

HOW THE BUDGET AFFECTS THE AVERAGE HOMEOWNER'S TAX BILL

	<u>2005</u>	<u>2006</u>	<u>\$ Variance</u>	<u>% Variance</u>
Municipal Taxes	1,242	1,335	93	7%
Water, Sewer & Residential Street Renewal	95	95	-	
Water Renewal	33	33	-	
Total Municipal Taxes	1,370	1,463	93	7%
School Division Taxes	1,294	1,428	134	10%
Provincial Education Taxes	101	-	(101)	-100%
Total School Taxes	1,395	1,428	33	2.4%
Province of Manitoba Resident Home Owner Tax Assistance	(400)	(400)	-	
Net Taxes	2,365	2,491	126	5.3%

Characteristics of an average home:

2006 assessment - 2006 was a reassessment year, average home assessment increased to \$116,600 portioned at 45% equals \$52,470.

Frontage - 50 feet

Water and sewer consumption - typical residential level

Winnipeg School Division No. 1

ASSESSMENT AND PORTIONING

2006 Assessments reflect 2003 market values. The 2006 reassessment year adjusted values from 1999 to 2003 market values.

For 2006, the classes and portions are as follows:

<u>DESCRIPTION</u>	<u>PORTION OF TOTAL ASSESSMENT</u>
Residential 1 - Property containing four or less dwelling units	45.0%
Residential 2 - Property containing five or more dwelling units	45.0%
Residential 3 - Owner occupied condominiums and co-operative housing	45.0%
Farm	26.0%
Institutional	65.0%
Designated Higher Education Property	0.0%
Pipelines	50.0%
Railways	25.0%
Designated Recreational Property	10.0%
Other - Commercial and industrial property	65.0%

The Designated Higher Education Property class was created in 2002. These properties were formerly in the Institutional class, portioned at 65%. The Designated Higher Education Property class is portioned at 0% in 2006 and this completes the decrease that start in 2002, which saw a decrease of 13% per year to the portioning.

The property class known as Golf Course has been changed to Designated Recreational Property.

**2006 ASSESSMENT - PORTIONED PROJECTED JANUARY 31, 2006
BY PROPERTY CLASSIFICATION
USED FOR MUNICIPAL BUDGET**

<u>PROPERTY CLASSIFICATION</u>	<u>PORTION</u>	<u>TAXABLE & PAYMENTS-IN-LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	45.0%	\$ 8,717,507,271	\$ 19,992,591	\$ 8,737,499,862
Residential 2	45.0%	954,147,105	1,836,040	955,983,145
Residential 3	45.0%	565,396,583	81,541	565,478,124
Farm	26.0%	18,366,684	8,252,577	26,619,261
Institutional	65.0%	406,810,281	1,070,681,193	1,477,491,474
Designated Higher Education	0.0%	-	-	-
Pipelines	50.0%	7,243,300	-	7,243,300
Railways	25.0%	22,681,850	-	22,681,850
Designated Recreational Property	10.0%	9,249,395	1,039,410	10,288,805
Other	65.0%	4,468,480,479	732,062,546	5,200,543,025
Legislative Building	65.0%	5,523,780	-	5,523,780
		\$ 15,175,406,728	\$ 1,833,945,898	\$ 17,009,352,626

**2006 ASSESSMENT - NON-PORTIONED PROJECTED JANUARY 31, 2006
BY PROPERTY CLASSIFICATION
USED FOR MUNICIPAL BUDGET**

<u>PROPERTY CLASSIFICATION</u>	<u>TAXABLE & PAYMENTS-IN-LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	\$ 19,372,238,380	\$ 44,427,710	\$ 19,416,666,090
Residential 2	2,120,326,900	4,080,080	2,124,406,980
Residential 3	1,256,436,850	181,200	1,256,618,050
Farm	70,641,091	31,740,680	102,381,771
Institutional	625,861,970	1,647,201,810	2,273,063,780
Designated Higher Education	343,515,300	7,878,700	351,394,000
Pipelines	14,486,600	-	14,486,600
Railways	90,727,400	-	90,727,400
Designated Recreational Property	92,493,950	10,394,100	102,888,050
Other	6,874,585,353	1,126,249,830	8,000,835,183
Legislative Building	8,498,123	-	8,498,123
	\$ 30,869,811,917	\$ 2,872,154,110	\$ 33,741,966,027

The City's 2006 budget was adopted on March 21/2006. The projected assessment roll as at January 31, 2006 was used to calculate the 2006 Mill rate.

**2006 ASSESSMENT - PORTIONED AS AT BILLING APRIL 17, 2006
BY PROPERTY CLASSIFICATION
FOR MUNICIPAL PURPOSES**

<u>PROPERTY CLASSIFICATION</u>	<u>PORTION</u>	<u>TAXABLE</u>	<u>EXEMPT SUBJECT TO PAYMENTS IN LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	45.0%	\$ 8,704,482,471	\$ 30,803,381	\$ 19,992,591	\$ 8,755,278,443
Residential 2	45.0%	847,526,851	107,383,411	1,836,040	956,746,302
Residential 3	45.0%	569,964,738	-	81,541	570,046,279
Farm	26.0%	16,820,061	1,353,300	8,252,577	26,425,938
Institutional	65.0%	339,914,985	66,976,650	1,070,681,193	1,477,572,828
Designated Higher Education	0.0%	-	-	-	-
Pipelines	50.0%	7,243,300	-	-	7,243,300
Railways	25.0%	22,681,514	-	-	22,681,514
Designated Recreational Facilities	10.0%	9,117,995	131,300	1,039,410	10,288,705
Other	65.0%	4,105,567,748	364,426,118	732,062,546	5,202,056,412
Legislative Building	65.0%	-	4,675,800	-	4,675,800
		\$ 14,623,319,663	\$ 575,749,960	\$ 1,833,945,898	\$ 17,033,015,521

**2006 ASSESSMENT - NON PORTIONED AS AT BILLING APRIL 17, 2006
BY PROPERTY CLASSIFICATION
FOR MUNICIPAL PURPOSES**

<u>PROPERTY CLASSIFICATION</u>	<u>TAXABLE</u>	<u>EXEMPT SUBJECT TO PAYMENTS IN LIEU</u>	<u>EXEMPT</u>	<u>TOTAL</u>
Residential 1	\$ 19,343,293,250	\$ 68,451,950	\$ 44,427,710	\$ 19,456,172,910
Residential 2	1,883,392,490	238,629,800	4,080,080	2,126,102,370
Residential 3	1,266,586,536	-	181,200	1,266,767,736
Farm	64,692,541	5,205,000	31,740,680	101,638,221
Institutional	522,946,120	103,041,000	1,647,201,810	2,273,188,930
Designated Higher Education	-	344,559,300	7,878,700	352,438,000
Pipelines	14,486,600	-	-	14,486,600
Railways	90,726,050	-	-	90,726,050
Designated Recreational Facilities	91,179,950	1,313,000	10,394,100	102,887,050
Other	6,316,257,757	560,655,550	1,126,249,830	8,003,163,137
Legislative Building	-	7,193,500	-	7,193,500
	\$ 29,593,561,294	\$ 1,329,049,100	\$ 2,872,154,110	\$ 33,794,764,504

**2006 TAXABLE ASSESSMENT AS AT MARCH 1, 2006
FOR SCHOOL TAX PURPOSES AND
TOTAL SCHOOL TAX RAISED**

SCHOOL TAX ASSESSMENT BASE	<u>NON-PORTIONED</u>	<u>PORTIONED</u>
(1) <u>Residential</u>		
Residential 1	19,369,708,410	8,716,369,298
Residential 2	2,115,097,340	951,794,034
Residential 3	1,261,860,750	567,838,135
	<u>22,746,666,500</u>	<u>10,236,001,467</u>
(2) <u>Farm</u>	<u>70,307,441</u>	<u>18,279,935</u>
(3) <u>Other</u>		
Statutory Pipeline	14,486,600	7,243,300
Statutory Railway	90,727,400	22,681,852
Institutional	125,407,620	81,514,957
Designated Higher Education	343,561,700	-
Designated Recreational Property	92,493,950	9,249,395
Other	6,872,642,907	4,467,218,131
	<u>7,539,320,177</u>	<u>4,587,907,635</u>
(4) <u>Exempt From School Levy</u>	<u>500,034,800</u>	<u>324,696,856</u>
TOTAL ASSESSMENT	<u><u>\$ 30,856,328,918</u></u>	<u><u>\$ 15,166,885,893</u></u>

SCHOOL TAXES RAISED - SUMMARY

	<u>MILL RATE</u>	<u>TOTAL TAX</u>
<u>Education Support Levy</u>		
<u>Residential Property</u>		
Residential 1	-	\$ -
Residential 2	-	-
Residential 3	-	-
Total		<u>-</u>
<u>Other Property</u>		
Statutory Pipeline	16.235	117,595
Statutory Railway	16.235	368,239
Institutional	16.235	1,323,392
Designated Higher Education	16.235	-
Designated Recreational Property	16.235	150,164
Other	16.235	72,525,117
Total		<u>74,484,507</u>
<u>School Division - Special Levy</u>		
Winnipeg	27.216	125,562,776
St. James -Assiniboia	21.083	36,042,769
Pembina Trails	23.215	62,929,729
Seven Oaks	26.281	26,459,801
Seine River	23.066	2,789,550
Interlake	20.758	11,797
Louis Riel	22.789	60,343,702
River East - Transcona	23.963	48,691,998
Total		<u>362,832,122</u>

TOTAL SCHOOL TAXES COLLECTED \$ 437,316,629

**2006 TAXABLE ASSESSMENT AS AT BILLING April 17, 2006
FOR SCHOOL TAX PURPOSES AND
TOTAL SCHOOL TAX RAISED**

SCHOOL TAX ASSESSMENT BASE	<u>NON-PORTIONED</u>	<u>PORTIONED</u>
<u>Residential</u>		
Residential 1	\$ 19,411,745,200	\$ 8,735,285,852
Residential 2	2,121,897,190	954,853,967
Residential 3	1,266,586,536	569,964,738
(1)	<u>22,800,228,926</u>	<u>10,260,104,557</u>
<u>Farm</u>		
	<u>69,062,241</u>	<u>17,956,183</u>
<u>Other</u>		
Statutory Pipeline	14,486,600	7,243,300
(2) Statutory Railway	90,726,050	22,681,514
Institutional	125,353,520	81,479,792
(3) Designated Higher Education	344,559,300	-
Designated Recreational Property	92,492,950	9,249,295
Other	6,876,913,307	4,469,993,866
	<u>7,544,531,727</u>	<u>4,590,647,767</u>
<u>Exempt From School Levy</u>		
	<u>498,517,100</u>	<u>323,899,402</u>
	<u>\$ 30,912,339,994</u>	<u>\$ 15,192,607,909</u>
(4)		
	<u>MILL RATE</u>	<u>TOTAL TAX</u>
<u>Education Support Levy</u>		
<u>Residential Property</u>		
Residential 1	-	\$ -
Residential 2	-	-
Residential 3	-	-
Total		<u>-</u>
<u>Other Property</u>		
Statutory Pipeline	16.235	117,595
Statutory Railway	16.235	368,234
Institutional	16.235	1,322,824
Designated Higher Education	16.235	-
Designated Recreational Property	16.235	150,162
Other	16.235	72,655,179
Total		<u>74,613,995</u>
<u>School Division - Special Levy</u>		
Winnipeg	27.216	125,572,997
St. James -Assiniboia	21.083	36,126,870
Pembina Trails	23.215	63,058,229
Seven Oaks	26.281	26,577,022
Seine River	23.066	2,789,753
Interlake	20.758	12,432
Louis Riel	22.789	60,664,734
River East - Transcona	23.963	48,772,864
Total		<u>363,574,901</u>
TOTAL SCHOOL TAXES COLLECTED		<u>\$ 438,188,896</u>

Including Legislative Grant School portion of \$227,034.

**SUMMARY OF MUNICIPAL TAXES
AND PAYMENTS IN LIEU OF TAXES
2006**

The City's 2006 budget was adopted on March 21. The estimated assessment roll as at January 31, 2006 was used to calculate the rate to meet the 2006 budget requirements.

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY
Residential 1	10	25.448	\$ 8,717,507,271	\$ 221,843,125
Residential 2	20	25.448	954,147,105	24,281,136
Residential 3	80	25.448	565,396,583	14,388,212
Farm	30	25.448	18,366,684	467,395
Institutional	40	25.448	406,810,281	10,352,508
Designated Higher Education	41	25.448	-	-
Pipelines	51	25.448	7,243,300	184,327
Railways	52	25.448	22,681,850	577,208
Designated Recreational Property	70	25.448	9,249,395	235,379
Other	60	25.448	4,468,480,479	113,713,891
Legislative Buildings	60	25.448	5,523,780	140,569
Sub-Total			15,175,406,728	386,183,750
Taxes on City-owned properties & Manitoba Hydro Lines			-	15,405,600
Grand Total			\$ 15,175,406,728	\$ 401,589,350

**SUMMARY OF MUNICIPAL TAXES
AND PAYMENTS IN LIEU OF TAXES
AS AT BILLING APRIL 17, 2006**

PROPERTY CLASSIFICATION	CLASS CODE	MILL RATE	REALTY TAX		PAYMENTS IN LIEU		TOTAL	
			PORTIONED ASSESSMENT	AMOUNT OF LEVY	PORTIONED ASSESSMENT	AMOUNT OF LEVY	PORTIONED ASSESSMENT	AMOUNT
Residential 1	10	25.448	\$ 8,704,482,471	\$ 221,511,670	\$ 30,803,381	\$ 783,884	\$ 8,735,285,852	\$ 222,295,554
Residential 2	20	25.448	847,526,851	21,567,863	107,383,411	2,732,693	954,910,262	24,300,556
Residential 3	80	25.448	569,964,738	14,504,463	-	-	569,964,738	14,504,463
Farm	30	25.448	16,820,061	428,037	1,353,300	34,439	18,173,361	462,476
Institutional	40	25.448	339,914,985	8,650,157	66,976,650	1,704,422	406,891,635	10,354,579
Designated Higher Education	41	25.448	-	-	-	-	-	-
Pipelines	51	25.448	7,243,300	184,327	-	-	7,243,300	184,327
Railways	52	25.448	22,681,514	577,199	-	-	22,681,514	577,199
Designated Recreational Property	70	25.448	9,117,995	232,035	131,300	3,341	9,249,295	235,376
Other	60	25.448	4,105,567,748	104,478,488	364,426,118	9,273,915	4,469,993,866	113,752,403
Legislative Buildings	60	25.448	-	-	4,675,800	132,967	4,675,800	132,967
Sub-Total			14,623,319,663	372,134,239	575,749,960	14,665,661	15,199,069,623	386,799,900
Taxes on City-owned properties & Manitoba Hydro Lines			-	-	-	15,638,178	-	15,638,178
								-
Grand Total			\$ 14,623,319,663	\$ 372,134,239	\$ 575,749,960	\$ 30,303,839	\$ 15,199,069,623	\$ 402,438,078

ASSESSMENT PORTIONING

On September 18, 1991, the Province of Manitoba announced a 10 year portioning strategy with an end result that in 2001 all residential property will be taxed at 45% of their market value. The Province adopted further classification and portion percentage changes in 2002.

Taxes will be calculated on the following portioned percentages.

<u>PROPERTY CLASS</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
Residential 1	48.6%	47.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 2	73.2%	68.0%	64.0%	64.0%	61.0%	57.0%	57.0%	53.0%
Residential 3	32.7%	33.0%	34.0%	35.0%	37.0%	38.0%	39.0%	41.0%
Farm	27.1%	27.0%	27.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Institutional	67.2%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
Designated Higher Education								
Pipelines	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Railway	24.5%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Designated Recreational Property	7.5%	7.7%	7.9%	7.9%	8.3%	8.7%	8.7%	9.1%
Other	65.5%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

<u>PROPERTY CLASS</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Residential 1	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 2	49.0%	49.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Residential 3	43.0%	43.0%	45.0%	45.0%	45.0%	45.0%	45.0%	45.0%
Farm	30.0%	30.0%	30.0%	26.0%	26.0%	26.0%	26.0%	26.0%
Institutional	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
Designated Higher Education				52.0%	39.0%	26.0%	13.0%	0.0%
Pipelines	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
Railway	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%	25.0%
Designated Recreational Property	9.5%	9.5%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Other	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%

Residential 1 -- Less than 5 dwelling units.

Residential 2 -- 5 or more dwelling units.

Residential 3 -- Owner Occupied Condominiums & Co-op Housing.

Other -- Commercial and industrial properties.

EFFECT OF CHANGES IN PROVINCIAL PORTIONS ON TAX REVENUE

The city-wide impact of portioning changes between 2005 and 2006 is a \$1.1 million loss of taxation revenue. To raise an equivalent amount of revenue in 2006 would require a mill rate increase of approximately 0.1%. The City absorbed a similar portioning loss in 2005.

CLASSIFICATION (IN MILLIONS)	2006 GROSS ASSESSMENT	2006 ASSESSMENT BASED ON 2005 PORTIONS		2006 ASSESSMENT BASED ON 2006 PORTIONS		VARIANCE	% Change
		PORTION	PORTIONED ASSESSMENT	PORTION	PORTIONED ASSESSMENT		
Residential 1	19,372,238,380	45.0%	8,717,507,271	45.0%	\$ 8,717,507,271	\$ -	0.0%
Residential 2	2,120,326,900	45.0%	954,147,105	45.0%	\$ 954,147,105	-	0.0%
Residential 3	1,256,436,850	45.0%	565,396,583	45.0%	\$ 565,396,583	-	0.0%
Farm	70,641,091	26.0%	18,366,684	26.0%	\$ 18,366,684	-	0.0%
Institutional	625,861,970	65.0%	406,810,281	65.0%	\$ 406,810,281	-	0.0%
Designated Higher Education	343,515,300	13.0%	44,656,989	0.0%	\$ -	(44,656,989)	-100.0%
Pipeline	14,486,600	50.0%	7,243,300	50.0%	\$ 7,243,300	-	0.0%
Railway	90,727,400	25.0%	22,681,850	25.0%	\$ 22,681,850	-	0.0%
Designated Recreational Property	92,493,950	10.0%	9,249,395	10.0%	\$ 9,249,395	-	0.0%
Other*	6,883,083,476	65.0%	4,474,004,259	65.0%	\$ 4,474,004,259	-	0.0%
Total	\$ 30,869,811,917		15,220,063,716		\$ 15,175,406,727	(44,656,989)	
Revenue			\$ 387.3		\$ 386.2	\$ (1.1)	

* Includes the Legislative Buildings

Note: Based on January 31, 2006 estimated Assessments used for calculation of 2006 mill rates. Excludes taxes on City-Owned properties

EFFECT ON A TAX BILL DUE TO CHANGE IN PROVINCIAL PORTIONS

Due to Provincial portioning changes there is a redistribution of the tax burden among property owners. The chart below shows the redistribution of revenue by property class.

	2006 ASSESSMENT BASED ON 2005 PORTIONS			2006 ASSESSMENT BASED ON 2006 PORTIONS			% CHANGE IN REVENUE BY CLASS
	PORTION	ASSESSMENT	REVENUE	PORTION	ASSESSMENT	REVENUE	
Residential 1	45.0%	\$ 8,717,507,271	\$ 221,192,218	45.0%	\$ 8,717,507,271	\$ 221,843,125	0.29%
Residential 2	45.0%	954,147,105	24,209,893	45.0%	954,147,105	24,281,136	0.29%
Residential 3	45.0%	565,396,583	14,345,996	45.0%	565,396,583	14,388,212	0.29%
Farm	26.0%	18,366,684	466,024	26.0%	18,366,684	467,395	0.29%
Institutional	65.0%	406,810,281	10,322,133	65.0%	406,810,281	10,352,508	0.29%
Designated Higher Education	13.0%	44,656,989	1,133,097	0.0%	-	-	-100.00%
Pipelines	50.0%	7,243,300	183,787	50.0%	7,243,300	184,327	0.29%
Railway	25.0%	22,681,850	575,514	25.0%	22,681,850	577,208	0.29%
Designated Recreational Property	10.0%	9,249,395	234,688	10.0%	9,249,395	235,379	0.29%
Other*	65.0%	4,474,004,259	113,520,401	65.0%	4,474,004,259	113,854,460	0.29%
		\$ 15,220,063,716	\$ 386,183,751		\$ 15,175,406,727	\$ 386,183,750	

Actual 2006 Mill Rate 25.448

* Includes the Legislative Buildings

Note: Excludes taxes on City-Owned property

WHAT IS THE EFFECT OF APPROVED PORTIONING CHANGES?

The 2006 portioning strategy identified earlier in this report effects the City's taxable assessment base and related realty tax revenue. The following analysis isolates the effects of portioning. The 2005 portioning changes had a negative affect on the City's assessment base. A mill rate of 25.448 was required to generate the same tax revenue. The 2006 mill rate is lower than the 2005 mill rate of 29.686 due to recasting during the general assessment process.

	2006 GROSS ASSESSMENT	2006 ASSESSMENT BASED ON 2005 PORTIONS		2006 ASSESSMENT BASED ON 2006 PORTIONS	
		PORTION	ASSESSMENT	PORTION	ASSESSMENT
Residential 1	\$ 19,372,238,380	45.0%	\$ 8,717,507,271	45.0%	\$ 8,717,507,271
Residential 2	2,120,326,900	45.0%	954,147,105	45.0%	954,147,105
Residential 3	1,256,436,850	45.0%	565,396,583	45.0%	565,396,583
Farm	70,641,091	26.0%	18,366,684	26.0%	18,366,684
Institutional	625,861,970	65.0%	406,810,281	65.0%	406,810,281
Designated Higher Education	343,515,300	13.0%	44,656,989	0.0%	-
Pipelines	14,486,600	50.0%	7,243,300	50.0%	7,243,300
Railway	90,727,400	25.0%	22,681,850	25.0%	22,681,850
Designated Recreational Property	92,493,950	10.0%	9,249,395	10.0%	9,249,395
Other *	6,883,083,476	65.0%	4,474,004,259	65.0%	4,474,004,259
	\$ 30,869,811,917		\$ 15,220,063,716		\$ 15,175,406,727

Variance in assessment base due to portioning changes		\$ (44,656,989)
Actual 2006 Mill Rate		25.448
Amount to be raised by taxation adopted by council March 21/2006	\$ 386,183,750	
Recast 2006 Mill Rate (For Comparison Purposes)		25.373

* Includes Legislative Buildings.

Note: Excludes taxes on City-Owned property.

AMOUNTS TO BE RAISED FOR SCHOOL PURPOSES

SCHOOL TAXES

Provincial Legislation requires the City of Winnipeg to collect the School Division and Provincial Education Support taxes. These taxes are set by and go directly to the School Divisions and the Province.

SCHOOL DIVISION TAX

Education costs over those provided for through the Provincial Support Program are raised by fixing a separate mill rate for each School Division and levying a tax on the assessable property within that division. In 2003 the number of School Divisions were reduced from eleven to eight due to amalgamation.

School divisions include:

- Winnipeg School Division
- St. James-Assiniboia School Division
- Pembina Trails School Division
- Seven Oaks School Division
- Seine River School Division
- Interlake School Division
- Louis Riel School Division
- River East - Transcona School Division

PROVINCIAL EDUCATION SUPPORT TAX

The Education Support Program is managed by the Public Schools Finance Board. It is responsible for collection of the annual requirements and the distribution of funds to the school divisions. In 2006, the City's share of the Education Support Program required the City to levy Taxable Assessment rates of 16.235 mills on all other property (excluding farm property which is exempt from the support levy). 2006 saw the elimination of the Education Support Levy from residential properties.

	2005	2006	Increase/(Decrease)	
			Amount	%
<u>School Division</u>				
Winnipeg	\$ 121,561,671	\$ 125,562,776	\$ 4,001,105	3.3%
St. James-Assiniboia	33,158,488	36,042,769	2,884,281	8.7%
Pembina Trails	60,531,950	62,929,729	2,397,779	4.0%
Seven Oaks	24,783,202	26,459,801	1,676,599	6.8%
Seine River	2,436,288	2,789,550	353,262	14.5%
Interlake	10,670	11,797	1,127	10.6%
Louis Riel	57,485,571	60,343,702	2,858,131	5.0%
River East -Transcona	46,653,468	48,691,998	2,038,530	4.4%
	\$ 346,621,308	\$ 362,832,122	\$ 16,210,814	4.7%
<u>Provincial Education Support Tax</u>				
Residential Property	20,032,611	-	(20,032,611)	-100.0%
Other Property	68,550,644	74,484,507	5,933,863	8.7%
	88,583,255	74,484,507	(14,098,748)	-15.9%
Total to be Raised for School Purposes	\$ 435,204,563	\$ 437,316,629	\$ 2,112,066	0.5%

COMBINED 2006 MUNICIPAL & SCHOOL MILL RATES

School Division	Res 1	Res 2	Res 3	Farm	Institutional	--STATUTORY--			Designated Recreational Property	Other
						Designated Higher Education	Pipelines	Railways		
<u>Winnipeg</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	27.216	27.216	27.216	27.216	27.216	27.216	27.216	27.216	27.216	27.216
	27.216	27.216	27.216	27.216	43.451	43.451	43.451	43.451	43.451	43.451
Total 2006	52.664	52.664	52.664	52.664	68.899	68.899	68.899	68.899	68.899	68.899
<u>St. James-Assiniboia</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	21.083	21.083	21.083	21.083	21.083	21.083	21.083	21.083	21.083	21.083
	21.083	21.083	21.083	21.083	37.318	37.318	37.318	37.318	37.318	37.318
Total 2006	46.531	46.531	46.531	46.531	62.766	62.766	62.766	62.766	62.766	62.766
<u>Pembina Trails</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	23.215	23.215	23.215	23.215	23.215	23.215	23.215	23.215	23.215	23.215
	23.215	23.215	23.215	23.215	39.450	39.450	39.450	39.450	39.450	39.450
Total 2006	48.663	48.663	48.663	48.663	64.898	64.898	64.898	64.898	64.898	64.898
<u>Seven Oaks</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	26.281	26.281	26.281	26.281	26.281	26.281	26.281	26.281	26.281	26.281
	26.281	26.281	26.281	26.281	42.516	42.516	42.516	42.516	42.516	42.516
Total 2006	51.729	51.729	51.729	51.729	67.964	67.964	67.964	67.964	67.964	67.964

COMBINED 2006 MUNICIPAL & SCHOOL MILL RATES

School Division	Res 1	Res 2	Res 3	Farm	Institutional	---STATUTORY---			Designated Recreational Property	Other
						Designated Higher Education	Pipelines	Railways		
<u>Seine River</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	23.066	23.066	23.066	23.066	23.066	23.066	23.066	23.066	23.066	23.066
	23.066	23.066	23.066	23.066	39.301	39.301	39.301	39.301	39.301	39.301
Total 2006	48.514	48.514	48.514	48.514	64.749	64.749	64.749	64.749	64.749	64.749
<u>Interlake</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	20.758	20.758	20.758	20.758	20.758	20.758	20.758	20.758	20.758	20.758
	20.758	20.758	20.758	20.758	36.993	36.993	36.993	36.993	36.993	36.993
Total 2006	46.206	46.206	46.206	46.206	62.441	62.441	62.441	62.441	62.441	62.441
<u>Louis Riel</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	22.789	22.789	22.789	22.789	22.789	22.789	22.789	22.789	22.789	22.789
	22.789	22.789	22.789	22.789	39.024	39.024	39.024	39.024	39.024	39.024
Total 2006	48.237	48.237	48.237	48.237	64.472	64.472	64.472	64.472	64.472	64.472
<u>River East - Transcona</u>										
Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
Schools										
ESL	-	-	-		16.235	16.235	16.235	16.235	16.235	16.235
Special Levy	23.963	23.963	23.963	23.963	23.963	23.963	23.963	23.963	23.963	23.963
	23.963	23.963	23.963	23.963	40.198	40.198	40.198	40.198	40.198	40.198
Total 2006	49.411	49.411	49.411	49.411	65.646	65.646	65.646	65.646	65.646	65.646

2006 BUSINESS TAX AND BUSINESS IMPROVEMENT ZONES

AS AT BILLING APRIL 7, 2006

	ANNUAL RENTAL VALUE (ARV)	TAX	
Taxable	693,976,948	\$ 65,285,716.83	
Grant	14,045,040	1,298,844.60	
Total Tax			\$ 66,584,561.43
PHASE-IN CREDIT			(5,954,248.22)
SPECIAL CHARGES - CABLE SYSTEMS			986,758.00
NET BUSINESS TAX			\$ 61,617,071.21
BUSINESS IMPROVEMENT ZONES (BIZ)			2,508,288.50
TOTAL BUSINESS TAX & BIZ LEVIES			\$ 64,125,359.71

Second year for - TWO LEVY RATES

LEVY RATE 9.75% "Outside Downtown" LEVY RATE 7.75% "Downtown"

First year for - Phase-in Credit Program

Council has approved a phase-in program that limits increases due to the general re-assessment to no more than a 15% tax increase from 2005.

BUSINESS IMPROVEMENT ZONES

NAME	NUMBER	ARV TO SET RATE MARCH / 06	ARV AS AT BILLING APRIL 7 / 06	VARIANCE
DOWNTOWN WINNIPEG	1	97,576,620	95,869,020	(1,707,600)
EXCHANGE DISTRICT	2	17,601,480	17,667,240	65,760
OSBORNE VILLAGE	3	4,178,880	4,161,480	(17,400)
CORYDON AVENUE	4	4,290,240	4,601,640	311,400
WEST END WINNIPEG	5	24,410,520	24,415,980	5,460
NORWOOD GROVE	6	6,390,240	6,395,700	5,460
WEST BROADWAY / SOUTH SHERBROOK	8	4,489,800	4,489,800	-
SELKIRK AVENUE	9	893,640	893,760	120
OSBORNE SOUTH	10	1,548,420	1,548,420	-
MOSAIC MARKET	11	2,494,500	2,475,564	(18,936)
ACADEMY ROAD	14	1,989,300	1,996,980	7,680
OLD ST.VITAL	15	4,813,120	4,907,860	94,740
TRANSCONA	17	7,845,600	7,742,280	(103,320)
ST. JAMES VILLAGE	18	2,514,540	2,501,820	(12,720)
GROSVENOR SQUARE - no budget 2005	20			0
FRENCH QUARTER	22	3,021,780	2,970,600	(51,180)
TOTALS		184,058,680	182,638,144	(1,420,536)

		BUDGET REQUIRED THROUGH LEVY	LEVY APPLIED APRIL 7 / 06	VARIANCE	LEVY RATE (%)
DOWNTOWN WINNIPEG	1	1,225,985	1,204,115	(21,870)	1.256
EXCHANGE DISTRICT	2	235,615	236,564	949	1.339
OSBORNE VILLAGE	3	103,788	103,371	(417)	2.484
CORYDON AVENUE	4	108,228	116,099	7,871	2.523
WEST END WINNIPEG	5	295,950	295,922	(28)	1.212
NORWOOD GROVE	6	80,083	80,138	55	1.253
WEST BROADWAY / SOUTH SHERBROOK	8	63,393	63,396	3	1.412
SELKIRK AVENUE	9	15,500	15,498	(2)	1.734
OSBORNE SOUTH	10	25,500	25,502	2	1.647
MOSAIC MARKET	11	40,119	39,807	(312)	1.608
ACADEMY ROAD	14	27,760	27,858	98	1.395
OLD ST.VITAL	15	85,189	86,869	1,680	1.770
TRANSCONA	17	141,700	139,826	(1,874)	1.806
ST. JAMES VILLAGE	18	50,000	49,736	(264)	1.988
GROSVENOR SQUARE - no budget 2006	20	n/a - no budget	n/a - no budget	n/a - no budget	n/a - no budget
FRENCH QUARTER	22	24,000	23,587	(413)	0.794
TOTALS		2,522,810	2,508,289	(14,522)	

TOTAL CITY'S SHARE OF SCHOOL COSTS TO BE RAISED IN 2006
(School Taxes Raised includes the Education Support Tax and the School Division Tax)

<u>School Division</u>	REALTY TAXES			PAYMENTS IN LIEU OF TAXES			TOTAL
	<u>Farm & Res.</u>	<u>Other</u>	<u>Total</u>	<u>Farm & Res.</u>	<u>Other</u>	<u>Total</u>	
Winnipeg	\$ 63,484,189	\$ 83,780,468	\$ 147,264,657	\$ 1,834,409	\$ 12,417,136	\$ 14,251,545	\$ 161,516,202
St. James-Assiniboia	21,994,640	22,162,529	44,157,169	338,269	2,253,494	2,591,763	46,748,932
Pembina Trails	50,112,005	19,535,244	69,647,249	440,965	1,715,347	2,156,312	71,803,561
Seven Oaks	22,230,073	6,700,679	28,930,752	146,963	93,834	240,797	29,171,549
Seine River	2,498,611	454,539	2,953,150	6,151	31,044	37,195	2,990,345
Interlake	6,524	10,529	17,053	-	-	-	17,053
Louis Riel	47,613,809	20,867,672	68,481,481	396,629	801,609	1,198,238	69,679,719
River East - Transcona	37,391,392	17,660,218	55,051,610	328,126	881,800	1,209,926	56,261,536
	\$ 245,331,243	\$ 171,171,878	\$ 416,503,121	\$ 3,491,512	\$ 18,194,264	\$ 21,685,776	\$ 438,188,897

Note:

Farm and Residential includes Farm and Residential 1, 2 and 3 properties.

Other includes Institutional, Statutory Pipeline, Statutory Railways, Designated Recreational Property, Designated Higher Education and all Other

2006 MILL RATES

Schedule "D"
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MILL RATES	Res-1		Residential 2	Residential 3	Res-3		Farm		Statutory			Institutional		Recreational	Other
	Residential 1	Sch-exmpt			Sch-exmpt	ESL- exmpt	Sch-exmpt	Pipeline	Railways	Other	Higher Educator	Municipal Only			
2006 General Municipal	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448	25.448
2006 Education Support	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	16.235	16.235	16.235	16.235	0.000	16.235	16.235
2006 Special Levy															
1 - Winnipeg	27.216	0.000	27.216	27.216	0.000	27.216	0.000	27.216	27.216	27.216	27.216	27.216	0.000	27.216	27.216
2 - St. James-Assiniboia	21.083	0.000	21.083	21.083	0.000	21.083	0.000	21.083	21.083	21.083	21.083	21.083	0.000	21.083	21.083
7 - Pembina Trails	23.215	0.000	23.215	23.215	0.000	23.215	0.000	23.215	23.215	23.215	23.215	23.215	0.000	23.215	23.215
10 - Seven Oaks	26.281	0.000	26.281	26.281	0.000	26.281	0.000	26.281	26.281	26.281	26.281	26.281	0.000	26.281	26.281
14 - Seine River	23.066	0.000	23.066	23.066	0.000	23.066	0.000	23.066	23.066	23.066	23.066	23.066	0.000	23.066	23.066
21 - Interlake	20.758	0.000	20.758	20.758	0.000	20.758	0.000	20.758	20.758	20.758	20.758	20.758	0.000	20.758	20.758
51 - Louis Riel	22.789	0.000	22.789	22.789	0.000	22.789	0.000	22.789	22.789	22.789	22.789	22.789	0.000	22.789	22.789
72 - River East - Transcona	23.963	0.000	23.963	23.963	0.000	23.963	0.000	23.963	23.963	23.963	23.963	23.963	0.000	23.963	23.963