

Reference Sheet

Answering questions about assessment administration

Total Municipal Assessment

Total Municipal Assessment is defined in The Municipal Assessment Act as the aggregate of a municipality's portioned values

- (a) that is applicable to taxable real property in the municipality,*
- (b) that would apply to Crown lands or institutional lands, as defined in section 798 of The Municipal Act, or to federal property, as defined in section 2 of the Municipal Grants Act (Canada), as if amounts paid as grants to the municipality in respect of such properties, in the place of taxes were payable as taxes under this Act, and*
- (c) that would apply to mobile homes in the municipality as if amounts charged as fees for licenses issued to owners or occupants of the mobile homes under The Municipal Act or The City of Winnipeg Charter were payable as taxes under this Act:*
 - The assessment amounts for Converted Fees are included in the Total Municipal and School Assessment Reports, although they do not appear on individual municipalities' assessment rolls or the Budget Recap.
 - The assessment amounts for Grazing Leases are included in the Total Municipal and School Assessment Reports, and are reported in the assessment rolls and in the Otherwise Exempt totals on the Budget Recap.
 - Personal Property is not included in the Total Municipal Assessment; it is reported separately as Total Personal Property.
 - The Total Municipal Assessment reports are produced the first week in January.

Total School Assessment

Total School Assessment is defined in The Municipal Assessment Act as the aggregate of

- (a) the total municipal assessment for the municipality, and*
- (b) the portioned values of personal property in the municipality,*

Less the aggregate of the portioned values of real property in the municipality that is exempt from liability for school taxes.

- The Total School Assessment reports are produced the first week in January.