Agenda – Executive Policy Committee – March 18, 2025

REPORTS

Item No. 3 2025 Mill Rates for the Education Support Levy and Special Levy

WINNIPEG PUBLIC SERVICE RECOMMENDATION:

1. That, in compliance with the mandatory provisions of *The Public Schools Act*, Council adopts the necessary by-laws required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through levies on assessable property within the City of Winnipeg in 2025.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing, including the submission of the necessary by-laws.

ADMINISTRATIVE REPORT

Title: 2025 Mill Rates for the Education Support Levy and Special Levy

Critical Path: Executive Policy Committee - Council

AUTHORIZATION

Author	Department Head	CFO	CAO
T. Yanchishyn	T. Austin	T. Graham	S. Armbruster, Interim CAO

EXECUTIVE SUMMARY

The Public Service is providing information regarding the 2025 budget requirements from the school divisions that are located within the boundaries of the City of Winnipeg as well as the Provincial Education Support Levy.

Section 184 of *The Public Schools Act* requires Council of the City of Winnipeg to fix and impose an Education Support Levy. Section 188 similarly requires the fixing and imposition of a Special Levy.

Therefore, in compliance with the mandatory provisions of *The Public Schools Act*, Council adopts the necessary by-laws required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through levies on assessable property within the City of Winnipeg in 2025.

RECOMMENDATIONS

1. That, in compliance with the mandatory provisions of *The Public Schools Act*, Council adopts the necessary by-laws required to fix and impose taxes sufficient to meet that portion of the cost of education required to be raised through levies on assessable property within the City of Winnipeg in 2025.

2. That the Proper Officers of the City be authorized to do all things necessary to implement the intent of the foregoing, including the submission of the necessary by-laws.

REASON FOR THE REPORT

Section 184 of *The Public Schools Act* requires Council of the City of Winnipeg to fix and impose an Education Support Levy. Section 188 similarly requires the fixing and imposition of a Special Levy.

IMPLICATIONS OF THE RECOMMENDATIONS

Property owners in the City of Winnipeg are affected by increases or decreases in education related mill rates.

There is no financial impact to the City of Winnipeg organization as the establishment of the education-related mill rates is revenue-neutral to the operating budget.

HISTORY/DISCUSSION

The **Education Support Levy** represents an amount the Province of Manitoba collects for educational purposes province-wide. Each municipality in the province is required to bill, collect and remit its respective share of this total amount.

The **Special Levy** represents the various school divisions' additional requirements or portions of their costs that do not qualify for provincial assistance under the province-wide Education Support Levy. In accordance with legislation, Council is required to annually collect and remit the City's share of these two levies to the Province and the school divisions respectively.

Provincial Education Support Levy

The Provincial Education Support Levy represents an amount the Province of Manitoba collects for educational purposes province-wide. Each municipality in the province is required to bill, collect and remit its respective share of this total amount.

The Provincial Education Support levy on Residential property was eliminated in 2006.

The Provincial Education Support levy on non-residential ("Other") property is $107,882,493 representing a decrease of $577,356 or 0.5 percent lower than the 2024 requirement.

The 2025 requirement corresponds to a mill rate of 7.407 for "Other" property which is 10 percent lower than the 2024 mill rate (see Schedule A).

Special Levy

The Special Levy represents the various school divisions' additional requirements or portions of their costs that do not qualify for provincial assistance under the province-wide Education Support Levy.

The City's eight school divisions' 2025 Special Levy requirements total $757,908,345 an increase of $99,606,315 or 15.1 percent. This change in Special Levy requirements ranges from a 10.4 percent increase in the St. James-Assiniboia School Division to an 18.4 percent increase in the Louis Riel School Division (see Schedule A).

The change in the school divisions' Special Levy requirements, coupled with the change in their respective portioned assessment subject to this levy, has resulted in mill rate changes ranging from a 0.0 percent increase in the Interlake School Division to a 6.4 percent increase in the Louis Riel School Division (see Schedule A).

As 2025 is a year of a General Assessment, the mill rate increase does not reflect what the tax increase will be for each school division as this is dependent on the average assessment increase that occurred within each school division. The average property assessment increase city-wide based on the 2025 general assessment was 9.5 percent.

The school tax increase based on a sample home with a 2025 property assessment of $371,100, and before any Provincial Tax Credit programs are considered ranges from 9.5 percent increase for the Interlake School Division to 16.55 percent increase in the Louis Riel School Division.

The estimated dollar impact on a sample home ranges from $160 in the Interlake School Division to $332 on the Seven Oaks School Division (see Schedule B).

Impact of Combined Mill Rate for Education Purposes

For 2025, the combined levies for education purposes in Winnipeg will total $865,790,838, which is $99,028,315 or 12.9 percent higher than in 2024 (see Schedule A).

Based on the 2025 Operating Budget, education taxes now represent 53.01 percent of all property taxes collected in Winnipeg, compared to 52.83 percent in 2024 and 51.72 percent in 2023.

FINANCIAL IMPACT

Financial Impact Statement **Date:** March 14, 2025

Project Name:

2025 Mill Rates for the Education Support Levy and Special Levy

COMMENTS:

There is no financial impact as the establishing of education related mill rates is revenue neutral to the City of Winnipeg budget. The City will collect $865.791 million on behalf of the Province and school divisions and remit an equal amount, net of the applicable Education Property Tax Credit to the Province and school divisions.

Tanis Yanchishyn March 14, 2025

Tanis Yanchishyn, CPA, CA
Manager of Taxation and Finance
Assessment and Taxation Department

CONSULTATION

This Report has been prepared in consultation with:

- Legal Services (for by-law preparation only)

OURWINNIPEG POLICY ALIGNMENT

Consideration was given as to whether this report connects to OurWinnipeg and it was determined that the OurWinnipeg is not applicable to this specific report.

WINNIPEG CLIMATE ACTION PLAN ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Climate Action Plan (CAP), and it was determined that the CAP is not applicable to this specific report.

WINNIPEG POVERTY REDUCTION STRATEGY ALIGNMENT

Consideration was given as to whether this report connects to the Winnipeg Poverty Reduction Strategy (PRS), and it was determined that the PRS is not applicable to this specific report.

SUBMITTED BY

Department: Assessment and Taxation Department
Division: Taxation and Finance
Prepared by: Tanis Yanchishyn, Manager of Taxation and Finance
Date: March 17, 2025
File No: 2025 School and Education Support Mill Rate Report

Attachments

Schedule A - Amounts to be Raised for Education Purposes

Schedule B - Summary of School Tax Increase on Sample Home By School Division

Schedule A

Amounts to be Raised for Education Purposes

PAYABLE TO SCHOOL DIVISIONS	Requirements 2024	Requirements 2025	Change Amount	Change %	Portioned Assessments	Mill Rates 2024	Mill Rates 2025	Change
Provincial Levy on Other Property	108,459,849.00	107,882,493.00	(577,356.00)	-0.5%	14,564,257,081	08.232	07.407	-10.0%
	108,459,849.00	107,882,493.00	(577,356.00)	-0.5%	14,564,257,081			
Winnipeg	204,322,629.00	232,243,465.00	27,920,836.00	13.7%	15,874,858,549	13.930	14.630	5.0%
St. James-Assiniboia	62,529,157.00	69,022,124.00	6,492,967.00	10.4%	5,426,248,872	12.453	12.720	2.1%
Pembina Trails	116,073,240.00	135,327,565.00	19,254,325.00	16.6%	12,516,990,102	10.419	10.812	3.8%
Seven Oaks	58,701,794.00	68,538,541.00	9,836,747.00	16.8%	4,341,869,740	15.105	15.785	4.5%
Seine River	4,937,599.00	5,646,540.00	708,941.00	14.4%	442,253,153	12.666	12.768	0.8%
Interlake	41,064.00	48,417.00	7,353.00	17.9%	4,374,959	11.067	11.067	0.0%
Louis Riel	122,642,678.00	145,168,804.00	22,526,126.00	18.4%	10,896,818,943	12.517	13.323	6.4%
River East Transcona	89,053,869.00	101,912,889.00	12,859,020.00	14.4%	8,179,530,578	12.006	12.460	3.8%
	658,302,030.00	757,908,345.00	99,606,315.00	15.1%	57,682,944,896			
Total to be Raised for School Purposes	766,761,879.00	865,790,838.00	99,028,959.00	12.9%				

Schedule B

Summary of School Tax Increase on Sample Home By School Division

2025 Average Reassessment Increase City-wide 9.5%

2024 Sample Home Value	2024 Portioned Sample Home Value	2025 Sample Home Value	2025 Portioned Sample Home Value	% increase in value	% increase in portioned value
$ 338,900	$ 152,505	$ 371,100	$ 166,995	9.50%	9.50%

School Division	2024 Mill Rate	2025 Mill Rate	2024 Taxes on Sample Home	2025 Taxes on Sample Home	Dollar Increase	% Increase
Winnipeg	13.930	14.630	$ 2,124	$ 2,443	$ 319	15.00%
St. James-Assiniboia	12.453	12.720	$ 1,899	$ 2,124	$ 225	11.85%
Pembina Trails	10.419	10.812	$ 1,589	$ 1,806	$ 217	13.63%
Seven Oaks	15.105	15.785	$ 2,304	$ 2,636	$ 332	14.43%
Seine River	12.666	12.768	$ 1,931	$ 2,132	$ 201	10.38%
Interlake	11.067	11.067	$ 1,688	$ 1,848	$ 160	9.50%
Louis Riel	12.517	13.323	$ 1,909	$ 2,225	$ 316	16.55%
River East Transcona	12.006	12.460	$ 1,831	$ 2,081	$ 250	13.64%