**Agenda – Council – March 26, 2026**

**Report – Executive Policy Committee – March 17, 2026**

**Item No. 4 2026 Mill Rates for the Education Support Levy and Special Levy**

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 17, 2026, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the following to Council:

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 2026.

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.

## Report – Executive Policy Committee – March 17, 2026

DECISION MAKING HISTORY:

EXECUTIVE POLICY COMMITTEE RECOMMENDATION:

On March 17, 2026, the Executive Policy Committee concurred in the recommendation of the Winnipeg Public Service and submitted the matter to Council.

# ADMINISTRATIVE REPORT

**Title:** 2026 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 | J. Dunford |

## EXECUTIVE SUMMARY

Under Section 184 of The Public Schools Act, Council must set and charge an Education Support Levy. The Provincial Education Support Levy is the province-wide amount collected for education.

Under Section 188, Council must also set and charge a Special Levy. The Special Levy is for school division costs that are not covered by provincial support.

Council must adopt the necessary by-laws for these levies. If it does not, it will not meet its legal requirements.

In 2026, the combined total of education levies in Winnipeg will be $940,827,802. This is an increase of $75,036,964, or 8.7 percent, compared to 2025 (see Schedule A).

## 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 2026.

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

*The Public Schools Act* requires City Council to set and charge:

- an Education Support Levy (Section 184), and
- a Special Levy (Section 188).

## IMPLICATIONS OF THE RECOMMENDATIONS

Property owners in Winnipeg may see education taxes go up or down, depending on changes in the education mill rates.

There is no financial impact to the City of Winnipeg's operating budget, because education mill rates are revenue-neutral to the City (the City bills, collects, and sends the money to the Province and school divisions).

## HISTORY/DISCUSSION

There are two main education levies:

- Education Support Levy: A province-wide amount set by the Province of Manitoba for education.
- Special Levy: Additional amounts requested by local school divisions for costs not covered by the province-wide levy.

Each year, the City of Winnipeg is required by law to bill, collect, and remit:

- the Education Support Levy to the Province of Manitoba, and
- the Special Levy amounts to the school divisions.

### Provincial Education Support Levy

The Provincial Education Support Levy is the province-wide amount collected for education. Every municipality must bill, collect, and send its share to the Province.

- The Education Support Levy on residential property was eliminated in 2006.
- The Education Support levy on non-residential ("Other") property for 2026 is $108,928,215. This is an increase of $1,045,722 or 1.0 percent higher compared to 2025.
- For 2026, this equals a mill rate of 7.511 for "Other" property which is 1.4 percent higher than the 2025 mill rate (see Schedule A).

### Special Levy

The Special Levy is the additional funding school divisions need for costs that are not covered by provincial support.

The total 2026 Special Levy requirement for Winnipeg's eight school divisions is $831,899,587. This is an increase of $73,991,242 or 9.8 percent.

The increase ranges from:

- 5.1 percent in the Seven Oaks School Division, to
- 11.7 percent in the Louis Riel School Division (see Schedule A).

Mill rate changes vary by division as they are affected by 1) the school division's levy needs and 2) taxable assessment in each division. For 2026, these mill rate changes range from:

- 2.4 percent increase in the Seven Oaks School Division, to
- 10.9 percent increase in the Seine River School Division (see Schedule A).

Using a sample home assessed at $371,100 in 2026, and after considering the Manitoba Homeowners Affordability tax credit:

- the estimated dollar impact ranges from a decrease of $38 (Seven Oaks School Division) to an increase of $132 (Seine River School Division) (see Schedule B).

## Impact of Combined Mill Rate for Education Purposes

In 2026, the combined total of education levies in Winnipeg will be $940,827,802. This is an increase of $75,036,964 or 8.7 percent compared to 2025 (see Schedule A).

Based on the 2026 Operating Budget, total education taxes now represent 53.99 percent of all property taxes collected in Winnipeg, compared to 53.01 percent in 2025, 52.83 percent in 2024 and 51.72 percent in 2023. These percentages are based on property assessment and the corresponding mill rates and does not consider frontage levies, local improvement taxes or any Provincial tax credits.

**FINANCIAL IMPACT**

# Financial Impact Statement Date: March 13, 2026

## Project Name:

## 2026 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 $940.828 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 13, 2026

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 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 13, 2026
File No: 2026 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 2025 | Requirements 2026 | Change Amount | Change % | Portioned Assessments | Mill Rates 2025 | Mill Rates 2026 | Mill Rates Change |
|---|---|---|---|---|---|---|---|---|
| Provincial Levy on Other Property | 107,882,493.00 | 108,928,215.00 | 1,045,722.00 | 1.0% | 14,501,814,430 | 07.407 | 07.511 | 1.4% |
| | 107,882,493.00 | 108,928,215.00 | 1,045,722.00 | 1.0% | 14,501,814,430 | | | |
| Winnipeg | 232,243,465.00 | 254,203,330.00 | 21,959,865.00 | 9.5% | 15,893,669,070 | 14.630 | 15.994 | 9.3% |
| St. James-Assiniboia | 69,022,124.00 | 75,435,493.00 | 6,413,369.00 | 9.3% | 5,447,394,612 | 12.720 | 13.848 | 8.9% |
| Pembina Trails | 135,327,565.00 | 151,086,399.00 | 15,758,834.00 | 11.6% | 12,748,905,985 | 10.812 | 11.851 | 9.6% |
| Seven Oaks | 68,538,541.00 | 72,010,714.00 | 3,472,173.00 | 5.1% | 4,456,759,100 | 15.785 | 16.158 | 2.4% |
| Seine River | 5,646,540.00 | 6,197,360.00 | 550,820.00 | 9.8% | 437,778,223 | 12.768 | 14.156 | 10.9% |
| Interlake | 48,417.00 | 53,531.00 | 5,114.00 | 10.6% | 4,374,959 | 11.067 | 12.236 | 10.6% |
| Louis Riel | 145,168,804.00 | 162,150,732.00 | 16,981,928.00 | 11.7% | 11,065,678,489 | 13.323 | 14.654 | 10.0% |
| River East Transcona | 101,912,889.00 | 110,762,028.00 | 8,849,139.00 | 8.7% | 8,285,729,756 | 12.460 | 13.368 | 7.3% |
| | 757,908,345.00 | 831,899,587.00 | 73,991,242.00 | 9.8% | 58,340,290,194 | | | |
| Total to be Raised for School Purposes | 865,790,838.00 | 940,827,802.00 | 75,036,964.00 | 8.7% | | | | |

**SCHEDULE B**

# Summary of Tax Increase on Sample Home By School Division

**2026 Sample Home Value** $ 371,100
**2026 Portioned Sample Home Value** $ 166,995

| School Division | 2025 Mill Rate | 2026 Mill Rate | 2025 Taxes on Sample Home | 2026 Taxes on Sample Home | Increase | Percent Increase | HATC Threshold* | 2025 Credit | 2026 Credit | Net Increase |
|---|---|---|---|---|---|---|---|---|---|---|
| Winnipeg | 14.630 | 15.994 | $ 2,443 | $ 2,671 | $ 228 | 9.3% | 222,307 | $ (1,500) | $ (1,600) | $ 128 |
| St. James-Assiniboia | 12.720 | 13.848 | $ 2,124 | $ 2,313 | $ 188 | 8.9% | 256,756 | $ (1,500) | $ (1,600) | $ 88 |
| Pembina Trails | 10.812 | 11.851 | $ 1,806 | $ 1,979 | $ 174 | 9.6% | 300,022 | $ (1,500) | $ (1,600) | $ 74 |
| Seven Oaks | 15.785 | 16.158 | $ 2,636 | $ 2,698 | $ 62 | 2.4% | 220,049 | $ (1,500) | $ (1,600) | $ (38) |
| Seine River | 12.768 | 14.156 | $ 2,132 | $ 2,364 | $ 232 | 10.9% | 251,169 | $ (1,500) | $ (1,600) | $ 132 |
| Interlake | 11.067 | 12.236 | $ 1,848 | $ 2,043 | $ 195 | 10.6% | 290,582 | $ (1,500) | $ (1,600) | $ 95 |
| Louis Riel | 13.323 | 14.653 | $ 2,225 | $ 2,447 | $ 222 | 10.0% | 242,649 | $ (1,500) | $ (1,600) | $ 122 |
| River East Transcona | 12.460 | 13.368 | $ 2,081 | $ 2,232 | $ 152 | 7.3% | 265,976 | $ (1,500) | $ (1,600) | $ 52 |

* HATC threshold is the minimum assessment in order to receive the full Homeowners Affordabiltiy Tax Credit of $1,600