

Welcome
Special Service Levy

Agenda



Welcome & Opening
Remarks



Purpose of the Meeting



Explanation of the
Proposed Special
Service Levy



Why are we proposing
implementing the
Special Service Levy



Questions & Feedback



Next Steps & Closing
Remarks

Purpose - Why are we here?

This meeting is an opportunity to:

- Explain the proposed Special Service Levy, including how it works and why it's being introduced.
- Show how costs will be distributed and how it impacts taxpayers.
- First reading of by-law to pass SSL

Proposed - 2025 Special Service Levy



RCMP Services Policing Cost

\$3,208,085 Budgeted 2025
(2024 = \$2,936,280 actual costs)

Exploring - SSL



- Approach provides a more **fair, transparent, and predictable** way to fund policing while supporting potential growth with residential developments, both new builds and upgrades.
- Today, policing costs are covered through **general taxation**, meaning property owners with **higher home assessments** pay more, even though every property receives the same level of service.
- Under the proposed SSL, all eligible properties will contribute **equally**, aligning costs with the benefits received while supporting growth and potential new development.

fairness – sustainability - development - improved service funding

Municipal Taxation



Mill Rate:

Based on Assessment



Special Service Levy:

Based on
actual/budgeted cost
Apportioned equally per
property

Taxation Based on Assessment

The municipal mill rate is calculated by dividing the total municipal budget expense requirements by the total assessed value of all properties

$$\text{Mill Rate} = \frac{\text{Municipal Budget}}{\text{Total Assessed Value}} \times 1000$$

Each property's municipal tax is determined by multiplying its assessed value (provincial assessment branch) by the mill rate.

$$\text{Residential Property Tax} = \frac{\text{Assessed Value}}{1000} \times \text{Mill Rate} \times 45\%$$

$$\text{Commercial Property Tax} = \frac{\text{Assessed Value}}{1000} \times \text{Mill Rate} \times 65\%$$

Mill Rate Based on Assessment

Taxes Vary Depending on Assessed Value of Property

- **Reduces the ability to attract** individuals or families interested in building or developing single-family homes.
- Discourages **property improvements** by increasing taxes on upgraded homes.
- Concentrates the tax burden on higher assessed value homes.



What is a Special Service Levy?

- Special Service Levy (SSL) is a municipal tax tool authorized by provincial legislation.
- Allows municipalities to **apply a fixed charge** to designated properties to fund **specific services**.
- SSL supports that all properties receiving the service contribute equally and fairly.
- Providing a stable, predictable, and transparent way to distribute costs while supporting development.

A special service levy is NOT a new or additional tax but rather a redistribution of the existing taxes that are collected.

Taxation with Special Service Levy

$$\text{Residential Property Tax} = \left(\frac{\text{Assessed Value}}{1000} \times \text{Mill Rate} \times 45\% \right) + \text{Special Service Levy}$$

Total Special Service Levy (SSL) Value

- \$1,056.34 per Residential Tax Roll with <3 dwelling units according to assessment branch.
- All other properties will remain the same, being taxed on assessed value.

Total Reduction in Mill Rate

- 2025 Mill Rate: 57.687
- 2025 Proposed Mill Rate with SSL: 42.610

This SSL is NOT a new or additional tax

SSL allow for the redistribution of existing tax revenues

Tax Impact Option 1 - Churches excluded

Proposed 2025 Rate with SSL
vs Actual for Residential <=2 dwelling units

Total Assessment	Portioned Assessment	2025 Now Rate 57.687	2025 New Rate 42.61	SSL	2025 New Total	Change
155,696	70,063	4,042	2,985	1,056.34	4,042	-
50,000	22,500	1,298	959	1,056.34	2,015	717
75,000	33,750	1,947	1,438	1,056.34	2,494	547
100,000	45,000	2,596	1,917	1,056.34	2,974	378
125,000	56,250	3,245	2,397	1,056.34	3,453	208
150,000	67,500	3,894	2,876	1,056.34	3,933	39
175,000	78,750	4,543	3,356	1,056.34	4,412	- 131
200,000	90,000	5,192	3,835	1,056.34	4,891	- 301
250,000	112,500	6,490	4,794	1,056.34	5,850	- 640
300,000	135,000	7,788	5,752	1,056.34	6,809	- 979

Higher Tax
Burden
(53%)



Reduced
Tax Burden
(47%)

Community Comparisons

Proposed

Flin Flon

Municipal Mill Rate

48.540

Special Service

Levy **\$912.04**

(Fire and protective services,
recreation, snow removal and
dust control)

Taxes on an
assessed value of
\$150,000 = \$4,188



Swan River

Municipal Mill Rate

36.004

Special Service

Levy **\$315.33**

(\$860,000 - RCMP Costs)

Taxes on an
assessed value of
\$150,000 = \$2,746



Thompson

Municipal Mill Rate

47.351

Special Service

Levy **\$91.91**

(Water breaks)

Taxes on an
assessed value of
\$150,000 = \$3,288



The Pas

Municipal Mill Rate

42.610

Special Service

Levy **\$1,056.34**

(RCMP Cost)

Taxes on an
assessed value of
\$150,000 = \$3,933



Frequently Asked Questions - Info

FAQ - Hand Out

**Future information will be posted on Town of The Pas
Website – www.townofthepas.ca**

Call the Office – 204-627-1100



ANY
QUESTIONS

From here - what is next?

► Sept 22nd, 2025 – Hold Public Hearing

- First reading of SSL Bylaw
- Provide **14 days** to allow for a formal **written objection to TOTP. These must include the following**
 - a statement of the person's objection to the proposed by-law;
 - the name and address of the person;
 - identification of the parcel of land in respect of which the objection is made; and
 - the person's signature

► Oct 6th, 2025: Objection Period Ends

► Council Review Information & Makes Decision

► If passed, this will come into effect with the 2026 budget

If there are **25+ formal objections**, the matter goes to the Manitoba Municipal Board.