

Contributing Department

Corporate Accounts	55%
Assessment & Taxation	44%
Community Services	1%
2007 Budget: \$32.6 million	

Corporate

Includes:

- *Assessment and Taxation*
- *Corporate*

Service Overview

DESCRIPTION

To provide timely and accurate property and business valuations, tax billing and collection services.

General revenue and corporate expenses/savings that are not attributable directly to any other public or internal service, include:

- Taxation revenue and tax credits.
- Unconditional grants from the Province of Manitoba.
- Provincial payroll tax and offsetting support grant from the Province.
- Revenue from sale of Winnipeg Hydro.
- Pension contribution savings.
- Interest income.
- Debt and finance charges not attributable to any other City services.
- Provision for risk factors.

KEY GOALS

1. Provide valuations that are accessible to the public.
2. Reduce the financial risk of assessment appeals.
3. Provide accurate valuations that are fair and timely.
4. Enhance the understanding of valuations and their underlying principles both internally and externally.
5. Deliver a timely, accurate tax billing and collection service.
6. Improve customer service.

SERVICE LEVEL STATISTICS

Description	2004	2005	2006	3 Year Average
Budgeted Revenue				
Property tax	\$392 M*	\$399.5 M*	\$404.8 M	\$398.8 M
Business tax	\$63 M*	\$62.3 M*	\$62.2 M	\$62.5 M
Other taxation	\$21 M*	\$22.4 M*	\$22.2 M	\$21.9 M
Property Tax:				
Residential properties	187,705*	188,217	190,778	188,900
Non-residential properties	14,406*	14,268	14,411	14,362
% Residential	93%*	93%	93%	93%
% Non-residential	7%*	7%	7%	7%
Total market value assessment	\$28.1 billion*	\$28.4 billion	\$33.8 billion	
Total taxable portioned assessment	\$12.7 billion*	\$12.8 billion	\$15.2 billion	
% Residential	65%*	65%	67.5%	
% Non-residential	35%*	35%	32.5%	
Number of real and personal property assessment notices produced	22,892*	23,349	208,951	
Business tax:				
Number of businesses	12,188*	12,005	13,115*	

*Note: volume change in 2006 is due to a change in method of data collection.

Strategic Direction

LINK TO PLAN WINNIPEG

2B-03 Commit to responsive government
2B-04 Provide sound municipal management
2B-05 Meet high standards of service delivery

SYNOPSIS OF POLICY DIRECTION

The Municipal Assessment Act and City of Winnipeg Charter are the primary provincial statutes that govern the assessment and taxation service. The legislation outlines the City's administrative responsibilities in the areas of property and business valuation, liability to taxation, assessment revision and appeals.

In addition, many City by-laws are also in place to supplement the direction in the provincial legislation, such as the Municipal Mill Rate By-law, the Business Tax Rate By-law and various tax credit by-laws.

KEY FACTORS INFLUENCING SERVICE DELIVERY

Assessment

Numbers of appeals compared to previous cycle have decreased.

Overall construction activity has increased in the last few years and continues to be strong in 2007.

Due to the volume of new construction within the Winnipeg marketplace, the Property Assessment service is attempting to allocate sufficient staff to assessment roll maintenance while still attending to appeal defence and other key activities.

Ongoing attention is required to balance the efforts of the Property Assessment service in the three main operational areas (valuation, roll growth, and value defence) while undergoing restraints in staffing.

Tax Collection Rates

The collection rates for current taxes have remained consistently high at approximately 96%, with tax arrear collections also retaining a high collection rate of 83%. The City has security against real property tax arrears through the Tax Sale process, and against business tax arrears through the issuance of distress warrants.

Tax Instalment Payment Plan (TIPP)

TIPP is a monthly instalment payment plan that allows customers to make consecutive monthly payments of their property or business taxes, rather than one

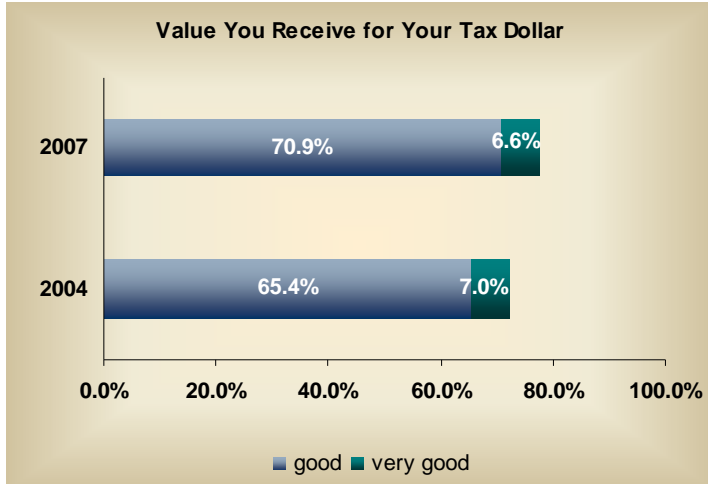
single payment. The program's success continues to expand. In 2005, the program was enhanced to allow for continuous year-round enrolment. For the years 2000 to 2006, the percentage of all tax accounts enrolled in the TIPP program has steadily increased from 28% to 40.5%.

SUMMARY OF GOALS AND STRATEGIES

- 1. Provide valuations that are accessible to the public.**
 - Continue to enhance the assessment website.
 - Improved communications with business occupants.
- 2. Reduce financial risk of assessment appeals.**
 - Expand the initiatives that are currently working to reduce both the number of appeals and the risk associated with outstanding appeals.
 - Work with the Municipal Board on an effective case management process to be implemented earlier in the assessment cycle.
- 3. Provide accurate valuations that are fair and timely.**
 - Ensure all real property is contained within the assessment roll.
 - Improve business processes and data.
 - Continue to enhance integrated systems that capture and maintain up-to-date and accurate assessment data for both business and realty purposes.
- 4. Enhance the understanding of valuations and their underlying principles both internally and externally.**
 - Continue to provide staff with education and training opportunities in valuation principles.
 - Enhance public information programs.
 - Enhance communication with key corporate stakeholders.
 - Reliable Information Technology support.
- 5. Improve customer service.**
 - Enhance methods for making payments (TIPP).
 - Introduce new technology for retrieving customer information in a timely manner (Document Management System).
 - Improve access to tax information (Website/Estimator).

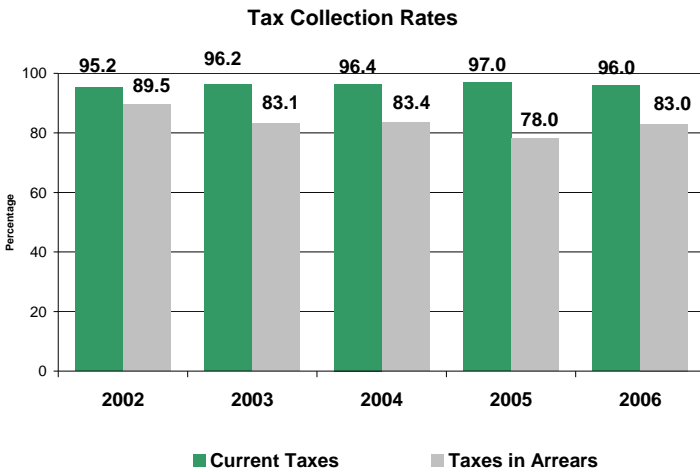
Performance Information

CITIZEN SATISFACTION

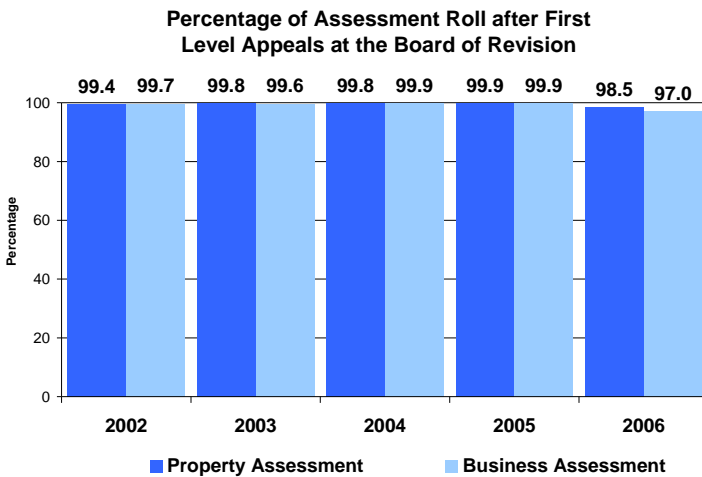


Citizen satisfaction on the value they receive for their tax dollar remains stable.

EFFECTIVENESS



Tax collection rates continue to be high.



% of Assessment Roll after first level of appeal continues to be high.

EFFICIENCY

Performance Measurement	1998	2006	Net
Assessment and Taxation - Positions have decreased by 16% since 1998. (From 2004 to 2006 positions decreased by 13 or 7%.)	220	184	-36