	\$13,178	1.0%
Farm	447,000	459,773	12,773	2.9
Commercial / Industrial	97,203	98,022	819	0.8
Institutional	25,401	25,193	(208)	(0.8)
Total	\$1,852,614	\$1,879,176	\$26,562	1.4%

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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:	691
With Tax Decreases:	617
Total Properties:	1,308

- 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	775,640	771,133	(4,507)	(0.6)
Apartment	9,152	9,505	353	3.9
Total Residential	\$784,791	\$780,638	(\$4,153)	(0.5%)
Farm	264,614	267,865	3,251	1.2
Commercial / Industrial	50,277	51,392	1,115	2.2
Institutional	25,401	25,193	(208)	(0.8)
Total	\$1,125,084	\$1,125,084*	\$0*	0.0%

*May not add due to rounding.

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**IMPACT OF
REASSESSMENT 2020
RM OF COLDWELL**

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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 decreased by \$-2 million (-2%) to \$64 million (from \$66 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	44,760,690	41,405,860	(3,354,830)	(7.5)
Apartment	228,430	246,610	18,180	8.0
Total Residential	\$44,989,120	\$41,652,470	(\$3,336,650)	(7.4%)
Farm	14,389,670	15,910,900	1,521,230	10.6
Commercial / Industrial	4,505,840	4,744,890	239,050	5.3
Institutional	1,658,410	1,770,470	112,060	6.8
Designated Recreational	41,200	41,720	520	1.3
Total	\$65,584,240	\$64,120,450	(\$1,463,790)	(2.2%)

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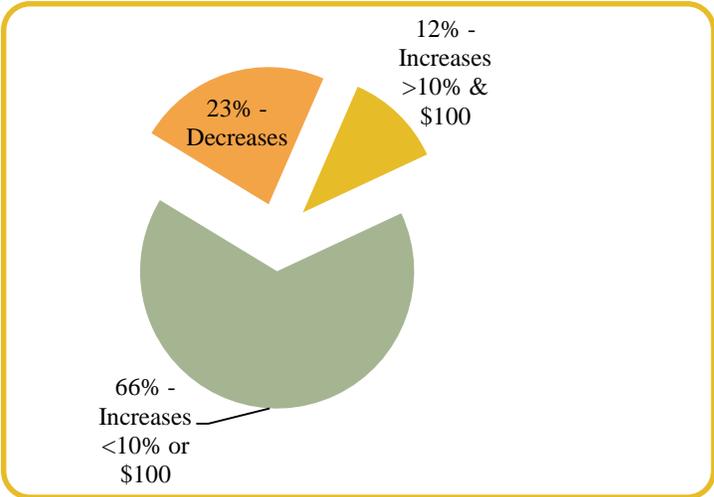
**Total Tax Change – Municipal & School
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Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,514,782	1,437,902	(76,880)	(5.1)
Apartment	7,516	8,350	834	11.1
Total Residential	\$1,522,298	\$1,446,252	(\$76,046)	(5.0%)
Farm	500,437	567,522	67,085	13.4
Commercial / Industrial	193,016	201,442	8,426	4.4
Institutional	27,947	30,613	2,666	9.5
Designated Recreational	1,835	1,845	10	0.5
Total	\$2,245,533	\$2,247,673	\$2,140	0.1%

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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:	1,770
With Tax Decreases:	525
Total Properties:	2,295

- 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	842,924	796,939	(45,985)	(5.5)
Apartment	4,087	4,532	445	10.9
Total Residential	\$847,011	\$801,471	(\$45,540)	(5.4%)
Farm	284,448	321,221	36,773	12.9
Commercial / Industrial	81,361	87,446	6,085	7.5
Institutional	27,636	30,286	2,650	9.6
Designated Recreational	815	842	27	3.3
Total	\$1,241,271	\$1,241,271*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 RM OF CORNWALLIS

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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 \$3 million (1%) to \$242 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	164,945,100	163,254,950	(1,690,150)	(1.0)
Apartment	3,318,860	3,375,050	56,190	1.7
Condo / Co-op	42,400	38,840	(3,560)	(8.4)
Total Residential	\$168,306,360	\$166,668,840	(\$1,637,520)	(1.0%)
Farm	48,568,960	49,851,200	1,282,240	2.6
Commercial / Industrial	17,095,600	19,649,560	2,553,960	14.9
Institutional	233,430	255,070	21,640	9.3
Pipeline	2,468,400	2,690,200	221,800	9.0
Railway	2,025,350	2,142,490	117,140	5.8
Designated Recreational	216,270	219,170	2,900	1.3
Total	\$238,914,370	\$241,476,530	\$2,562,160	1.1%

- 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
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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.

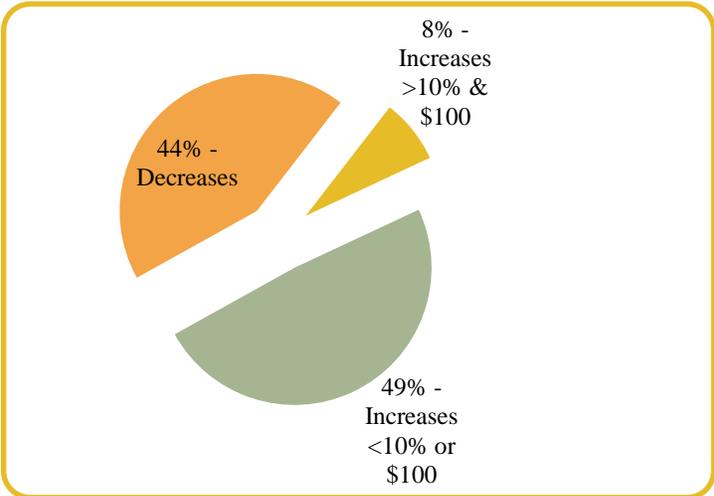
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,406,018	3,374,111	(31,907)	(0.9)
Apartment	71,565	72,709	1,144	1.6
Condo / Co-op	914	837	(77)	(8.4)
Total Residential	\$3,478,497	\$3,447,656	(\$30,841)	(0.9%)
Farm	1,015,862	1,041,745	25,883	2.6
Commercial / Industrial	528,638	578,303	49,665	9.4
Institutional	1,534	1,659	125	8.2
Pipeline	76,427	79,995	3,568	4.7
Railway	59,234	60,209	975	1.7
Designated Recreational	6,429	6,259	(170)	(2.6)
Total	\$5,166,623	\$5,215,825	\$49,202	1.0%

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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:	1,082
With Tax Decreases:	835
Total Properties:	1,917

- 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	1,084,184	1,061,647	(22,537)	(2.1)
Apartment	21,815	21,948	133	0.6
Condo / Co-op	279	253	(26)	(9.3)
Total Residential	\$1,106,278	\$1,083,847	(\$22,431)	(2.0%)
Farm	319,244	324,182	4,938	1.6
Commercial / Industrial	112,369	127,781	15,412	13.7
Institutional	1,534	1,659	125	8.2
Pipeline	16,225	17,494	1,269	7.8
Railway	13,313	13,933	620	4.7
Designated Recreational	1,422	1,425	3	0.2
Total	\$1,570,384	\$1,570,384*	\$0*	0.0%

*May not add due to rounding.

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	181,446,820	195,297,600	13,850,780	7.6
Apartment	11,421,040	12,058,770	637,730	5.6
Condo / Co-op	1,191,730	1,547,950	356,220	29.9
Total Residential	\$194,059,590	\$208,904,320	\$14,844,730	7.7%
Farm	1,531,150	1,616,700	85,550	5.6
Commercial / Industrial	100,038,310	106,884,930	6,846,620	6.8
Institutional	20,213,590	20,797,740	584,150	2.9
Pipeline	18,550	20,200	1,650	8.9
Railway	392,180	420,150	27,970	7.1
Total	\$316,253,370	\$338,644,040	\$22,390,670	7.1%

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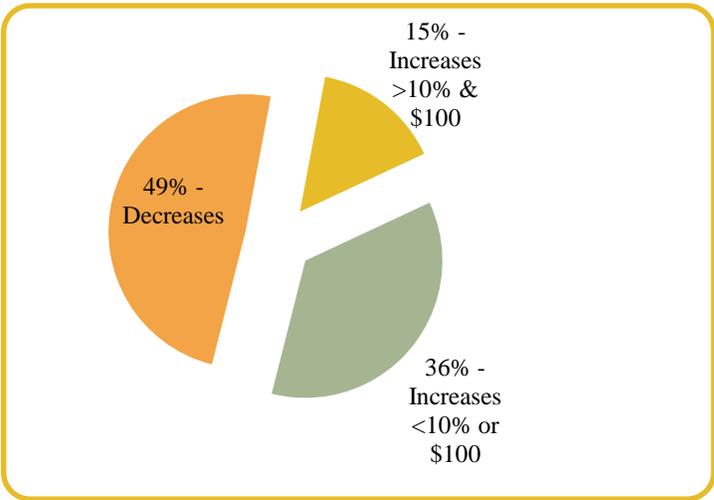
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	6,414,871	6,499,504	84,633	1.3
Apartment	403,779	401,316	(2,463)	(0.6)
Condo / Co-op	42,132	51,516	9,384	22.3
Total Residential	\$6,860,783	\$6,952,336	\$91,553	1.3%
Farm	54,132	53,804	(328)	(0.6)
Commercial / Industrial	4,514,129	4,470,462	(43,667)	(1.0)
Institutional	406,318	390,362	(15,956)	(3.9)
Pipeline	837	845	8	1.0
Railway	17,697	17,573	(124)	(0.7)
Total	\$11,853,895	\$11,885,381	\$31,486	0.3%

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



	Number of Properties
With Tax Increases:	1,830
With Tax Decreases:	1,758
Total Properties:	3,588

- 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	3,578,857	3,597,382	18,525	0.5
Apartment	225,269	222,123	(3,146)	(1.4)
Condo / Co-op	23,506	28,513	5,007	21.3
Total Residential	\$3,827,631	\$3,848,018	\$20,387	0.5%
Farm	30,200	29,780	(420)	(1.4)
Commercial / Industrial	1,973,156	1,968,820	(4,336)	(0.2)
Institutional	398,693	383,094	(15,599)	(3.9)
Pipeline	366	372	6	1.6
Railway	7,735	7,739	4	0.1
Total	\$6,237,781	\$6,237,781*	\$0*	0.0%

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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	77,678,160	79,316,160	1,638,000	2.1
Apartment	125,870	124,560	(1,310)	(1.0)
Total Residential	\$77,804,030	\$79,440,720	\$1,636,690	2.1%
Farm	82,279,620	96,221,970	13,942,350	17.0
Commercial / Industrial	10,965,450	11,479,620	514,170	4.7
Institutional	842,150	899,620	57,470	6.8
Pipeline	504,100	549,400	45,300	9.0
Railway	301,010	324,190	23,180	7.7
Total	\$172,696,360	\$188,915,520	\$16,219,160	9.4%

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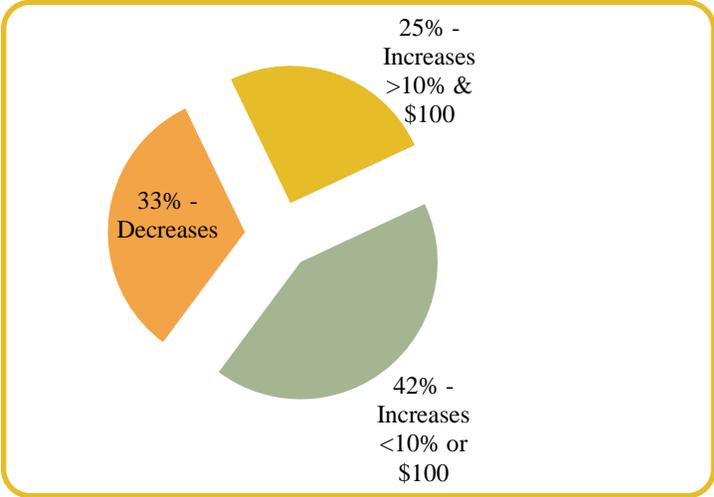
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,910,523	2,762,106	(148,417)	(5.1)
Apartment	4,716	4,338	(378)	(8.0)
Total Residential	\$2,915,239	\$2,766,444	(\$148,795)	(5.1%)
Farm	3,082,935	3,350,834	267,899	8.7
Commercial / Industrial	517,997	497,860	(20,137)	(3.9)
Institutional	27,281	26,490	(791)	(2.9)
Pipeline	23,813	23,827	14	0.1
Railway	14,219	14,060	(159)	(1.1)
Total	\$6,581,485	\$6,679,514	\$98,029	1.5%

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



	Number of Properties
With Tax Increases:	2,266
With Tax Decreases:	1,099
Total Properties:	3,365

- 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	1,696,413	1,583,468	(112,945)	(6.7)
Apartment	2,749	2,487	(262)	(9.5)
Total Residential	\$1,699,162	\$1,585,955	(\$113,207)	(6.7%)
Farm	1,796,905	1,920,975	124,070	6.9
Commercial / Industrial	239,474	229,179	(10,295)	(4.3)
Institutional	18,392	17,960	(432)	(2.4)
Pipeline	11,009	10,968	(41)	(0.4)
Railway	6,574	6,472	(102)	(1.6)
Total	\$3,771,516	\$3,771,516*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 RM OF DE SALABERRY

1. OVERVIEW OF REASSESSMENT 2020

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

3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$20 million (7%) to \$310 million (from \$290 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	125,937,270	132,660,680	6,723,410	5.3
Apartment	594,960	621,600	26,640	4.5
Condo / Co-op	714,110	743,430	29,320	4.1
Total Residential	\$127,246,340	\$134,025,710	\$6,779,370	5.3%
Farm	124,655,600	134,804,620	10,149,020	8.1
Commercial / Industrial	10,455,060	10,986,190	531,130	5.1
Institutional	2,641,660	2,756,390	114,730	4.3
Pipeline	22,739,800	24,784,900	2,045,100	9.0
Railway	2,108,290	2,238,110	129,820	6.2
Designated Recreational	132,990	135,410	2,420	1.8
Total	\$289,979,740	\$309,731,330	\$19,751,590	6.8%

- 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.

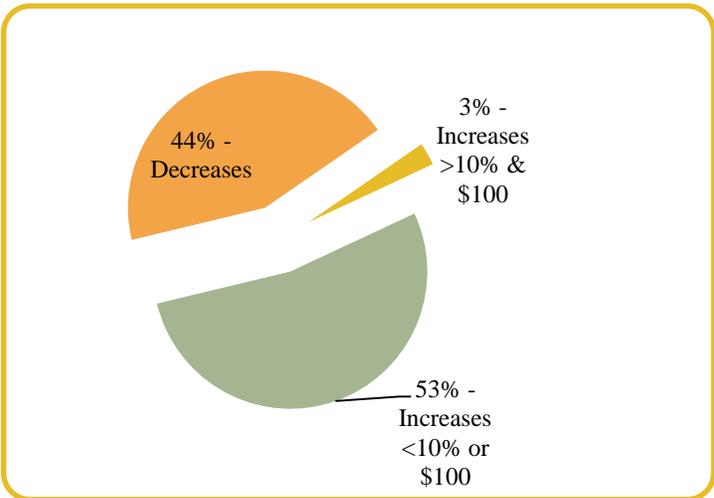
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,943,131	2,941,094	(2,037)	(0.1)
Apartment	14,923	14,789	(134)	(0.9)
Condo / Co-op	17,947	17,723	(224)	(1.3)
Total Residential	\$2,976,000	\$2,973,607	(\$2,393)	(0.1%)
Farm	2,753,295	2,815,882	62,587	2.3
Commercial / Industrial	342,793	333,749	(9,044)	(2.6)
Institutional	32,022	32,524	502	1.6
Pipeline	719,032	722,678	3,646	0.5
Railway	66,930	65,563	(1,367)	(2.0)
Designated Recreational	4,270	4,023	(247)	(5.8)
Total	\$6,894,344	\$6,948,026	\$53,682	0.8%

- 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:	1,758
With Tax Decreases:	1,389
Total Properties:	3,147

- 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	1,206,657	1,194,717	(11,940)	(1.0)
Apartment	6,849	6,783	(66)	(1.0)
Condo / Co-op	8,257	8,148	(109)	(1.3)
Total Residential	\$1,221,763	\$1,209,649	(\$12,114)	(1.0%)
Farm	1,033,595	1,044,066	10,471	1.0
Commercial / Industrial	96,468	95,339	(1,129)	(1.2)
Institutional	29,993	29,654	(339)	(1.1)
Pipeline	188,286	191,662	3,376	1.8
Railway	17,457	17,307	(150)	(0.9)
Designated Recreational	1,140	1,086	(54)	(4.7)
Total	\$2,588,701	\$2,588,701*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 6.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.8% 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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- **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
DELORAINÉ-WINCHESTER**

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
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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 (0%) to \$144 million (from \$144 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	61,338,030	59,028,130	(2,309,900)	(3.8)
Apartment	609,530	673,710	64,180	10.5
Condo / Co-op	342,030	344,860	2,830	0.8
Total Residential	\$62,289,590	\$60,046,700	(\$2,242,890)	(3.6%)
Farm	67,167,990	68,603,040	1,435,050	2.1
Commercial / Industrial	12,416,130	13,057,360	641,230	5.2
Institutional	1,774,070	1,703,600	(70,470)	(4.0)
Pipeline	257,350	280,250	22,900	8.9
Railway	250,890	264,310	13,420	5.4
Designated Recreational	53,610	54,660	1,050	2.0
Total	\$144,209,630	\$144,009,920	(\$199,710)	(0.1%)

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

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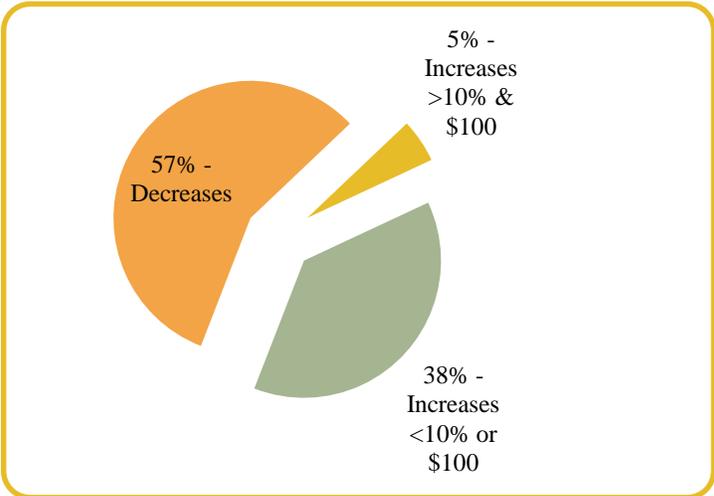
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,992,144	1,912,399	(79,745)	(4.0)
Apartment	29,740	34,763	5,023	16.9
Condo / Co-op	16,688	17,794	1,106	6.6
Total Residential	\$2,038,572	\$1,964,956	(\$73,616)	(3.6%)
Farm	1,557,973	1,564,763	6,790	0.4
Commercial / Industrial	554,375	578,990	24,615	4.4
Institutional	64,632	66,546	1,914	3.0
Pipeline	8,464	8,763	299	3.5
Railway	9,024	9,183	159	1.8
Designated Recreational	1,763	1,709	(54)	(3.1)
Total	\$4,234,803	\$4,194,910	(\$39,893)	(0.9%)

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



	Number of Properties
With Tax Increases:	930
With Tax Decreases:	1,234
Total Properties:	2,164

- 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	1,345,641	1,302,048	(43,593)	(3.2)
Apartment	23,315	27,797	4,482	19.2
Condo / Co-op	13,083	14,229	1,146	8.8
Total Residential	\$1,382,040	\$1,344,073	(\$37,967)	(2.8%)
Farm	850,022	855,408	5,386	0.6
Commercial / Industrial	302,203	332,401	30,198	10.0
Institutional	64,632	66,546	1,914	3.0
Pipeline	3,237	3,471	234	7.2
Railway	3,929	4,191	262	6.7
Designated Recreational	674	677	3	0.5
Total	\$2,606,737	\$2,606,737*	\$0*	0.0%

*May not add due to rounding.

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- Your municipality's taxable assessment has increased by \$33 million (10%) to \$353 million (from \$320 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	75,588,060	82,208,130	6,620,070	8.8
Apartment	0	9,320	9,320	1000.0
Total Residential	\$75,588,060	\$82,217,450	\$6,629,390	8.8%
Farm	213,770,340	237,936,950	24,166,610	11.3
Commercial / Industrial	23,539,270	24,805,040	1,265,770	5.4
Institutional	161,600	186,570	24,970	15.5
Pipeline	6,345,200	6,915,500	570,300	9.0
Railway	454,570	494,950	40,380	8.9
Designated Recreational	67,510	72,650	5,140	7.6
Total	\$319,926,550	\$352,629,110	\$32,702,560	10.2%

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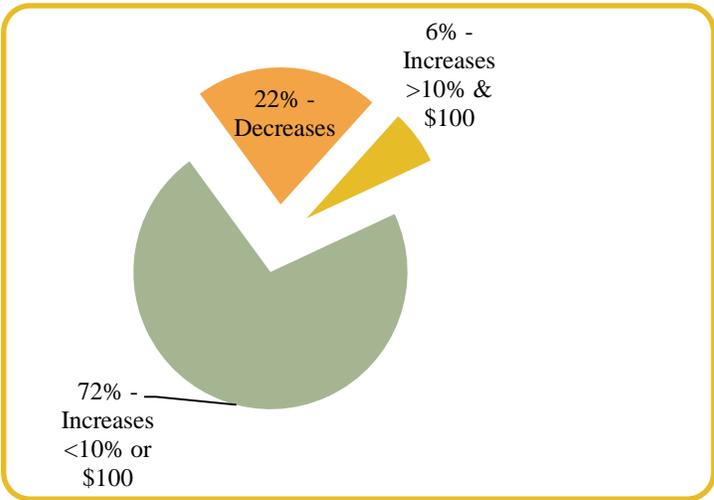
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,603,391	1,629,713	26,322	1.6
Apartment	0	185	185	1000.0
Total Residential	\$1,603,391	\$1,629,898	\$26,507	1.7%
Farm	4,544,015	4,726,433	182,418	4.0
Commercial / Industrial	730,819	705,135	(25,684)	(3.5)
Institutional	2,428	2,732	304	12.5
Pipeline	197,012	196,601	(411)	(0.2)
Railway	14,114	14,071	(43)	(0.3)
Designated Recreational	2,096	2,065	(31)	(1.5)
Total	\$7,093,875	\$7,276,935	\$183,060	2.6%

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



	Number of Properties
With Tax Increases:	1,883
With Tax Decreases:	522
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	754,293	744,312	(9,981)	(1.3)
Apartment	0	84	84	1000.0
Total Residential	\$754,293	\$744,397	(\$9,896)	(1.3%)
Farm	2,133,214	2,154,281	21,067	1.0
Commercial / Industrial	234,898	224,585	(10,313)	(4.4)
Institutional	1,613	1,689	76	4.7
Pipeline	63,319	62,613	(706)	(1.1)
Railway	4,536	4,481	(55)	(1.2)
Designated Recreational	674	658	(16)	(2.4)
Total	\$3,192,547	\$3,192,547*	\$0*	0.0%

*May not add due to rounding.

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

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IMPACT OF REASSESSMENT 2020 VILLAGE OF DUNNOTTAR

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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 decreased by \$-1 million (-2%) to \$80 million (from \$81 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	80,017,350	78,586,330	(1,431,020)	(1.8)
Farm	7,040	7,150	110	1.6
Commercial / Industrial	857,450	902,820	45,370	5.3
Pipeline	42,700	46,550	3,850	9.0
Railway	240,060	242,780	2,720	1.1
Total	\$81,164,600	\$79,785,630	(\$1,378,970)	(1.7%)

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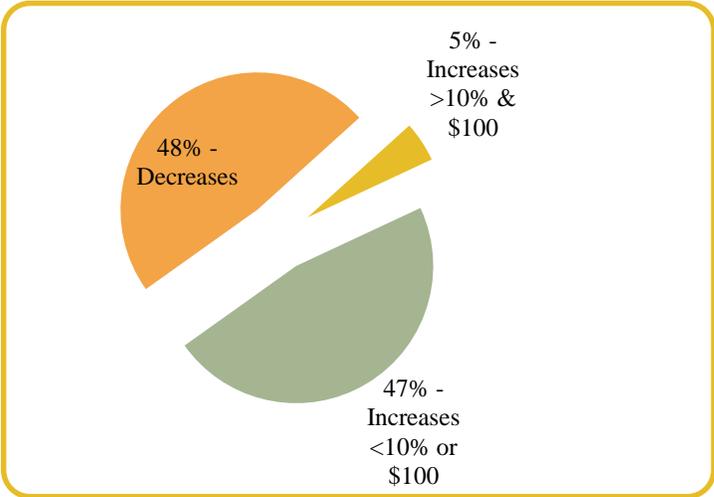
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	2,036,442	2,049,453	13,011	0.6
Farm	179	186	7	3.9
Commercial / Industrial	30,199	31,259	1,060	3.5
Pipeline	1,504	1,612	108	7.2
Railway	8,455	8,406	(49)	(0.6)
Total	\$2,076,779	\$2,090,916	\$14,137	0.7%

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



	Number of Properties
With Tax Increases:	679
With Tax Decreases:	631
Total Properties:	1,310

- 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	1,152,250	1,151,211	(1,039)	(0.1)
Farm	101	105	4	4.0
Commercial / Industrial	12,347	13,225	878	7.1
Pipeline	615	682	67	10.9
Railway	3,457	3,556	99	2.9
Total	\$1,168,770	\$1,168,770*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -1.7% should see a municipal tax decrease.
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- Your municipality's taxable assessment has increased by \$52 million (6%) to \$856 million (from \$804 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	703,052,350	744,778,250	41,725,900	5.9
Apartment	417,870	457,970	40,100	9.6
Condo / Co-op	43,026,900	49,618,170	6,591,270	15.3
Total Residential	\$746,497,120	\$794,854,390	\$48,357,270	6.5%
Farm	7,806,940	8,533,300	726,360	9.3
Commercial / Industrial	47,449,430	49,714,860	2,265,430	4.8
Institutional	235,060	240,710	5,650	2.4
Pipeline	1,040,450	1,133,850	93,400	9.0
Railway	758,130	817,250	59,120	7.8
Designated Recreational	273,410	275,920	2,510	0.9
Total	\$804,060,540	\$855,570,280	\$51,509,740	6.4%

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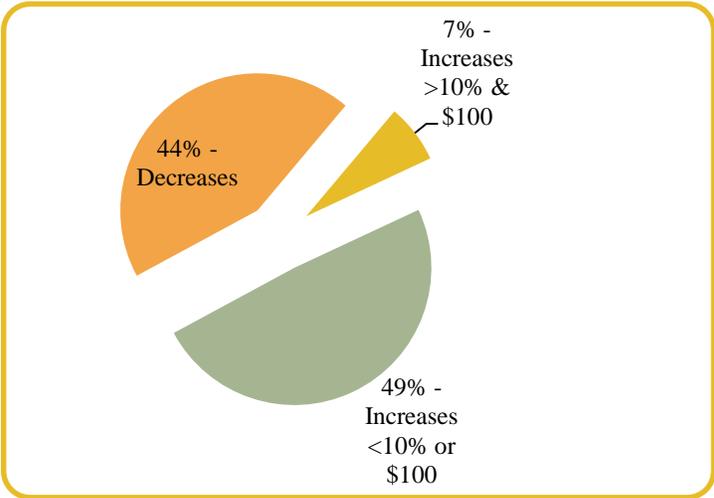
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	15,517,771	15,546,501	28,730	0.2
Apartment	9,223	9,560	337	3.7
Condo / Co-op	949,690	1,035,730	86,040	9.1
Total Residential	\$16,476,684	\$16,591,791	\$115,107	0.7%
Farm	172,315	178,124	5,809	3.4
Commercial / Industrial	1,510,885	1,462,561	(48,324)	(3.2)
Institutional	7,485	7,081	(404)	(5.4)
Pipeline	33,130	33,357	227	0.7
Railway	24,140	24,043	(97)	(0.4)
Designated Recreational	8,706	8,117	(589)	(6.8)
Total	\$18,233,345	\$18,305,074	\$71,729	0.4%

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



	Number of Properties
With Tax Increases:	2,161
With Tax Decreases:	1,699
Total Properties:	3,860

- 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	6,047,656	6,020,787	(26,869)	(0.4)
Apartment	3,595	3,702	107	3.0
Condo / Co-op	370,117	401,113	30,996	8.4
Total Residential	\$6,421,368	\$6,425,603	\$4,235	0.1%
Farm	67,155	68,983	1,828	2.7
Commercial / Industrial	408,160	401,895	(6,265)	(1.5)
Institutional	2,022	1,946	(76)	(3.8)
Pipeline	8,950	9,166	216	2.4
Railway	6,521	6,607	86	1.3
Designated Recreational	2,352	2,231	(121)	(5.1)
Total	\$6,916,529	\$6,916,529*	\$0*	0.0%

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- Your municipality's taxable assessment has increased by \$8 million (5%) to \$150 million (from \$143 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	28,105,160	27,539,180	(565,980)	(2.0)
Apartment	145,990	157,240	11,250	7.7
Total Residential	\$28,251,150	\$27,696,420	(\$554,730)	(2.0%)
Farm	54,972,600	56,328,710	1,356,110	2.5
Commercial / Industrial	20,799,260	24,414,390	3,615,130	17.4
Pipeline	34,123,150	37,192,500	3,069,350	9.0
Railway	4,467,530	4,727,050	259,520	5.8
Total	\$142,613,690	\$150,359,070	\$7,745,380	5.4%

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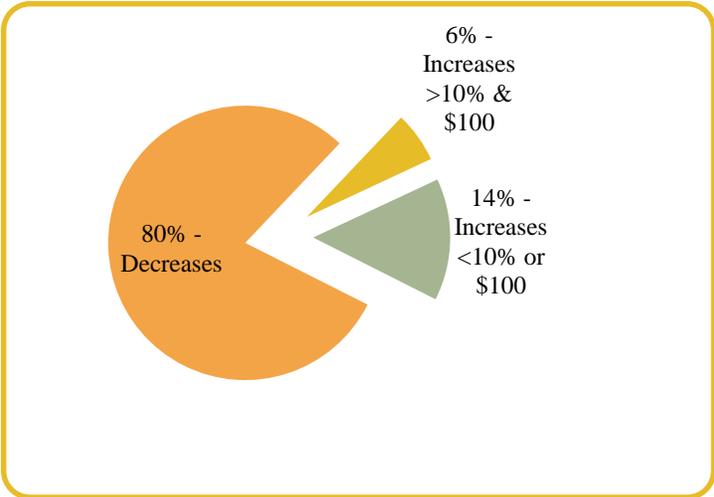
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Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	618,553	580,339	(38,214)	(6.2)
Apartment	3,344	3,445	101	3.0
Total Residential	\$621,897	\$583,784	(\$38,113)	(6.1%)
Farm	1,164,463	1,144,418	(20,045)	(1.7)
Commercial / Industrial	634,258	692,318	58,060	9.2
Pipeline	1,021,237	1,036,163	14,926	1.5
Railway	145,164	143,138	(2,026)	(1.4)
Total	\$3,587,019	\$3,599,821	\$12,802	0.4%

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



	Number of Properties
With Tax Increases:	498
With Tax Decreases:	1,951
Total Properties:	2,449

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	348,448	323,833	(24,615)	(7.1)
Apartment	1,810	1,849	39	2.2
Total Residential	\$350,258	\$325,682	(\$24,576)	(7.0%)
Farm	681,550	662,369	(19,181)	(2.8)
Commercial / Industrial	257,869	287,089	29,220	11.3
Pipeline	423,059	437,347	14,288	3.4
Railway	55,388	55,585	197	0.4
Total	\$1,768,125	\$1,768,125*	\$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 increased by \$5 million (3%) to \$199 million (from \$193 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	54,065,330	54,170,340	105,010	0.2
Farm	85,469,130	85,590,020	120,890	0.1
Commercial / Industrial	22,475,170	25,039,860	2,564,690	11.4
Institutional	14,950	14,950	0	0.0
Pipeline	26,841,400	29,253,950	2,412,550	9.0
Railway	4,113,080	4,350,730	237,650	5.8
Designated Recreational	76,890	77,540	650	0.9
Total	\$193,055,950	\$198,497,390	\$5,441,440	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.

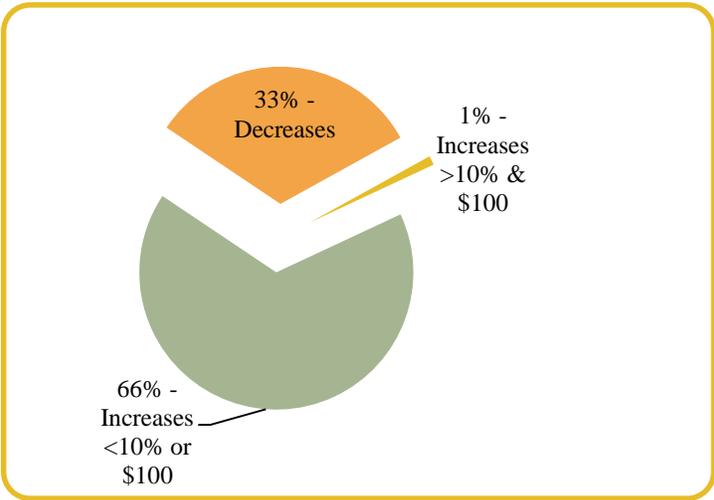
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	999,631	1,001,338	1,707	0.2
Farm	1,576,293	1,578,217	1,924	0.1
Commercial / Industrial	660,012	702,010	41,998	6.4
Institutional	416	398	(18)	(4.3)
Pipeline	750,907	781,157	30,250	4.0
Railway	114,405	115,682	1,277	1.1
Designated Recreational	2,407	2,322	(85)	(3.5)
Total	\$4,104,071	\$4,181,125	\$77,054	1.9%

- 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:	939
With Tax Decreases:	454
Total Properties:	1,393

- 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	353,912	344,903	(9,009)	(2.6)
Farm	559,481	544,952	(14,529)	(2.6)
Commercial / Industrial	147,122	159,429	12,307	8.4
Institutional	98	95	(3)	(3.1)
Pipeline	175,704	186,260	10,556	6.0
Railway	26,924	27,701	777	2.9
Designated Recreational	503	494	(9)	(1.8)
Total	\$1,263,744	\$1,263,744*	\$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:
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6. PROVINCIAL PROPERTY TAX REDUCTION

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7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF EMERSON-
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1. OVERVIEW OF REASSESSMENT 2020

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- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
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- This report will provide details on:
 - how taxable assessments have changed in your municipality and across the province
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2. OBJECTIVES OF REASSESSING PROPERTY

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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
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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 \$19 million (9%) to \$228 million (from \$209 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	55,828,800	59,460,920	3,632,120	6.5
Apartment	796,570	915,380	118,810	14.9
Total Residential	\$56,625,370	\$60,376,300	\$3,750,930	6.6%
Farm	110,987,080	123,696,740	12,709,660	11.5
Commercial / Industrial	14,805,590	14,927,550	121,960	0.8
Institutional	1,436,600	1,155,920	(280,680)	(19.5)
Pipeline	22,927,450	24,988,850	2,061,400	9.0
Railway	2,160,690	2,299,130	138,440	6.4
Designated Recreational	81,710	87,210	5,500	6.7
Total	\$209,024,490	\$227,531,700	\$18,507,210	8.9%

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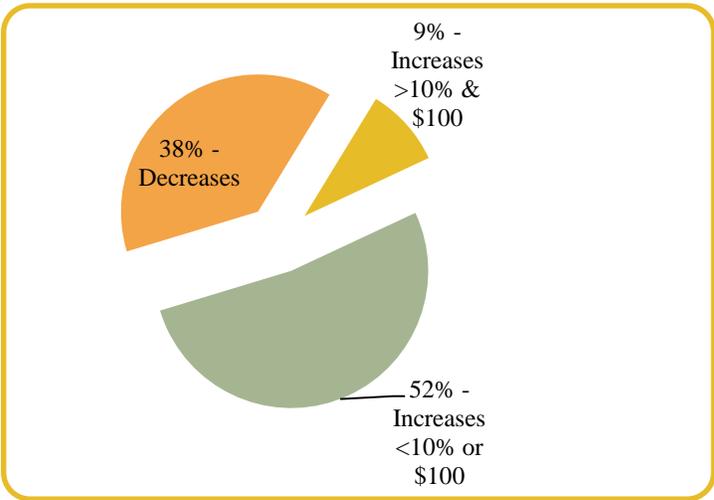
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,744,865	1,745,823	958	0.1
Apartment	26,093	28,455	2,362	9.1
Total Residential	\$1,770,958	\$1,774,278	\$3,320	0.2%
Farm	3,411,505	3,562,318	150,813	4.4
Commercial / Industrial	619,281	579,714	(39,567)	(6.4)
Institutional	24,848	19,031	(5,817)	(23.4)
Pipeline	926,684	930,434	3,750	0.4
Railway	88,272	86,731	(1,541)	(1.8)
Designated Recreational	3,410	3,378	(32)	(0.9)
Total	\$6,844,958	\$6,955,885	\$110,927	1.6%

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



	Number of Properties
With Tax Increases:	1,890
With Tax Decreases:	1,179
Total Properties:	3,069

- 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	921,423	904,442	(16,981)	(1.8)
Apartment	14,344	15,502	1,158	8.1
Total Residential	\$935,767	\$919,944	(\$15,823)	(1.7%)
Farm	1,783,717	1,822,551	38,834	2.2
Commercial / Industrial	256,256	240,943	(15,313)	(6.0)
Institutional	24,392	18,205	(6,187)	(25.4)
Pipeline	367,353	366,654	(699)	(0.2)
Railway	35,292	34,552	(740)	(2.1)
Designated Recreational	1,407	1,399	(8)	(0.6)
Total	\$3,404,183	\$3,404,183*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 MUNICIPALITY OF ETHELBERT

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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 \$3 million (12%) to \$27 million (from \$24 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	8,696,490	9,434,250	737,760	8.5
Apartment	126,910	134,470	7,560	6.0
Total Residential	\$8,823,400	\$9,568,720	\$745,320	8.5%
Farm	14,988,120	17,182,040	2,193,920	14.6
Commercial / Industrial	636,160	671,330	35,170	5.5
Institutional	7,620	9,180	1,560	20.5
Total	\$24,455,300	\$27,431,270	\$2,975,970	12.2%

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

- Taxable Assessment is the portioned assessment.

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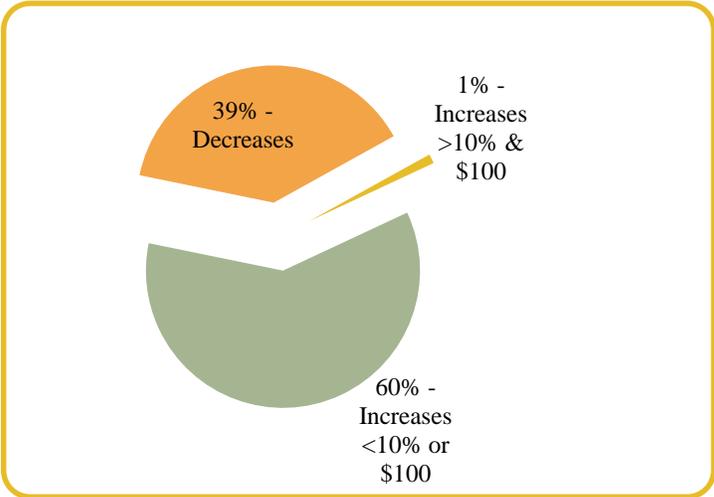
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	427,970	426,334	(1,636)	(0.4)
Apartment	8,329	8,247	(82)	(1.0)
Total Residential	\$436,299	\$434,581	(\$1,718)	(0.4%)
Farm	611,098	638,706	27,608	4.5
Commercial / Industrial	39,978	38,947	(1,031)	(2.6)
Institutional	381	427	46	12.1
Total	\$1,087,755	\$1,112,661	\$24,906	2.3%

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



	Number of Properties
With Tax Increases:	1,056
With Tax Decreases:	668
Total Properties:	1,724

- 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	292,044	286,141	(5,903)	(2.0)
Apartment	6,346	6,248	(98)	(1.5)
Total Residential	\$298,389	\$292,389	(\$6,000)	(2.0%)
Farm	376,834	383,381	6,547	1.7
Commercial / Industrial	23,819	23,235	(584)	(2.5)
Institutional	381	427	46	12.1
Total	\$699,423	\$699,423*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 RM OF FISHER

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- Your municipality's taxable assessment has increased by \$1 million (1%) to \$94 million (from \$93 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	29,150,620	27,470,830	(1,679,790)	(5.8)
Apartment	1,033,130	1,123,940	90,810	8.8
Total Residential	\$30,183,750	\$28,594,770	(\$1,588,980)	(5.3%)
Farm	54,305,520	56,415,890	2,110,370	3.9
Commercial / Industrial	6,410,380	6,643,800	233,420	3.6
Institutional	1,881,380	1,899,330	17,950	1.0
Designated Recreational	37,670	38,460	790	2.1
Total	\$92,818,700	\$93,592,250	\$773,550	0.8%

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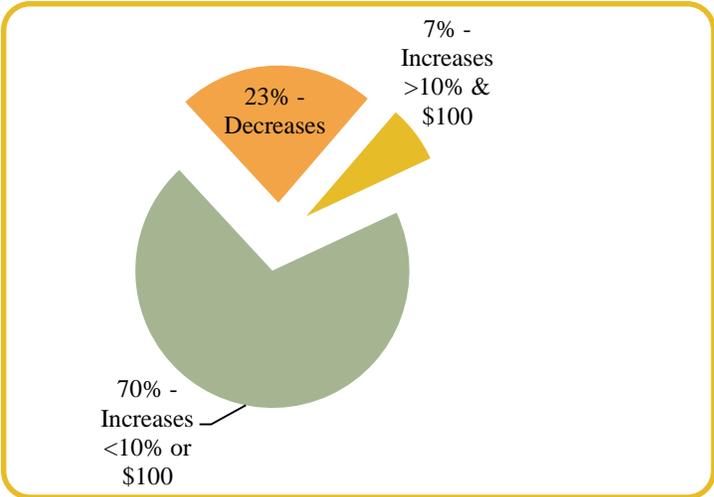
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	917,049	873,921	(43,128)	(4.7)
Apartment	32,661	36,026	3,365	10.3
Total Residential	\$949,710	\$909,947	(\$39,763)	(4.2%)
Farm	1,703,730	1,787,278	83,548	4.9
Commercial / Industrial	265,073	269,418	4,345	1.6
Institutional	32,039	32,484	445	1.4
Designated Recreational	1,550	1,547	(3)	(0.2)
Total	\$2,952,103	\$3,000,675	\$48,572	1.7%

- 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:	2,255
With Tax Decreases:	681
Total Properties:	2,936

- 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	479,615	448,789	(30,826)	(6.4)
Apartment	17,154	18,627	1,473	8.6
Total Residential	\$496,769	\$467,417	(\$29,352)	(5.9%)
Farm	888,946	914,364	25,418	2.9
Commercial / Industrial	106,224	109,801	3,577	3.4
Institutional	31,522	31,924	402	1.3
Designated Recreational	617	623	6	1.0
Total	\$1,524,078	\$1,524,078*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 0.8% should see a municipal tax decrease.
- Properties with an assessment increase greater than 0.8% 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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- **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 CITY OF FLIN FLON

1. OVERVIEW OF REASSESSMENT 2020

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- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

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

3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-12 million (-9%) to \$130 million (from \$142 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	95,307,820	83,765,420	(11,542,400)	(12.1)
Apartment	5,141,590	5,287,170	145,580	2.8
Total Residential	\$100,449,410	\$89,052,590	(\$11,396,820)	(11.4%)
Commercial / Industrial	35,044,020	34,133,280	(910,740)	(2.6)
Institutional	6,543,820	6,666,730	122,910	1.9
Railway	208,930	203,370	(5,560)	(2.7)
Total	\$142,246,180	\$130,055,970	(\$12,190,210)	(8.6%)

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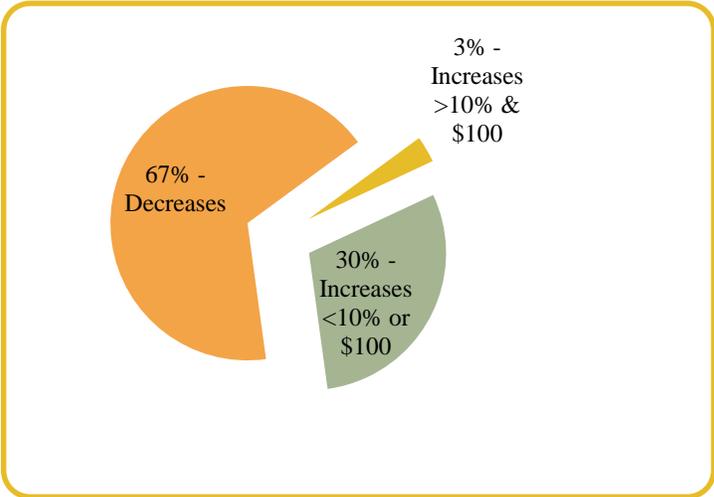
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	3,600,729	3,550,984	(49,745)	(1.4)
Apartment	194,249	224,134	29,885	15.4
Total Residential	\$3,794,979	\$3,775,117	(\$19,862)	(0.5%)
Commercial / Industrial	1,666,343	1,738,647	72,304	4.3
Institutional	129,079	142,963	13,884	10.8
Railway	9,935	10,359	424	4.3
Total	\$5,600,335	\$5,667,086	\$66,751	1.2%

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



	Number of Properties
With Tax Increases:	814
With Tax Decreases:	1,661
Total Properties:	2,475

- 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	1,558,283	1,497,893	(60,390)	(3.9)
Apartment	84,065	94,545	10,480	12.5
Total Residential	\$1,642,348	\$1,592,438	(\$49,910)	(3.0%)
Commercial / Industrial	572,970	610,371	37,401	6.5
Institutional	106,991	119,214	12,223	11.4
Railway	3,416	3,637	221	6.5
Total	\$2,325,725	\$2,325,725*	\$0*	0.0%

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**IMPACT OF
REASSESSMENT 2020
GILBERT PLAINS
MUNICIPALITY**

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- Your municipality's taxable assessment has increased by \$10 million (8%) to \$131 million (from \$122 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	34,682,900	35,381,700	698,800	2.0
Apartment	500,640	529,760	29,120	5.8
Total Residential	\$35,183,540	\$35,911,460	\$727,920	2.1%
Farm	76,404,830	84,903,990	8,499,160	11.1
Commercial / Industrial	7,482,100	7,731,990	249,890	3.3
Institutional	1,526,110	1,532,470	6,360	0.4
Pipeline	822,900	896,850	73,950	9.0
Railway	261,600	280,060	18,460	7.1
Designated Recreational	131,990	136,720	4,730	3.6
Total	\$121,813,070	\$131,393,540	\$9,580,470	7.9%

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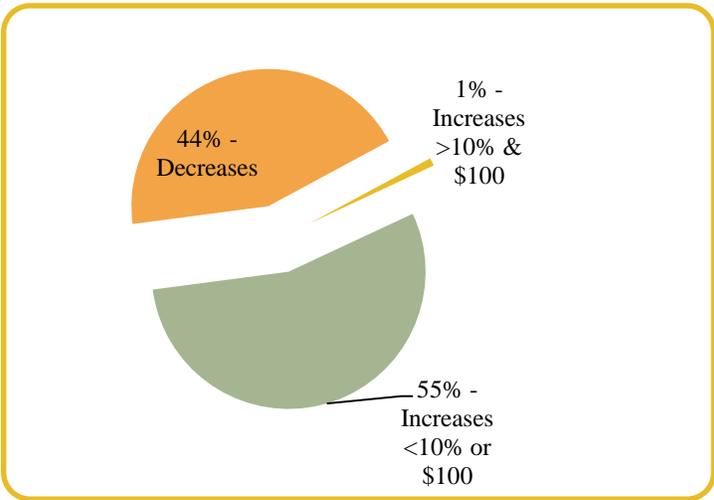
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,274,148	1,221,089	(53,059)	(4.2)
Apartment	19,373	19,293	(80)	(0.4)
Total Residential	\$1,293,521	\$1,240,382	(\$53,139)	(4.1%)
Farm	2,654,709	2,768,670	113,961	4.3
Commercial / Industrial	345,128	329,989	(15,139)	(4.4)
Institutional	34,829	32,715	(2,114)	(6.1)
Pipeline	36,983	37,241	258	0.7
Railway	11,844	11,720	(124)	(1.1)
Designated Recreational	6,009	5,756	(253)	(4.2)
Total	\$4,383,023	\$4,426,475	\$43,452	1.0%

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



	Number of Properties
With Tax Increases:	1,267
With Tax Decreases:	1,004
Total Properties:	2,271

- 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	732,054	695,317	(36,737)	(5.0)
Apartment	11,548	11,421	(127)	(1.1)
Total Residential	\$743,602	\$706,738	(\$36,864)	(5.0%)
Farm	1,490,346	1,535,371	45,025	3.0
Commercial / Industrial	155,083	149,022	(6,061)	(3.9)
Institutional	34,542	32,374	(2,168)	(6.3)
Pipeline	16,082	16,251	169	1.1
Railway	5,200	5,165	(35)	(0.7)
Designated Recreational	2,657	2,556	(101)	(3.8)
Total	\$2,447,510	\$2,447,510*	\$0*	0.0%

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IMPACT OF REASSESSMENT 2020 TOWN OF GILLAM

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- Your municipality's taxable assessment has decreased by \$0 million (-2%) to \$9 million (from \$9 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,658,000	1,710,600	52,600	3.2
Apartment	353,750	0	(353,750)	(1000.0)
Total Residential	\$2,011,750	\$1,710,600	(\$301,150)	(15.0%)
Farm	459,190	459,190	0	0.0
Commercial / Industrial	5,389,590	5,493,590	104,000	1.9
Institutional	110,050	109,460	(590)	(0.5)
Railway	777,020	824,440	47,420	6.1
Total	\$8,747,600	\$8,597,280	(\$150,320)	(1.7%)

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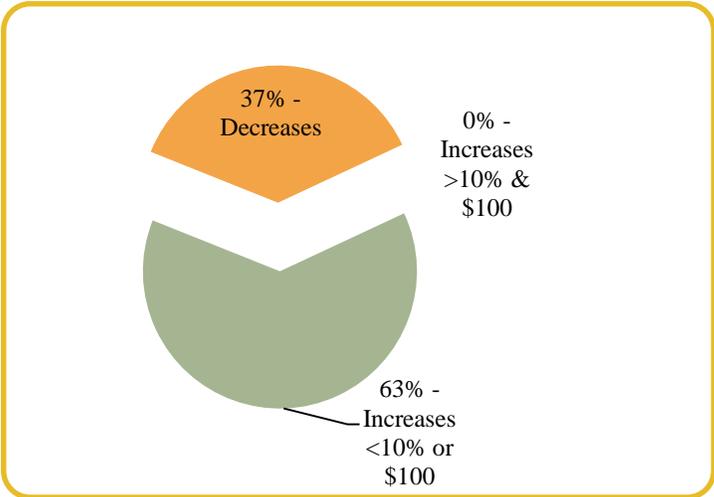
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	69,329	72,812	3,483	5.0
Apartment	14,792	0	(14,792)	(1000.0)
Total Residential	\$84,121	\$72,812	(\$11,309)	(13.4%)
Farm	13,140	13,369	229	1.7
Commercial / Industrial	274,441	277,161	2,720	1.0
Institutional	3,149	3,187	38	1.2
Railway	39,882	41,920	2,038	5.1
Total	\$414,733	\$408,449	(\$6,284)	(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:	80
With Tax Decreases:	47
Total Properties:	127

- 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	47,444	49,804	2,360	5.0
Apartment	10,123	0	(10,123)	(1000.0)
Total Residential	\$57,566	\$49,804	(\$7,762)	(13.5%)
Farm	13,140	13,369	229	1.7
Commercial / Industrial	154,223	159,946	5,723	3.7
Institutional	3,149	3,187	38	1.2
Railway	22,234	24,004	1,770	8.0
Total	\$250,313	\$250,313*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than -1.7% should see a municipal tax decrease.
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5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

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

3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has decreased by \$-9 million (-2%) to \$520 million (from \$528 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	368,212,150	355,682,150	(12,530,000)	(3.4)
Apartment	7,394,170	7,726,830	332,660	4.5
Condo / Co-op	38,360,730	36,432,560	(1,928,170)	(5.0)
Total Residential	\$413,967,050	\$399,841,540	(\$14,125,510)	(3.4%)
Farm	13,020,400	16,378,960	3,358,560	25.8
Commercial / Industrial	85,875,570	87,565,150	1,689,580	2.0
Institutional	13,084,720	13,554,370	469,650	3.6
Pipeline	1,282,200	1,397,350	115,150	9.0
Railway	294,960	304,060	9,100	3.1
Designated Recreational	460,490	457,680	(2,810)	(0.6)
Total	\$527,985,390	\$519,499,110	(\$8,486,280)	(1.6%)

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

- Taxable Assessment is the portioned assessment.

4. IMPACT OF REASSESSMENT 2020 ON PROPERTY TAXES

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

Property tax impacts have been calculated using the following methodology:

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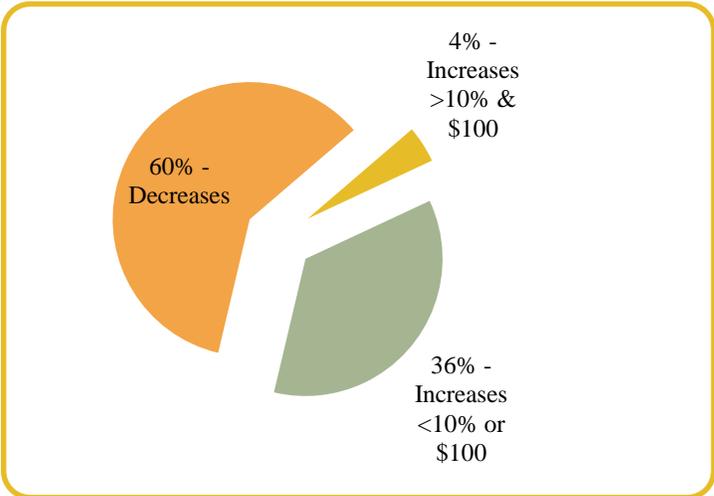
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	9,234,417	9,136,759	(97,658)	(1.1)
Apartment	185,453	198,502	13,049	7.0
Condo / Co-op	962,125	935,952	(26,173)	(2.7)
Total Residential	\$10,381,996	\$10,271,214	(\$110,782)	(1.1%)
Farm	326,565	420,775	94,210	28.9
Commercial / Industrial	2,992,849	2,997,793	4,944	0.2
Institutional	186,771	196,203	9,432	5.1
Pipeline	44,686	47,838	3,152	7.1
Railway	10,280	10,410	130	1.3
Designated Recreational	16,049	15,669	(380)	(2.4)
Total	\$13,959,195	\$13,959,902	\$707	0.0%

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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:	2,641
With Tax Decreases:	3,966
Total Properties:	6,607

- 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	5,166,385	5,072,027	(94,358)	(1.8)
Apartment	103,748	110,185	6,437	6.2
Condo / Co-op	538,239	519,528	(18,711)	(3.5)
Total Residential	\$5,808,372	\$5,701,740	(\$106,632)	(1.8%)
Farm	182,689	233,564	50,875	27.9
Commercial / Industrial	1,204,920	1,248,679	43,759	3.6
Institutional	183,592	193,285	9,693	5.3
Pipeline	17,991	19,926	1,935	10.8
Railway	4,139	4,336	197	4.8
Designated Recreational	6,461	6,527	66	1.0
Total	\$7,408,163	\$7,408,163*	\$0*	0.0%

*May not add due to rounding.

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**IMPACT OF
REASSESSMENT 2020
MUNICIPALITY OF
GLENBORO-SOUTH CYPRESS**

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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 \$9 million (5%) to \$180 million (from \$171 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	41,069,730	38,525,740	(2,543,990)	(6.2)
Apartment	113,450	120,430	6,980	6.2
Condo / Co-op	372,560	395,780	23,220	6.2
Total Residential	\$41,555,740	\$39,041,950	(\$2,513,790)	(6.1%)
Farm	65,400,340	68,993,040	3,592,700	5.5
Commercial / Industrial	33,682,240	38,489,430	4,807,190	14.3
Institutional	1,143,050	1,220,220	77,170	6.8
Pipeline	29,407,750	32,051,900	2,644,150	9.0
Railway	25,360	27,030	1,670	6.6
Designated Recreational	51,590	52,940	1,350	2.6
Total	\$171,266,070	\$179,876,510	\$8,610,440	5.0%

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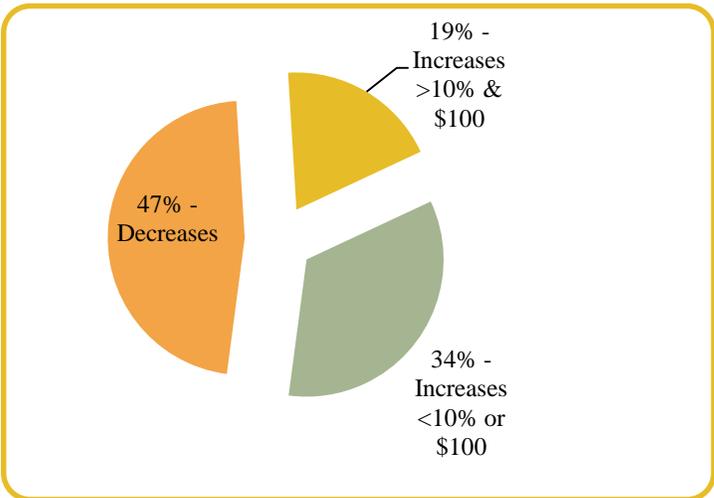
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,036,176	945,986	(90,190)	(8.7)
Apartment	3,663	3,808	145	4.0
Condo / Co-op	12,030	12,513	483	4.0
Total Residential	\$1,051,869	\$962,306	(\$89,563)	(8.5%)
Farm	1,361,268	1,381,688	20,420	1.5
Commercial / Industrial	1,195,864	1,300,965	105,101	8.8
Institutional	24,884	26,175	1,291	5.2
Pipeline	895,343	910,679	15,336	1.7
Railway	1,067	1,086	19	1.8
Designated Recreational	1,560	1,491	(69)	(4.4)
Total	\$4,531,855	\$4,584,389	\$52,534	1.2%

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



	Number of Properties
With Tax Increases:	909
With Tax Decreases:	804
Total Properties:	1,713

- 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	631,100	577,885	(53,215)	(8.4)
Apartment	2,556	2,672	116	4.5
Condo / Co-op	8,393	8,781	388	4.6
Total Residential	\$642,050	\$589,338	(\$52,712)	(8.2%)
Farm	704,116	707,280	3,164	0.5
Commercial / Industrial	391,353	427,639	36,286	9.3
Institutional	24,884	26,175	1,291	5.2
Pipeline	314,869	326,737	11,868	3.8
Railway	571	600	29	5.1
Designated Recreational	552	540	(12)	(2.2)
Total	\$2,078,395	\$2,078,395*	\$0*	0.0%

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MUNICIPALITY OF GLENELLA-
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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	25,310,470	25,349,550	39,080	0.2
Farm	74,897,560	87,204,860	12,307,300	16.4
Commercial / Industrial	729,020	989,360	260,340	35.7
Railway	1,369,230	1,459,140	89,910	6.6
Total	\$102,306,280	\$115,002,910	\$12,696,630	12.4%

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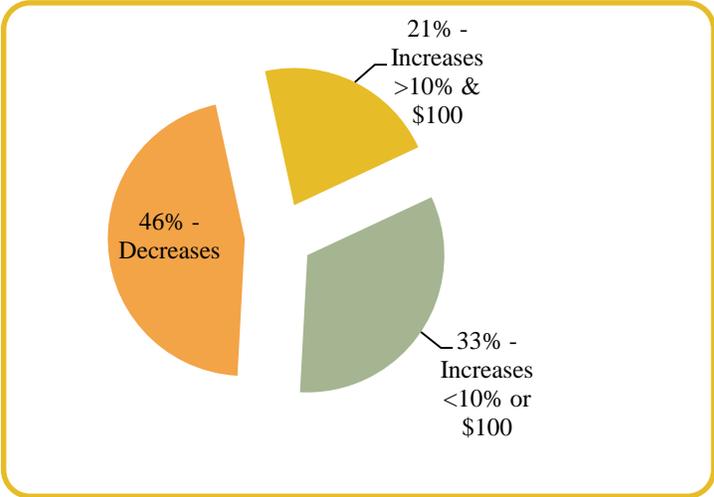
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2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	706,449	657,774	(48,675)	(6.9)
Farm	2,092,990	2,265,875	172,885	8.3
Commercial / Industrial	28,333	34,792	6,459	22.8
Railway	50,545	49,291	(1,254)	(2.5)
Total	\$2,878,317	\$3,007,732	\$129,415	4.5%

- 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:	1,284
With Tax Decreases:	1,082
Total Properties:	2,366

- 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	375,599	334,672	(40,927)	(10.9)
Farm	1,111,716	1,151,429	39,713	3.6
Commercial / Industrial	10,759	13,010	2,251	20.9
Railway	20,378	19,333	(1,045)	(5.1)
Total	\$1,518,452	\$1,518,452*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 12.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 12.4% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

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 Reassessment 2020 will impact municipal and school taxes.
- Impacts in this report reflect Reassessment 2020 modeling. Some assessment changes could still occur in your municipality that affect actual impacts.

2. OBJECTIVES OF REASSESSING PROPERTY

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

3. CHANGES IN ASSESSMENT

- The reassessment reflects how property values have changed since the last reassessment in 2018. These can be attributed to a combination of:
 - changes to the supply and demand for real estate
 - new construction
 - improvements to existing properties.
- The Province's taxable assessment has increased by \$5.6 billion (7%) to \$85.4 billion (from \$79.8 billion).
- Your municipality's taxable assessment has increased by \$2 million (4%) to \$69 million (from \$67 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	34,687,580	34,984,930	297,350	0.9
Apartment	316,170	312,390	(3,780)	(1.2)
Condo / Co-op	424,880	432,140	7,260	1.7
Total Residential	\$35,428,630	\$35,729,460	\$300,830	0.9%
Farm	20,045,980	22,311,870	2,265,890	11.3
Commercial / Industrial	11,466,000	11,299,500	(166,500)	(1.5)
Institutional	36,750	37,140	390	1.1
Total	\$66,977,360	\$69,377,970	\$2,400,610	3.6%

- 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.

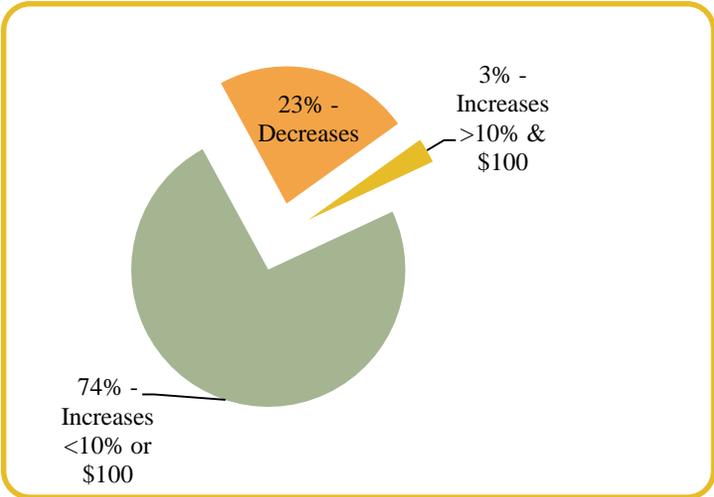
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,344,480	1,342,329	(2,151)	(0.2)
Apartment	12,329	12,069	(260)	(2.1)
Condo / Co-op	15,799	15,818	19	0.1
Total Residential	\$1,372,608	\$1,370,216	(\$2,392)	(0.2%)
Farm	775,103	853,806	78,703	10.2
Commercial / Industrial	554,521	527,740	(26,781)	(4.8)
Institutional	1,778	1,736	(42)	(2.4)
Total	\$2,704,009	\$2,753,498	\$49,489	1.8%

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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:	3,480
With Tax Decreases:	1,044
Total Properties:	4,524

- 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	831,947	810,041	(21,906)	(2.6)
Apartment	7,583	7,233	(350)	(4.6)
Condo / Co-op	10,190	10,006	(184)	(1.8)
Total Residential	\$849,720	\$827,280	(\$22,440)	(2.6%)
Farm	480,783	516,609	35,826	7.5
Commercial / Industrial	275,001	261,629	(13,372)	(4.9)
Institutional	881	860	(21)	(2.4)
Total	\$1,606,385	\$1,606,385*	\$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 GRAND RAPIDS

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 \$0 million (3%) to \$14 million (from \$13 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	4,096,620	4,206,020	109,400	2.7
Apartment	306,140	404,110	97,970	32.0
Total Residential	\$4,402,760	\$4,610,130	\$207,370	4.7%
Commercial / Industrial	9,000,760	9,203,890	203,130	2.3
Total	\$13,403,520	\$13,814,020	\$410,500	3.1%

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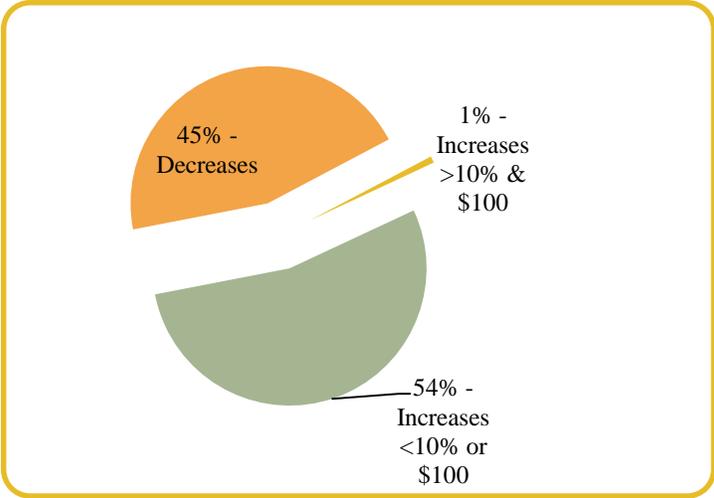
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	269,558	271,234	1,676	0.6
Apartment	20,144	26,060	5,916	29.4
Total Residential	\$289,702	\$297,293	\$7,591	2.6%
Commercial / Industrial	680,187	672,178	(8,009)	(1.2)
Total	\$969,889	\$969,472	(\$417)	(0.0%)

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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:	140
With Tax Decreases:	116
Total Properties:	256

- 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	215,482	214,663	(819)	(0.4)
Apartment	16,103	20,625	4,522	28.1
Total Residential	\$231,585	\$235,287	\$3,702	1.6%
Commercial / Industrial	473,440	469,739	(3,701)	(0.8)
Total	\$705,025	\$705,025*	\$0*	0.0%

*May not add due to rounding.

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IMPACT OF REASSESSMENT 2020 GRANDVIEW MUNICIPALITY

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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 \$11 million (11%) to \$115 million (from \$104 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	31,548,750	32,658,580	1,109,830	3.5
Apartment	938,940	978,120	39,180	4.2
Total Residential	\$32,487,690	\$33,636,700	\$1,149,010	3.5%
Farm	63,810,530	73,604,070	9,793,540	15.4
Commercial / Industrial	4,381,770	4,458,710	76,940	1.8
Institutional	1,556,620	1,606,410	49,790	3.2
Pipeline	1,052,400	1,146,900	94,500	9.0
Railway	231,340	248,250	16,910	7.3
Total	\$103,520,350	\$114,701,040	\$11,180,690	10.8%

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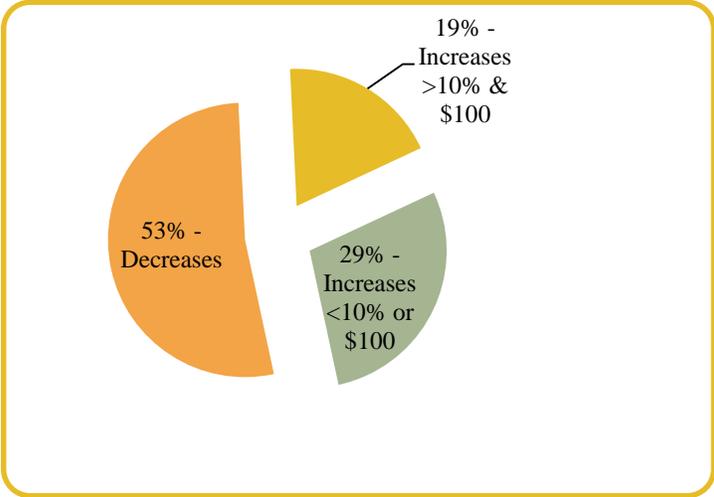
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,490,252	1,442,303	(47,949)	(3.2)
Apartment	51,628	50,785	(843)	(1.6)
Total Residential	\$1,541,880	\$1,493,088	(\$48,792)	(3.2%)
Farm	2,493,209	2,641,628	148,419	6.0
Commercial / Industrial	271,502	256,716	(14,786)	(5.5)
Institutional	62,093	60,424	(1,669)	(2.7)
Pipeline	52,019	51,545	(474)	(0.9)
Railway	11,887	11,647	(240)	(2.0)
Total	\$4,432,590	\$4,515,048	\$82,458	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:	959
With Tax Decreases:	1,065
Total Properties:	2,024

- 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	999,477	959,131	(40,346)	(4.0)
Apartment	36,952	36,250	(702)	(1.9)
Total Residential	\$1,036,429	\$995,381	(\$41,048)	(4.0%)
Farm	1,530,056	1,581,396	51,340	3.4
Commercial / Industrial	160,205	152,360	(7,845)	(4.9)
Institutional	61,261	59,535	(1,726)	(2.8)
Pipeline	25,288	24,702	(586)	(2.3)
Railway	6,011	5,837	(174)	(2.9)
Total	\$2,819,250	\$2,819,250*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 10.8% should see a municipal tax decrease.
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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.
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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
GRASSLAND**

1. OVERVIEW OF REASSESSMENT 2020

- This report provides Council with an overview of the impact of Reassessment 2020 in your municipality.
- For 2020, the assessed values of all properties will be updated to April 1, 2018 market values (reference date), from April 1, 2016 market values. Property assessments were last updated in 2018.
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 - how 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 (6%) to \$206 million (from \$193 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	30,732,810	32,128,370	1,395,560	4.5
Farm	152,694,280	163,179,280	10,485,000	6.9
Commercial / Industrial	5,927,180	6,178,530	251,350	4.2
Institutional	1,980,370	2,020,750	40,380	2.0
Pipeline	1,695,850	1,847,600	151,750	9.0
Railway	355,960	377,270	21,310	6.0
Total	\$193,386,450	\$205,731,800	\$12,345,350	6.4%

- 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.

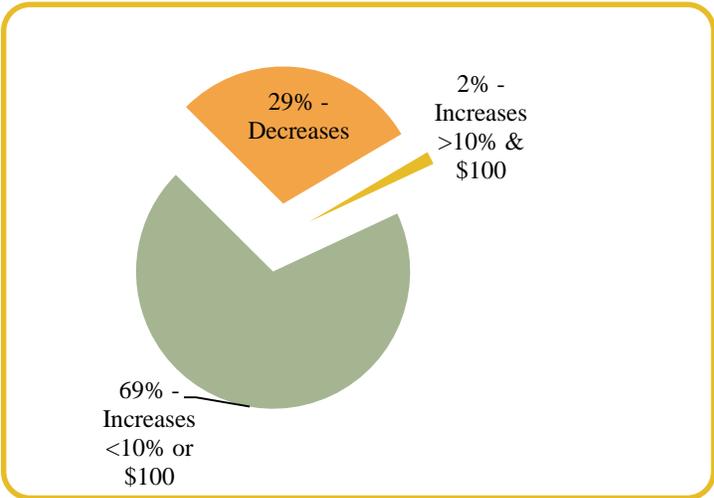
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	911,774	919,216	7,442	0.8
Farm	3,377,704	3,463,573	85,869	2.5
Commercial / Industrial	224,201	216,538	(7,663)	(3.4)
Institutional	72,619	68,531	(4,088)	(5.6)
Pipeline	55,381	56,309	928	1.7
Railway	11,975	11,847	(128)	(1.1)
Total	\$4,653,654	\$4,736,015	\$82,361	1.8%

- 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:	2,010
With Tax Decreases:	825
Total Properties:	2,835

- 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	579,163	578,903	(260)	(0.0)
Farm	1,725,754	1,733,480	7,726	0.5
Commercial / Industrial	101,570	97,638	(3,932)	(3.9)
Institutional	72,619	68,531	(4,088)	(5.6)
Pipeline	20,279	20,755	476	2.4
Railway	4,745	4,723	(22)	(0.5)
Total	\$2,504,130	\$2,504,130*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 6.4% should see a municipal tax decrease.
- Properties with an assessment increase greater than 6.4% should see a municipal tax increase.

5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

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

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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- Your municipality's taxable assessment has increased by \$26 million (10%) to \$294 million (from \$268 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	73,502,900	76,733,690	3,230,790	4.4
Apartment	408,210	408,940	730	0.2
Total Residential	\$73,911,110	\$77,142,630	\$3,231,520	4.4%
Farm	168,420,390	189,105,380	20,684,990	12.3
Commercial / Industrial	17,020,000	18,188,640	1,168,640	6.9
Institutional	1,286,770	1,493,000	206,230	16.0
Pipeline	6,402,100	6,977,100	575,000	9.0
Railway	718,410	779,590	61,180	8.5
Designated Recreational	118,320	132,740	14,420	12.2
Total	\$267,877,100	\$293,819,080	\$25,941,980	9.7%

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- **Assessment increases resulting from reassessment do not necessarily mean tax increases.** Property assessment simply provides the basis for distributing taxes among property owners.
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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.

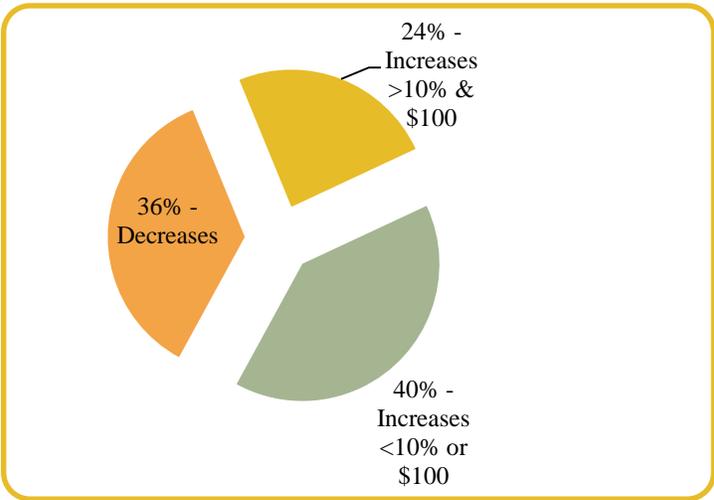
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	1,821,826	1,784,467	(37,359)	(2.1)
Apartment	10,405	9,801	(604)	(5.8)
Total Residential	\$1,832,231	\$1,794,268	(\$37,963)	(2.1%)
Farm	3,914,563	4,097,513	182,950	4.7
Commercial / Industrial	588,489	577,503	(10,986)	(1.9)
Institutional	23,498	24,399	901	3.8
Pipeline	213,309	212,962	(347)	(0.2)
Railway	23,774	23,645	(129)	(0.5)
Designated Recreational	3,950	4,060	110	2.8
Total	\$6,599,814	\$6,734,350	\$134,536	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:	1,849
With Tax Decreases:	1,032
Total Properties:	2,881

- 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	1,043,489	1,003,469	(40,020)	(3.8)
Apartment	5,961	5,545	(416)	(7.0)
Total Residential	\$1,049,450	\$1,009,014	(\$40,436)	(3.9%)
Farm	2,075,266	2,120,691	45,425	2.2
Commercial / Industrial	240,152	234,962	(5,190)	(2.2)
Institutional	22,788	23,744	956	4.2
Pipeline	78,871	78,231	(640)	(0.8)
Railway	9,139	9,036	(103)	(1.1)
Designated Recreational	1,457	1,488	31	2.1
Total	\$3,477,123	\$3,477,123*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 9.7% should see a municipal tax decrease.
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5. COUNCIL'S OPTIONS TO MODERATE IMPACTS

- **Phase-in tax increases and decreases.** *The Municipal Assessment Act* provides council with the flexibility to phase-in substantial tax increases that property owners would otherwise find difficult to absorb. Council may, by by-law, phase-in:
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IMPACT OF REASSESSMENT 2020 HAMIOTA 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 \$9 million (6%) to \$142 million (from \$134 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	26,811,440	27,973,930	1,162,490	4.3
Apartment	110,030	113,720	3,690	3.4
Condo / Co-op	340,860	333,140	(7,720)	(2.3)
Total Residential	\$27,262,330	\$28,420,790	\$1,158,460	4.3%
Farm	59,220,160	62,939,060	3,718,900	6.3
Commercial / Industrial	10,068,270	10,753,490	685,220	6.8
Institutional	2,209,950	2,241,480	31,530	1.4
Pipeline	32,758,450	35,705,150	2,946,700	9.0
Railway	2,237,880	2,372,540	134,660	6.0
Total	\$133,757,040	\$142,432,510	\$8,675,470	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

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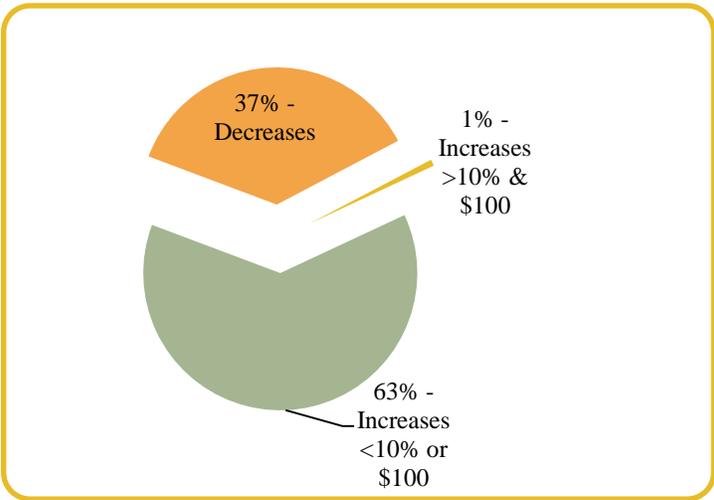
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	599,498	595,433	(4,065)	(0.7)
Apartment	2,476	2,439	(37)	(1.5)
Condo / Co-op	7,672	7,146	(526)	(6.9)
Total Residential	\$609,646	\$605,018	(\$4,628)	(0.8%)
Farm	1,307,570	1,322,591	15,021	1.2
Commercial / Industrial	322,428	319,687	(2,741)	(0.9)
Institutional	26,513	25,329	(1,184)	(4.5)
Pipeline	1,043,326	1,055,375	12,049	1.2
Railway	71,274	70,128	(1,146)	(1.6)
Total	\$3,380,756	\$3,398,128	\$17,372	0.5%

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



	Number of Properties
With Tax Increases:	922
With Tax Decreases:	532
Total Properties:	1,454

- 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	317,709	311,498	(6,211)	(2.0)
Apartment	1,320	1,285	(35)	(2.7)
Condo / Co-op	4,089	3,764	(325)	(8.0)
Total Residential	\$323,119	\$316,547	(\$6,572)	(2.0%)
Farm	685,166	683,759	(1,407)	(0.2)
Commercial / Industrial	118,243	118,651	408	0.4
Institutional	26,513	25,329	(1,184)	(4.5)
Pipeline	378,984	387,867	8,883	2.3
Railway	25,890	25,773	(117)	(0.5)
Total	\$1,557,915	\$1,557,915*	\$0*	0.0%

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7. INFORMING THE PUBLIC ABOUT REASSESSMENT 2020

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IMPACT OF REASSESSMENT 2020 RM OF HANOVER

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 \$29 million (4%) to \$763 million (from \$734 million).

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

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	510,978,870	517,413,130	6,434,260	1.3
Apartment	5,528,290	5,774,930	246,640	4.5
Condo / Co-op	5,749,900	5,789,580	39,680	0.7
Total Residential	\$522,257,060	\$528,977,640	\$6,720,580	1.3%
Farm	132,308,350	151,908,150	19,599,800	14.8
Commercial / Industrial	64,796,330	66,482,690	1,686,360	2.6
Institutional	5,209,310	5,395,280	185,970	3.6
Pipeline	8,719,500	9,502,600	783,100	9.0
Railway	229,560	244,160	14,600	6.4
Total	\$733,520,110	\$762,510,520	\$28,990,410	4.0%

- 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.

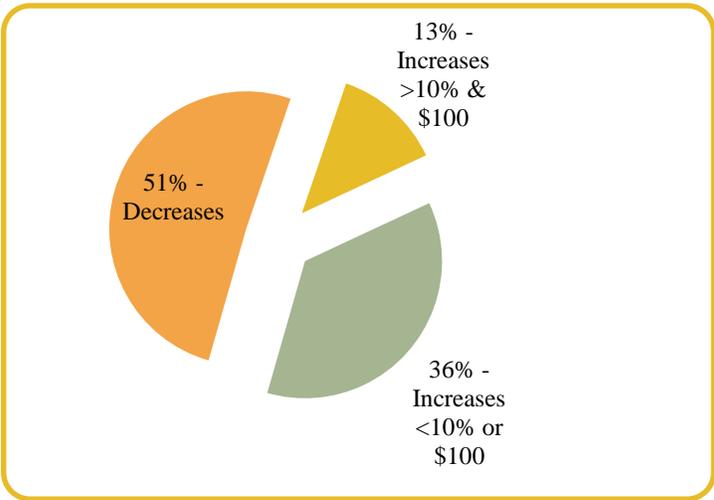
**Total Tax Change – Municipal & School
2019 to 2020 – By Property Class**

Property Class	2019 (\$)	2020 (\$)	Change (\$)	Change (%)
Single Family Residential	11,780,377	11,686,477	(93,900)	(0.8)
Apartment	120,037	123,686	3,649	3.0
Condo / Co-op	127,507	127,139	(368)	(0.3)
Total Residential	\$12,027,921	\$11,937,302	(\$90,619)	(0.8%)
Farm	3,130,622	3,505,446	374,824	12.0
Commercial / Industrial	2,087,856	2,033,797	(54,059)	(2.6)
Institutional	41,056	41,697	641	1.6
Pipeline	291,615	300,567	8,952	3.1
Railway	7,677	7,723	46	0.6
Total	\$17,586,747	\$17,826,532	\$239,785	1.4%

- 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:	3,148
With Tax Decreases:	3,250
Total Properties:	6,398

- 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	4,028,828	3,925,280	(103,548)	(2.6)
Apartment	36,173	37,062	889	2.5
Condo / Co-op	40,281	40,295	14	0.0
Total Residential	\$4,105,281	\$4,002,637	(\$102,644)	(2.5%)
Farm	1,123,505	1,226,823	103,318	9.2
Commercial / Industrial	471,836	468,462	(3,374)	(0.7)
Institutional	35,855	36,000	145	0.4
Pipeline	74,151	76,829	2,678	3.6
Railway	1,952	1,974	22	1.1
Total	\$5,812,579	\$5,812,579*	\$0*	0.0%

*May not add due to rounding.

- Properties with an assessment increase less than 4.0% should see a municipal tax decrease.
- Properties with an assessment increase greater than 4.0% 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.
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