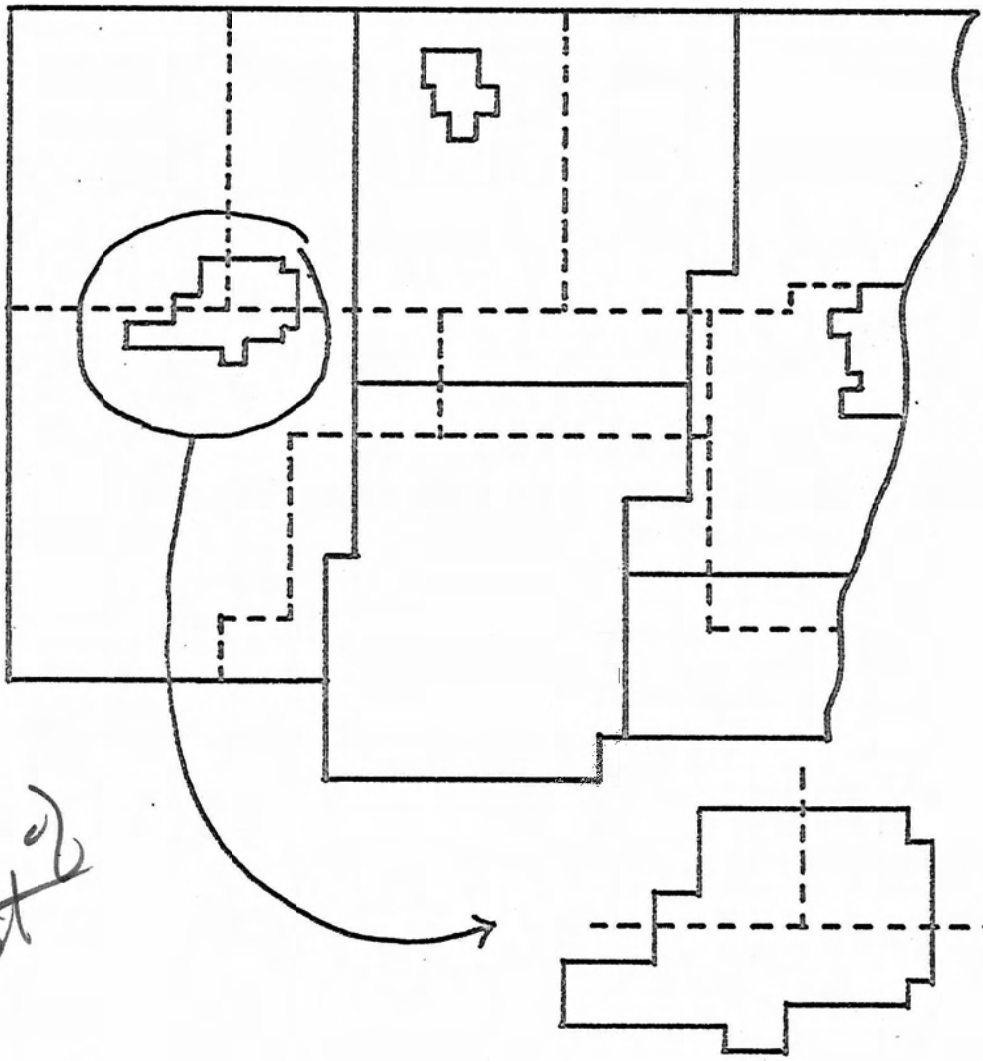


TK
MASTER
COPY

Growth-of-the-Area Plan

COMMERCIAL - INDUSTRIAL
 Assessed Valuation For 1969
 Determined For Each City,
 Village & Twp. in County



*Pattern of
 90st*

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.

*Assume 14
 comm. S.
 - we talk @ #14*

\$32,000,000

*69 base, \$32M
 year:*

1. 1969 Commercial-Industrial Valuation

Define - policy choice

COMMERCIAL - INDUSTRIAL

Assessed Valuation For 1970
Determined For Each City,
Village & Twp. In County

*Read off valuation - no
ex in
procedure*

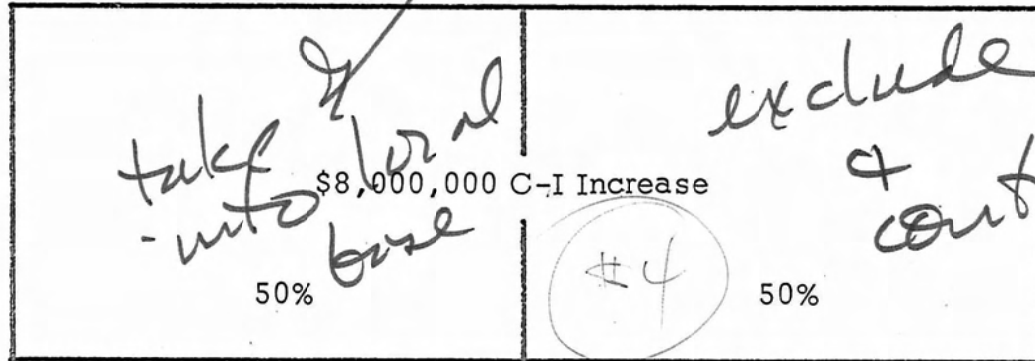
Assn reports

SAMPLE MUNICIPALITY

1970	A-V	\$40,000,000
1969	A-V	32,000,000
		<u>\$ 8,000,000</u>

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
14. \$40,000,000

Divide (policy choice)



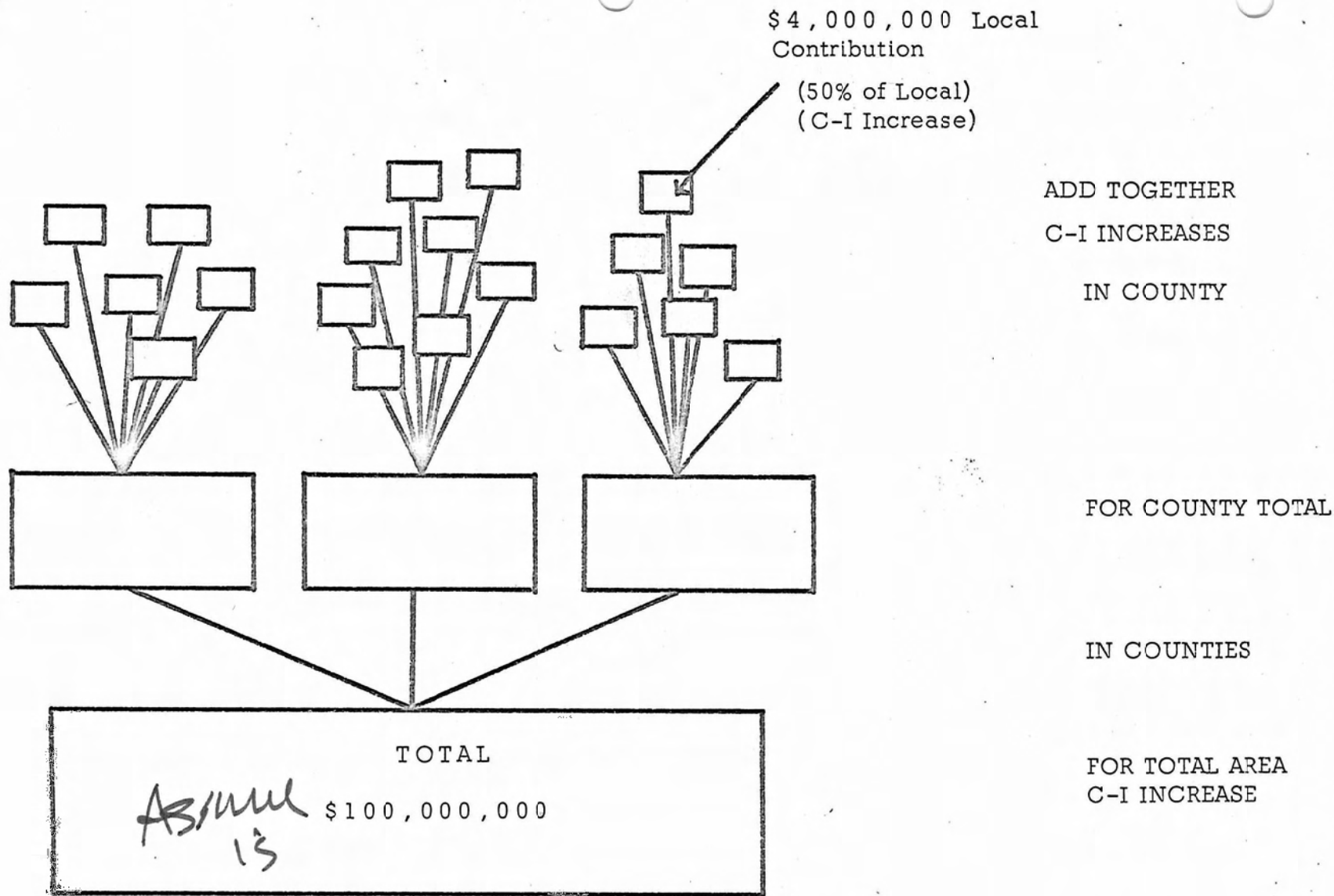
*50-50
is policy
choice*

\$4,000,000 Stays With
Local Government Tax.
Base

\$4,000,000 Excluded From
Local Base and Contributed
To Areawide Tax Base

2. Increase Over 1969

*Remember
4/40
or 10%*



3. Areawide Base

$$\frac{\text{MUNICIPAL POPULATION}}{\text{AREA POPULATION}} = \% \text{ OF AREA POPULATION}$$

Policy choice

*assess
assess
municipality*

$$\frac{100,000}{2,000,000} = .050 \text{ or } 5\%$$

$$\text{AREA WIDE TAX BASE} \\ \times \% \text{ of AREA POPULATION}$$

= Areawide Tax Base To Municipality

$$\begin{array}{r} \$100,000,000 \\ \times \quad .05 \\ \hline \$ 5,000,000 \end{array}$$

*allow to
municip*

4. Local Share of Areawide Base

Allow → Mump

~~32~~

$$32 + 4 + 5 = 41$$

69

wad allow total

CI

Res (annual)

40

=

total

- M. D. M. M. M.
- Winnipeg
- Brandon
- Winnipeg &
- Brandon
- Winnipeg
- Brandon
- Winnipeg
- Brandon
- Winnipeg
- Brandon

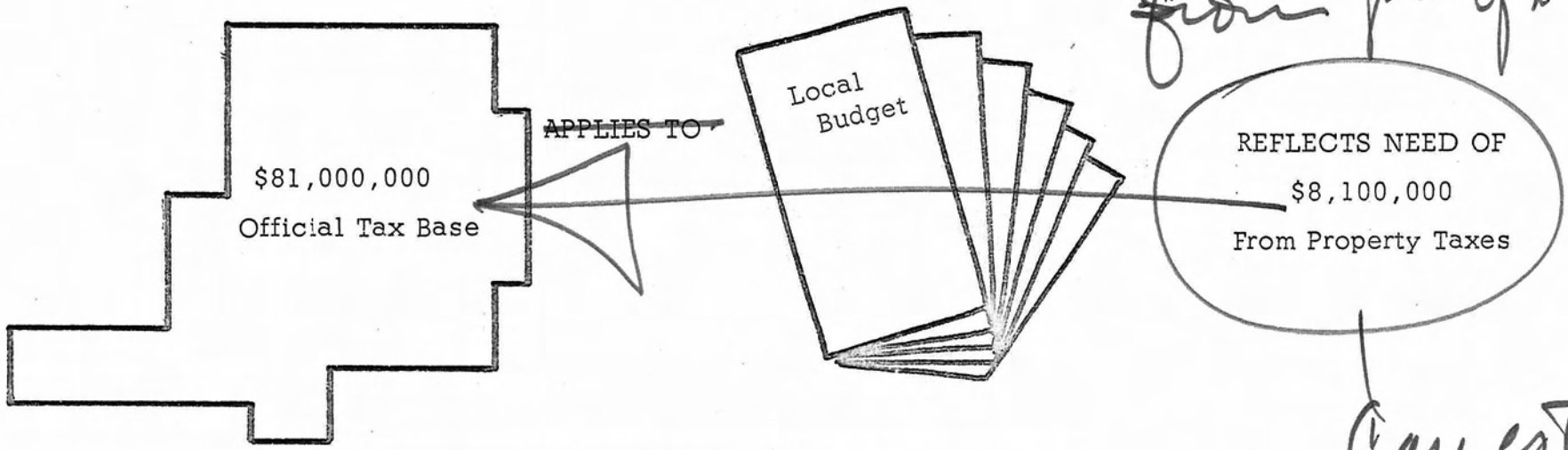
5

BRID

total val Base



Assume
Council req
from prop taxes



Can est
will rate

\$8,100,000 TAX LEVY
Certified To County Auditor By
Local Unit of Government

Remember,
certify
dollars

6. Local Tax Levy

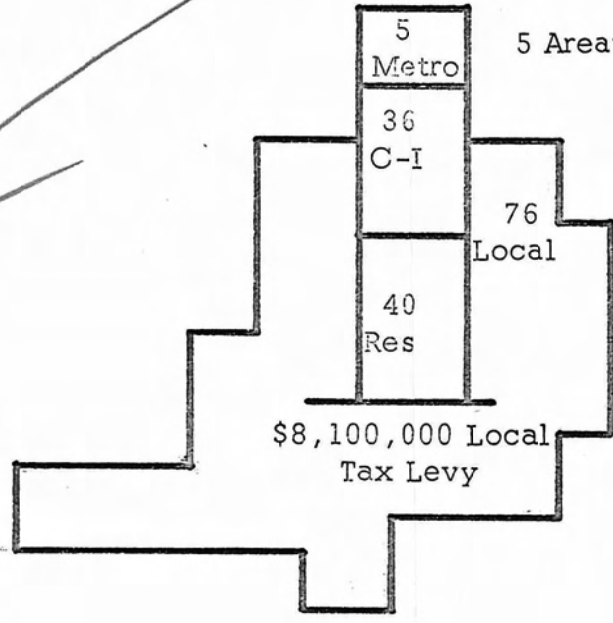
COUNTY AUDITOR DIVIDES LEVY IN SAME PROPORTION
AS LOCAL GOVERNMENT'S AREAWIDE SHARE OF BASE

Each part base
calculated to part
of levy,
So -

~~5/81~~

~~5/81~~

5/81

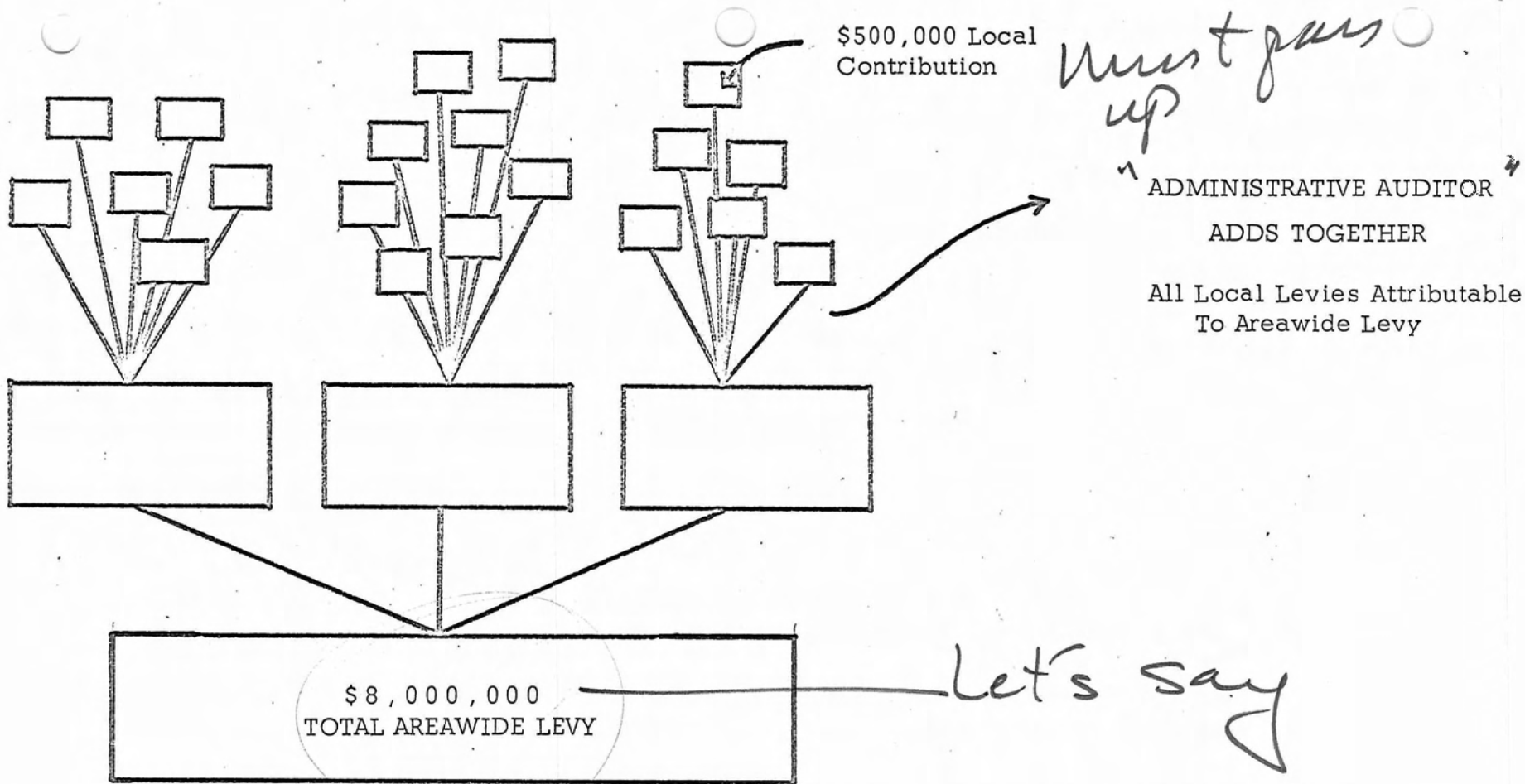


→ \$500,000 Contributed to Areawide Levy

→ \$7,600,000 - Local Funding
Applied To Local Assessed Valuation
Of \$76,000,000
= 100 MILLS

7. Tax Levy Divided by Local

Mill Rate ~~5/81~~ Calculated



APPLY TOTAL AREAWIDE LEVY AGAINST AREAWIDE TAX BASE

Chart #3

$$\frac{\$8,000,000}{\$100,000,000} = \text{80 Mills}$$

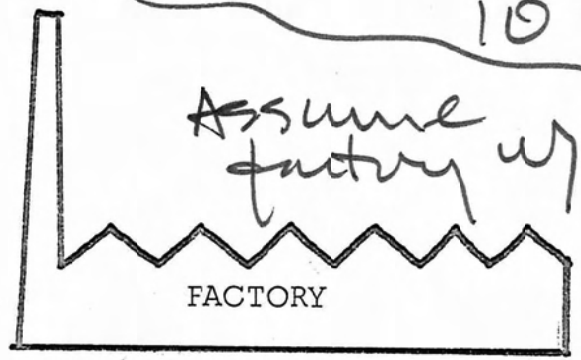
RESULT = AREAWIDE MILL RATE

80 mills

8. Areawide Tax Levy Derived

not on one
610g

Recall, exclude 4 of 40.02
10% — Apply 90 to all to
get 4 million
base



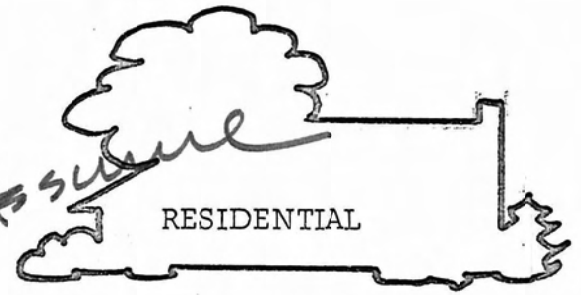
Assume
factory up

Assessed Value
(10% to Area Base)
(90% Stays Local)

\$100,000
x .10

\$ 10,000 x 80 Mills = \$800 To Areawide
Levy

Can local
rate
100 mills



Assume

Assessed Value 2,500
(20,000 House)

100% Stays Local

Areawide Mill Rate Not
Applied

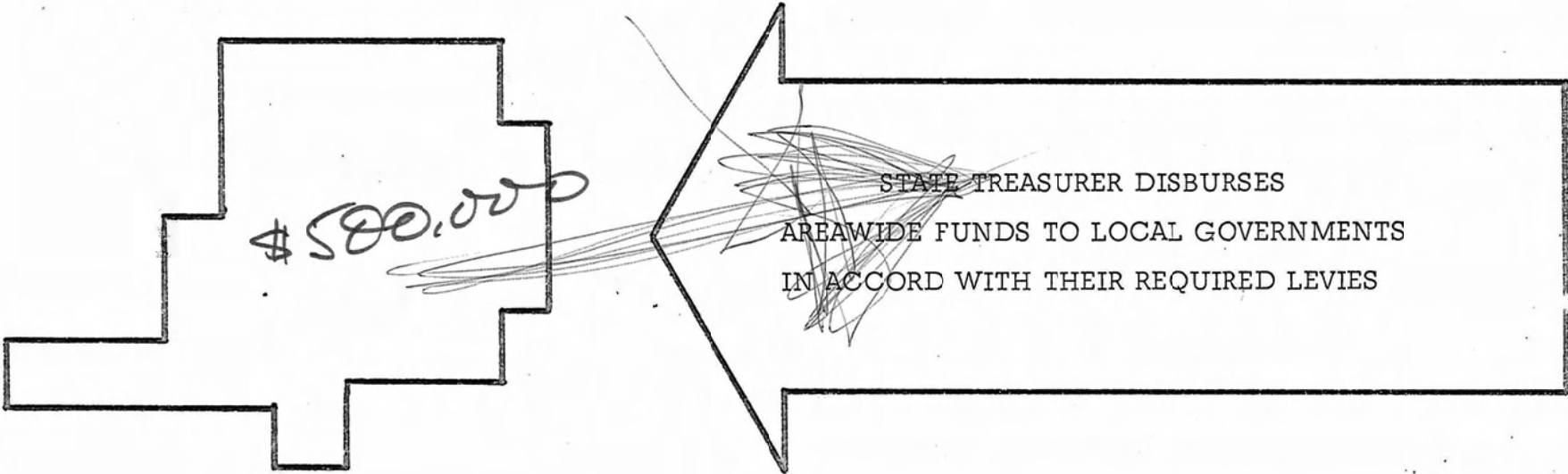
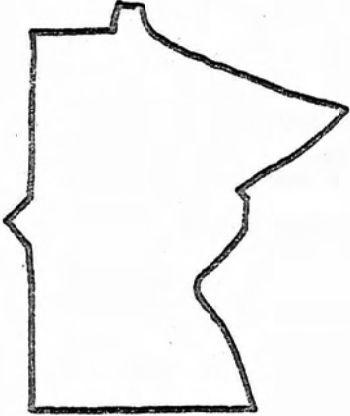
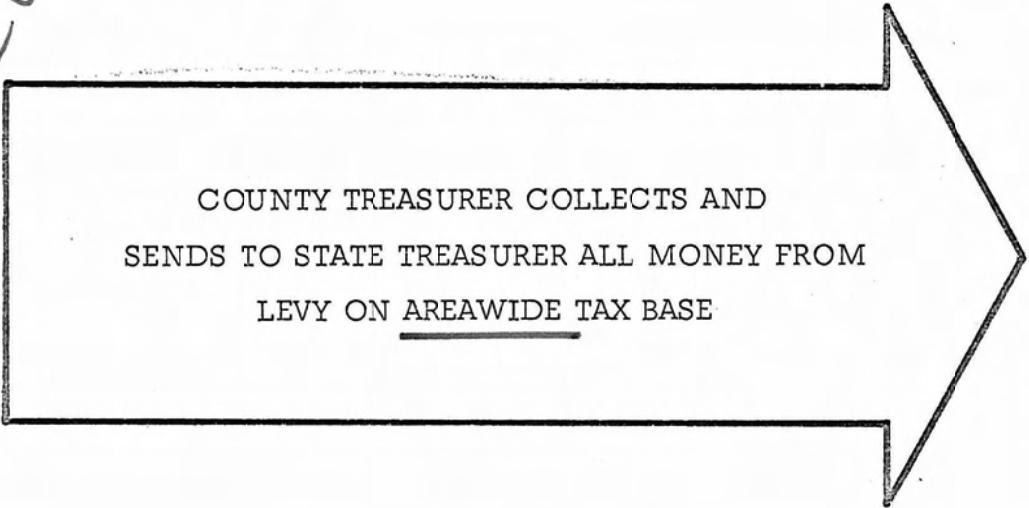
TO RESIDENTIAL

100-mill
rate

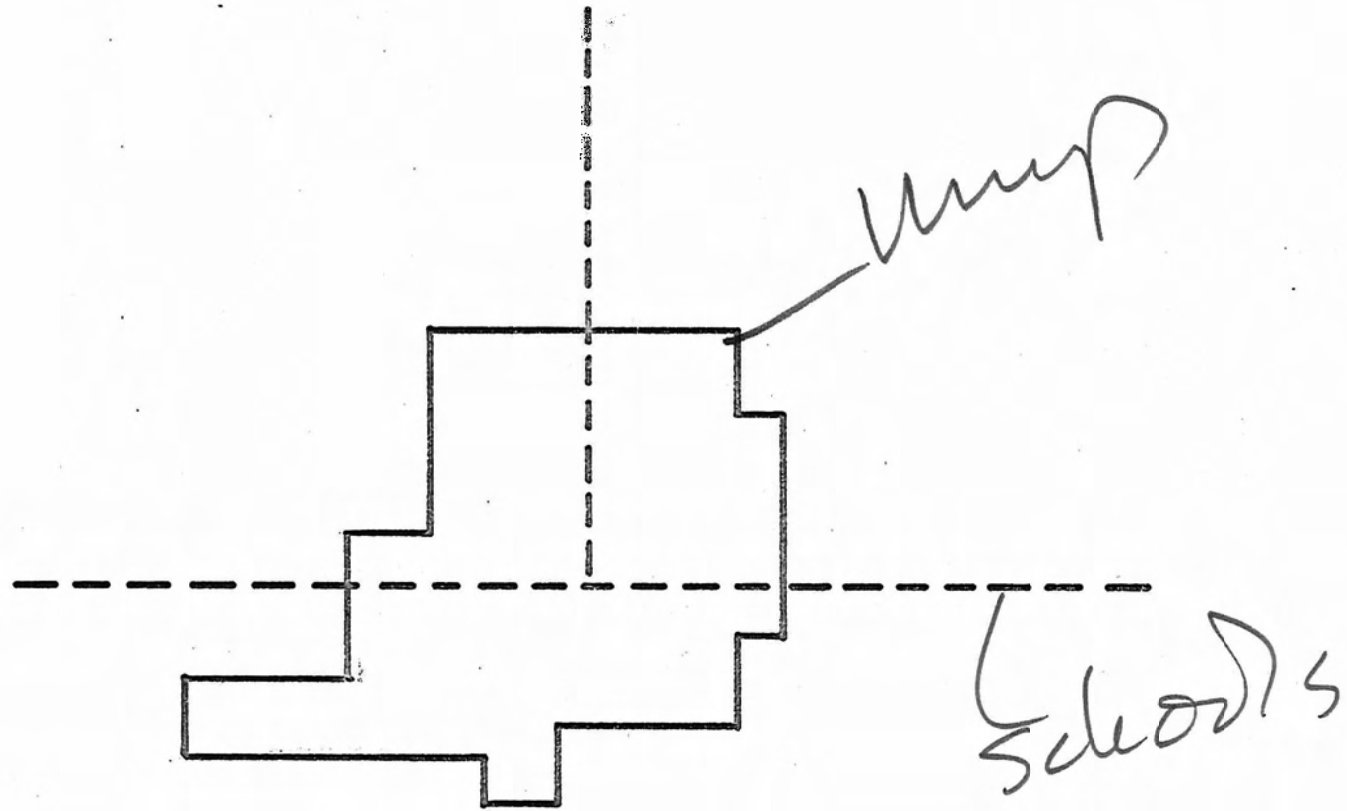
9. Areawide Mill Rate Applied

Two mill rates

*Puts
as now to TV,*

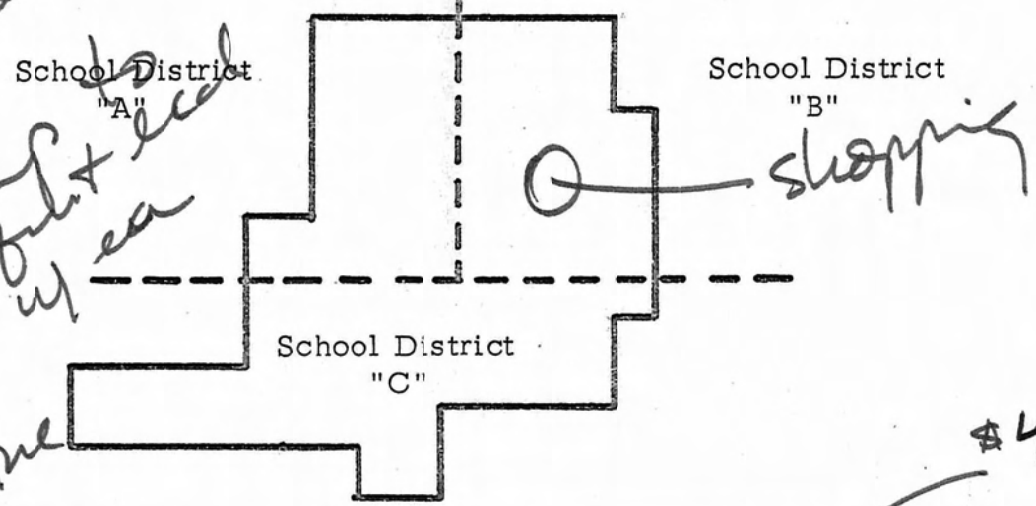


10. Areawide Fund Distribution



II. Overlapping Taxing Districts

~~see~~
 and that as
 attorney
 just as per
 prep where
 show by
 so same
 the
 or
 on
 part
 basis
 do



\$4M total
 100% of total
 CI
 - apply
 100%
 40
 en

School District	ASSESSED VALUATION			CI Valuation Excluded From Local Tax Base	Net Local Tax Base
	Total Residential	Total C-I	Total Res & C-I		
A	x 1,000,000 \$25	x 1,000,000 \$15	x 1,000,000 \$40	x 1,000,000 \$1.5	x 1,000,000 \$38.5
B	10	20	30	2.0	28.0
C	5	5	10	0.5	9.5
TOTAL	\$40	\$40	\$80	\$4	\$76

12. Local Valuation Divided Among Taxing Districts

Assumed
 in example
 entire

Assume
 growth
 & SE

Assume
 early
 for '70

*Going to use
 used that as basis
 for other use
 just as per
 where we put
 show by that
 so same in ea
 the
 or
 1/2 CI
 req dist
 when
 need another part
 on
 basis*

School District "A"

School District "B"

School District "C"

shopping

*\$4M total
 100% of CI
 total
 - apply
 100%
 to
 ea*

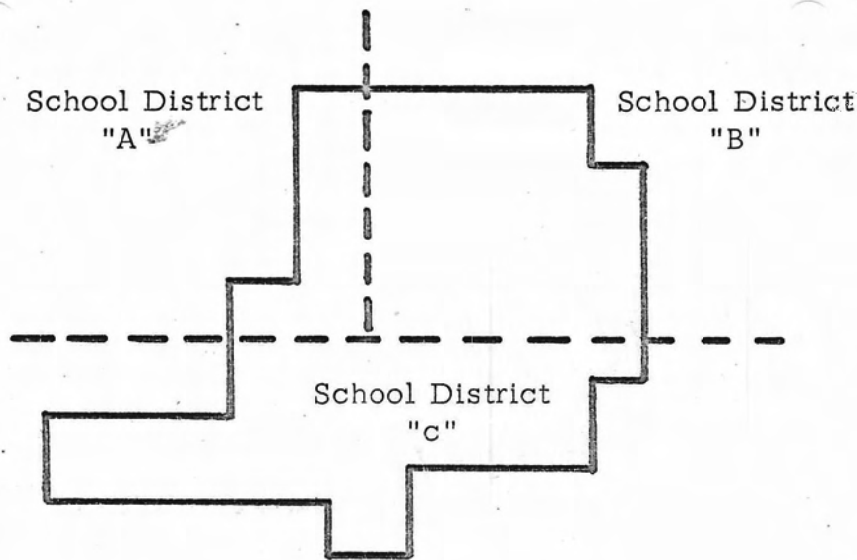
School District	ASSESSED VALUATION			C.I. Valuation Excluded From Local Tax Base	Net Local Tax Base
	Total Residential	Total C-I	Total Res & C-I		
A	x 1,000,000 \$25	x 1,000,000 \$15	x 1,000,000 \$40	x 1,000,000 \$1.5	x 1,000,000 \$38.5
B	10	20	30	2.0	28.0
C	5	5	10	0.5	9.5
TOTAL	\$40	\$40	\$80	\$4	\$76

12. Local Valuation Divided Among Taxing Districts

*Assumed
 in example
 entire*

*Assume
 growing
 & SE*

*Assumed
 early
 for '70*



ALLOCATION OF AREAWIDE SHARE *\$5M*
 Of \$5 Million Within The Municipality
 According To Each School District's
 Proportion Of The Total Assessed
 Valuation In The Municipality

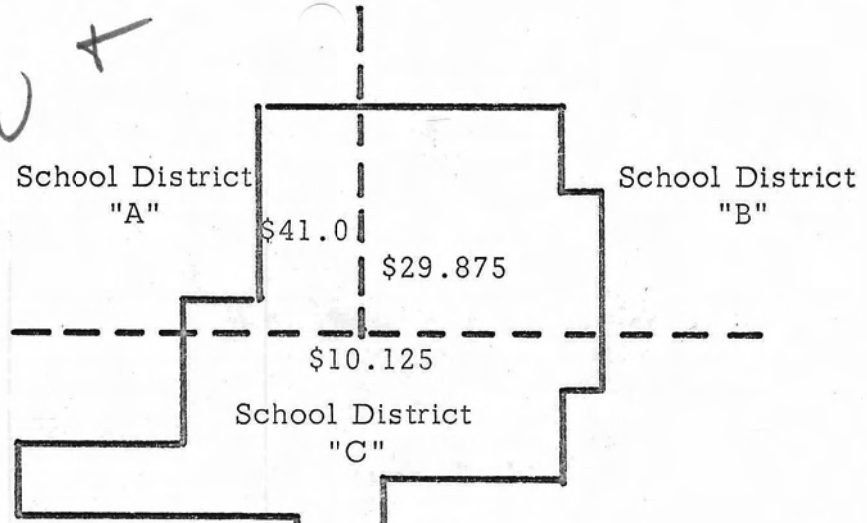
*Copy to do this
 we assess val - per
 decision*

School District	Total Municipal A-V	Fraction of Total in Each Dist.	Divided into Areawide Base	School District Share of Allocation From Within Municipal Boundaries
A	x 1,000,000 \$40	1/2		x 1,000,000 \$ 2.5 <i>to tree 5</i>
B	30	3/8		\$ 1.875
C	10	1/8		\$.625
Total	\$80	100%	\$5,000,000	5,000,000

base

13. Areawide Base Allocated Within Municipality

AGG for by
tax dist with
wavy local
allow



School District	Add Local Base <i>in millions</i>	To Areawide Base	TAXABLE VALUE
	x 1,000,000	x 1,000,000	x 1,000,000
A	38.5	2.5	41.0
B	28.0	1.875	29.875
C	9.5	.625	10.125
TOTAL	\$76.0	\$5.0	\$81.0

Res
shys ctr

2.5
1.875
.625

after
reduction
AND

by tax dist

14. Taxable Value of Taxing Districts

15. Overlapping tax dists to account parts