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Bridging the Property Tax Gap: Impact of School Division and Municipal Taxes on Manitoba Farmland

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[News Release](#)

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The CTF's three-fold mission statement is:

- To act as a watchdog on government spending and to inform taxpayers of governments' impact on their economic well-being;
- To promote responsible fiscal and democratic reforms, and to advocate the common interest of taxpayers; and
- To mobilize taxpayers to exercise their democratic rights and responsibilities.

The CTF maintains a federal office in Ottawa and offices in the four provincial capitals of British Columbia, Alberta, Saskatchewan, and Manitoba. Provincial offices conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

The CTF's official publication, *The Taxpayer*, is published six times a year. CTF offices also send out weekly *Let's Talk Taxes* commentaries to more than 800 media outlets nationally as well as providing media comment on current events.

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Findings

1. Over the last decade, school taxes have increased three times greater than the annual rate of inflation.
2. Between 1990 and 1999, school taxes in Manitoba's rural municipalities increased from \$76 million to \$135 million, or 79%.
3. On average, school taxes increased at a rate of 6.7% per year.
4. Over the same period, municipal taxes in Manitoba's rural municipalities increased from \$59 million to \$100 million, or 69%.
5. On average, municipal taxes increased at a rate of 6% per year.
6. A ten-year forecast from 2000 to 2009, shows that school taxes levied in Manitoba's rural municipality would ratchet up to \$259 million and municipal taxes would run as high as \$180 million if the current average annual tax increases (6.7% for school divisions and 6% for municipalities) were used as the indexing factor.
7. In 2000, \$36.6 million in school division taxes were levied on properties classified as farmland in rural municipalities out of a total \$107 million school division tax base.
8. School division taxes levied on farmland represented 34% of the total school division tax base in Manitoba's rural municipalities.
9. A wide tax gap exists from one rural municipality to another in terms of the dependency on farmland to pay school division taxes.

In the R.M of Alonsa, school division taxes on farmland account for a remarkably high 87% of the total school division tax base.

Whereas in the R.M. of East St. Paul, where farmland acreage is low, school division taxes on farmland account for a mere 1.75% of the total school division tax base.

10. Half, 58 out of 116, rural municipalities depended on farmlands to support over 50% of the school division tax base.
11. In 2000, \$38.9 million in municipal taxes were levied on properties classified as farmland in rural municipalities out of a total \$99.7 million municipal tax base.
12. Municipal taxes levied on farmland represented 39% of the total municipal tax base in Manitoba's rural municipalities.

13. A wide tax gap exists from one rural municipality to another in terms of the dependency on farmland to pay municipal taxes.

In the R.M of Cameron, municipal taxes on farmland account for a remarkably high 85% of the municipal tax base.

Whereas in the R.M. of East St. Paul, where farmland acreage is low, municipal taxes on farmland account for a mere 1.75% of the total municipal tax base.

14. Nearly half, 55 of 116, rural municipalities depended on farmlands to support over 50% of the municipal tax base.
15. In 2000, farmland on the average farm in Manitoba was charged \$1,536 in school division taxes and \$1,645 in municipal taxes for a combined property tax bill of \$3,181. These taxes were levied on farmland alone.
16. In 2000, the average house assessed at \$80,000 in rural Manitoba was charged \$1,680 in property taxes (that includes school division taxes, the provincial education support levy and the municipal tax).
17. Since the typical Manitoba farmer pays property taxes on both farmland and the farm residence, the total estimated tax burden on the average Manitoba farmer is \$4,659, which is the sum of the \$3,181 farmland property taxes and the \$1,680 in residential property taxes.
18. A wide tax gap exists from one rural municipality to another in terms of the impact of property taxes on individual farmers.

The average farmer in the R.M. of Hanover was charged \$923 in school division taxes and \$582 in municipal taxes on farmland, for a total tax bill of \$1,506. The average \$940 residential property tax raised their total farmland and residential property tax bill in Hanover to \$2,445.

Meanwhile, the average farm in the R.M. of Cartier was charged \$5,430 to cover school division taxes and another \$3,929 in municipal taxes on farmland for a total tax bill of \$9,359. Combined with the average \$1,362 residential property tax, the average Cartier farmer paid a total property tax bill of \$10,721. That's \$8,276 more than total property taxes charged on the average farmer in Hanover.

Recommendations

- To remedy the burden of unaffordable and profit-insensitive school taxes, the CTF is calling for the elimination of school division taxes levied on farmland.
- To benefit all tax paying property owners in Manitoba, the CTF recommends that the province and school divisions should freeze school taxes and work toward annual school tax cuts.
- The province should extend the scope of the Taxpayer Protection Act to municipalities and school boards so that all school and municipal tax increases must first be passed by voter approval through referendum.
- On account of the wide discrepancy of school division taxes charged on farms from one rural municipality to another, the province should conduct a comprehensive review of the school tax system to explore alternative education funding mechanisms.

Property Tax Definition

Property taxes levied on Manitoba properties are collected by three layers of government - the Province of Manitoba, municipalities and school boards.

The province sets the provincial education support levy. Municipal governments set municipal taxes and school boards set school division taxes. Together, these three forms of taxation make up the property tax bill for a typical Manitoba residence.

Properties classified as farmland however are not subject to the provincial education support levy. But municipal taxes and school division taxes are levied on farmlands.

Executive Summary

Farmers Riveted by High School Taxes

Many Manitoba farmers are bracing themselves for another property tax hike. Despite a recent reduction in the portioned assessment on farmland that is subject to taxation, reassessments on farm properties across the province are on the rise.

Manitoba farmers are no strangers to the crucible of natural disasters and unstable commodity markets. These are the risks borne by the Manitoba farmer. But who in the business would have anticipated the exacting cost of property taxes on farms.

Between 1990 and 1999, school division taxes in Manitoba rural municipalities increased 6.9% per year. That's triple the average annual rate of inflation.

Property taxes on Manitoba farmlands are broken down by municipal taxes paid to local government and school division taxes paid to local school boards. The provincial education support levy is charged on farm residences but not farmlands.

In 2000, rural municipalities across the province collected \$107 million in school division taxes. Unfortunately, the available data does not break down how much municipal and school division taxes were levied on farmland specifically.

Between April and August, the Canadian Taxpayers Federation conducted research on 202 Manitoba municipalities to study the extent of property taxes levied on Manitoba farmlands in 2000. The findings are outlined in this report.

The total amount of municipal taxes charged on farmlands in rural municipalities in 2000 was \$39 million while \$37 million was collected in school division taxes.

Properties classified as farmland alone are paying 34% of the costs to finance Manitoba school divisions and 39% to support municipal government. These figures are watered down by the rural municipalities that have a low ratio of farmland to other property classes.

But in some municipalities, the school division taxes on farmland are remarkably high. In the R.M. of Alonsa, school division taxes levied on farmland account for 87% of the total school division taxes.

The impact of school division taxes on individual farms varies from one R.M. to another. The average farmer in the R.M. of Hanover was charged only \$923 in school division taxes.

Meanwhile, the average farmer in the R.M. of Cartier had to cough up \$5,430 in 2000 alone to cover the school division taxes on their farmland.

The school tax burden only compounds the latest problems of flooding, low commodity prices, and unfair international farm subsidies. The only difference between these four curses is that the provincial government is in a position to do something about the grossly unfair property tax burden.

The province's latest attempt to alleviate the property tax burden by lowering the portioned assessment on farmland from 30% to 26% is commendable but falls short of effective tax relief.

The lopsided property tax burden on farmland is rooted in the structure of the property tax system itself that discriminates against businesses (farms) whose mode of operation depends on a large property base. The property tax system has shown itself to be profit-insensitive.

For example, a high-tech dot.com company run from a garage has made instant millionaires out of many young entrepreneurs who pay next to nothing in property taxes. Meanwhile, a farmer may face a loss in a given year but still have to pay a \$10,000 property tax bill. The system is unfair because it fails to link the value of farmland to the income it produces.

To remedy the burden of unaffordable and profit-insensitive property taxes, school division taxes should be lifted off properties classified as farmland. For the benefit of all tax paying property owners in Manitoba, the province and school divisions should freeze school taxes and work toward annual school tax cuts.

To legislate against annual school and municipal tax hikes, the province should extend the scope of the Taxpayer Protection Act to municipalities and school boards so that all school and municipal tax increases must first be passed by voter approval through referendum.

Finally, the province should also conduct a comprehensive review of the school tax system to explore alternative education funding mechanisms.

Manitobans should not be treated like a cash cow. School boards will have to stretch their current dollars farther and the province will have to arrive at a new funding formula to ensure standard education needs are satisfied.

Assessment Facts

What is Assessment?¹

- Assessment is the estimation of a property's probable market value. Properties are assessed so that local governments can levy property taxes. The market creates the value, Manitoba Assessment reports it, and the municipal corporations set the required tax rates based on a number of factors including assessed values.
- Each property owner's share of property taxes is determined by their assessment. Taxes paid do not necessarily reflect the amount of services a property owner uses — they are related to the value of the property.
- To determine a property's assessment, an assessor takes into account the local market conditions during a reference year. The reference year for the 2002 reassessment, as established by provincial legislation is 1999.
- Location, size, age, and replacement cost are some of the elements that affect market value. Property Information collected by assessors, along with statistical analysis of typical selling prices in the reference year, form the basis of most assessments.
- While assessors determine the value of most properties by analyzing real estate transactions, some building assessments are measured by calculating their replacement cost less an amount for depreciation. This approach is taken in the case of properties that do not typically sell such as schools, hydro generating plants and manufacturing plants.
- For some properties, examining their income is the best way of establishing their value. Properties like hotels, apartments and commercial buildings that are leased out generate income for their owners. It is this rental income that attracts a buyer and determines the selling price. Assessors use an accounting / valuation procedure called "capitalization" to determine the appropriate value of such properties.

¹ *What is Assessment?*, republished in part from: http://www.gov.mb.ca/ia/programs/property_assesment_faq1.html, Manitoba Intergovernmental Affairs, 2001

How do Assessments Relate to Property Tax?²

- An increase or decrease in assessment may not result in a corresponding change in your taxes. This is because assessed value is only one of the factors that determines the taxes levied on a property. Municipal and school budgets establish the total amount of taxes to be collected -- assessments only determine how the taxes are distributed among properties.
- In the Spring of each year, municipalities, school divisions and the Department of Education determine the amount of property taxes to be raised. Rates are set for each by dividing budget requirements by the total assessment in the taxing jurisdiction (municipality, school division or province as the case may be). The municipal rate, expressed as thousandths of the total assessment, is called the "mill rate" after the Latin word for thousand (millesimum).
- For the purpose of calculating mill rates and taxes, municipalities use "portioned" assessment. Portioning was introduced with the amendments to assessment legislation in 1990. When Manitoba began market value assessment, it became apparent that types of property had increased in value at varying rates over the years. Bringing assessments up to current market values all at once would have resulted in very large tax increases for some property owners. To phase in the changes, nine property classes were created with each class being assigned, initially, the same share of taxes that such property had been paying before market valuation began.

Property Class and % of Assessment Subject to Tax

	1999/00	2001	2002
Residential (less than 5 dwelling units)	45	45	45
Residential (5 or more dwelling units)	49	45	45
Residential (owner-occupied condominiums and cooperative housing)	43	45	45
Farm	30	30	26
Institutional	65	65	65
Pipeline	50	50	50
Railway	25	25	25
Other	65	65	65
Golf course land	9.5	10	10

- The municipal mill rate is applied to your "portioned" assessment. For instance, if your single-family residence is valued at \$100,000, its portioned assessment is \$45,000. The mill rate is then applied to this figure.

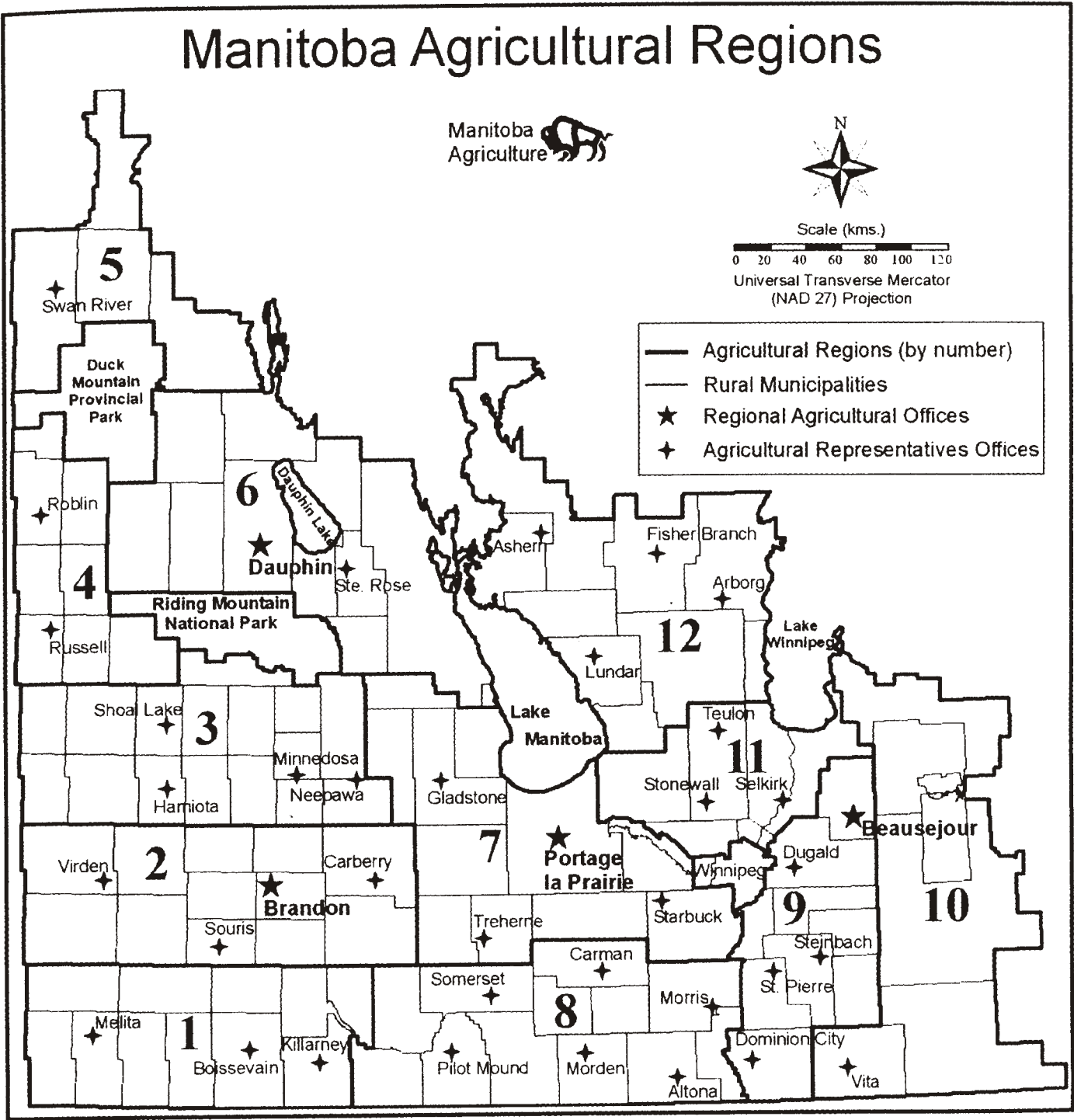
² *How do Assessments Relate to Property Tax?*, republished in part from:
http://www.gov.mb.ca/ia/programs/property_assessment_faq2.html, Manitoba Intergovernmental Affairs, 2001

How Are Farms Assessed?³

- Farmland, farm outbuildings and farm residences are assessed on the basis of their most probable market value.
- In determining the market value of the farmland, the assessor takes into consideration such factors as sales values, soil productivity and location. Land that is considered non-arable is typically assessed at lower rates than arable land. Examples of non-arable land include bush, pasture, sloughs and ravines.
- The value of land that is suitable for cultivation may be affected by such physical characteristics as drainage, topography, erosion, salinity and stoniness. Market values of arable farmlands are also influenced by supply, demand and the ability to grow specialized crops.
- Farmlands in close proximity to major centres or recreation areas often have higher sale values than similar farmlands located in the more remote areas of the Province. This added value is due to their location near more intensively developed land. The potential for development of the farmland drives up its value. The assessor must identify this value in preparing the assessment but legislation provides the property owner with the option to apply for a "Farm Use" assessment. Farmland subject to a Farm Use assessment is assessed and taxed on the basis of its value as farmland as opposed to the higher assessment which reflects the development influence. Farm Use assessments remain in effect for as long as the property is used for farm purposes. A change in use of the property will result in a "tax payback" on the difference between the two values for a period of up to five years.
- There is a large variety of farm buildings to be valued ranging from older wood frame structures to specialized buildings used in the dairy, hog and poultry industry. In some cases, buildings add little value to the farm unit and in other cases they are a major component. In determining the value of farm buildings, the assessor considers size, age, condition, quality of construction, and sales of similar properties.

³ *How Are Farms Assessed?*, republished in part from:
http://www.gov.mb.ca/ia/programs/property_assesment_faq3.html, Manitoba Intergovernmental Affairs, 2001

MAP 1: Manitoba Agricultural Regions



Administrative Region Name	Agricultural Region Numbers
Southwest	1, 2, 3
Northwest	4, 5, 6
Central	7, 8
Eastern/Interlake	9, 10, 11, 12

Ten-Year School and Municipal Tax Comparison of Rural Municipalities: 1990 -1999

Findings:

- Over the last decade, school taxes have increased three times greater than the average annual rate of inflation.
- Between 1990 and 1999, school taxes in Manitoba's rural municipalities increased from \$76 million to \$135 million, or 79%.
- On average, school taxes increased at a rate of 6.7% per year.
- Over the same period, municipal taxes in Manitoba's rural municipalities increased from \$59 million to \$100 million, or 69%.
- On average, municipal taxes increased at a rate of 6% per year.
- A ten-year forecast from 2000 to 2009, shows that school taxes levied in Manitoba's rural municipality would ratchet up to \$259 million and municipal taxes would run as high as \$180 million if the current average annual tax increases (6.7% for school divisions and 6% for municipalities) were used as the indexing factor.

Ten Year School and Municipal Tax Comparison of Rural Municipalities: 1990 - 1999

	1990										Average Annual Increase:	
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	Tax Increase	Percent Increase: 1990-1999
School Taxes												
Annual Tax Increase	\$75,607,754	\$80,460,922	\$82,899,214	\$87,032,521	\$89,931,466	\$95,338,302	\$101,540,287	\$115,097,218	\$126,788,999	\$135,138,679		79%
		6.42%	3.03%	4.99%	3.33%	6.01%	6.51%	13.35%	10.16%	6.59%	6.71%	
Municipal Taxes												
Annual Tax Increase	\$58,937,924	\$62,070,942	\$63,869,605	\$68,660,385	\$72,487,735	\$74,319,574	\$79,572,788	\$90,457,643	\$95,980,113	\$99,755,012		69%
		5.32%	2.90%	7.50%	5.57%	2.53%	7.07%	13.68%	6.11%	3.93%	6.07%	
Annual Rate of Inflation*	4.82%	5.61%	1.51%	1.80%	0.20%	2.16%	1.63%	1.61%	0.93%	1.75%		2.20%

Note 1: The school tax revenue comparison includes the school division special levy and the provincial education support levy.

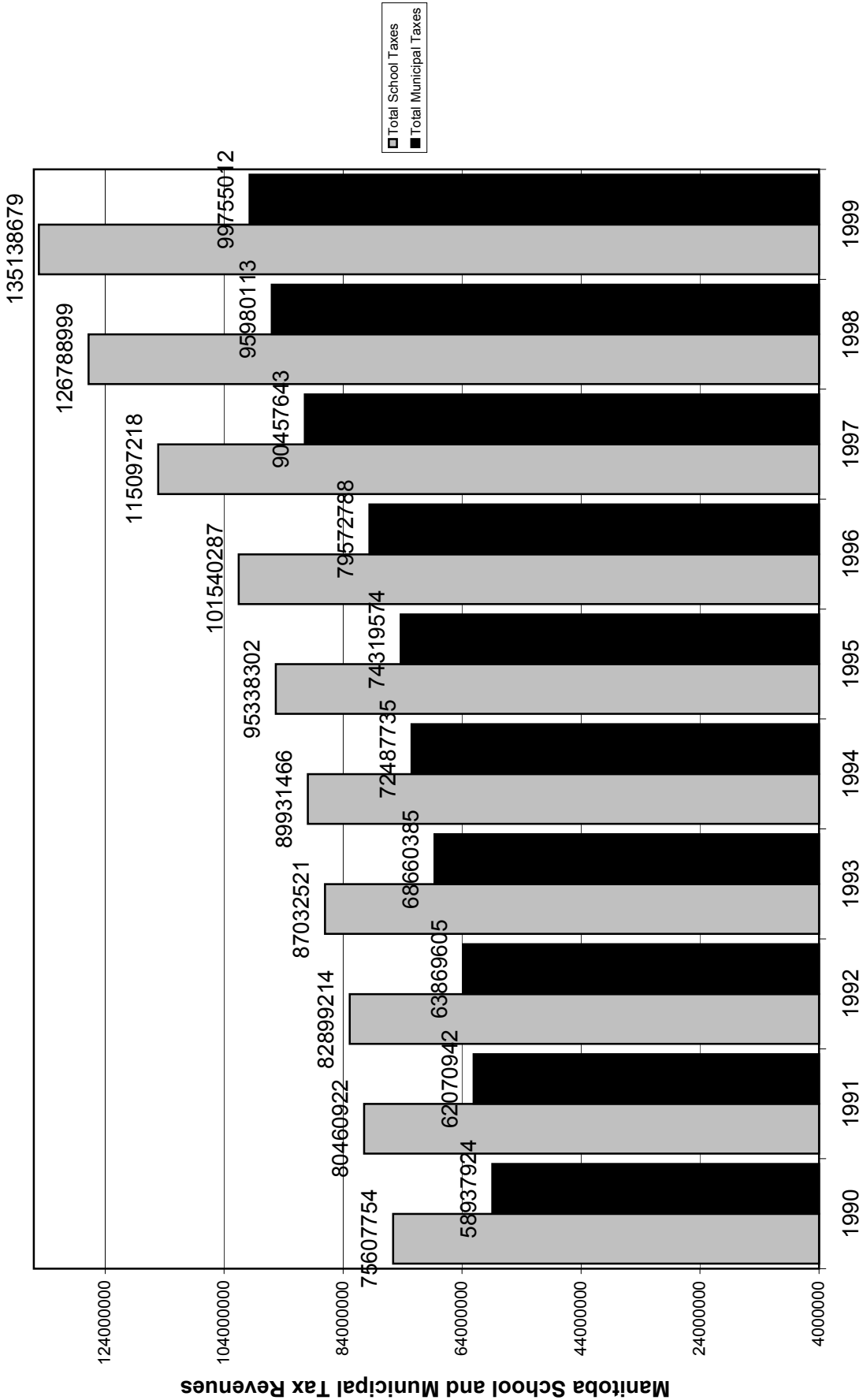
Note 2: The municipal tax revenue comparison includes the general municipal tax, special area levies, debt charges and other government levies.

Source:

Statistical Information: *Municipalities of the Province of Manitoba*, Years 1990 to 1999, Manitoba Intergovernmental Affairs.

*Consumer Price Index, Statistics Canada, Years 1990 - 1999

Ten Year School and Municipal Tax Comparison of Rural Municipalities: 1990 - 1999



GRAPH 1

Ten Year Forecast of School and Municipal Taxes in Rural Municipalities: 2000 - 2009

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	Percent Increase: 2000-2009
School Taxes											
1990 - 1999 Average	\$144,204,753	\$153,879,044	\$164,202,355	\$175,218,229	\$186,973,127	\$199,516,628	\$212,901,637	\$227,184,608	\$242,425,784	\$258,689,448	79%
Annual Tax Increase	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%	6.7%		
Municipal Taxes											
1990 - 1999 Average	\$105,806,972	\$112,226,095	\$119,034,653	\$126,256,276	\$133,916,021	\$142,040,469	\$150,657,814	\$159,797,957	\$169,492,617	\$179,775,435	69%
Annual Tax Increase	6%	6%	6%	6%	6%	6%	6%	6%	6%		

Note: Forecast is indexed by the 1990 - 1999 average annual school tax increase (6.7%) and the municipal tax increase (6%).

Manitoba School Division Taxes Levied on Farmland in 2000

Findings:

- In 2000, \$36.6 million in school division taxes were levied on properties classified as farmland in rural municipalities out of a total \$107 million school division tax base.
- School division taxes levied on farmland represented 34% of the total school division tax base in Manitoba's rural municipalities.
- A wide tax gap exists from one rural municipality to another in terms of the dependency on farmland to pay school division taxes.

In the R.M of Alonsa, school division taxes on farmland account for a remarkably high 87% of the total school division tax base.

Whereas in the R.M. of East St. Paul, where farmland acreage is low, school division taxes on farmland account for a mere 1.75% of the total school division tax base.

- Half, 58 out of 116, rural municipalities depended on farmlands to support over 50% of the school division tax base.

Manitoba School Division Taxes Levied on Farmland in 2000

Rural Municipality	School Division Taxes on Farmland	*Total School Division Taxes	Farmland School Division Taxes as a Percent of Total School Division Taxes
Alonsa	\$325,914	\$372,618	87.47%
Cameron	\$311,982	\$368,013	84.77%
Louise	\$660,610	\$807,615	81.80%
Albert	\$205,552	\$259,327	79.26%
Whitewater	\$323,520	\$421,292	76.79%
Gilbert Plains	\$354,507	\$474,976	74.64%
Silver Creek	\$197,654	\$265,400	74.47%
Roblin	\$298,222	\$402,688	74.06%
Mossey River	\$166,673	\$226,231	73.67%
Morton	\$419,933	\$572,436	73.36%
Lakeview	\$94,658	\$129,270	73.22%
Roland	\$402,043	\$549,928	73.11%
Rosburn	\$182,257	\$249,596	73.02%
Brenda	\$487,273	\$667,446	73.01%
Ethelbert	\$131,450	\$180,655	72.76%
Grandview	\$255,693	\$353,556	72.32%
Birtle	\$289,234	\$400,468	72.22%
Winchester	\$327,187	\$454,983	71.91%
McCreary	\$155,008	\$218,478	70.95%
Lansdown	\$187,826	\$267,899	70.11%
South Norfolk	\$429,244	\$618,673	69.38%
Arthur	\$340,332	\$492,724	69.07%
Thompson	\$329,882	\$477,725	69.05%
Riverside	\$253,949	\$371,726	68.32%
Hillsburg	\$102,402	\$151,349	67.66%
Glenella	\$129,909	\$194,176	66.90%
Lawrence	\$169,474	\$255,068	66.44%
Woodworth	\$284,825	\$430,795	66.12%
Dufferin	\$619,094	\$967,262	64.00%
Lorne	\$879,638	\$1,381,177	63.69%
Shoal Lake	\$182,226	\$286,379	63.63%
Westbourne	\$490,838	\$787,258	62.35%
Mountain	\$227,841	\$368,244	61.87%
Ellice	\$132,435	\$215,037	61.59%
Victoria	\$324,572	\$531,530	61.06%
Grey	\$577,995	\$947,232	61.02%
Pembina	\$780,456	\$1,281,594	60.90%
Minto	\$128,229	\$217,359	58.99%
Morris	\$732,248	\$1,260,743	58.08%
Daly	\$193,710	\$334,444	57.92%
Edward	\$214,149	\$372,681	57.46%
Rosedale	\$225,023	\$392,109	57.39%
Montcalm	\$466,345	\$812,895	57.37%
Turtle Mountain	\$490,730	\$857,283	57.24%
Argyle	\$338,177	\$598,902	56.47%
Rhineland	\$1,025,870	\$1,835,355	55.89%
Swan River	\$582,337	\$1,052,608	55.32%
Bifrost	\$406,237	\$748,203	54.30%
Langford	\$153,358	\$283,882	54.02%
Strathclair	\$176,349	\$328,764	53.64%
Ste. Rose	\$168,109	\$315,376	53.30%
Shell River	\$275,945	\$520,755	52.99%
Franklin	\$506,423	\$993,255	50.99%
Minitonas	\$403,316	\$791,681	50.94%
Dauphin	\$456,219	\$900,198	50.68%
Fisher	\$319,397	\$639,148	49.97%
Strathcona	\$159,616	\$320,038	49.87%
Armstrong	\$228,612	\$463,251	49.35%
Clanwilliam	\$74,182	\$163,926	45.25%
Stanley	\$780,072	\$1,735,160	44.96%
Russell	\$192,330	\$442,304	43.48%
De Sallaberry	\$565,178	\$1,300,510	43.46%
Harrison	\$132,663	\$307,023	43.21%
Grahamdale	\$227,938	\$539,683	42.24%
Ochre River	\$135,990	\$322,773	42.13%
Odanah	\$113,679	\$278,109	40.88%
Glenwood	\$289,813	\$710,603	40.78%
Stuartburn	\$133,113	\$330,594	40.26%
Whitehead	\$200,340	\$503,487	39.79%

TABLE 3

Woodlands	\$477,192	\$1,208,196	39.50%
Oakland	\$290,361	\$740,890	39.19%
Hamitota	\$237,477	\$609,835	38.94%
Wallace	\$396,122	\$1,035,672	38.25%
Blanshard	\$204,206	\$534,658	38.19%
Eriksdale	\$86,414	\$228,259	37.86%
Saskatchewan	\$181,329	\$490,581	36.96%
Elton	\$247,165	\$674,048	36.67%
Shellmouth Boulton	\$132,758	\$373,882	35.51%
Portage La Prairie	\$1,284,915	\$3,669,188	35.02%
La Broquerie	\$268,958	\$777,081	34.61%
South Cypress	\$251,840	\$738,542	34.10%
St. Francois Xavier	\$209,309	\$614,284	34.07%
Cartier	\$640,735	\$1,921,926	33.34%
Sifton	\$189,710	\$570,052	33.28%
North Norfolk	\$483,085	\$1,466,264	32.95%
Whitemouth	\$168,378	\$513,634	32.78%
Pipestone	\$355,797	\$1,090,590	32.62%
Archie	\$157,155	\$488,372	32.18%
Coldwell	\$122,302	\$389,876	31.37%
Brokenhead	\$350,483	\$1,186,357	29.54%
McDonald	\$871,879	\$2,953,211	29.52%
Miniota	\$246,351	\$841,809	29.26%
Rosser	\$374,343	\$1,303,692	28.71%
Hanover	\$590,928	\$2,159,358	27.37%
North Cypress	\$494,174	\$1,905,683	25.93%
Siglunes	\$122,092	\$479,469	25.46%
Rockwood	\$674,213	\$2,740,856	24.60%
Park	\$156,592	\$641,573	24.41%
Piney	\$130,386	\$536,505	24.30%
Kelsey	\$157,594	\$720,014	21.89%
Ste. Anne	\$292,511	\$1,528,845	19.13%
Cornwallis	\$183,170	\$975,458	18.78%
Ritochet	\$378,623	\$2,224,991	17.02%
Tache	\$425,983	\$2,670,544	15.95%
Springfield	\$781,134	\$5,640,186	13.85%
Lac du Bonnet	\$183,791	\$1,528,634	12.02%
Headingley	\$106,126	\$900,491	11.79%
St. Laurent	\$60,013	\$512,701	11.71%
Reynolds	\$82,366	\$825,433	9.98%
St. Andrews	\$396,764	\$4,245,062	9.35%
St. Clements	\$286,794	\$3,676,433	7.80%
Alexander	\$117,259	\$1,807,260	6.49%
Gimli	\$93,846	\$1,875,125	5.00%
West St. Paul	\$96,710	\$2,385,898	4.05%
East St. Paul	\$72,347	\$4,127,584	1.75%
Victoria Beach	\$420	\$733,659	0.06%
Totals	\$36,640,111	\$107,336,587	34.14%

	School Division Taxes on Farmland	*Total School Division Taxes	Farmland School Division Taxes as a Percent of Total School Division Taxes
Local Government Districts			
Mystery Lake	N/A	N/A	0.00%
Pinawa	N/A	\$561,672	0.00%
Totals	\$0	\$561,672	0.00%

	School Division Taxes on Farmland	*Total School Division Taxes	Farmland School Division Taxes as a Percent of Total School Division Taxes
Villages			
Notre Dame des Lourdes	\$4,248	\$126,848	3.35%
Somerset	\$2,561	\$102,755	2.49%
Ethelbert	\$1,046	\$49,415	2.12%
Treherne	\$3,036	\$157,084	1.93%
Plum Coulee	\$2,226	\$122,203	1.82%
Crystal City	\$1,396	\$102,697	1.36%
Bowsman	\$668	\$50,969	1.31%
Glenboro	\$1,203	\$150,778	0.80%
St. Pierre-Jolys	\$1,397	\$190,057	0.73%
St. Lazare	\$375	\$57,270	0.65%

TABLE 3

Cartwright	\$358	\$64,983	0.55%
Wasanesa	\$563	\$102,606	0.55%
McCreary	\$596	\$117,853	0.51%
Garson	\$401	\$90,823	0.44%
Binscarth	\$349	\$85,847	0.41%
Elkhorn	\$309	\$78,281	0.40%
St. Claude	\$404	\$123,020	0.33%
Waskada	\$113	\$40,310	0.28%
Riverton	\$183	\$93,734	0.20%
Winnipegosis	\$199	\$107,036	0.19%
McGregor	\$143	\$183,109	0.08%
Benito	N/A	\$57,194	0.00%
Dunnotar	N/A	\$336,935	0.00%
Powerview	N/A	\$173,068	0.00%
Totals	\$21,775	\$2,764,875	0.79%

Towns	School Division Taxes on Farmland	*Total School Division Taxes	Farmland School Division Taxes as a Percent of Total School Division Taxes
Emerson	\$20,319	\$198,635	10.23%
Birtle	\$2,763	\$119,134	2.32%
Gretna	\$1,385	\$73,705	1.88%
Winkler	\$35,452	\$2,150,457	1.65%
Rosburn	\$1,698	\$118,072	1.44%
Neepawa	\$11,093	\$834,751	1.33%
Pilot Mound	\$1,579	\$124,946	1.26%
Rapid City	\$713	\$59,377	1.20%
Manitou	\$1,704	\$165,704	1.03%
Hartney	\$616	\$63,938	0.96%
Oak Lake	\$462	\$56,212	0.82%
Ste. Anne	\$3,086	\$383,532	0.80%
Gladstone	\$1,210	\$164,004	0.74%
Morden	\$14,694	\$2,000,246	0.73%
Altona	\$7,116	\$1,067,909	0.67%
Morris	\$2,220	\$404,713	0.55%
Minnedosa	\$3,530	\$646,534	0.55%
Deloraine	\$1,121	\$206,896	0.54%
Gilbert Plains	\$662	\$126,708	0.52%
Rivers	\$915	\$209,319	0.44%
Grandview	\$776	\$187,788	0.41%
Carman	\$2,368	\$732,725	0.32%
Hamiota	\$503	\$157,893	0.32%
Minitonas	\$257	\$92,769	0.28%
Stonewall	\$3,010	\$1,244,636	0.24%
Shoal Lake	\$433	\$194,240	0.22%
Russell	\$1,073	\$492,600	0.22%
Souris	\$732	\$393,735	0.19%
Arborg	\$476	\$267,090	0.18%
Melita	\$375	\$254,799	0.15%
Virden	\$1,232	\$841,189	0.15%
Killarney	\$1,006	\$737,288	0.14%
Carberry	\$397	\$293,336	0.14%
Teulon	\$391	\$308,201	0.13%
Ste. Rose Du Lac	\$321	\$255,595	0.13%
Lac du Bonnet	\$429	\$345,261	0.12%
Swan River	\$1,481	\$1,351,675	0.11%
Niverville	\$335	\$320,668	0.10%
Boissevaine	\$302	\$350,055	0.09%
Erickson	\$56	\$87,459	0.06%
Beausejour	\$511	\$871,886	0.06%
Churchill	\$191	\$482,990	0.04%
Gimli	\$178	\$519,203	0.03%
Leaf Rapids	\$257	\$862,021	0.03%
Snow lake	\$41	\$318,665	0.01%
Winnipeg Beach	\$17	\$384,335	0.00%
Roblin	\$3	\$440,087	0.00%
Lynn Lake	N/A	\$103,644	0.00%
Grand Rapids	N/A	\$143,270	0.00%
Gillam	N/A	\$85,126	0.00%
Totals	\$129,488	\$22,295,021	0.58%

TABLE 3

	School Division		Farmland School Division
Cities	Taxes on Farmland	*Total School Division Taxes	Taxes as a Percent of Total School Division Taxes
Steinbach	\$23,449	\$2,452,194	0.96%
Portage La Prairie	\$13,971	\$3,733,284	0.37%
Selkirk	\$8,186	\$2,723,612	0.30%
Dauphin	\$5,812	\$2,297,956	0.25%
Brandon	\$25,180	\$12,327,218	0.20%
The Pas	\$179	\$2,096,935	0.01%
Flin Flon	N/A	\$1,535,621	0.00%
Thompson	N/A	\$5,449,098	0.00%
Subtotal	\$76,778	\$32,615,918	0.24%
City of Winnipeg	\$502,039	\$255,419,268	0.20%

	School Division		Farmland School Division
Summary	Taxes on Farmland	*Total School Division Taxes	Taxes as a Percent of Total School Division Taxes
Rural Municipalities	\$36,640,111	\$107,336,587	34.14%
Local Gov't Districts	N/A	\$561,672	0.00%
Villages	\$21,775	\$2,764,875	0.79%
Towns	\$129,488	\$2,764,875	4.68%
Cities (Excl. Winnipeg)	\$76,778	\$32,615,918	0.24%
Subtotal	\$36,868,151	\$146,043,927	25.24%
City Of Winnipeg	\$502,039	\$255,419,268	0.20%
Total	\$37,370,190	\$401,463,195	9.31%

N/A: Not Applicable. No tax levied.

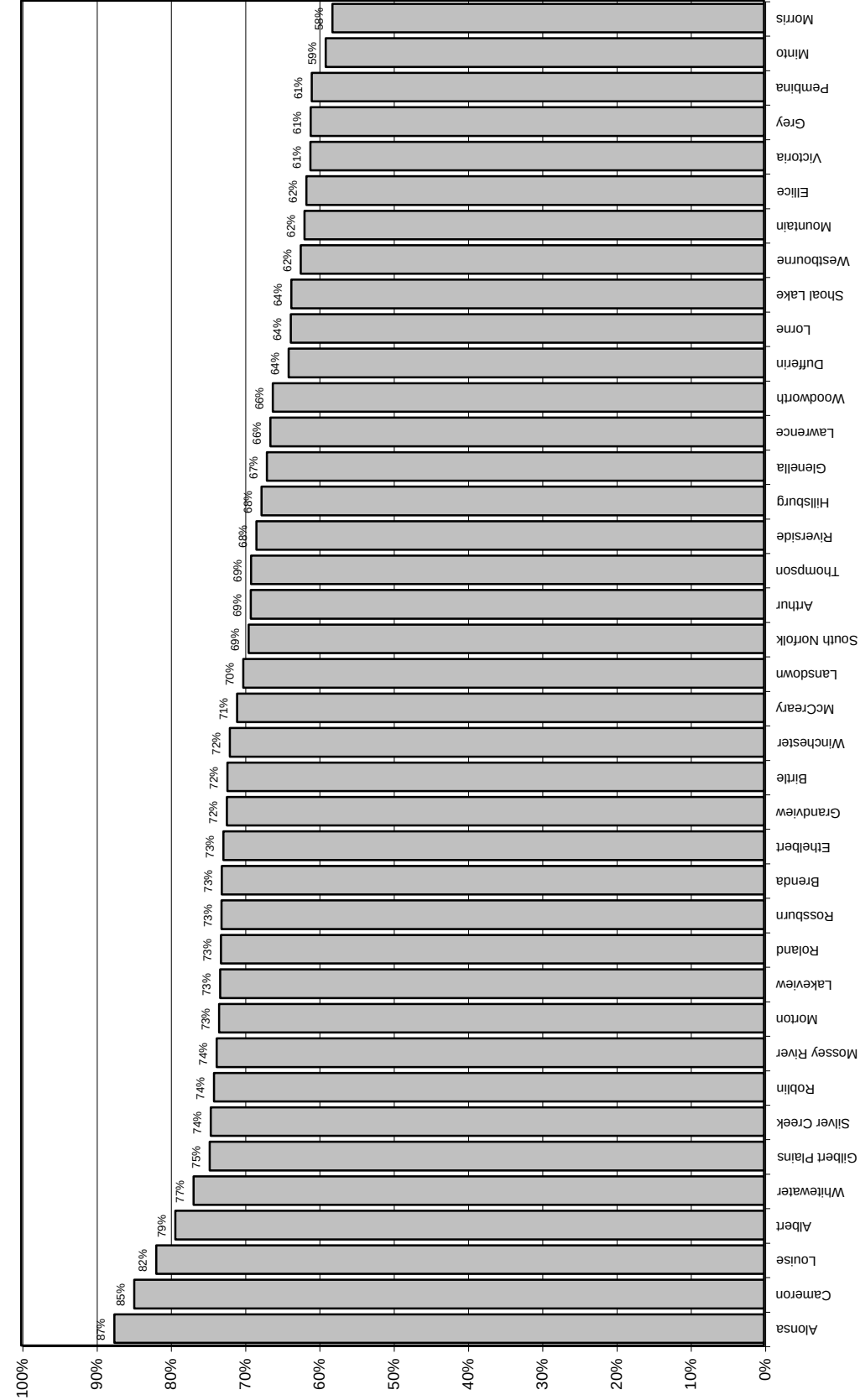
*School Division tax does not includes the provincial education support levy.

Source:

Total Municipal and School Assessment for the Year 2000 , Report RMA07, January 5, 2000, Manitoba Intergovernmental Affairs
2000 Municipal Rates and Levies , Manitoba Intergovernmental Affairs

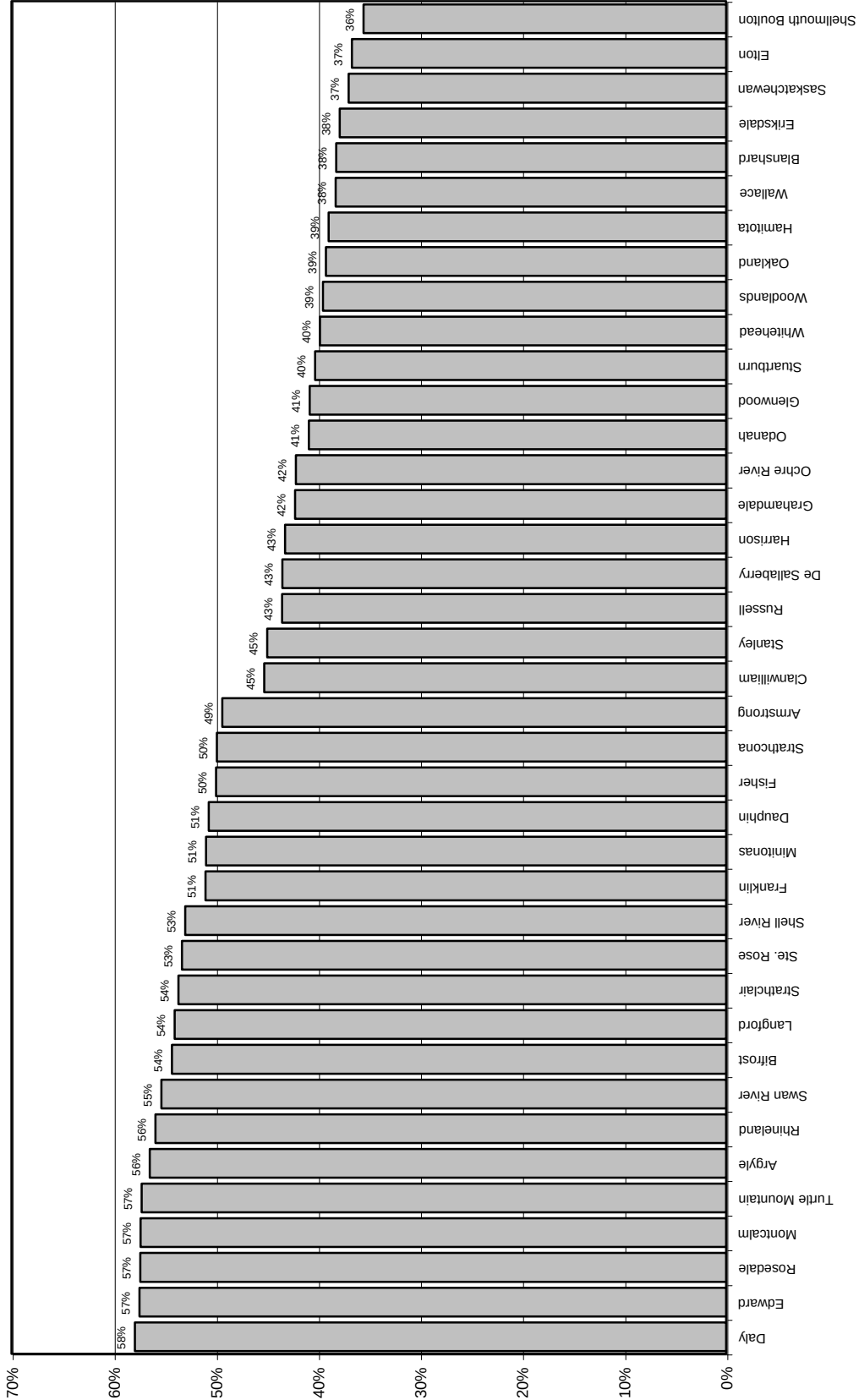
Percent of Manitoba School Division Taxes Levied on Farmland in 2000 Broken Down By Rural Municipality (1)

Farmland School Division Tax as a Percent of Total School Division Tax Revenue

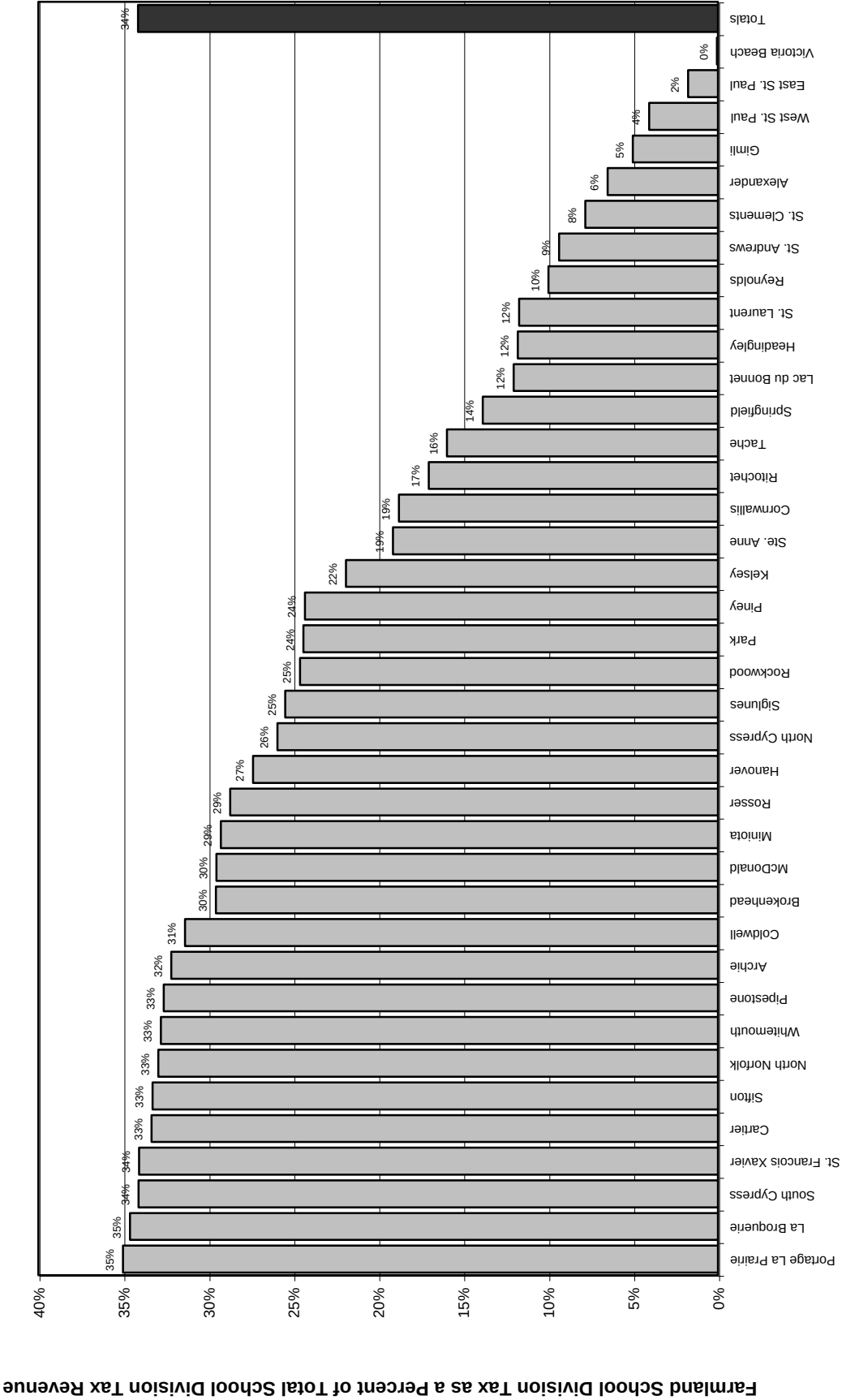


Percent of Manitoba School Division Taxes Levied on Farmland in 2000 Broken Down by Rural Municipality (2)

Farmland School Division Tax as a Percent of Total School Division Tax Revenue



Percent of Manitoba School Division Taxes Levied on Farmland in 2000 Broken Down by Rural Municipality (3)



GRAPH 2 (3)

Manitoba Municipal Taxes Levied on Farmland in 2000

Findings:

- In 2000, \$38.9 million in municipal taxes were levied on properties classified as farmland in rural municipalities out of a total \$99.7 million municipal tax base.
- Municipal taxes levied on farmland represented 39% of the total municipal tax base in Manitoba's rural municipalities.
- A wide tax gap exists from one rural municipality to another in terms of the dependency on farmland to pay municipal taxes.

In the R.M of Cameron, municipal taxes on farmland account for a remarkably high 85% of the municipal tax base.

Whereas in the R.M. of East St. Paul, where farmland acreage is low, municipal taxes on farmland account for a mere 1.75% of the total municipal tax base.

- Nearly half, 55 of 116, rural municipalities depended on farmlands to support over 50% of the municipal tax base.

Manitoba Municipal Taxes Levied on Farmland in 2000

Rural Municipality	Municipal Taxes on Farmland	*Total 2000 Municipal Taxes	Farmland Municipal Taxes as a Percent of Total Municipal Taxes
Cameron	\$416,133	\$490,795	84.79%
Alonsa	\$327,185	\$390,011	83.89%
Louise	\$810,379	\$991,540	81.73%
Albert	\$290,341	\$366,511	79.22%
Whitewater	\$336,777	\$444,319	75.80%
Gilbert Plains	\$685,406	\$915,534	74.86%
Silver Creek	\$377,047	\$503,823	74.84%
Mossey River	\$277,012	\$376,311	73.61%
Roland	\$411,959	\$562,727	73.21%
Brenda	\$447,637	\$613,409	72.98%
Lakeview	\$172,395	\$236,544	72.88%
Grandview	\$561,767	\$771,348	72.83%
Rosburn	\$379,379	\$521,186	72.79%
Ethelbert	\$200,366	\$275,367	72.76%
Roblin	\$376,340	\$520,564	72.29%
Morton	\$565,657	\$782,694	72.27%
Birtle	\$416,816	\$577,916	72.12%
Winchester	\$545,358	\$759,479	71.81%
McCreary	\$198,072	\$279,086	70.97%
Thompson	\$528,500	\$755,147	69.99%
Lansdown	\$345,578	\$496,627	69.58%
Arthur	\$356,983	\$516,831	69.07%
South Norfolk	\$510,014	\$744,227	68.53%
Hillsburg	\$163,958	\$242,366	67.65%
Lawrence	\$200,112	\$299,799	66.75%
Glenella	\$195,764	\$293,796	66.63%
Woodworth	\$395,321	\$612,832	64.51%
Dufferin	\$799,277	\$1,248,642	64.01%
Shoal Lake	\$344,528	\$544,419	63.28%
Lorne	\$640,006	\$1,024,413	62.48%
Grey	\$676,192	\$1,093,518	61.84%
Ellice	\$153,312	\$249,597	61.42%
Victoria	\$432,613	\$705,661	61.31%
Westbourne	\$712,251	\$1,162,458	61.27%
Riverside	\$276,275	\$451,943	61.13%
Mountain	\$234,790	\$395,773	59.32%
Rosedale	\$372,839	\$630,538	59.13%
Pembina	\$629,530	\$1,066,763	59.01%
Minto	\$167,091	\$284,845	58.66%
Morris	\$979,186	\$1,671,151	58.59%
Daly	\$205,799	\$355,601	57.87%
Turtle Mountain	\$505,382	\$885,953	57.04%
Argyle	\$394,238	\$708,159	55.67%
Montcalm	\$467,011	\$846,468	55.17%
Swan River	\$591,348	\$1,074,169	55.05%
Rhineland	\$774,468	\$1,408,894	54.97%
Edward	\$284,062	\$522,878	54.33%
Langford	\$222,147	\$412,063	53.91%
Ste. Rose	\$254,321	\$474,871	53.56%
Shell River	\$241,815	\$456,631	52.96%
Strathclair	\$316,903	\$616,406	51.41%
Minitonas	\$404,679	\$794,356	50.94%
Franklin	\$566,507	\$1,121,672	50.51%
Dauphin	\$823,076	\$1,631,490	50.45%
Fisher	\$347,628	\$698,900	49.74%
Armstrong	\$228,880	\$470,633	48.63%
Clanwilliam	\$137,632	\$297,313	46.29%
Strathcona	\$210,930	\$459,331	45.92%
Stanley	\$541,890	\$1,211,692	44.72%
Russell	\$252,242	\$580,085	43.48%
Bifrost	\$474,417	\$1,093,018	43.40%
Harrison	\$183,270	\$431,438	42.48%
De Sallaberry	\$501,871	\$1,188,343	42.23%
Ochre River	\$207,750	\$493,079	42.13%
Grahamdale	\$214,856	\$509,982	42.13%
Odanah	\$121,802	\$296,646	41.06%
Glenwood	\$279,301	\$684,829	40.78%
Woodlands	\$544,303	\$1,372,336	39.66%
Oakland	\$113,251	\$287,868	39.34%

TABLE 4

Hamitota	\$253,688	\$651,464	38.94%
Wallace	\$411,553	\$1,078,583	38.16%
Whitehead	\$154,152	\$407,954	37.79%
Blanshard	\$221,356	\$597,139	37.07%
Saskatchewan	\$153,136	\$415,595	36.85%
Stuartburn	\$186,765	\$508,076	36.76%
Elton	\$169,427	\$464,881	36.45%
Eriksdale	\$123,255	\$340,814	36.16%
La Broquerie	\$391,690	\$1,114,604	35.14%
Portage La Prairie	\$1,246,991	\$3,554,870	35.08%
St. Francois Xavier	\$158,555	\$461,364	34.37%
Shellmouth Boulton	\$158,463	\$464,492	34.12%
Cartier	\$463,652	\$1,391,835	33.31%
Sifton	\$176,557	\$530,494	33.28%
Archie	\$121,947	\$372,068	32.78%
Pipestone	\$385,708	\$1,177,154	32.77%
South Cypress	\$188,820	\$583,627	32.35%
North Norfolk	\$399,143	\$1,233,863	32.35%
Whitemouth	\$151,485	\$470,590	32.19%
Coldwell	\$165,048	\$530,858	31.09%
Brokenhead	\$418,922	\$1,358,485	30.84%
McDonald	\$742,152	\$2,444,463	30.36%
Siglunes	\$163,674	\$561,040	29.17%
Rosser	\$272,433	\$952,306	28.61%
Miniota	\$187,574	\$660,040	28.42%
Hanover	\$372,774	\$1,406,768	26.50%
North Cypress	\$268,612	\$1,051,010	25.56%
Piney	\$112,316	\$462,069	24.31%
Rockwood	\$573,004	\$2,364,539	24.23%
Ste. Anne	\$177,057	\$873,942	20.26%
Kelsey	\$111,253	\$564,251	19.72%
Cornwallis	\$145,480	\$772,876	18.82%
Ritochet	\$307,194	\$1,671,801	18.38%
Park	\$105,266	\$619,558	16.99%
Tache	\$333,110	\$1,993,820	16.71%
Springfield	\$503,971	\$3,642,953	13.83%
Lac du Bonnet	\$145,025	\$1,206,201	12.02%
St. Laurent	\$67,998	\$581,308	11.70%
Headingley	\$118,191	\$1,012,593	11.67%
Reynolds	\$31,834	\$327,595	9.72%
St. Andrews	\$327,015	\$3,465,489	9.44%
St. Clements	\$199,836	\$2,475,332	8.07%
Alexander	\$97,223	\$1,524,028	6.38%
Gimli	\$80,431	\$1,640,337	4.90%
West St. Paul	\$38,022	\$964,926	3.94%
East St. Paul	\$34,379	\$1,963,787	1.75%
Victoria Beach	\$319	\$562,532	0.06%
Totals	\$38,938,382	\$99,729,988	39.04%

Local Government Districts	Municipal Taxes on Farmland	*Total 2000 Municipal Taxes	Farmland Municipal Taxes as a Percent of Total Municipal Taxes
Mystery Lake	N/A	N/A	N/A
Pinawa	\$4,785	\$379,003	1.26%
Totals	\$4,785	\$379,003	1.26%

Villages	Municipal Taxes on Farmland	*Total 2000 Municipal Taxes	Farmland Municipal Taxes as a Percent of Total Municipal Taxes
Notre Dame des Lourdes	\$4,673	\$163,641	2.86%
Somerset	\$4,189	\$178,927	2.34%
Ethelbert	\$1,720	\$81,443	2.11%
Plum Coulee	\$4,315	\$236,863	1.82%
Treherne	\$4,846	\$289,974	1.67%
Crystal City	\$2,686	\$205,336	1.31%
Bowsman	\$1,195	\$99,565	1.20%
Glenboro	\$1,886	\$258,340	0.73%
St. Lazare	\$569	\$86,949	0.65%
St. Pierre-Jolys	\$1,981	\$316,364	0.63%

TABLE 4

Cartwright	\$775	\$142,206	0.54%
Wasanesa	\$578	\$117,107	0.49%
McCreary	\$872	\$182,148	0.48%
Garson	\$374	\$84,751	0.44%
Binscarth	\$630	\$160,874	0.39%
Elkhorn	\$624	\$159,678	0.39%
St. Claude	\$603	\$200,783	0.30%
Waskada	\$215	\$76,789	0.28%
Riverton	\$423	\$222,704	0.19%
Winnipegosis	\$389	\$235,586	0.17%
McGregor	\$225	\$310,061	0.07%
Benito	\$0	\$175,871	0.00%
Dunnotar	\$0	\$728,981	0.00%
Powerview	\$0	\$258,517	0.00%
Totals	\$33,767	\$4,973,458	0.68%

Towns	Municipal Taxes on Farmland	*Total 2000 Municipal Taxes	Farmland Municipal Taxes as a Percent of Total Municipal Taxes
Emerson	\$35,086	\$358,868	9.78%
Gillam	\$8,019	\$139,886	5.73%
Birtle	\$9,100	\$437,957	2.08%
Gretna	\$3,071	\$163,425	1.88%
Winkler	\$11,445	\$762,111	1.50%
Rosburn	\$3,559	\$275,183	1.29%
Neepawa	\$21,364	\$1,760,292	1.21%
Rapid City	\$1,263	\$106,409	1.19%
Pilot Mound	\$3,317	\$314,967	1.05%
Niverville	\$3,850	\$379,105	1.02%
Hartney	\$1,720	\$187,410	0.92%
Manitou	\$3,107	\$372,698	0.83%
Oak Lake	\$723	\$88,328	0.82%
Morden	\$11,140	\$1,570,120	0.71%
Ste. Anne	\$2,674	\$391,566	0.68%
Altona	\$9,494	\$1,486,872	0.64%
Gladstone	\$2,590	\$424,183	0.61%
Minnedosa	\$4,847	\$914,032	0.53%
Morris	\$5,298	\$1,019,369	0.52%
Deloraine	\$2,743	\$558,932	0.49%
Gilbert Plains	\$1,547	\$337,024	0.46%
Rivers	\$989	\$246,828	0.40%
Grandview	\$1,467	\$387,346	0.38%
Carman	\$2,387	\$800,460	0.30%
Hamiota	\$1,126	\$410,188	0.27%
Minitonas	\$334	\$130,744	0.26%
Stonewall	\$2,821	\$1,271,279	0.22%
Russell	\$1,242	\$599,141	0.21%
Shoal Lake	\$776	\$379,081	0.20%
Souris	\$1,471	\$820,473	0.18%
Arborg	\$709	\$419,203	0.17%
Melita	\$682	\$494,018	0.14%
Virden	\$1,553	\$1,136,475	0.14%
Killarney	\$1,156	\$908,949	0.13%
Carberry	\$410	\$326,038	0.13%
Teulon	\$478	\$406,790	0.12%
Lac du Bonnet	\$607	\$536,084	0.11%
Ste. Rose Du Lac	\$473	\$424,948	0.11%
Swan River	\$1,640	\$1,617,982	0.10%
Boissevaine	\$316	\$379,289	0.08%
Beausejour	\$486	\$884,601	0.05%
Erickson	\$112	\$216,313	0.05%
Churchill	\$591	\$1,504,431	0.04%
Gimli	\$329	\$1,041,219	0.03%
Leaf Rapids	\$120	\$419,512	0.03%
Snow lake	\$53	\$418,510	0.01%
Winnipeg Beach	\$34	\$789,388	0.00%
Roblin	\$5	\$649,978	0.00%
Grand Rapids	\$0	\$314,064	0.00%
Lynn Lake	\$0	\$425,846	0.00%
Totals	\$168,326	\$30,407,915	0.55%

TABLE 4

	Municipal	*Total 2000	Farmland Municipal
Cities	Taxes on Farmland	Municipal Taxes	Taxes as a Percent of Total Municipal Taxes
Steinbach	\$18,777	\$2,122,970	0.88%
Portage La Prairie	\$21,121	\$5,853,004	0.36%
Selkirk	\$13,310	\$4,640,891	0.29%
Dauphin	\$9,964	\$4,183,631	0.24%
Brandon	\$42,986	\$21,807,088	0.20%
The Pas	\$309	\$3,729,434	0.01%
Flin Flon	\$0	\$1,734,056	0.00%
Thompson	\$0	\$4,149,377	0.00%
Subtotal	\$106,468	\$48,220,451	0.22%
City of Winnipeg	\$769,642	\$388,300,000	0.20%

	Municipal	*Total 2000	Farmland Municipal
Summary	Taxes on Farmland	Municipal Taxes	Taxes as a Percent of Total Municipal Taxes
Rural Municipalities	\$38,938,382	\$99,729,988	39.04%
Local Gov't Districts	\$4,785	\$379,003	1.26%
Villages	\$33,767	\$4,973,458	0.68%
Towns	\$168,326	\$30,407,915	0.55%
Cities (Excl. Winnipeg)	\$106,468	\$48,220,451	0.22%
Subtotal	\$39,251,727	\$183,710,815	21.37%
City Of Winnipeg	\$769,642	\$388,300,000	0.20%
Total	\$40,021,369	\$572,010,815	7.00%

N/A: Not Applicable. No tax levied.

*School Division tax does not includes the provincial education support levy.

Source:

Total Municipal and School Assessment for the Year 2000 , Report RMA07, January 5, 2000, Manitoba Intergovernmental Affairs
2000 Municipal Rates and Levies , Manitoba Intergovernmental Affairs

2000 Average School Division and Municipal Taxes Levied per Farm

Findings:

- According to the 1996 Census, 24,383 farms were reported in Manitoba down from 34,981 farms in 1971.
- The average size of the census farms in 1996 was 317 hectares or 784 acres.
- In 2000, farmland on the average farm in Manitoba was charged \$1,536 in school division taxes and \$1,645 in municipal taxes for a combined property tax bill of \$3,181. These taxes were levied on farmland alone.
- In 2000, the average house assessed at \$80,000 in rural Manitoba was charged \$1,680 in property taxes (that includes school division taxes, the provincial education support levy and the municipal tax).
- Since the typical Manitoba farmer pays property taxes on both farmland and the farm residence, the total estimated tax burden on the average Manitoba farmer is \$4,659, which is the sum of the \$3,181 farmland property taxes and the \$1,680 in residential property taxes.
- A wide tax gap exists from one rural municipality to another in terms of the impact of property taxes on individual farmers.

The average farmer in the R.M. of Hanover was charged \$923 in school division taxes and \$582 in municipal taxes on farmland, for a total tax bill of \$1,506. The average \$940 residential property tax raised their total farmland and residential property tax bill in Hanover to \$2,445.

Meanwhile, the average farm in the R.M. of Cartier was charged \$5,430 to cover school division taxes and another \$3,929 in municipal taxes on farmland for a total tax bill of \$9,359. Combined with the average \$1,362 residential property tax, the average Cartier farmer paid a total property tax bill of \$10,721. That's \$8,276 more than total property taxes charged on the average farmer in Hanover.

2000 Average School Division and Municipal Taxes levied on Farmland per Farm

	Census Farms	School Division Taxes on Farmland	Municipal Taxes on Farmland	Average School Division Taxes per Farm	Average Municipal Taxes per Farm	Average School Division and Municipal Taxes on Farmland per Farm
Manitoba	24,071	\$36,984,136	\$39,596,452	\$1,536	\$1,645	\$3,181
Agricultural Region 1	1,731	\$3,534,225	\$4,235,535	\$2,042	\$2,447	\$4,489
Whitewater	116	\$323,520	\$336,777	\$2,789	\$2,903	\$5,692
Cameron	137	\$311,982	\$416,133	\$2,277	\$3,037	\$5,315
Brenda	177	\$487,273	\$447,637	\$2,753	\$2,529	\$5,282
Winchester	169	\$327,187	\$545,358	\$1,936	\$3,227	\$5,163
Riverside	110	\$253,949	\$276,275	\$2,309	\$2,512	\$4,820
Morton	213	\$419,933	\$565,657	\$1,972	\$2,656	\$4,627
Arthur	158	\$340,332	\$356,983	\$2,154	\$2,259	\$4,413
Turtle Mountain	240	\$490,730	\$505,382	\$2,045	\$2,106	\$4,150
Albert	140	\$205,552	\$290,341	\$1,468	\$2,074	\$3,542
Edward	145	\$214,149	\$284,062	\$1,477	\$1,959	\$3,436
Strathcona	126	\$159,616	\$210,930	\$1,267	\$1,674	\$2,941
Agricultural Region 2	2,461	\$3,377,027	\$2,893,982	\$1,372	\$1,176	\$2,548
Glenwood	151	\$289,813	\$279,301	\$1,919	\$1,850	\$3,769
South Cypress	137	\$251,840	\$188,820	\$1,838	\$1,378	\$3,216
Woodworth	220	\$284,825	\$395,321	\$1,295	\$1,797	\$3,092
Pipestone	252	\$355,797	\$385,708	\$1,412	\$1,531	\$2,942
Daly	144	\$193,710	\$205,799	\$1,345	\$1,429	\$2,774
North Cypress	278	\$494,174	\$268,612	\$1,778	\$966	\$2,744
Wallace	313	\$396,122	\$411,553	\$1,266	\$1,315	\$2,580
Whitehead	157	\$200,340	\$154,152	\$1,276	\$982	\$2,258
Oakland	193	\$290,361	\$113,251	\$1,504	\$587	\$2,091
Sifton	186	\$189,710	\$176,557	\$1,020	\$949	\$1,969
Elton (includes Cornwallis)	430	\$430,335	\$314,907	\$1,001	\$732	\$1,733
Agricultural Region 3	2,244	\$2,790,489	\$3,479,308	\$1,244	\$1,550	\$2,794

Shoal Lake	115	\$182,226	\$344,528	\$1,585	\$2,996	\$4,580
Birtle	197	\$289,234	\$416,816	\$1,468	\$2,116	\$3,584
Strathclair	143	\$176,349	\$316,903	\$1,233	\$2,216	\$3,449
Blanshard	131	\$204,206	\$221,356	\$1,559	\$1,690	\$3,249
Hamiota	156	\$237,477	\$253,688	\$1,522	\$1,626	\$3,148
Ellice	93	\$132,435	\$153,312	\$1,424	\$1,649	\$3,073
Archie	98	\$157,155	\$121,947	\$1,604	\$1,244	\$2,848
Langford	135	\$153,358	\$222,147	\$1,136	\$1,646	\$2,782
Harrison	124	\$132,663	\$183,270	\$1,070	\$1,478	\$2,548
Minto	122	\$128,229	\$167,091	\$1,051	\$1,370	\$2,421
Rosedale	249	\$225,023	\$372,839	\$904	\$1,497	\$2,401
Miniota	185	\$246,351	\$187,574	\$1,332	\$1,014	\$2,346
Odanah	107	\$113,679	\$121,802	\$1,062	\$1,138	\$2,201
Clanwilliam	103	\$74,182	\$137,632	\$720	\$1,336	\$2,056
Saskatchewan	172	\$181,329	\$153,136	\$1,054	\$890	\$1,945
Park	163	\$156,592	\$105,266	\$961	\$646	\$1,606
Agricultural Region 4	1,083	\$1,083,345	\$1,572,904	\$1,000	\$1,452	\$2,453
Silver Creek	123	\$197,654	\$377,047	\$1,607	\$3,065	\$4,672
Russell	123	\$192,330	\$252,242	\$1,564	\$2,051	\$3,614
Rosburn	183	\$182,257	\$379,379	\$996	\$2,073	\$3,069
Shell River	220	\$275,945	\$241,815	\$1,254	\$1,099	\$2,353
Hillsburg	136	\$102,402	\$163,958	\$753	\$1,206	\$1,959
Shellmouth Boulton	249	\$132,758	\$158,463	\$533	\$636	\$1,170
Agricultural Region 5	1,028	\$1,213,494	\$1,230,817	\$1,180	\$1,197	\$2,378
Minitonas	257	\$403,316	\$404,679	\$1,569	\$1,575	\$3,144
Swan River	520	\$582,337	\$591,348	\$1,120	\$1,137	\$2,257
Mountain	251	\$227,841	\$234,790	\$908	\$935	\$1,843
Agricultural Region 6	2,098	\$2,319,037	\$3,735,066	\$1,105	\$1,780	\$2,886
Gilbert Plains	268	\$354,507	\$685,406	\$1,323	\$2,557	\$3,880
Grandview	249	\$255,693	\$561,767	\$1,027	\$2,256	\$3,283

Ste. Rose	132	\$168,109	\$254,321	\$1,274	\$1,927	\$3,200
Dauphin	412	\$456,219	\$823,076	\$1,107	\$1,998	\$3,105
Mossey River	157	\$166,673	\$277,012	\$1,062	\$1,764	\$2,826
Lawrence	139	\$169,474	\$200,112	\$1,219	\$1,440	\$2,659
Ochre River	149	\$135,990	\$207,750	\$913	\$1,394	\$2,307
Alonsa	284	\$325,914	\$327,185	\$1,148	\$1,152	\$2,300
McCreary	155	\$155,008	\$198,072	\$1,000	\$1,278	\$2,278
Ethelbert	153	\$131,450	\$200,366	\$859	\$1,310	\$2,169
Agricultural Region 7	2,793	\$5,724,965	\$6,055,298	\$2,050	\$2,168	\$4,218
Cartier	118	\$640,735	\$463,652	\$5,430	\$3,929	\$9,359
St. Francois Xavier	51	\$209,309	\$158,555	\$4,104	\$3,109	\$7,213
Victoria	153	\$324,572	\$432,613	\$2,121	\$2,828	\$4,949
Portage la Prairie	535	\$1,284,915	\$1,246,991	\$2,402	\$2,331	\$4,733
Macdonald	356	\$871,879	\$742,152	\$2,449	\$2,085	\$4,534
South Norfolk	213	\$429,244	\$510,014	\$2,015	\$2,394	\$4,410
Grey	289	\$577,995	\$676,192	\$2,000	\$2,340	\$4,340
Westbourne	328	\$490,838	\$712,251	\$1,496	\$2,171	\$3,668
Lansdowne	158	\$187,826	\$345,578	\$1,189	\$2,187	\$3,376
Lakeview	83	\$94,658	\$172,395	\$1,140	\$2,077	\$3,218
Glenella	113	\$129,909	\$195,764	\$1,150	\$1,732	\$2,882
North Norfolk	396	\$483,085	\$399,143	\$1,220	\$1,008	\$2,228
Agricultural Region 8	3,447	\$7,312,657	\$7,352,786	\$2,121	\$2,133	\$4,255
Montcalm	148	\$466,345	\$467,011	\$3,151	\$3,155	\$6,306
Louise	260	\$660,610	\$810,379	\$2,541	\$3,117	\$5,658
Roland	148	\$402,043	\$411,959	\$2,717	\$2,784	\$5,500
Thompson	160	\$329,882	\$528,500	\$2,062	\$3,303	\$5,365
Morris	329	\$732,248	\$979,186	\$2,226	\$2,976	\$5,202
Lorne	325	\$879,638	\$640,006	\$2,707	\$1,969	\$4,676
Pembina	319	\$780,456	\$629,530	\$2,447	\$1,973	\$4,420
Dufferin	350	\$619,094	\$799,277	\$1,769	\$2,284	\$4,052
Rhineland	494	\$1,025,870	\$774,468	\$2,077	\$1,568	\$3,644
Roblin	196	\$298,222	\$376,340	\$1,522	\$1,920	\$3,442
Argyle	214	\$338,177	\$394,238	\$1,580	\$1,842	\$3,423

Stanley	504	\$780,072	\$541,890	\$1,548	\$1,075	\$2,623
Agricultural Region 9	3,007	\$4,768,388	\$4,460,929	\$1,586	\$1,484	\$3,069
Winnipeg	131	\$502,039	\$769,642	\$3,832	\$5,875	\$9,707
De Salaberry	218	\$565,178	\$501,871	\$2,593	\$2,302	\$4,895
Headingley	52	\$106,126	\$118,191	\$2,041	\$2,273	\$4,314
Franklin	249	\$506,423	\$566,507	\$2,034	\$2,275	\$4,309
Ritchot	174	\$378,623	\$307,194	\$2,176	\$1,765	\$3,941
La Broquerie	171	\$268,958	\$391,690	\$1,573	\$2,291	\$3,863
Tache	266	\$425,983	\$333,110	\$1,601	\$1,252	\$2,854
Springfield	520	\$781,134	\$503,971	\$1,502	\$969	\$2,471
Brokenhead	362	\$350,483	\$418,922	\$968	\$1,157	\$2,125
Ste. Anne	224	\$292,511	\$177,057	\$1,306	\$790	\$2,096
Hanover	640	\$590,928	\$372,774	\$923	\$582	\$1,506
Agricultural Region 10	794	\$815,293	\$724,649	\$1,027	\$913	\$1,939
Lac du Bonnet	126	\$183,791	\$145,025	\$1,459	\$1,151	\$2,610
Alexander	83	\$117,259	\$97,223	\$1,413	\$1,171	\$2,584
Whitemouth	155	\$168,378	\$151,485	\$1,086	\$977	\$2,064
Piney	126	\$130,386	\$112,316	\$1,035	\$891	\$1,926
Reynolds	79	\$82,366	\$31,834	\$1,043	\$403	\$1,446
Stuartburn	225	\$133,113	\$186,765	\$592	\$830	\$1,422
Agricultural Region 11	1,590	\$2,378,363	\$1,988,992	\$1,496	\$1,251	\$2,747
Rosser	133	\$374,343	\$272,433	\$2,815	\$2,048	\$4,863
West St. Paul	32	\$96,710	\$38,022	\$3,022	\$1,188	\$4,210
East St. Paul	30	\$72,347	\$34,379	\$2,412	\$1,146	\$3,558
Woodlands	311	\$477,192	\$544,303	\$1,534	\$1,750	\$3,285
Rockwood	505	\$674,213	\$573,004	\$1,335	\$1,135	\$2,470
St. Andrews	311	\$396,764	\$327,015	\$1,276	\$1,051	\$2,327
St. Clements	268	\$286,794	\$199,836	\$1,070	\$746	\$1,816
Agricultural Region 12	1,795	\$1,666,851	\$1,866,187	\$929	\$1,040	\$1,968

Fisher	296	\$319,397	\$347,628	\$1,079	\$1,174	\$2,253
Bifrost	395	\$406,237	\$474,417	\$1,028	\$1,201	\$2,230
Gimli	82	\$93,846	\$80,431	\$1,144	\$981	\$2,125
Grahamdale	228	\$227,938	\$214,856	\$1,000	\$942	\$1,942
St. Laurent	66	\$60,013	\$67,998	\$909	\$1,030	\$1,940
Coldwell	150	\$122,302	\$165,048	\$815	\$1,100	\$1,916
Siglunes	156	\$122,092	\$163,674	\$783	\$1,049	\$1,832
Eriksdale	125	\$86,414	\$123,255	\$691	\$986	\$1,677
Armstrong	297	\$228,612	\$228,880	\$770	\$771	\$1,540

Note: Agricultural statistics do not include farmland from divisions 19 and 21 of Region 12.

Sources:

Manitoba Agricultural Yearbook 1999, Manitoba Agriculture and Food
Total Municipal and School Assessment for the Year 2000, Report RMA07, January 5, 2000, Manitoba Intergovernmental Affairs
2000 Municipal Rates and Levies, Manitoba Intergovernmental Affairs

2000 Property Taxes Levied on Farmland and Residence

Municipality	Average School Division and Municipal Taxes on Farmland per Farm	*Estimated Property Taxes Levied on an \$80,000 Home	Total Estimated Property Taxes Levied on Farmland and Residence
Manitoba	\$3,181	\$1,680	\$4,659
Agricultural Region 1	\$4,489	\$1,733	\$6,222
Whitewater	\$5,692	\$1,327	\$7,019
Cameron	\$5,315	\$1,983	\$7,298
Brenda	\$5,282	\$1,644	\$6,926
Winchester	\$5,163	\$2,179	\$7,342
Riverside	\$4,820	\$1,650	\$6,470
Morton	\$4,627	\$2,148	\$6,776
Arthur	\$4,413	\$1,681	\$6,094
Turtle Mountain	\$4,150	\$1,428	\$5,578
Albert	\$3,542	\$1,948	\$5,490
Edward	\$3,436	\$1,434	\$4,869
Strathcona	\$2,941	\$1,647	\$4,587
Agricultural Region 2	\$2,548	\$1,563	\$4,111
Glenwood	\$3,769	\$1,682	\$5,451
South Cypress	\$3,216	\$1,634	\$4,851
Woodworth	\$3,092	\$1,412	\$4,503
Pipestone	\$2,942	\$1,223	\$4,166
Daly	\$2,774	\$1,635	\$4,410
North Cypress	\$2,744	\$1,284	\$4,028
Wallace	\$2,580	\$1,705	\$4,285
Whitehead	\$2,258	\$1,113	\$3,371
Oakland	\$2,091	\$1,292	\$3,384
Sifton	\$1,969	\$1,350	\$3,319
Elton (includes Cornwallis)	\$1,733	\$2,865	\$4,598
Agricultural Region 3	\$2,794	\$1,687	\$4,481
Shoal Lake	\$4,580	\$2,359	\$6,940
Birtle	\$3,584	\$2,005	\$5,943
Strathclair	\$3,449	\$1,871	\$5,808
Blanshard	\$3,249	\$1,314	\$5,608
Hamiota	\$3,148	\$1,719	\$5,508
Ellice	\$3,073	\$1,827	\$5,432
Archie	\$2,848	\$1,494	\$5,207
Langford	\$2,782	\$1,716	\$5,141
Harrison	\$2,548	\$1,412	\$4,907
Minto	\$2,421	\$1,795	\$4,780
Rosedale	\$2,401	\$1,351	\$4,760
Miniota	\$2,346	\$1,169	\$4,705
Odanah	\$2,201	\$1,637	\$4,560

Clanwilliam	\$2,056	\$2,131	\$4,416
Saskatchewan	\$1,945	\$1,535	\$4,304
Park	\$1,606	\$1,660	\$3,966
Agricultural Region 4	\$2,453	\$1,879	\$4,332
Silver Creek	\$4,672	\$1,763	\$6,436
Russell	\$3,614	\$1,973	\$5,378
Rosburn	\$3,069	\$2,551	\$4,832
Shell River	\$2,353	\$1,571	\$4,117
Hillsburg	\$1,959	\$2,056	\$3,722
Shellmouth Boulton	\$1,170	\$1,360	\$2,933
Agricultural Region 5	\$2,378	\$1,967	\$4,345
Minitonas	\$3,144	\$1,782	\$4,926
Swan River	\$2,257	\$1,786	\$4,039
Mountain	\$1,843	\$2,333	\$3,626
Agricultural Region 6	\$2,886	\$2,170	\$5,056
Gilbert Plains	\$3,880	\$2,252	\$6,132
Grandview	\$3,283	\$2,416	\$5,699
Ste. Rose	\$3,200	\$1,535	\$4,736
Dauphin	\$3,105	\$2,244	\$5,349
Mossey River	\$2,826	\$2,675	\$5,501
Lawrence	\$2,659	\$2,369	\$5,028
Ochre River	\$2,307	\$1,947	\$4,253
Alonsa	\$2,300	\$1,630	\$3,929
McCreary	\$2,278	\$2,005	\$4,283
Ethelbert	\$2,169	\$2,628	\$4,797
Agricultural Region 7	\$4,218	\$1,544	\$5,762
Cartier	\$9,359	\$1,362	\$10,721
St. Francois Xavier	\$7,213	\$1,614	\$8,827
Victoria	\$4,949	\$1,391	\$6,340
Portage la Prairie	\$4,733	\$1,351	\$6,084
Macdonald	\$4,534	\$1,614	\$6,148
South Norfolk	\$4,410	\$1,629	\$6,039
Grey	\$4,340	\$1,342	\$5,682
Westbourne	\$3,668	\$1,462	\$5,130
Lansdowne	\$3,376	\$1,671	\$5,047
Lakeview	\$3,218	\$2,246	\$5,464
Glenella	\$2,882	\$1,634	\$4,516
North Norfolk	\$2,228	\$1,215	\$3,443
Agricultural Region 8	\$4,255	\$1,439	\$5,693
Montcalm	\$6,306	\$1,209	\$7,515
Louise	\$5,658	\$1,325	\$6,982
Roland	\$5,500	\$1,598	\$7,098

Thompson	\$5,365	\$1,501	\$6,866
Morris	\$5,202	\$1,328	\$6,530
Lorne	\$4,676	\$1,197	\$5,873
Pembina	\$4,420	\$1,368	\$5,788
Dufferin	\$4,052	\$1,821	\$5,873
Rhineland	\$3,644	\$1,158	\$4,803
Roblin	\$3,442	\$1,895	\$5,337
Argyle	\$3,423	\$1,346	\$4,769
Stanley	\$2,623	\$1,516	\$4,139
Agricultural Region 9	\$3,069	\$1,429	\$4,498
Winnipeg	\$9,707	\$2,219	\$11,927
De Salaberry	\$4,895	\$1,212	\$6,106
Headingley	\$4,314	\$1,768	\$6,082
Franklin	\$4,309	\$1,291	\$5,600
Ritchot	\$3,941	\$1,573	\$5,515
La Broquerie	\$3,863	\$1,572	\$5,436
Tache	\$2,854	\$1,160	\$4,013
Springfield	\$2,471	\$1,535	\$4,007
Brokenhead	\$2,125	\$1,220	\$3,346
Ste. Anne	\$2,096	\$1,229	\$3,325
Hanover	\$1,506	\$940	\$2,445
Agricultural Region 10	\$1,939	\$1,568	\$3,508
Lac du Bonnet	\$2,610	\$1,472	\$4,082
Alexander	\$2,584	\$1,489	\$4,073
Whitemouth	\$2,064	\$1,512	\$3,576
Piney	\$1,926	\$1,663	\$3,589
Reynolds	\$1,446	\$1,288	\$2,734
Stuartburn	\$1,422	\$1,984	\$3,405
Agricultural Region 11	\$2,747	\$1,506	\$4,253
Rosser	\$4,863	\$1,440	\$6,303
West St. Paul	\$4,210	\$1,538	\$5,748
East St. Paul	\$3,558	\$1,368	\$4,925
Woodlands	\$3,285	\$1,372	\$4,656
Rockwood	\$2,470	\$1,583	\$4,053
St. Andrews	\$2,327	\$1,728	\$4,055
St. Clements	\$1,816	\$1,514	\$3,330
Agricultural Region 12	\$1,968	\$1,675	\$3,643
Fisher	\$2,253	\$1,359	\$3,613
Bifrost	\$2,230	\$1,827	\$4,057
Gimli	\$2,125	\$1,349	\$3,474
Grahamdale	\$1,942	\$1,814	\$3,756
St. Laurent	\$1,940	\$1,945	\$3,885
Coldwell	\$1,916	\$1,602	\$3,518
Siglunes	\$1,832	\$1,361	\$3,193

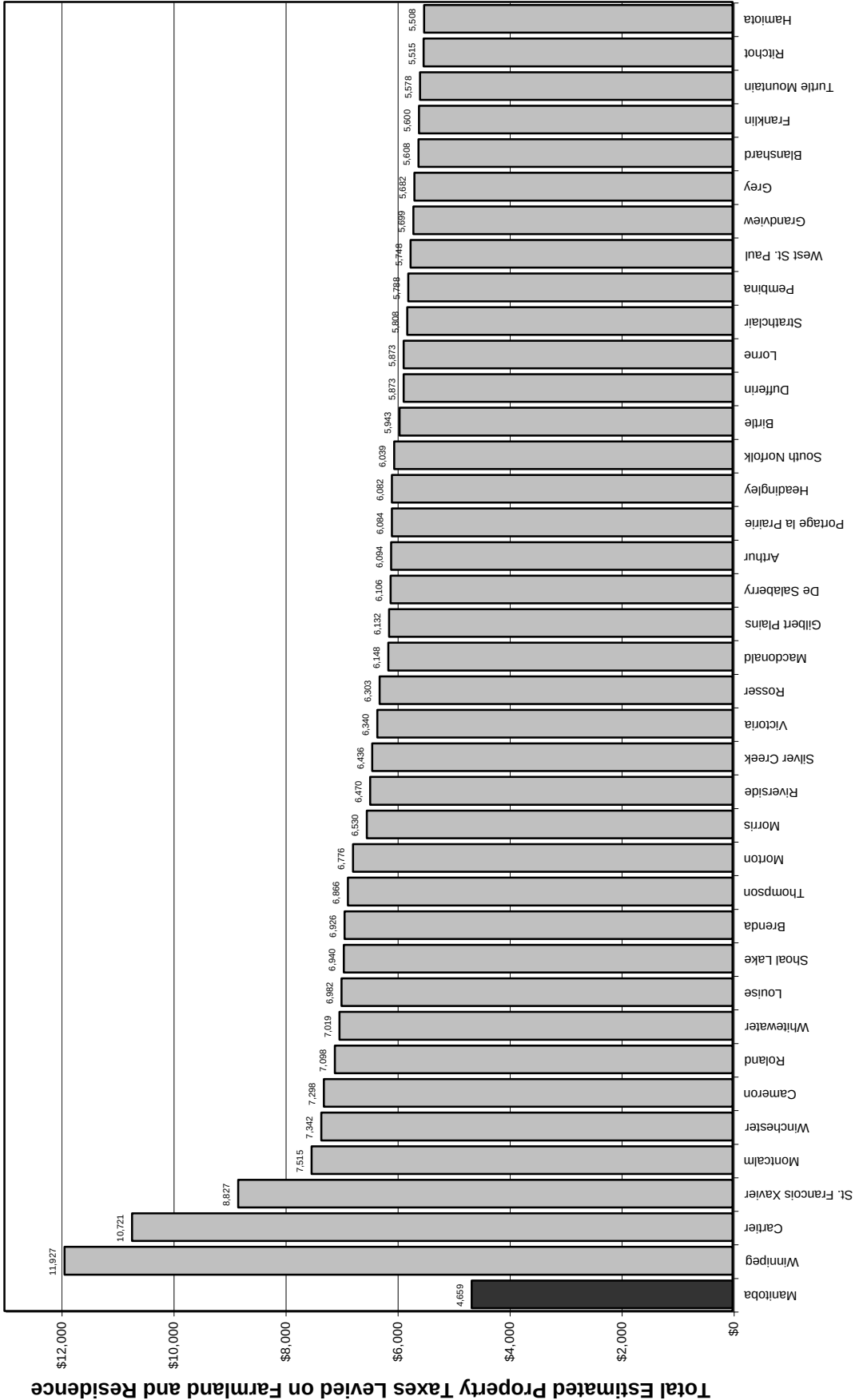
Eriksdale	\$1,677	\$2,082	\$3,760
Armstrong	\$1,540	\$1,731	\$3,271

***Note:** Assessment and tax calculations are based on 2000 values, are approximated and do not include special or local improvement levies or the Manitoba Education / Property Tax Credit Advance.

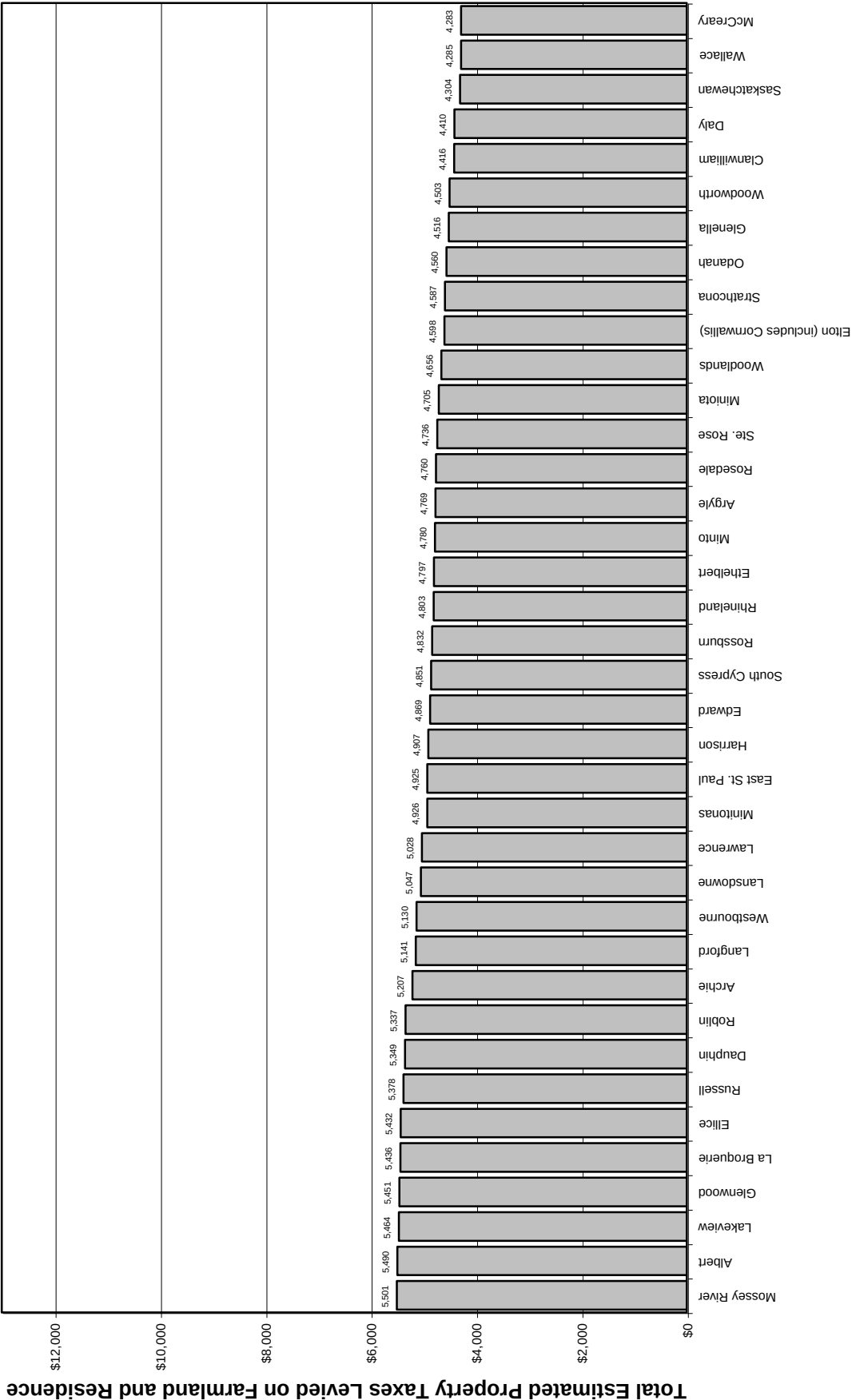
***Source:**

Manitoba Community Profiles, Province of Manitoba, <http://www.communityprofiles.mb.ca/>

2000 Property Taxes Levied on Farmland and Residence (1)



2000 Property Taxes Levied on Farmland and Residence (2)



2000 Property Taxes Levied on Farmland and Residence (3)

