



	REPORT No.: 2020-01
MEETING DATE: JANUARY 9, 2020	DATE PREPARED: DECEMBER 18, 2019
SUBJECT: YEAR 2020 WEIGHTED ASSESSMENT CALCULATION AND 2020 LEVY APPORTIONMENT	

RECOMMENDATION

For information only.

REPORT SUMMARY

To present The District of Thunder Bay Social Services Administration Board (TBDSSAB or the Board) with the 2020 weighted assessment calculation and 2020 levy apportionment for the Board's information.

BACKGROUND

In accordance with the *District Social Services Administration Board Act*, the TBDSSAB annual levy is to be apportioned among its 15 Member Municipalities and the Territories Without Municipal Organization (TWOMO). The default apportionment method has been used since the establishment of TBDSSAB. This method requires the calculation of a weighted assessment to establish each municipality's share of the levy for each budget year.

In accordance with the Weighted Assessment Calculation Policy (CS-02:81), the weighted assessment calculation involves multiplying:

- the taxable assessment from the previous year for each prescribed property class, by the tax ratio established by the municipality for the prior year, for each class
- the tax ratio used for each property class in the unincorporated territory is the weighted average of those established by incorporated municipalities
- the weighted assessment for each property class is then summed to determine a total for each municipality and unincorporated territory
- each municipality's sum is then divided by the aggregate of all Member Municipalities' weighted assessments to determine its share

In 2018, the Board approved an updated Weighted Assessment Calculation Policy (CS-02:81), that confirmed that the implementation of the policy is operational, i.e., completing the approved calculation with the approved input values (assessment, tax ratios, budget),

and that the Board should not be required to approve the results of this calculation each year, so that the weighted assessment calculation and the annual levy apportionment would be presented to the Board “for information only”.

COMMENTS

In accordance with the policy and administrative procedures, written confirmation was requested, and received, from each municipal funding partner relative to its Municipal Property Assessment Corporation (MPAC) assessment roll values, and the 2019 respective Council-approved tax ratio By-laws.

At the December 12, 2019, Meeting, the Board was presented with Board Report No. 2019-61, The District of Thunder Bay Social Services Administration Board Proposed 2020 Operating and Capital Budgets, and the Board approved the 2020 TBDSSAB Operating Budget of \$98,011,700, which included financing levied to Municipalities and TWOMO in the amount of \$22,512,500, an increase of 1.0%, relative to the 2019 levy of \$22,281,500.

Although the overall TBDSSAB levy increase, compared to 2019, is 1.0%, as a result of the weighted assessment calculation factors (MPAC assessment and municipal tax ratios), twelve funding partners will experience a relative increase that is higher than 1.0%. The primary factor in the shift in the 2020 levy apportionment is significant increases in assessment values for certain municipalities, relative to others.

The apportionment is detailed in Attachment 1: Levy Calculation for 2020 Budget.

FINANCIAL IMPLICATIONS



The financial implications for each municipal funding partner and TWOMO are provided in Attachment 2: Comparison of Levy for 2020 Budget with 2019 Budget, and Attachment 3: Distribution by Program of 2020 Budget Levy.

CONCLUSION

It is concluded that the Year 2020 weighted assessment calculation has been completed, and the Year 2020 levy apportionment has been determined, and should be distributed to TBDSSAB’s funding partners.

REFERENCE MATERIALS ATTACHED

- Attachment 1: [Levy Calculation for 2020 Budget](#)
- Attachment 2: [Comparison of Levy for 2020 Budget with 2019 Budget](#)
- Attachment 3: [Distribution by Program of 2020 Budget Levy](#)

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SUBMITTED / SIGNATURE:	 William (Bill) Bradica, Chief Administrative Officer The District of Thunder Bay Social Services Administration Board

**The District of Thunder Bay Social Services Administration Board
Levy Calculation for 2020 Budget**

Municipality	2020 Weighted Assessment		Proposed Annual Distribution
	(\$)	(%)	(\$)
Conmee	70,781,505	0.3538%	79,649
Dorion	50,225,071	0.2510%	56,506
Gillies	40,501,572	0.2024%	45,565
Greenstone	686,754,387	3.4327%	772,787
Manitouwadge	53,154,814	0.2657%	59,816
Marathon	158,151,147	0.7905%	177,961
Neebing	346,489,391	1.7319%	389,894
Nipigon	99,656,535	0.4981%	112,135
O'Connor	75,598,875	0.3779%	85,075
Oliver Paipoonge	845,415,933	4.2258%	951,333
Red Rock	39,108,852	0.1955%	44,012
Schreiber	46,379,404	0.2318%	52,184
Shuniah	799,051,587	3.9941%	899,172
Terrace Bay	122,019,289	0.6099%	137,304
Thunder Bay	14,280,272,808	71.3800%	16,069,422
Territory without municipal organization (1)	2,292,461,941	11.4589%	2,579,685
Total	20,006,023,111	100.0000%	22,512,500

(1) TWOMO levy billed as follows:	
Ministry of Children, Community & Social Services	425,251
Ministry of Education	197,987
Ministry of Municipal Affairs & Housing	1,956,447
Total TWOMO	2,579,685

**The District of Thunder Bay Social Services Administration Board
Comparison of Levy for 2020 Budget with 2019 Budget**

Municipality	2020 Weighted Assessment		Distribution of 2019 Budget Levy	Distribution of 2020 Budget Levy	Increase/ (Decrease)	Increase/ (Decrease)
	(\$)	(%)	(\$)	(\$)	(\$)	(%)
Conmee	70,781,505	0.3538%	74,777	79,649	4,872	6.5%
Dorion	50,225,071	0.2510%	53,810	56,506	2,696	5.0%
Gillies	40,501,572	0.2024%	43,493	45,565	2,072	4.8%
Greenstone	686,754,387	3.4327%	748,547	772,787	24,240	3.2%
Manitouwadge	53,154,814	0.2657%	60,472	59,816	(656)	-1.1%
Marathon	158,151,147	0.7905%	174,821	177,961	3,140	1.8%
Neebing	346,489,391	1.7319%	375,421	389,894	14,473	3.9%
Nipigon	99,656,535	0.4981%	109,981	112,135	2,154	2.0%
O'Connor	75,598,875	0.3779%	80,258	85,075	4,817	6.0%
Oliver Paipoonge	845,415,933	4.2258%	914,366	951,333	36,967	4.0%
Red Rock	39,108,852	0.1955%	49,443	44,012	(5,431)	-11.0%
Schreiber	46,379,404	0.2318%	50,334	52,184	1,850	3.7%
Shuniah	799,051,587	3.9941%	874,059	899,172	25,113	2.9%
Terrace Bay	122,019,289	0.6099%	136,430	137,304	874	0.6%
Thunder Bay	14,280,272,808	71.3800%	15,995,175	16,069,422	74,247	0.5%
TWOMO	2,292,461,941	11.4589%	2,540,113	2,579,685	39,572	1.6%
Total	20,006,023,111	100.0000%	22,281,500	22,512,500	231,000	1.0%

**The District of Thunder Bay Social Services Administration Board
Distribution by Program of 2020 Budget Levy**

Municipality	2020 Weighted Assessment		Ontario Works (\$)	Child Care & Early Years (\$)	Housing Programs (\$)	Interest Revenue (\$)	Total (\$)
	(\$)	(%)					
Conmee	70,781,505	0.3538%	13,232	6,160	60,876	(619)	79,649
Dorion	50,225,071	0.2510%	9,387	4,370	43,188	(439)	56,506
Gillies	40,501,572	0.2024%	7,570	3,524	34,825	(354)	45,565
Greenstone	686,754,387	3.4327%	128,383	59,770	590,641	(6,007)	772,787
Manitouwadge	53,154,814	0.2657%	9,938	4,626	45,717	(465)	59,816
Marathon	158,151,147	0.7905%	29,565	13,764	136,015	(1,383)	177,961
Neebing	346,489,391	1.7319%	64,773	30,156	297,996	(3,031)	389,894
Nipigon	99,656,535	0.4981%	18,629	8,673	85,705	(872)	112,135
O'Connor	75,598,875	0.3779%	14,133	6,580	65,023	(661)	85,075
Oliver Paipoonge	845,415,933	4.2258%	158,045	73,580	727,104	(7,396)	951,333
Red Rock	39,108,852	0.1955%	7,312	3,404	33,638	(342)	44,012
Schreiber	46,379,404	0.2318%	8,669	4,037	39,884	(406)	52,184
Shuniah	799,051,587	3.9941%	149,379	69,545	687,237	(6,989)	899,172
Terrace Bay	122,019,289	0.6099%	22,810	10,620	104,941	(1,067)	137,304
Thunder Bay	14,280,272,808	71.3800%	2,669,612	1,242,869	12,281,857	(124,916)	16,069,422
TWOMO	2,292,461,941	11.4589%	428,563	199,522	1,971,653	(20,053)	2,579,685
Total	20,006,023,111	100.0000%	3,740,000	1,741,200	17,206,300	(175,000)	22,512,500