

**CORPORATION OF THE CITY OF GRAND FORKS
APPENDIX A
OPTIONS FOR 2018 MUNICIPAL TAX RATES**

2018 REVENUE REQUIREMENT PER FINANCIAL PLAN BYLAW 2045 \$3,804,524						
OPTION 1 - Multiple same as 2017						
	2018 Revised Roll		OPTION 1			
	Folio	Taxable			Tax	% of
	Count	Value	Tax Rate	Multiple	Revenue	Revenue
01 - Residential	2,502	427,084,314	4.9249	1.0000	2,103,348	55.29%
02 - Utilities	32	1,317,735	38.9875	7.9164	51,375	1.35%
04 - Major Industry	7	18,939,400	42.5577	8.6413	806,017	21.19%
05 - Light Industry	11	3,835,000	14.4300	2.9300	55,339	1.45%
06 - Business And Other	414	66,846,149	11.7705	2.3900	786,813	20.68%
08 - Rec/Non Profit	74	275,500	3.9399	0.8000	1,085	0.03%
09 - Farm	5	105,271	5.3189	1.0800	560	0.01%
	3,045	518,403,369			\$ 3,804,537	100.00%

OPTION 2 - Multiple same as 2017 except utilities at \$40.00 cap and major industry at 2017 revenue level						
	2018 Revised Roll		OPTION 2			
	Folio	Taxable			Tax	% of
	Count	Value	Tax Rate	Multiple	Revenue	Revenue
01 - Residential	2,502	427,084,314	4.8974	1.0000	2,091,603	54.98%
02 - Utilities	32	1,317,735	40.0000	8.1676	52,709	1.39%
04 - Major Industry	7	18,939,400	43.3561	8.8529	821,138	21.58%
05 - Light Industry	11	3,835,000	14.3494	2.9300	55,030	1.45%
06 - Business And Other	414	66,846,149	11.7048	2.3900	782,420	20.57%
08 - Rec/Non Profit	74	275,500	3.9179	0.8000	1,079	0.03%
09 - Farm	5	105,271	5.2892	1.0800	557	0.01%
	3,045	518,403,369			\$ 3,804,536	100.00%

OPTION 3 - Multiple same as 2017, except utilities at \$40.00 cap						
	2018 Revised Roll		OPTION 3			
	Folio	Taxable			Tax	% of
	Count	Value	Tax Rate	Multiple	Revenue	Revenue
01 - Residential	2,502	427,084,314	4.9231	1.0000	2,102,579	55.27%
02 - Utilities	32	1,317,735	40.0000	8.1250	52,709	1.39%
04 - Major Industry	7	18,939,400	42.5421	8.6413	805,722	21.18%
05 - Light Industry	11	3,835,000	14.4247	2.9300	55,319	1.45%
06 - Business And Other	414	66,846,149	11.7662	2.3900	786,525	20.67%
08 - Rec/Non Profit	74	275,500	3.9384	0.8000	1,085	0.03%
09 - Farm	5	105,271	5.3169	1.0800	560	0.01%
	3,045	518,403,369			\$ 3,804,499	100.00%

**CORPORATION OF THE CITY OF GRAND FORKS
APPENDIX B**

HISTORICAL PROPERTY TAX RATES AND MULTIPLES					
Rates	2017	2016	2015	2014	2013
01 - Residential	5.0528	4.8074	4.1646	3.8989	3.8105
02 - Utilities	40.0000	40.0000	40.0000	38.6771	37.8060
04 - Major Industry	43.6629	43.3948	43.3948	43.3948	42.4043
05 - Light Industry	14.8047	14.0857	12.2023	11.4238	11.1465
06 - Business And Other	12.0762	11.4897	9.9534	9.3184	9.1127
08 - Rec/Non Profit	4.0422	3.8459	3.3317	3.1191	3.0297
09 - Farm	5.4570	5.1920	4.4978	4.2108	4.0988
Multiples					
02 - Utilities	7.9164	8.3205	9.6048	9.9200	9.9215
04 - Major Industry	8.6413	9.0267	10.4199	11.1300	11.1283
05 - Light Industry	2.9300	2.9300	2.9300	2.9300	2.9252
06 - Business And Other	2.3900	2.3900	2.3900	2.3900	2.3915
08 - Rec/Non Profit	0.8000	0.8000	0.8000	0.8000	0.7951
09 - Farm	1.0800	1.0800	1.0800	1.0800	1.0757

CORPORATION OF THE CITY OF GRAND FORKS
APPENDIX C
COMPARATIVE TAX RATES OTHER MUNICIPALITIES
2017 - 2016

	2017				2016		
	Multiple	Municipal	Reg Hosp	Reg Dist	Municipal	Reg Hosp	Reg Dist
GRAND FORKS - POPULATION 4049							
01 - Residential	1.0000	5.0528	0.2893	2.1377	4.8074	0.2999	2.1816
02 - Utility	7.9164	40.0000	1.0126	7.4820	40.0000	1.0497	7.6356
04 - Major Industry	8.6413	43.6629	0.9836	7.2682	43.3948	1.0197	7.4174
05 - Light Industry	2.9300	14.8047	0.9836	7.2682	14.0857	1.0197	7.4174
06 - Business/Other	2.3900	12.0762	0.7088	5.2374	11.4897	0.7348	5.3449
07 - Managed Forest							
08 - Rec/Non Profit	0.8000	4.0422	0.2893	2.1377	3.8459	0.2999	2.1816
09 - Farm	1.0800	5.4570	0.2893	2.1377	5.1920	0.2999	2.1816

CRANBROOK - POPULATION 20,047							
01 - Residential	1.0000	7.5743	0.1568	0.1862	7.4207	0.1518	0.1842
02 - Utilities	6.4110	48.5590	0.5489	1.1940	48.5404	0.5314	1.2051
04 - Major Industry							
05 - Light Industry	2.7170	20.5794	0.5332	0.5060	20.1604	0.5162	0.5005
06 - Business/Other	2.5644	19.4236	0.3842	0.4776	19.4161	0.3720	0.4820
07 - Managed Forest							
08 - Rec/Non Profit	2.4850	18.8222	0.1568	0.4628	18.4403	0.1518	0.4578
09 - Farm	2.8100	21.2838	0.1568	0.5234	20.8520	0.1518	0.5177

TRAIL - POPULATION 7709							
01 - Residential	1.0000	4.2388	0.2893	2.7369	3.9101	0.2986	2.7819
02 - Utility	9.4366	40.0000	1.0125	9.5792	40.0000	1.0451	9.7367
04 - Major Industry	10.7822	45.7035	0.9836	9.3055	42.9001	1.0153	9.4584
05 - Light Industry	0.6565	2.7829	0.9836	9.3055	2.6570	1.0153	9.4584
06 - Business/Other	2.1104	8.9457	0.7087	6.7054	8.2403	0.7316	6.8157
07 - Managed Forest	2.0556	8.7131	0.8678	8.2107	12.1952	0.8958	8.3457
08 - Rec/Non Profit	1.5716	6.6617	0.2893	2.7369	6.1698	0.2986	2.7819
09 - Farm							

CASTLEGAR - POPULATION 8039							
01 - Residential	1.0000	3.5299	0.2915	1.3918	3.3668	0.2982	1.3845
02 - Utility	11.3318	40.0000	1.0202	4.8714	38.2587	1.0437	4.8457
04 - Major Industry	10.4076	36.7377	0.9910	4.7322	31.7791	1.0139	4.7072
05 - Light Industry	3.1511	11.1229	0.9910	4.7322	10.9434	1.0139	4.7072
06 - Business/Other	3.2663	11.5296	0.7141	3.4100	11.4846	0.7306	3.3920
07 - Managed Forest							
08 - Rec/Non Profit	2.2624	7.9860	0.2915	1.3918	8.4784	0.2982	1.3845
09 - Farm							

GREENWOOD - POPULATION 665							
01 - Residential	1.0000	7.4000	0.2893	0.5991	7.2436	0.2986	
02 - Utility	3.5000	25.9000	1.0125	2.0968	25.3525	1.0451	
04 - Major Industry							
05 - Light Industry							
06 - Business/Other	2.4500	18.1300	0.7087	1.4678	17.7467	0.7316	
07 - Managed Forest							
08 - Rec/Non Profit	1.0000	7.4000	0.2893	0.5991	7.2436	0.2986	
09 - Farm							

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APPENDIX C
COMPARATIVE TAX RATES OTHER MUNICIPALITIES
2017 - 2016**

2017				2016		
Multiple	Municipal	Reg Hosp	Reg Dist	Municipal	Reg Hosp	Reg Dist

MIDWAY - POPULATION 649

01 - Residential	1.0000	4.3960	0.2893	0.5253	4.3165	0.2986	0.5577
02 - Utility	4.8294	21.2302	1.0124	1.8385	20.8560	1.0451	1.9518
04 - Major Industry	6.6768	29.3510	0.9835	1.7860	28.9593	1.0153	1.8960
05 - Light Industry	8.8182	38.7650	0.9835	1.7860	28.7230	1.0153	1.8960
06 - Business/Other	2.2873	10.0550	0.7087	1.2875	9.8082	0.7316	1.3668
07 - Managed Forest							
08 - Rec/Non Profit	0.1979	0.8700	0.2893	0.5253	0.7500	0.2986	0.5577
09 - Farm	2.7320	12.0100	0.2893	0.5253	7.3900	0.2986	0.5577

ROSSLAND - POPULATION 3729

01 - Residential	1.0000	7.5132	0.2893	1.9156	7.1725	0.2986	1.9097
02 - Utility	5.5769	41.9000	1.0125	6.7046	40.0000	1.0451	6.6840
04 - Major Industry							
05 - Light Industry	3.1587	23.7323	0.9835	6.5131	22.6561	1.0153	6.4930
06 - Business/Other	1.7770	13.3509	0.7087	4.6932	12.7455	0.7316	4.6788
07 - Managed Forest	2.1818	16.3923	0.8678	5.7468	15.6490	0.8958	5.7292
08 - Rec/Non Profit	0.8853	6.6515	0.2893	1.9156	6.3499	0.2986	1.9097
09 - Farm	1.0294	7.7341	0.2893	1.9156	7.3894	0.2986	1.9097

NELSON - POPULATION 10,572

01 - Residential	1.0000	4.5410	0.2893	1.5291	4.6142	0.2976	1.7139
02 - Utility	7.2992	33.1457	1.0126	5.3519	32.0984	1.0416	5.9987
04 - Major Industry							
05 - Light Industry	1.8270	8.2964	0.9836	5.1989	8.4159	1.0118	5.8573
06 - Business	2.1000	9.5360	0.7086	3.7463	9.2498	0.7289	4.1991
07 - Managed Forest	1.0000	4.5410	0.8679	4.5873	4.6142	0.8928	5.1417
08 - Rec/Non Profit	0.5944	2.6991	0.2893	1.5291	2.7856	0.2976	1.7139
09 - Farm	1.0000	4.5410	0.2893	1.5291	4.6142	0.2976	1.7139

CRESTON - POPULATION 5351

01 - Residential	1.0000	5.7423	0.1568	2.9302	5.5340	0.1506	2.8369
02 - Utility	6.9658	40.0000	0.5489	10.2556	40.0000	0.5269	9.9292
04 - Major Industry							
05 - Light Industry	2.9800	17.1121	0.5332	9.9626	17.1554	0.5119	9.6455
06 - Business/Other	1.8400	10.5659	0.3842	7.1789	10.5534	0.3688	6.9504
07 - Managed Forest							
08 - Rec/Non Profit	1.0000	5.7423	0.1568	2.9302	5.5340	0.1506	2.8369
09 - Farm	1.1000	6.3166	0.1568	2.9302	6.0874	0.1506	2.8369