



## 2023 Local Government and Rural District Statistics for New Brunswick

## Statistiques des gouvernements locaux et district ruraux du Nouveau-Brunswick pour l'année 2023

DEPARTMENT OF ENVIRONMENT AND LOCAL GOVERNMENT  
MINISTÈRE DE L'ENVIRONNEMENT ET DES GOUVERNEMENTS LOCAUX



## FOREWORD

The Department of Environment and Local Government is pleased to present the 2023 Local Government and Rural District Statistics for New Brunswick.

Prior to the implementation of Local Governance Reform on January 1, 2023, New Brunswick had 104 local governments (8 cities, 26 towns, 61 villages, 1 regional municipality, 8 rural communities) and unincorporated areas that was divided in 236 local service districts.

This report covers New Brunswick's new structure as of January 1, 2023, of 77 local governments (8 cities, 30 towns, 21 villages, 1 regional municipality, 17 rural communities) and unincorporated areas that are now regrouped in 12 rural districts. It contains data based on the 2023 budgets submitted by local governments, rural district managers and transition facilitators in preparation for the implementation of Local Governance Reform. It can be used as a basic tool to help local governments analyse their fiscal position and supports financial planning.

The report contains six sections, including the budgets and tax rates; property assessments; and long-term debt. We hope this document will provide maximum assistance and information to local governments and other interested parties regarding local government and rural district statistics. Input or suggestions on how this report could be improved are always appreciated.

I extend my thanks to all local governments and the staff of Community Finances who contributed to this report.

## AVANT-PROPOS

Le ministère de l'Environnement et des Gouvernements locaux est heureux de présenter les statistiques des gouvernements locaux et des districts ruraux du Nouveau-Brunswick pour l'année 2023.

Avant la mise en œuvre de la réforme de la gouvernance locale le 1er janvier 2023, le Nouveau-Brunswick comptait 104 gouvernements locaux (8 cités, 26 villes, 61 villages, une municipalité régionale et 8 communautés rurales) et des régions non constituées en gouvernements locaux qui étaient divisées en 236 districts de services locaux.

Le présent rapport couvre la nouvelle structure du Nouveau-Brunswick en date du 1er janvier 2023, qui compte 77 gouvernements locaux (8 cités, 30 villes, 21 villages, une municipalité régionale et 17 communautés rurales) et des régions non constituées en gouvernements locaux qui sont maintenant regroupées en 12 districts ruraux. Il contient des données fondées sur les budgets de 2023 soumis par les gouvernements locaux, les gestionnaires de districts ruraux et les facilitateurs de transition en prévision de la mise en œuvre de la réforme de la gouvernance locale. Il peut être utilisé comme un outil de base pour aider les gouvernements locaux à évaluer leur situation budgétaire et soutenir la planification financière.

Le rapport comporte six sections, notamment les budgets et les taux d'imposition, les évaluations foncières et la dette à long terme. Nous espérons que l'aide et l'information fournies par ce document seront inestimables pour les gouvernements locaux et les autres parties intéressées en ce qui concerne les statistiques des gouvernements locaux et des districts ruraux. Les commentaires ou suggestions sur la manière dont ce rapport pourrait être amélioré sont les bienvenus.

Je tiens à remercier tous les gouvernements locaux ainsi que le personnel des Finances communautaires qui ont contribué à ce rapport.



**Charbel Awad**  
Deputy Minister \ Sous-ministre

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## **SECTION 1**

### **NEW STRUCTURE - POPULATION**

This section presents the population for each entity received from Statistic Canada after the implementation of Local Governance Reform on January 1, 2023. It also lists the Regional Service Commission that provides services to each entity.

## **SECTION 1**

### **NOUVELLE STRUCTURE - POPULATION**

Cette section présente les statistiques de population de chaque entité fournies par Statistique Canada après la mise en œuvre de la réforme de la gouvernance locale le 1<sup>er</sup> janvier 2023. Elle répertorie également les commissions de services régionaux qui fournissent des services à chaque entité.

## NEW STRUCTURE - POPULATION - NOUVELLE STRUCTURE

No. Entity Name	Type	Regional Service Commission	Population 2021*
No. Nom de l'entité	Type	Commission de services régionaux	*Population 2021
1 Acadian Peninsula Rural District / District Rural Péninsule Acadienne	Rural District / District rural	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	550
2 Alnwick	Rural Community / Communauté rurale	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	3,575
3 Arcadia	Village	Capital Region Service Commission / Commission de services régionaux de la capitale	3,720
4 Bathurst	City / Cité	Chaleur Regional Service Commission / Commission de services régionaux Chaleur	15,110
5 Beaurivage	Town / Ville	Kent Regional Service Commission / Commission de services régionaux de Kent	6,160
6 Beausoleil	Rural Community / Communauté rurale	Kent Regional Service Commission / Commission de services régionaux de Kent	8,620
7 Belle-Baie	Town / Ville	Chaleur Regional Service Commission / Commission de services régionaux Chaleur	14,335
8 Belledune	Village	Chaleur Regional Service Commission / Commission de services régionaux Chaleur	1,325
9 Bois-Joli	Village	Restigouche Regional Service Commission / Commission de services régionaux Restigouche	3,750
10 Butternut Valley	Rural Community / Communauté rurale	Kings Regional Service Commission / Commission de services régionaux Kings	5,435
11 Campbellton	City / Cité	Restigouche Regional Service Commission / Commission de services régionaux Restigouche	12,000
12 Campobello Island	Rural Community / Communauté rurale	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	950
13 Cap-Acadie	Town / Ville	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	9,165
14 Capital Region Rural District / District Rural de la région de la Capitale	Rural District / District rural	Capital Region Service Commission / Commission de services régionaux de la capitale	9,625
15 Caraquet	Town / Ville	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	8,125
16 Carleton North	Town / Ville	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	9,170
17 Central York	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	6,930
18 Chaleur Rural District / District rural Chaleur	Rural District / District rural	Chaleur Regional Service Commission / Commission de services régionaux Chaleur	3,725



**NEW STRUCTURE - POPULATION - NOUVELLE STRUCTURE**

No. Entity Name	Type	Regional Service Commission	Population 2021*
No. Nom de l'entité	Type	Commission de services régionaux	*Population 2021
19 Champdoré	Town / Ville	Kent Regional Service Commission / Commission de services régionaux de Kent	5,115
20 Dieppe	City / Cité	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	28,970
21 Doaktown	Village	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	1,250
22 Eastern Charlotte	Rural Community / Communauté rurale	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	7,325
23 Edmundston	City / Cité	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	18,365
24 Five Rivers	Village	Kent Regional Service Commission / Commission de services régionaux de Kent	3,385
25 Fredericton	City / Cité	Capital Region Service Commission / Commission de services régionaux de la capitale	67,625
26 Fredericton Junction	Village	Capital Region Service Commission / Commission de services régionaux de la capitale	715
27 Fundy Albert	Village	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	6,120
28 Fundy Rural District / District Rural de Fundy	Rural District / District rural	Fundy Regional Service Commission / Commission de services régionaux de Fundy	6,410
29 Fundy Shores	Rural Community / Communauté rurale	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	2,050
30 Fundy-St. Martins	Village	Fundy Regional Service Commission / Commission de services régionaux de Fundy	5,225
31 Grand Bay-Westfield	Town / Ville	Fundy Regional Service Commission / Commission de services régionaux de Fundy	5,880
32 Grand Lake	Village	Capital Region Service Commission / Commission de services régionaux de la capitale	5,725
33 Grand Manan	Village	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	2,595
34 Grand-Bouctouche	Town / Ville	Kent Regional Service Commission / Commission de services régionaux de Kent	5,650
35 Grand-Sault / Grand Falls	Town / Ville	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	10,900
36 Greater Miramichi Rural District / District Rural du Grand Miramichi	Rural District / District rural	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	4,790

**NEW STRUCTURE - POPULATION - NOUVELLE STRUCTURE**

No. Entity Name	Type	Regional Service Commission	Population 2021*
No. Nom de l'entité	Type	Commission de services régionaux	*Population 2021
37 Hampton	Town / Ville	Fundy Regional Service Commission / Commission de services régionaux de Fundy	9,345
38 Hanwell	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	7,100
39 Hartland	Town / Ville	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	3,745
40 Harvey	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	3,895
41 Hautes-Terres	Town / Ville	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	6,140
42 Haut-Madawaska	Town / Ville	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	4,405
43 Heron Bay / Baie-des-Hérons	Town / Ville	Restigouche Regional Service Commission / Commission de services régionaux Restigouche	5,485
44 Île-de-Lamèque	Town / Ville	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	5,620
45 Kedgwick	Rural Community / Communauté rurale	Restigouche Regional Service Commission / Commission de services régionaux Restigouche	2,300
46 Kent Rural District / District Rural de Kent	Rural District / District rural	Kent Regional Service Commission / Commission de services régionaux de Kent	3,485
47 Kings Rural District / District Rural de Kings	Rural District / District rural	Kings Regional Service Commission / Commission de services régionaux Kings	4,725
48 Lakeland Ridges	Village	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	2,450
49 Maple Hills	Rural Community / Communauté rurale	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	8,390
50 McAdam	Village	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	1,175
51 Memramcook	Village	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	5,030
52 Miramichi	City / Cité	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	18,125
53 Miramichi River Valley	Rural Community / Communauté rurale	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	7,210
54 Moncton	City / Cité	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	80,080

**NEW STRUCTURE - POPULATION - NOUVELLE STRUCTURE**

No. Entity Name	Type	Regional Service Commission	Population 2021*
No. Nom de l'entité	Type	Commission de services régionaux	*Population 2021
55 Nackawic-Millville	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	3,765
56 Nashwaak	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	4,755
57 Neguac	Village	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	1,675
58 New Maryland	Village	Capital Region Service Commission / Commission de services régionaux de la capitale	4,155
59 Northwest Rural District / District rural Nord-Ouest	Rural District / District rural	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	3,440
60 Nouvelle-Arcadie	Village	Kent Regional Service Commission / Commission de services régionaux de Kent	3,060
61 Oromocto	Town / Ville	Capital Region Service Commission / Commission de services régionaux de la capitale	11,910
62 Quispamsis	Town / Ville	Fundy Regional Service Commission / Commission de services régionaux de Fundy	18,780
63 Restigouche Rural District / District rural Restigouche	Rural District / District rural	Restigouche Regional Service Commission / Commission de services régionaux Restigouche	1,715
64 Riverview	Town / Ville	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	20,580
65 Rivière-du-Nord	Town / Ville	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	3,530
66 Rothesay	Town / Ville	Fundy Regional Service Commission / Commission de services régionaux de Fundy	11,975
67 Saint Andrews	Town / Ville	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	2,950
68 Saint John	City / Cité	Fundy Regional Service Commission / Commission de services régionaux de Fundy	69,875
69 Saint-Quentin	Town / Ville	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	3,630
70 Salisbury	Town / Ville	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	7,745
71 Shediac	Town / Ville	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	10,670
72 Shippagan	Town / Ville	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	4,925



## NEW STRUCTURE - POPULATION - NOUVELLE STRUCTURE

No. Entity Name	Type	Regional Service Commission	Population 2021*
No. Nom de l'entité	Type	Commission de services régionaux	*Population 2021
73 Southeast Rural District / District Rural Sud-Est	Rural District / District rural	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	910
74 Southern Victoria	Village	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	2,550
75 Southwest Rural District / District Rural Sud-Ouest	Rural District / District rural	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	3,235
76 St. Stephen	Town / Ville	Southwest New Brunswick Regional Service Commission / Commission de services régionaux du Sud-Ouest	8,165
77 Strait Shores	Rural Community / Communauté rurale	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	1,935
78 Sunbury-York South	Rural Community / Communauté rurale	Capital Region Service Commission / Commission de services régionaux de la capitale	7,455
79 Sussex	Town / Ville	Kings Regional Service Commission / Commission de services régionaux Kings	6,030
80 Tantramar	Town / Ville	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	9,020
81 Three Rivers	Village	Southeast Regional Service Commission / Commission de services régionaux du Sud-Est	3,990
82 Tobique Valley	Village	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	2,740
83 Tracadie	Regional Municipality / Municipalité régionale	Acadian Peninsula Regional Service Commission / Commission de services régionaux Péninsule acadienne	16,095
84 Tracy	Village	Capital Region Service Commission / Commission de services régionaux de la capitale	605
85 Upper Miramichi	Rural Community / Communauté rurale	Greater Miramichi Regional Service Commission / Commission de services régionaux du Grand Miramichi	2,180
86 Vallée-des-Rivières	Town / Ville	Northwest Regional Service Commission / Commission de services régionaux Nord-Ouest	4,250
87 Valley Waters	Village	Kings Regional Service Commission / Commission de services régionaux Kings	4,545
88 Western Valley Rural District / District Rural de la vallée de l'Ouest	Rural District / District rural	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	2,815
89 Woodstock	Town / Ville	Western Valley Regional Service Commission / Commission de services régionaux de la Vallée de l'Ouest	11,915

\*The new population numbers were obtained from Statistics Canada based on the new boundaries post reform. Numbers are rounded.

\*Les nouveaux chiffres de population ont été obtenus de Statistiques Canada en fonction des nouvelles limites post-réforme. Les chiffres sont arrondis.

## **SECTION 2**

### **BUDGETS BY FUNCTION - REVENUES AND EXPENDITURES**

#### **DEFINITIONS**

“Local government” means a city, town or village, rural community, or regional municipality.

#### **REVENUES**

There are three general sources of revenue to finance the operating budgets of local governments: 10.5% is derived from non-tax revenue, 5.5% from the community funding grant, and 84.0% from the local warrant. Non-tax revenue is derived from revenue earning activities such as fees for licences or permits, fine revenues and the sale of services.

The net budget is financed through the community funding grant and local property taxation (warrant). The warrant is the portion of the budget that is raised through property taxes.

#### **EXPENDITURES**

The *Local Governance Act* (enacted January 1, 2018) provides that the purpose of a local government is to provide good government, provide services, facilities or things it considers necessary or desirable for its community, develop and maintain safe and viable communities, and to foster the economic, social and environmental well-being of its communities. For statistical purposes, these services are grouped into a number of general categories as displayed in this section. In addition, local governments may provide water, wastewater, generation of electricity and distribution of electricity services. These are accounted for in separate funds.

## **SECTION 2**

### **BUDGETS PAR FONCTION – REVENUS ET DÉPENSES**

#### **DÉFINITIONS**

« Gouvernement local » s’entend d’une cité, d’une ville, d’un village, d’une communauté rurale ou d’une municipalité régionale.

#### **REVENUS**

Les gouvernements locaux disposent de trois sources générales de revenus pour financer leur budget de fonctionnement : 10,5 % proviennent de revenus non fiscaux, 5,5 % de la subvention de financement communautaire et 84,0 % du mandat local. Les revenus non fiscaux proviennent d’activités génératrices de revenus telles que les droits de licence ou de permis, les revenus tirées des amendes et la vente de services.

Le budget net est approvisionné par la subvention de financement communautaire et l’impôt foncier local (mandat). Le mandat est la partie du budget qui est approvisionnée par l’impôt foncier.

#### **DÉPENSES**

La *Loi sur la gouvernance locale* (promulgué le 1<sup>er</sup> janvier 2018) prévoit que le rôle d’un gouvernement local est d’assurer une gestion saine, fournir à son territoire les services, les installations et tout ce qu’il juge nécessaire ou souhaitable, développer et maintenir des collectivités sécuritaires et viables, et favoriser le bien-être économique, social et environnemental de sa collectivité. À des fins statistiques, ces services sont regroupés en catégories générales, comme l’indique cette section. En outre, les gouvernements locaux peuvent fournir des services d’approvisionnement en eau, d’évacuation des eaux usées, de production d’électricité et de distribution d’électricité. Ces services sont comptabilisés dans des fonds distincts.

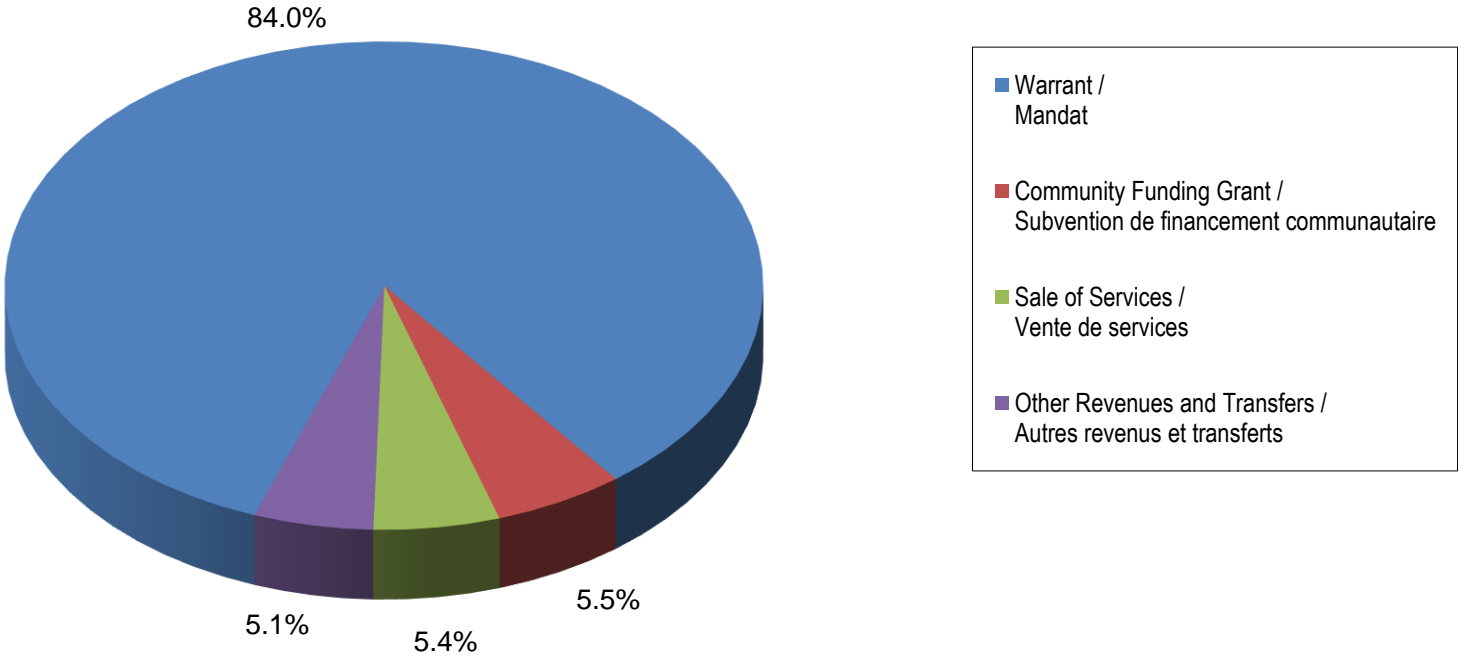
## **REGIONAL MUNICIPALITIES AND RURAL COMMUNITIES**

In rural communities and regional municipalities certain services continue to be administered by the Minister of Local Government, until the local government council decides to assume the service. These services include the provision of police protection, fire protection and unsightly premises.

## **MUNICIPALITÉS RÉGIONALES ET COMMUNAUTÉS RURALES**

Dans les communautés rurales et les municipalités régionales, certains services continuent d'être administrés par le ministre des Gouvernements locaux. Il en sera ainsi jusqu'à ce que le conseil des collectivités locales décide de les prendre en charge. Ces services comprennent la protection policière, la protection contre les incendies et la gestion des lieux inesthétiques.

**TOTAL REVENUES - 2023 - TOTAL DES REVENUS  
LOCAL GOVERNMENTS / GOUVERNEMENTS LOCAUX**



**LOCAL GOVERNMENT BUDGET BY FUNCTION (REVENUES) - 2023 - BUDGETS GOUVERNEMENTS LOCAUX PAR FONCTION (REVENUS)**

No. Local Government	Net Budget / Budget Net		Non-Tax Revenues / Revenus non fiscaux						2021 Surplus	Total Revenues
	Warrant	Community Funding Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Gouvernements locaux	Mandat	Subvention de financement communautaire	Services autres gouvernements	Vente de services	Autre revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2021	Total des revenus	
1 Alnwick	1,065,681	109,666	0	0	14,418	0	0	16,157	1,205,922	
2 Arcadia	4,087,247	20,559	225,526	0	36,803	0	44,899	92,354	4,507,388	
3 Bathurst	24,357,334	3,774,685	1,582,376	1,175,724	363,540	32,500	435,977	452,193	32,174,329	
4 Beaurivage	4,436,171	198,486	342,722	798,581	129,172	14,913	122,485	117,589	6,160,119	
5 Beausoleil	6,107,765	119,141	0	12,226	43,751	0	0	320,979	6,603,862	
6 Belle-Baie	11,842,228	1,993,288	201,411	150,350	89,670	44,424	70,510	449,325	14,841,206	
7 Belledune	4,314,332	238,511	39,000	70,500	23,700	4,000	8	5,417	4,695,468	
8 Bois-Joli	2,955,126	517,393	256,158	265,820	7,750	0	9,299	8,717	4,020,263	
9 Butternut Valley	1,174,833	16,651	0	0	27,000	0	0	133,037	1,351,521	
10 Campbellton	17,938,216	2,454,420	131,858	507,303	632,440	165,000	194,120	134,938	22,158,295	
11 Campobello Island	212,170	8,716	0	500	3,500	20,586	0	3,032	248,504	
12 Cap-Acadie	8,440,345	90,399	9,170	332,050	241,850	24,000	148,765	62,949	9,349,528	
13 Caraquet	9,819,746	1,245,842	199,077	117,676	223,690	167,428	160,116	56,537	11,990,112	
14 Carleton North	7,852,330	415,273	135,632	341,050	301,260	41,734	236,755	213,468	9,537,502	
15 Central York	1,525,583	26,121	0	0	41,327	0	1	279,524	1,872,556	
16 Champdoré	3,652,622	308,032	301,329	15,000	38,042	0	0	97,794	4,412,819	
17 Dieppe	65,095,173	902,710	151,000	1,993,909	1,096,180	0	1,255,128	605,900	71,100,000	
18 Doaktown	1,282,346	231,007	280	122,000	26,250	87,742	0	7,395	1,757,020	
19 Eastern Charlotte	4,578,785	513,140	260,905	56,000	91,487	26,650	8,783	291,450	5,827,200	
20 Edmundston	28,069,824	6,200,705	1,615,067	1,317,039	697,700	5,000	2,517,550	83,594	40,506,478	
21 Five Rivers	3,406,138	46,324	90,500	12,000	194,272	85,000	0	69,625	3,903,859	
22 Fredericton	135,680,565	1,610,022	3,284,811	5,462,460	2,254,300	1,557,237	2,945	3,028,978	152,881,318	
23 Fredericton Junction	674,662	56,939	176,540	0	46,016	7,000	51,156	23,983	1,036,296	
24 Fundy Albert	4,116,546	274,915	72,705	131,450	81,177	0	318,590	184,319	5,179,702	
25 Fundy Shores	1,639,196	23,936	67,588	0	36,500	0	0	17,510	1,784,730	
26 Fundy-St. Martins	2,534,780	28,034	19,805	36,000	42,200	0	0	64,098	2,724,917	
27 Grand Bay-Westfield	6,934,139	257,866	194,993	19,500	63,333	0	0	187,750	7,657,581	
28 Grand Lake	3,892,363	1,458,481	142,830	74,000	115,740	13,000	22	179,286	5,875,722	
29 Grand Manan	3,071,583	217,056	0	24,600	41,925	87,750	1	102,020	3,544,935	
30 Grand-Bouctouche	5,489,352	91,156	81,791	668,000	150,593	0	27,000	364,701	6,872,593	
31 Grand-Sault / Grand Falls	13,591,855	886,487	492,024	1,059,365	303,336	8,342	3,251	116,751	16,461,411	

**LOCAL GOVERNMENT BUDGET BY FUNCTION (REVENUES) - 2023 - BUDGETS GOUVERNEMENTS LOCAUX PAR FONCTION (REVENUS)**

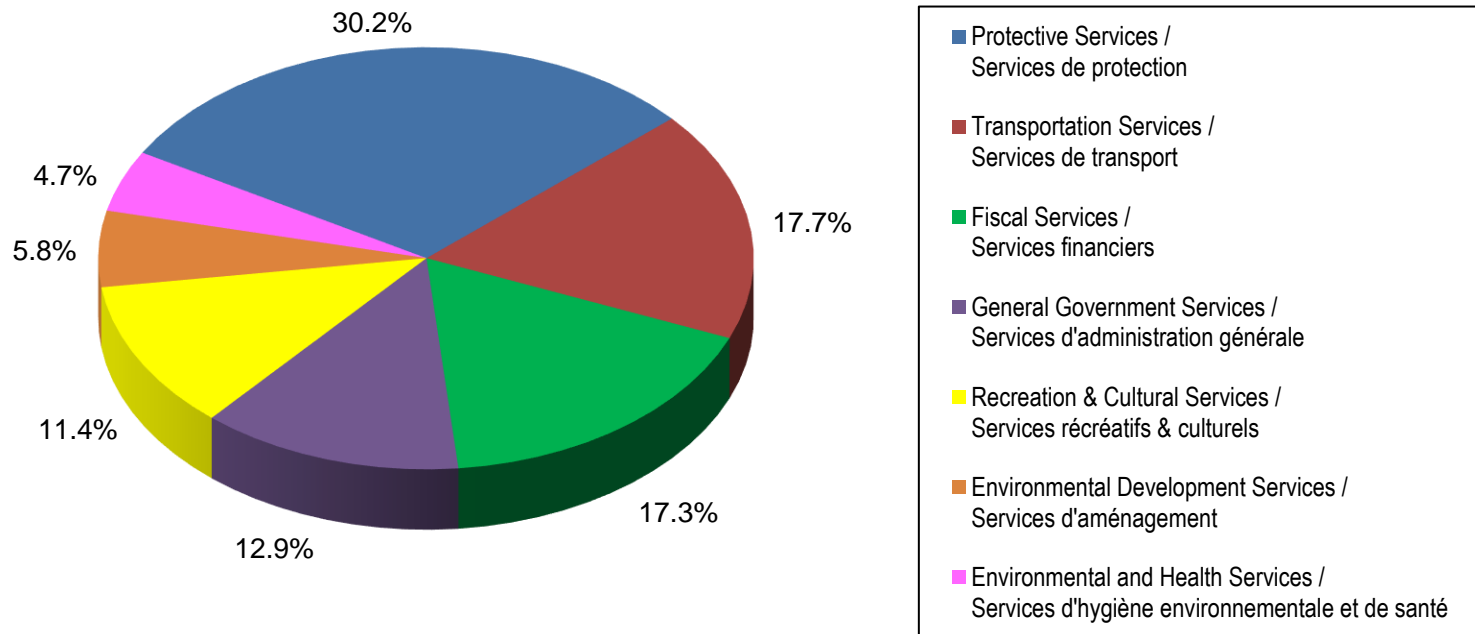
No. Local Government	Net Budget / Budget Net		Non-Tax Revenues / Revenus non fiscaux						2021 Surplus	Total Revenues
	Warrant	Community Funding Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Gouvernements locaux	Mandat	Subvention de financement communautaire	Services autres gouvernements	Vente de services	Autre revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2021	Total des revenus	
32 Hampton	9,223,259	66,760	302,826	445,908	340,904	0	0	81,106	10,460,763	
33 Hanwell	3,347,503	36,835	109,266	97,000	205,393	0	243	42,180	3,838,420	
34 Hartland	3,266,113	106,977	56,709	58,300	42,000	0	0	31,568	3,561,667	
35 Harvey	1,121,166	56,075	49,875	10,000	49,250	2,625	66	38,466	1,327,523	
36 Hautes-Terres	3,891,228	194,352	129,780	23,000	161,700	0	45,000	63,269	4,508,329	
37 Haut-Madawaska	4,635,351	166,189	48,731	101,344	356,647	15,000	0	60,336	5,383,598	
38 Heron Bay / Baie-des-Hérons	6,462,786	1,713,835	198,203	210,225	105,674	0	50,000	50,292	8,791,015	
39 Île-de-Lamèque	3,979,645	471,438	90,101	162,820	83,516	0	0	64,399	4,851,919	
40 Kedgwick	1,794,151	319,512	9,213	59,800	45,433	0	35,000	13,052	2,276,161	
41 Lakeland Ridges	2,051,523	199,386	120,557	0	25,163	0	0	158,859	2,555,488	
42 Maple Hills	2,962,298	29,015	0	0	65,000	0	0	128,732	3,185,045	
43 McAdam	865,439	609,457	27,086	10,000	38,500	0	0	25	1,550,507	
44 Memramcook	5,839,104	881,001	71,779	1,126,420	71,470	7,706	250,911	729,565	8,977,956	
45 Miramichi	30,967,647	6,785,237	1,421,013	675,220	448,500	0	1,033,358	1,210,271	42,541,246	
46 Miramichi River Valley	2,500,568	560,727	442,651	0	87,986	0	0	64,748	3,656,680	
47 Moncton	168,249,168	2,586,440	4,013,750	10,348,038	3,981,511	0	3,738	18,593	189,201,238	
48 Nackawic-Millville	2,563,861	121,726	153,724	176,835	31,820	0	128,582	187,824	3,364,372	
49 Nashwaak	1,587,265	27,170	71,468	0	22,650	0	0	268,022	1,976,575	
50 Neguac	2,146,676	284,553	283,256	246,500	209,820	0	48,000	23,704	3,242,509	
51 New Maryland	5,647,403	6,480	177,086	104,400	60,700	0	20,000	93,213	6,109,282	
52 Nouvelle-Arcadie	1,759,399	506,050	2,997	0	81,747	60,000	22,000	39,225	2,471,418	
53 Oromocto	20,407,007	485,913	1,279,874	528,748	899,990	5,200	274,035	69,140	23,949,907	
54 Quispamsis	29,102,809	92,203	53,039	1,027,317	454,880	35,550	20,000	62,068	30,847,866	
55 Riverview	30,842,510	1,302,500	700,151	1,075,096	505,314	0	0	305,835	34,731,406	
56 Rivière-du-Nord	2,915,424	969,033	287,970	105,121	45,284	1,800	35,039	28,272	4,387,943	
57 Rothesay	20,123,778	104,778	80,000	476,704	130,008	51,500	522,500	274,070	21,763,338	
58 Saint Andrews	5,760,584	122,217	50,958	272,205	478,608	220,700	78,742	101,520	7,085,534	
59 Saint John	142,105,410	15,321,432	1,545,432	4,981,809	7,408,616	0	4,171,666	1,753,135	177,287,500	
60 Saint-Quentin	3,097,830	486,753	53,770	29,750	65,921	18,449	247,129	99,470	4,099,072	
61 Salisbury	4,951,070	114,831	8,540	14,000	37,500	0	230,000	67,703	5,423,644	
62 Shediac	16,248,723	142,826	192,171	489,500	349,082	0	541,785	436,966	18,401,053	

**LOCAL GOVERNMENT BUDGET BY FUNCTION (REVENUES) - 2023 - BUDGETS GOUVERNEMENTS LOCAUX PAR FONCTION (REVENUS)**

No. Local Government	Net Budget / Budget Net		Non-Tax Revenues / Revenus non fiscaux						2021 Surplus	Total Revenues
	Warrant	Community Funding Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers			
No. Gouvernements locaux	Mandat	Subvention de financement communautaire	Services autres gouvernements	Vente de services	Autre revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2021	Total des revenus	
63 Shippagan	5,557,594	759,251	85,572	527,731	154,310	0	285,001	56,667	7,426,126	
64 Southern Victoria	2,200,399	411,871	136,530	163,504	22,000	0	64,229	67,956	3,066,489	
65 St. Stephen	7,859,573	1,809,339	285,660	445,150	191,025	300	1,069,254	831,878	12,492,179	
66 Strait Shores	1,171,189	20,733	1,448	5,396	38,468	3,296	0	134,412	1,374,942	
67 Sunbury-York South	2,271,297	36,101	0	0	49,262	0	0	97,724	2,454,384	
68 Sussex	7,632,434	483,612	485,920	341,875	151,000	0	536,417	7,256	9,638,514	
69 Tantramar	14,189,867	167,338	94,225	310,350	448,250	31,700	41,610	257,509	15,540,849	
70 Three Rivers	2,633,280	309,908	150,985	158,000	69,843	11,801	0	135,405	3,469,222	
71 Tobique Valley	2,070,886	430,782	31,251	46,940	14,600	0	0	204,054	2,798,513	
72 Tracadie	15,966,221	948,904	52,863	271,500	208,226	0	47,834	269,562	17,765,110	
73 Tracy	355,824	173,048	4,786	0	9,450	0	0	0	543,108	
74 Upper Miramichi	639,175	328,344	111,459	0	12,000	0	0	2,623	1,093,601	
75 Vallée-des-Rivières	3,277,255	642,210	49,412	101,000	108,993	33,000	8,520	84,669	4,305,059	
76 Valley Waters	3,332,192	232,087	186,996	0	20,000	0	13,559	60,224	3,845,058	
77 Woodstock	12,799,651	830,899	106,306	867,500	142,020	109,500	179,300	269,318	15,304,494	
<b>TOTAL</b>	<b>1,012,212,569</b>	<b>66,792,089</b>	<b>23,890,487</b>	<b>40,858,109</b>	<b>25,988,956</b>	<b>3,000,433</b>	<b>15,610,879</b>	<b>16,816,255</b>	<b>1,205,169,776</b>	



**TOTAL EXPENDITURES - 2023 - TOTAL DES DÉPENSES  
LOCAL GOVERNMENTS / GOUVERNEMENTS LOCAUX**



**LOCAL GOVERNMENT BUDGET BY FUNCTION (EXPENDITURES) - 2023 - BUDGETS GOUVERNEMENTS LOCAUX PAR FONCTION (DÉPENSES)**

No. Local Governments	General Government Services	Police Services	Fire Protection	Water Cost	Other Protection Services	Transportation Services	Environmental Health	Public Health Services	Environmental Development	Recreation & Cultural Services	Fiscal Services			Total Expenditures
	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatifs & culturels	Debt	Transfers	2021	
											Costs	Services financiers	Deficit	
No. Gouvernements locaux											Service de la dette	Transferts	Déficit 2021	Total des dépenses
1 Alnwick	376,057	0	213,702	0	8,589	184,013	286,499	0	85,299	24,283	24,086	0	3,394	1,205,922
2 Arcadia	756,065	683,174	921,597	0	48,769	725,377	441,828	15,000	290,973	219,822	375,802	2	28,979	4,507,388
3 Bathurst	5,327,335	5,696,444	3,434,877	500,000	1,809,425	5,791,866	602,391	0	1,280,378	4,079,535	2,750,588	901,490	0	32,174,329
4 Beauvillage	1,068,174	1,081,453	375,142	0	80,919	776,435	628,918	0	332,618	1,500,163	274,020	42,277	0	6,160,119
5 Beausoleil	876,887	2,414,663	609,286	0	122,229	286,462	1,061,811	0	460,947	524,906	3,700	242,971	0	6,603,862
6 Belle-Baie	2,300,948	3,779,398	759,001	385,000	105,267	2,644,221	955,919	0	829,894	1,771,932	712,626	597,000	0	14,841,206
7 Belledune	1,140,235	755,000	215,354	20,590	16,103	821,105	240,500	0	465,726	524,404	229,600	266,851	0	4,695,468
8 Bois-Joli	625,132	644,979	184,679	216,650	12,978	957,830	412,458	0	172,121	254,073	327,978	202,486	8,899	4,020,263
9 Butternut Valley	462,579	0	0	0	123,955	19,037	483,907	0	145,658	90,692	10,046	10,000	5,647	1,351,521
10 Campbellton	2,701,325	4,276,266	1,395,660	240,307	194,912	5,296,973	1,439,875	0	1,338,158	3,515,353	1,326,257	433,209	0	22,158,295
11 Campobello Island	102,410	0	0	0	4,573	354	39,560	4,000	28,014	51,479	1,500	16,614	0	248,504
12 Cap-Acadie	1,961,084	2,139,620	566,015	0	80,600	1,120,282	687,371	0	620,365	1,227,071	493,801	447,959	5,356	9,349,528
13 Caraquet	2,276,999	1,724,677	396,923	71,000	45,278	2,489,710	667,166	0	1,522,688	1,447,059	1,180,184	168,428	0	11,990,112
14 Carleton North	1,297,153	1,990,450	1,111,217	0	34,824	1,185,009	935,390	3,000	1,039,068	1,569,925	287,366	40,000	44,100	9,537,502
15 Central York	455,422	0	0	0	36,882	6,273	651,268	0	282,643	439,995	0	0	73	1,872,556
16 Champdoré	729,713	1,024,247	454,889	14,490	79,025	661,371	479,110	0	185,501	383,292	401,181	0	0	4,412,819
17 Dieppe	9,537,141	8,473,374	7,259,725	2,150,000	934,213	8,869,407	1,452,870	0	2,785,861	10,813,991	6,560,500	12,262,918	0	71,100,000
18 Doaktown	341,537	322,219	80,900	0	3,842	371,510	138,865	0	83,652	258,515	79,435	56,750	19,795	1,757,020
19 Eastern Charlotte	932,926	724,484	624,247	100,000	192,297	863,224	721,056	23,950	360,095	617,252	279,162	388,507	0	5,827,200
20 Edmundston	4,656,981	6,082,164	2,792,187	593,000	1,896,130	9,093,166	1,080,799	0	1,821,619	6,134,194	4,156,238	2,200,000	0	40,506,478
21 Five Rivers	577,499	956,676	358,925	0	28,795	559,201	392,615	0	215,169	338,823	253,156	223,000	0	3,903,859
22 Fredericton	17,043,278	28,446,949	17,723,130	1,000,612	2,738,890	25,800,377	4,353,073	0	13,525,935	8,846,030	6,252,278	27,150,766	0	152,881,318
23 Fredericton Junction	190,238	99,911	134,010	33,000	15,953	260,498	53,400	0	46,675	23,968	178,458	185	0	1,036,296
24 Fundy Albert	827,360	1,029,819	609,127	13,280	87,826	1,096,957	437,743	21,582	349,503	515,847	120,048	15,001	55,609	5,179,702
25 Fundy Shores	444,583	0	0	0	31,908	1,774	734,888	0	275,614	171,822	4,000	47,000	73,141	1,784,730
26 Fundy-St. Martins	473,074	570,025	423,821	0	81,058	80,398	448,939	21,504	168,689	273,460	121,959	50,000	11,990	2,724,917
27 Grand Bay-Westfield	1,257,910	901,406	858,701	0	49,777	2,013,172	77,009	0	602,428	701,477	345,366	850,335	0	7,657,581
28 Grand Lake	1,180,133	810,467	362,372	0	117,410	1,409,538	549,778	0	196,788	643,211	168,338	437,687	0	5,875,722
29 Grand Manan	616,121	764,773	126,850	0	19,671	506,075	577,700	44,300	102,410	576,272	86,763	124,000	0	3,544,935
30 Grand-Bouctouche	822,033	1,287,643	204,794	50,000	37,777	1,372,089	600,839	0	382,974	1,410,702	423,613	280,129	0	6,872,593
31 Grand-Sault / Grand Falls	2,880,816	3,985,174	601,453	169,980	95,191	2,512,526	927,407	0	1,393,633	2,215,355	1,591,858	84,465	3,553	16,461,411
32 Hampton	1,532,779	2,056,367	1,136,483	0	241,160	970,074	815,855	0	631,339	2,268,047	432,190	334,852	41,617	10,460,763
33 Hanwell	903,104	0	511,646	0	91,644	216,249	698,299	0	473,055	521,669	176,224	220,000	26,530	3,838,420
34 Hartland	521,587	970,697	258,439	25,000	18,051	388,054	403,137	0	251,721	378,706	199,775	55,183	91,317	3,561,667
35 Harvey	234,588	99,370	40,601	0	76,282	91,772	456,432	29,715	140,744	126,352	7,000	4,611	20,056	1,327,523
36 Hautes-Terres	769,718	1,030,597	453,351	0	38,375	826,337	477,935	0	358,461	197,365	303,288	33,410	19,492	4,508,329
37 Haut-Madawaska	1,139,933	931,703	364,921	151,237	79,371	792,586	432,801	31,000	245,398	582,783	492,778	139,087	0	5,383,598
38 Heron Bay / Baie-des-Hérons	1,236,708	1,123,601	391,217	304,575	30,417	3,099,257	543,754	0	300,064	1,205,626	206,130	331,765	17,901	8,791,015
39 Île-de-Lamèque	849,549	960,602	240,722	50,000	22,152	901,253	473,036	0	228,241	595,374	341,463	189,527	0	4,851,919
40 Kedgwick	337,458	370,472	135,655	22,843	6,925	410,840	305,969	0	106,476	331,619	229,596	17,000	1,308	2,276,161
41 Lakeland Ridges	435,241	738,591	512,544	0	19,495	114,156	405,603	0	107,941	117,385	101,824	0	2,708	2,555,488
42 Maple Hills	899,762	0	1,018,833	0	35,486	136,250	748,749	0	326,965	2,000	17,000	0	0	3,185,045
43 McAdam	425,442	281,993	80,200	30,000	15,333	319,796	86,920	5,350	54,661	162,128	54,975	27,000	6,709	1,550,507
44 Memramcook	1,361,787	921,000	350,413	140,362	16,060	1,743,211	301,062	0	304,745	2,450,148	217,610	1,171,558	0	8,977,956
45 Miramichi	4,050,577	6,689,472	4,001,033	671,000	1,362,690	8,631,455	1,402,748	0	2,130,233	5,635,183	3,449,967	4,516,888	0	42,541,246
46 Miramichi River Valley	456,442	232,877	876,794	0	20,531	326,147	747,051	0	261,868	220,035	335,700	95,027	84,208	3,656,680
47 Moncton	19,559,399	32,067,409	17,981,406	3,638,397	5,336,836	38,179,438	3,651,225	0	8,960,782	21,601,354	21,016,412	17,009,035	199,545	189,201,238
48 Nackawic-Millville	533,106	196,394	598,624	44,400	71,365	586,610	352,168	10,000	182,923	654,728	124,791	131	9,132	3,364,372
49 Nashwaak	390,580	60,204	457,026	0	25,184	128,778	374,718	5,000	196,533	186,359	83,180	69,013	0	1,976,575
50 Neguac	666,251	352,500	325,296	0	12,936	677,403	128,376	0	155,421	531,921	242,406	150,000	0	3,242,509
51 New Maryland	1,324,736	703,514	342,383	130,000	121,711	842,300	391,985	0	256,214	735,498	533,747	727,194	0	6,109,282
52 Nouvelle-Arcadie	488,759	464,344	202,075	0	15,734	492,245	335,646	0	114,185	175,108	178,322	5,000	0	2,471,418

**LOCAL GOVERNMENT BUDGET BY FUNCTION (EXPENDITURES) - 2023 - BUDGETS GOUVERNEMENTS LOCAUX PAR FONCTION (DÉPENSES)**

No. Local Governments	General Government Services	Police Services	Fire Protection	Water Cost Transfer	Other Protection Services	Transportation Services	Environmental Health	Public Health Services	Environmental Development	Recreation & Cultural Services	Fiscal Services			Total Expenditures
											Debt	Transfers	2021	
											Costs	Services financiers	Deficit	
No. Gouvernements locaux	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatifs & culturels	Service de la dette	Transferts	Déficit 2021	Total des dépenses
53 Oromocto	4,014,731	2,825,463	4,253,962	795,000	296,407	3,818,761	1,157,793	0	1,185,617	2,305,561	996,855	2,025,481	274,277	23,949,907
54 Quispamsis	3,171,858	4,962,477	3,740,519	111,529	342,206	5,414,449	1,287,676	0	938,437	5,634,828	2,047,791	3,196,096	0	30,847,866
55 Riverview	3,238,061	4,918,747	3,817,183	300,000	424,372	4,589,168	1,032,444	0	1,100,221	5,686,319	3,114,930	6,509,961	0	34,731,406
56 Rivière-du-Nord	1,083,172	596,755	294,485	0	24,105	1,006,205	373,308	2,000	259,271	480,427	216,638	46,506	5,071	4,387,943
57 Rothesay	2,577,668	3,274,013	2,614,733	330,000	36,279	3,657,919	1,077,728	0	836,236	2,496,171	862,591	4,000,000	0	21,763,338
58 Saint Andrews	1,104,425	1,114,118	309,850	115,000	67,204	977,091	321,567	79,240	652,996	1,112,790	321,254	909,998	0	7,085,534
59 Saint John	18,474,441	28,134,830	24,683,766	2,500,000	5,651,974	32,927,660	5,736,110	0	10,184,273	11,326,023	17,501,626	20,166,797	0	177,287,500
60 Saint-Quentin	981,989	759,030	130,833	24,725	33,195	657,009	381,990	0	326,705	497,626	120,970	185,000	0	4,099,072
61 Salisbury	939,676	1,390,268	526,928	0	34,286	952,633	577,461	5,000	381,247	358,285	106,088	136,000	15,772	5,423,644
62 Shediac	2,396,491	2,691,250	636,603	205,000	159,955	3,050,487	798,280	0	2,109,937	2,489,865	1,834,353	2,028,832	0	18,401,053
63 Shippagan	1,451,235	1,023,418	266,580	100,000	25,408	1,419,800	401,154	0	327,430	1,665,839	735,262	10,000	0	7,426,126
64 Southern Victoria	510,376	559,832	231,686	56,500	10,150	408,386	204,976	0	171,068	672,744	7,874	232,897	0	3,066,489
65 St. Stephen	1,548,526	2,254,833	1,086,171	125,000	239,930	2,484,555	654,613	0	438,938	2,834,833	624,680	200,100	0	12,492,179
66 Strait Shores	344,963	69,640	247,187	8,830	16,714	226,670	113,112	0	135,287	42,703	79,836	90,000	0	1,374,942
67 Sunbury-York South	490,418	0	608,275	0	151,824	47,814	763,900	0	220,134	171,819	200	0	0	2,454,384
68 Sussex	1,239,856	1,510,304	966,000	159,600	220,234	2,233,832	705,027	0	552,850	1,472,871	418,375	119,485	40,080	9,638,514
69 Tantramar	2,614,572	2,691,681	1,124,266	375,208	232,836	2,771,656	565,996	2,250	1,079,393	1,716,257	1,077,234	1,289,500	0	15,540,849
70 Three Rivers	417,507	666,705	520,842	0	17,922	778,890	307,943	0	139,809	366,100	96,424	157,080	0	3,469,222
71 Tobique Valley	398,372	612,240	161,022	0	17,616	388,993	303,589	0	187,204	569,151	160,326	0	0	2,798,513
72 Tracadie	3,199,600	1,303,427	1,579,578	74,000	178,900	4,445,572	1,133,290	0	916,490	2,273,250	2,062,090	598,913	0	17,765,110
73 Tracy	117,324	73,961	62,000	0	2,713	160,476	48,330	0	14,148	52,687	9,065	0	2,404	543,108
74 Upper Miramichi	371,168	0	141,290	0	54,595	5,000	340,495	1,500	59,037	74,136	46,380	0	0	1,093,601
75 Vallée-des-Rivières	736,296	865,510	236,082	117,137	12,914	640,184	445,198	0	189,786	554,697	369,259	137,996	0	4,305,059
76 Valley Waters	434,041	1,183,571	552,291	0	114,325	610,793	514,345	1,000	96,994	170,846	146,852	20,000	0	3,845,058
77 Woodstock	1,270,340	4,699,775	813,632	188,004	226,433	1,861,037	1,165,459	0	564,752	3,075,831	751,000	688,231	0	15,304,494
<b>TOTAL</b>	<b>155,483,761</b>	<b>199,099,011</b>	<b>122,684,009</b>	<b>16,351,256</b>	<b>25,385,300</b>	<b>213,185,481</b>	<b>56,506,205</b>	<b>305,391</b>	<b>70,247,325</b>	<b>137,945,950</b>	<b>91,472,241</b>	<b>115,385,184</b>	<b>1,118,663</b>	<b>1,205,169,776</b>

### **SECTION 3**

#### **ASSESSMENT AND TAX RATIOS**

In New Brunswick, the Province performs the assessment function on behalf of all taxing authorities. All real property (with few exceptions) is assessed at its real and true value (market value) as of January 1st of the taxation year. The Province calculates the total value of all properties in each local government and rural district and provides this information for the determination of the local tax rate. The Province also issues tax bills and undertakes collection of property taxes.

There are two general classifications of properties: residential, and non-residential. Non-residential has two subcategories: heavy industrial and other non-residential. Local Governments have the ability to set the ratio between no less than one point four (1.4) times and not more than one point seven (1.7) times the assessed value for other non-residential and heavy industrial properties.

#### **ASSESSMENT BASE**

The assessment base is the total value of all real property liable to taxation under the *Assessment Act*. Real property includes residential and non-residential property.

#### **TAX BASE FOR RATE**

The tax base consists of the total residential assessment base plus no less than one point four (1.4) times and not more than one point seven (1.7) times the assessed value of non-residential property (including heavy industrial) as defined in the *Assessment Act*.

The tax base for rate provides the local governments and rural districts with the base on which they calculate their residential tax

### **SECTION 3**

#### **ÉVALUATION ET RATIOS D'IMPOSITION**

Au Nouveau-Brunswick, le gouvernement provincial effectue l'évaluation foncière au nom de toutes les autorités fiscales. La valeur réelle (valeur marchande) de tous les biens réels, à quelques exceptions près, est établie au 1<sup>er</sup> janvier de chaque année d'imposition. Le gouvernement provincial calcule la valeur totale de tous les biens dans chaque gouvernement local et district rural et fournit cette information pour déterminer le taux d'imposition local. Il envoie également les factures d'impôt foncier et se charge du recouvrement des impôts fonciers.

Il existe deux grandes catégories de biens réels : les biens résidentiels et les biens non résidentiels. Les biens non résidentiels se divisent en deux sous-catégories : les biens industriels lourds et les autres biens non résidentiels. Les gouvernements locaux peuvent fixer le rapport entre un minimum de 1,4 fois et un maximum de 1,7 fois la valeur imposable des autres biens non résidentiels et des biens industriels lourds.

#### **BASE D'ÉVALUATION FONCIÈRE**

La base d'évaluation foncière est la valeur totale de tous les biens réels assujettis à l'imposition en vertu de la *Loi sur l'évaluation*. Les biens réels comprennent les biens résidentiels et non résidentiels.

#### **ASSIETTE FISCALE POUR LE TAUX D'IMPOSITION**

L'assiette fiscale comprend la base d'évaluation résidentielle totale à laquelle s'ajoute un minimum de 1,4 fois et un maximum de 1,7 fois la valeur imposable des biens non résidentiels (y compris les biens industriels lourds), tel que défini dans la *Loi sur l'évaluation*.

L'assiette fiscale pour le taux d'imposition fournit aux gouvernements locaux et aux districts ruraux la base sur laquelle

rate. The tax base for rate is derived by adjusting the federal component of the tax base to reflect assessed values on which the Province expects payment from the Federal Government.

ils calculent leur taux d'imposition des biens résidentiels. L'assiette fiscale pour le taux d'imposition est obtenue en ajustant la partie fédérale de l'assiette fiscale de manière à tenir compte des valeurs imposables sur lesquelles le gouvernement provincial s'attend à recevoir un paiement du gouvernement fédéral.

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
<b>Acadian Peninsula Rural District / District Rural Péninsule Acadienne</b>				<b>1.5</b>	<b>N/A</b>
Miscou LD	27,838,500	2,341,600	0		
<b>Alnwick</b>				<b>1.7</b>	<b>N/A</b>
Alnwick LD	47,500,200	1,309,000	0		
Barryville-New Jersey LD	15,212,300	1,216,500	0		
Fair Isle LD	41,025,100	745,900	0		
OakPoint-BartibogBrid LD	25,174,800	198,700	0		
Tabusintac LD	57,751,200	2,665,300	0		
<b>Arcadia</b>				<b>1.5</b>	<b>N/A</b>
Cambridge LD	84,411,000	969,900	0		
Cambridge Narrows V	111,667,000	532,200	0		
Gagetown V	72,178,100	2,054,500	0		
Hampstead LD	17,684,000	258,100	0		
Upper Gagetown LD	20,315,600	806,200	0		
Waterborough LD	112,029,800	4,341,200	0		
Wickham LD	11,131,700	0	0		
<b>Bathurst</b>				<b>1.7</b>	<b>N/A</b>
Bathurst/Big River LD	108,244,800	11,009,500	0		
Bathurst C	940,569,500	203,776,800	0		
North Tetagouche LD	70,234,700	227,800	0		
<b>Beaurivage</b>				<b>1.5</b>	<b>1.5</b>
Aldouane LD	70,035,700	917,500	0		
Canisto Road LD	1,356,600	0	0		
Richibucto TV	83,453,600	28,661,800	5,032,700		
Saint-Charles LD	45,339,400	1,569,100	0		
Saint-Ignace LD	26,721,000	551,900	0		
Saint-Louis-de-Kent V	60,689,700	5,631,400	0		
Saint-Louis Parish LD	58,090,500	3,513,100	0		
<b>Beausoleil</b>				<b>1.5</b>	<b>N/A</b>
Cocagne LD	267,904,200	8,626,000	0		
Dundas LD	117,130,000	5,405,300	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Grand Digue LD	363,393,000	5,039,200	0		
Leblancville LD	8,419,300	360,400	0		
Shediac Bridge & Rivr LD	205,073,900	3,685,900	0		
Shediac LD	11,919,500	3,243,700	0		
<b>Belle-Baie</b>				<b>1.7</b>	<b>N/A</b>
Belle-Baie Nord LD	82,818,900	1,151,400	0		
Belle-Baie Sud LD	200,297,300	2,973,500	0		
Beresford TV	293,681,200	33,669,400	0		
Nigadoo V	63,652,300	6,171,100	0		
Petit-Rocher N and S LD	55,249,100	1,398,300	0		
Petit-Rocher V	111,155,300	8,495,500	0		
Pointe-Verte V	49,193,800	807,500	0		
<b>Belledune</b>				<b>1.6</b>	<b>1.6</b>
Belledune-In V	2,202,800	25,568,600	156,800,600		
Belledune-Out V	65,136,100	3,600,300	482,000		
<b>Bois-Joli</b>				<b>1.7</b>	<b>N/A</b>
Balmoral-Maltais LD	2,999,900	53,900	0		
Balmoral V	102,661,100	5,863,600	0		
Blair Athol / St-Maure LD	7,507,800	62,100	0		
Dalhousie LD	317,100	235,000	0		
Eel River Crossing V	44,848,000	6,058,900	0		
Eel River-Dalh par. V	1,236,000	2,837,800	0		
Eel Rivr-Dalh/Dund/McL V	34,649,500	239,900	0		
<b>Butternut Valley</b>				<b>1.7</b>	<b>N/A</b>
Brunswick LD	20,541,400	14,138,600	0		
Havelock Inside LD	19,727,300	2,937,700	0		
Havelock LD	55,536,200	5,314,300	0		
Johnston LD	61,044,300	3,009,100	0		
Lower Millstream LD	42,373,900	963,900	0		
Studholm LD	214,878,500	8,009,300	0		
<b>Campbellton</b>				<b>1.7</b>	<b>1.7</b>
Atholville-St. Arthur V	30,082,500	836,600	0		



**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
Atholville V	61,287,800	49,531,400	11,403,800		
Atholville-ValD'Amours V	69,005,900	1,715,900	0		
Campbellton C	571,605,400	61,521,800	0		
Dalhousie LD	2,135,900	0	0		
Glencoe LD	9,973,600	281,900	0		
McLeods LD	30,169,800	462,600	0		
Tide Head V	64,239,000	3,996,600	0		
<b>Campobello Island</b>				<b>1.5</b>	<b>N/A</b>
Campobello Island LD	100,197,200	5,164,000	0		
<b>Cap-Acadie</b>				<b>1.5</b>	<b>N/A</b>
Cap-Acadie Est LD	198,642,500	17,205,700	0		
Cap-Acadie Ouest LD	526,143,200	14,950,700	0		
Cap-Pelé V	211,062,500	35,134,400	0		
Haute-Aboujagane LD	86,264,400	9,453,000	0		
<b>Capital Region Rural District / District Rural de la région de la Capitale</b>				<b>1.5</b>	<b>N/A</b>
Blissville LD	40,669,600	1,354,700	0		
Bright LD	1,147,100	0	0		
Burton LD	438,380,000	24,158,100	0		
Canning Douglas Harb. LD	64,174,200	323,300	0		
Chipman LD	184,300	0	0		
Clarendon LD	8,687,300	813,400	0		
Douglas Inside LD	3,819,200	2,496,800	0		
Dumfries LD	547,400	41,100	0		
Durham/Taymouth LD	6,100	228,700	0		
Gladstone LD	22,703,500	18,318,400	0		
Hampstead LD	1,900	0	0		
Inner Maugerville LD	48,778,600	2,616,900	0		
Johnston LD	34,400	0	0		
Manners Sutton LD	335,100	61,200	0		
Maugerville LD	5,106,000	24,673,600	0		
New Maryland Out LD	598,500	226,400	0		
Noonan LD	93,853,800	8,544,000	0		
Northfield LD	7,000	0	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Sheffield In LD	7,273,800	94,400	0		
Sheffield Out LD	47,247,700	579,000	0		
Southampton LD	47,200	0	0		
Stanley LD	8,430,500	392,400	0		
Upper Gagetown LD	2,130,900	32,900	0		
Waterborough LD	83,800	0	0		
Wirral-Enniskillen LD	8,459,000	181,800	0		
<b>Caraquet</b>				<b>1.7</b>	<b>N/A</b>
Bas-Caraquet V	70,542,800	9,952,900	0		
Caraquet TV	370,190,100	58,836,100	0		
Evangeline/Pokemouch LD	53,832,700	8,666,900	0		
Landry Office LD	23,738,400	334,200	0		
Par. de Caraquet LD	289,100	90,600	0		
Pokesudie LD	7,247,200	235,000	0		
St-Simon/VillBlanchrd LD	52,427,900	3,097,300	0		
<b>Carleton North</b>				<b>1.7</b>	<b>1.7</b>
Aberdeen/Kent LD	167,541,500	4,243,600	6,249,200		
Bath V	19,675,300	2,384,300	0		
Centreville V	28,537,200	10,025,000	0		
Florenceville-Bristol TV	122,710,000	34,422,600	53,819,600		
Glassville LD	1,438,700	130,400	0		
Lakeville LD	18,620,300	497,700	0		
Peel/Simonds/Wicklow LD	165,536,800	10,875,300	6,200		
Upper Kent LD	4,287,100	123,300	0		
Wilmot LD	50,123,600	3,723,300	0		
<b>Central York</b>				<b>1.5</b>	<b>1.5</b>
Bright LD	120,981,000	4,581,900	0		
Douglas LD	80,858,500	2,845,000	0		
Estey's Bridge In LD	16,982,700	329,800	0		
Estey's Bridge LD	80,094,500	776,500	0		
Keswick Ridge LD	169,362,900	2,978,100	18,921,200		
Kingsclear LD	576,000	0	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
Lower Douglas LD	37,464,000	1,166,800	0		
Queensbury LD	54,297,300	158,000	0		
<b>Chaleur Rural District / District rural Chaleur</b>				<b>1.5</b>	<b>1.5</b>
Allardville LD	54,982,400	4,044,100	0		
Bathurst LD	60,590,900	1,186,800	9,342,800		
Beresford Nord LD	425,800	350,800	0		
Big River LD	22,104,100	610,400	0		
New Bandon LD	10,464,800	191,300	0		
Nw BandonSalmon Beach LD	55,204,300	613,800	0		
<b>Champdoré</b>				<b>1.7</b>	<b>N/A</b>
Grand Saint-Antoine LD	34,319,500	4,414,600	0		
Harcourt LD	337,700	491,900	0		
McKees Mill LD	18,794,600	85,600	0		
Saint-Antoine V	127,875,700	8,457,100	0		
Saint-Paul LD	39,218,300	1,405,900	0		
Sainte-Marie LD	144,574,100	2,319,600	0		
<b>Dieppe</b>				<b>1.65</b>	<b>1.65</b>
Dieppe C	3,017,528,400	792,880,400	52,945,200		
Greater Lakeburn LD	111,577,100	2,730,000	0		
Scoudouc LD	6,513,400	102,700	0		
<b>Doaktown</b>				<b>1.7</b>	<b>1.7</b>
Blissfield LD	20,420,500	532,000	0		
Doaktown V	42,075,300	9,144,700	8,852,800		
<b>Eastern Charlotte</b>				<b>1.5</b>	<b>1.5</b>
Beaver Harbour LD	16,231,300	671,400	0		
Blacks Harbour V	37,688,200	5,234,700	8,285,900		
Bonny Riv-SecondFalls LD	23,909,400	1,359,000	0		
Fundy Bay LD	69,945,400	10,883,800	0		
Pennfield LD	117,274,600	28,932,200	0		
Saint George LD	83,767,800	18,407,000	15,384,800		
Saint George TV	106,212,800	37,202,000	3,522,800		
Saint Patrick LD	28,035,300	324,100	0		

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
<b>Former type identifier / Identifiant de l'ancien type</b> C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
<b>Edmundston</b>				<b>1.6</b>	<b>1.6</b>
Edmundston C	1,238,683,200	221,498,500	27,496,300		
Rivière-Verte V	39,315,300	2,488,000	0		
Saint-Jacques LD	72,979,000	2,424,200	0		
Saint-Joseph LD	11,103,600	1,115,400	0		
<b>Five Rivers</b>				<b>1.5</b>	<b>1.5</b>
Harcourt LD	18,122,100	1,551,400	0		
Rexton V	92,989,800	6,944,300	0		
Richibucto LD	112,952,100	9,243,400	0		
Weldford LD	130,456,800	1,008,800	2,629,300		
<b>Fredericton</b>				<b>1.7</b>	<b>N/A</b>
Former LSD LD	351,801,600	10,177,300	0		
Fredericton-In C	6,944,414,600	1,631,406,100	0		
Fredericton-Out C	162,826,100	29,965,800	0		
Lakeside Estates LD	76,268,200	890,300	0		
Lincoln LD	1,104,800	30,512,200	0		
Saint Marys LD	53,259,300	2,458,700	0		
<b>Fredericton Junction</b>				<b>1.5</b>	<b>N/A</b>
Fredericton Junction V	46,927,800	2,300,100	0		
<b>Fundy Albert</b>				<b>1.7</b>	<b>N/A</b>
Alma LD	4,291,500	1,842,800	0		
Alma V	30,717,900	3,832,200	0		
Coverdale LD	180,665,000	926,600	0		
Harvey LD	26,410,600	835,900	0		
Hillsborough LD	95,400,900	1,938,200	0		
Hillsborough V	99,888,700	3,955,300	0		
Hopewell LD	33,689,000	4,134,600	0		
Riverside-Albert V	23,843,700	1,389,900	0		
<b>Fundy Rural District / District Rural de Fundy</b>				<b>1.5</b>	<b>N/A</b>
Greenwich LD	90,792,400	1,227,900	0		
Kingston LD	355,835,400	3,446,000	0		
Petersville LD	33,586,200	3,602,300	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Rothesay LD	25,545,800	324,300	0		
Saint Martins LD	565,700	400	0		
Simonds LD	10,001,600	27,700	0		
Westfield East LD	78,621,100	359,400	0		
Westfield West LD	48,375,300	566,900	0		
<b>Fundy Shores</b>				<b>1.7</b>	<b>1.7</b>
Lepreau LD	76,369,800	13,397,800	0		
Musquash LD	89,415,900	26,690,500	283,052,500		
<b>Fundy-St. Martins</b>				<b>1.5</b>	<b>N/A</b>
Fairfield LD	20,803,200	5,400	0		
Saint Martins LD	81,240,100	1,113,500	0		
Simonds LD	242,521,800	1,373,800	0		
St. Martins V	23,349,600	1,755,700	0		
<b>Grand Bay-Westfield</b>				<b>1.7</b>	<b>N/A</b>
Grand Bay-Westfield TV	467,050,300	10,178,900	0		
Westfield West LD	61,232,700	1,229,700	0		
<b>Grand Lake</b>				<b>1.5</b>	<b>1.7</b>
Canning Douglas Harb. LD	38,150,400	14,200	0		
Canning Newcastle Crk LD	38,576,800	1,194,100	0		
Chipman LD	55,706,200	20,585,900	0		
Chipman V	54,965,300	5,935,300	11,213,600		
Harcourt LD	1,635,600	1,100	0		
Minto V	101,910,000	10,556,500	0		
Northfield LD	23,839,800	13,669,300	0		
Sheffield Outside LD	17,394,200	466,100	0		
<b>Grand Manan</b>				<b>1.7</b>	<b>1.7</b>
Grand Manan (Parish) V	309,200	111,400	0		
Grand Manan V	210,210,400	22,384,300	880,000		
<b>Grand-Bouctouche</b>				<b>1.7</b>	<b>N/A</b>
Bouctouche TV	204,177,900	40,665,500	0		
Dixon/Desroc/Bouc.Cov LD	125,882,400	6,078,000	0		
Saint-Grégoire LD	17,885,300	323,600	0		

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
Sainte-Anne-de-Kent LD	99,192,400	3,016,700	0		
Wellington LD	34,614,600	1,227,500	0		
<b>Grand-Sault / Grand Falls</b>				<b>1.5</b>	<b>1.5</b>
Drummond LD	182,816,300	3,146,600	0		
Drummond V	53,490,500	3,627,800	0		
Grand Falls LD	76,509,300	5,980,700	0		
Grand-Sault/GrandFalls TV	414,491,800	123,320,600	7,268,700		
Michaud/Waddell/Lum LD	39,852,600	21,359,600	24,210,100		
Saint-André LD	68,763,500	5,260,400	0		
Saint-André V	27,970,800	872,200	0		
<b>Greater Miramichi Rural District / District Rural du Grand Miramichi</b>				<b>1.5</b>	<b>1.5</b>
Black River/Hardwicke LD	71,639,300	2,377,600	0		
Blackville LD	4,105,600	0	0		
Blissfield LD	718,100	0	0		
Chatham LD	37,752,300	3,078,200	0		
Ferry Rd Russelville LD	28,264,800	612,300	0		
Glenelg LD	57,406,400	2,912,500	0		
Hardwicke LD	27,500	333,500	0		
Nelson LD	33,713,800	1,228,900	0		
Newcastle LD	21,665,900	806,300	0		
North Esk LD	37,814,900	10,737,900	1,834,200		
South Esk LD	5,349,400	6,000	0		
St Margarets LD	9,369,200	195,400	0		
<b>Hampton</b>				<b>1.7</b>	<b>N/A</b>
Hampton/Fairmont LD	129,603,000	2,174,300	0		
Hampton Nauwigewauk LD	149,230,000	1,284,400	0		
Hampton TV	423,815,600	25,911,900	0		
Norton LD	80,488,400	1,582,100	0		
Upham LD	67,291,800	246,000	0		
<b>Hanwell</b>				<b>1.6</b>	<b>1.5</b>
Hanwell LD	310,610,800	96,266,100	0		
Hanwell Street Lights LD	229,749,700	2,269,100	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Kingsclear LD	221,898,800	5,576,300	2,000		
KingsclearOsw.GraySub LD	7,976,600	0	0		
Ludford Subdivision LD	36,999,100	0	0		
<b>Hartland</b>				<b>1.6</b>	<b>N/A</b>
Brighton/Wakefield Ot LD	192,852,400	6,858,800	0		
Coldstream LD	4,546,700	384,300	0		
Hartland TV	64,713,700	20,738,800	0		
Peel/Simonds South LD	7,469,000	1,240,400	0		
Simonds/Somerville LD	38,601,500	3,209,500	0		
<b>Harvey</b>				<b>1.5</b>	<b>N/A</b>
Dumfries LD	2,917,900	212,800	0		
Harvey V	20,975,600	2,767,200	0		
Kingsclear LD	64,961,700	664,200	0		
Manners Sutton LD	175,393,200	3,360,500	0		
Prince William LD	136,377,300	3,506,500	0		
<b>Hautes-Terres</b>				<b>1.7</b>	<b>1.7</b>
Notre-Dame-des-Érable LD	27,674,100	186,200	0		
Paquetville V	48,370,500	7,569,500	0		
Par. de Caraquet LD	745,000	28,800	0		
Par. de Saint-Isidore LD	64,924,700	2,307,600	14,807,200		
Par.Paquetv/Maltempec LD	79,164,100	2,306,900	0		
Saint-Isidore V	50,359,300	4,998,400	0		
Saint-Sauveur LD	29,551,200	114,900	0		
<b>Haut-Madawaska</b>				<b>1.65</b>	<b>N/A</b>
Baker Brook V	21,449,600	2,400,100	0		
Clair V	38,329,600	32,285,000	0		
Haut-Madawaska LD	59,551,100	1,951,100	0		
Lac Baker V	72,062,100	928,300	0		
Saint-François LD	61,091,600	1,020,700	0		
Saint-François V	21,506,200	9,832,400	0		
Saint-Hilaire V	9,931,100	12,289,100	0		



**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
<b>Heron Bay / Baie-des-Hérons</b>				<b>1.7</b>	<b>N/A</b>
Chaleur LD	19,232,300	532,600	0		
Charlo V	89,044,100	7,639,500	0		
Dalhousie Junction LD	23,891,800	628,500	0		
Dalhousie LD	10,000	62,600	0		
Dalhousie TV	190,479,100	45,546,100	0		
Point La Nim LD	14,497,300	136,600	0		
<b>Île-de-Lamèque</b>				<b>1.7</b>	<b>N/A</b>
Île-de-Lamèque Centre LD	27,590,800	4,103,900	0		
Île-de-Lamèque Nord LD	76,974,300	3,093,200	0		
Île-de-Lamèque Ouest LD	24,181,000	8,625,900	0		
Île-de-Lamèque Sud LD	25,712,900	656,800	0		
Lamèque TV	91,633,400	17,729,100	0		
Ste-Marie-St-Raphael V	39,008,300	2,203,500	0		
<b>Kedgwick</b>				<b>1.7</b>	<b>1.7</b>
Eldon LD	3,017,300	28,000	0		
Grimmer LD	57,828,000	4,481,800	4,373,700		
Kedgwick V	54,283,200	6,591,900	0		
St. JeanBaptiste-Menn LD	5,240,100	253,600	0		
White's Brook LD	2,180,400	131,400	0		
<b>Kent Rural District / District Rural de Kent</b>				<b>1.5</b>	<b>N/A</b>
Baie Ste. Anne LD	68,849,100	3,468,800	0		
Black-River Hardwicke LD	12,021,800	68,600	0		
Cap-de-Richibucto LD	68,216,200	3,854,300	0		
Carleton LD	14,301,500	1,151,700	0		
Escuminac LD	10,947,500	2,917,000	0		
Harcourt LD	1,480,900	39,700	0		
Hardwicke LD	2,009,400	2,812,800	0		
Pointe-Sapin LD	22,566,800	7,238,700	0		
Saint-Charles LD	162,100	24,100	0		
Saint-Louis LD	807,200	0	0		

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
<b>Kings Rural District / District Rural de Kings</b>				<b>1.5</b>	<b>1.5</b>
Apohaqui LD	25,100,000	900,900	0		
Brunswick LD	683,600	267,400	0		
Cardwell LD	106,309,400	15,040,500	48,484,900		
Hammond LD	15,865,800	817,500	0		
Johnston LD	86,700	0	0		
Sussex LD	162,805,600	11,164,200	5,772,200		
Upham LD	8,079,400	277,000	0		
Waterford LD	43,268,500	743,400	0		
<b>Lakeland Ridges</b>				<b>1.5</b>	<b>N/A</b>
Benton LD	2,603,600	9,300	0		
Canterbury LD	86,608,100	1,836,600	0		
Canterbury V	13,788,200	698,600	0		
Debec In LD	3,242,400	137,500	0		
Debec Out LD	39,798,100	997,500	0		
Meductic V	10,184,700	4,299,200	0		
North Lake LD	73,215,300	353,300	0		
Woodstock LD	17,080,200	191,200	0		
<b>Maple Hills</b>				<b>1.7</b>	<b>N/A</b>
Dundas LD	5,825,300	0	0		
Irishtown LD	331,456,900	8,638,400	0		
Moncton LD	466,407,800	36,239,100	0		
Painsec Junction LD	32,186,600	2,145,000	0		
Shediac LD	22,019,200	44,100	0		
<b>McAdam</b>				<b>1.5</b>	<b>1.5</b>
McAdam LD	119,200	0	0		
McAdam V	48,524,500	2,553,300	3,348,700		
<b>Memramcook</b>				<b>1.5</b>	<b>N/A</b>
Memramcook V	391,642,200	18,716,600	0		
<b>Miramichi</b>				<b>1.6</b>	<b>1.6</b>
Miramichi C	1,308,998,700	286,252,600	17,742,200		
Nelson LD	16,520,600	26,400	0		

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL					
Newcastle LD	11,737,200	12,400	0		
<b>Miramichi River Valley</b>				<b>1.7</b>	<b>N/A</b>
Blackville LD	75,793,100	1,283,500	0		
Blackville V	51,691,100	3,841,300	0		
Derby LD	52,056,100	783,000	0		
North & South Esk LD	170,681,500	2,851,700	0		
Renous-Quarryville LD	44,210,700	57,472,900	0		
Sunny Corner LD	57,278,300	2,840,000	0		
<b>Moncton</b>				<b>1.636</b>	<b>1.636</b>
Moncton C	7,735,931,700	2,342,216,800	21,251,400		
Moncton LD	92,571,000	25,001,200	0		
<b>Nackawic-Millville</b>				<b>1.5</b>	<b>1.7</b>
Dumfries LD	52,078,700	318,600	0		
Millville V	10,790,800	445,600	0		
Nackawic-In TV	58,514,400	5,992,300	12,595,700		
Nackawic-Out TV	15,803,500	1,771,400	0		
Queensbury LD	51,978,800	182,200	0		
Southampton LD	94,729,900	992,400	0		
<b>Nashwaak</b>				<b>1.5</b>	<b>N/A</b>
Douglas Inside LD	19,747,800	378,200	0		
Durham Taymouth LD	138,220,300	1,283,600	0		
Estey's Bridge LD	2,933,300	11,100	0		
Saint Marys LD	110,291,300	4,867,000	0		
Stanley LD	44,302,300	903,900	0		
Stanley V	28,940,500	3,018,900	0		
<b>Neguac</b>				<b>1.5</b>	<b>N/A</b>
Alnwick LD	189,600	127,900	0		
Neguac V	120,217,600	17,516,000	0		
<b>New Maryland</b>				<b>1.5</b>	<b>N/A</b>
New Maryland V	448,987,200	5,133,900	0		
<b>Northwest Rural District / District rural Nord-Ouest</b>				<b>1.5</b>	<b>N/A</b>
Drummond LD	6,517,400	186,700	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Rivière-Verte LD	37,319,600	753,400	0		
Saint-Basile LD	38,151,800	868,400	0		
Saint-Jacques LD	35,081,300	411,800	0		
Saint-Quentin LD	7,596,600	116,900	0		
St Joseph Madawaska LD	86,218,100	2,092,300	0		
<b>Nouvelle-Arcadie</b>				<b>1.7</b>	<b>N/A</b>
Acadie Siding LD	11,219,100	850,800	0		
Acadieville LD	19,495,100	683,000	0		
Collette LD	19,104,300	277,900	0		
Harcourt LD	20,600	0	0		
Rogersville LD	32,002,000	1,104,600	0		
Rogersville V	58,960,500	5,558,900	0		
Saint-Louis LD	33,500	0	0		
Weldford LD	2,608,300	0	0		
<b>Oromocto</b>				<b>1.7</b>	<b>N/A</b>
Lincoln LD	240,561,600	10,668,600	0		
Oromocto - Federal TV	99,781,100	322,691,500	0		
Oromocto TV	741,882,100	91,194,900	0		
<b>Quispamsis</b>				<b>1.7</b>	<b>N/A</b>
Quispamsis TV	2,133,117,700	85,047,100	0		
<b>Restigouche Rural District / District rural Restigouche</b>				<b>1.5</b>	<b>1.5</b>
Addington LD	11,966,800	247,900	0		
Balmoral-Maltais LD	2,431,600	1,601,300	0		
Chaleur LD	20,134,800	1,261,500	6,370,500		
Eldon LD	15,079,300	2,338,500	0		
Flatlands LD	7,485,500	381,400	0		
Lorne LD	11,544,900	162,400	0		
Mann Mountain LD	3,477,000	118,400	0		
<b>Riverview</b>				<b>1.6</b>	<b>N/A</b>
Riverview TV	1,855,962,700	140,211,400	0		
<b>Rivière-du-Nord</b>				<b>1.7</b>	<b>N/A</b>
Anse-Bleue / Dugas LD	16,713,600	1,122,200	0		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Bertrand V	69,837,900	4,104,200	0		
Grande-Anse V	37,619,200	3,780,600	0		
Maisonnette V	29,988,400	1,964,700	0		
New Bandon LD	564,500	0	0		
Poirier LD	4,775,300	100,900	0		
Saint-Léolin V	25,461,900	110,700	0		
<b>Rothesay</b>				<b>1.7</b>	<b>N/A</b>
Rothesay TV	1,536,293,200	91,047,400	0		
<b>Saint Andrews</b>				<b>1.5</b>	<b>N/A</b>
Bayside/Chamcook LD	155,306,700	21,165,500	0		
Saint Andrews TV	342,959,900	46,721,100	0		
<b>Saint John</b>				<b>1.7</b>	<b>1.7</b>
Saint John C	5,292,360,500	1,524,674,900	522,135,900		
<b>Saint-Quentin</b>				<b>1.5</b>	<b>1.5</b>
Saint-Quentin LD	101,337,400	9,540,400	10,628,200		
Saint-Quentin TV	129,133,800	14,329,000	0		
<b>Salisbury</b>				<b>1.5</b>	<b>N/A</b>
Coverdale LD	215,241,800	1,385,800	0		
Elgin Parish LD	3,647,500	0	0		
Moncton LD	119,942,900	2,223,800	0		
Salisbury LD	132,363,600	4,943,700	0		
Salisbury V	184,363,000	26,744,300	0		
<b>Shediac</b>				<b>1.5</b>	<b>1.5</b>
Pointe-du-Chêne LD	221,946,900	6,175,000	0		
Scoud/S.Rd/ShediacCap LD	255,266,200	36,681,500	3,201,000		
Scoudouc Road TV	404,100	117,100	0		
Shediac Cape TV	162,800	30,800	0		
Shediac Parish TV	7,994,600	232,500	0		
Shediac TV	750,710,000	139,846,400	0		
<b>Shippagan</b>				<b>1.55</b>	<b>N/A</b>
Le Goulet V	29,421,200	497,100	0		
Shippagan Nord & Sud LD	18,717,200	42,100	0		

**ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
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Shippagan Ouest LD	66,063,200	6,850,200	0		
Shippagan TV	217,270,800	41,070,300	0		
<b>Southeast Rural District / District Rural Sud-Est</b>				<b>1.5</b>	<b>N/A</b>
Alma LD	1,618,700	19,875,400	0		
Calhoun Road LD	6,670,900	108,900	0		
Coverdale LD	53,228,100	4,966,000	0		
Dorchester LD	3,651,600	100	0		
Elgin Parish LD	265,300	0	0		
Sackville LD	2,995,100	594,500	0		
Salisbury LD	1,043,800	81,500	0		
<b>Southern Victoria</b>				<b>1.7</b>	<b>1.7</b>
Aroostook V	10,826,200	255,800	0		
Perth-Andover V	107,836,600	19,286,400	0		
Southern Victoria LD	39,617,700	3,888,200	2,757,600		
<b>Southwest Rural District / District Rural Sud-Ouest</b>				<b>1.5</b>	<b>N/A</b>
Dumbarton LD	18,105,300	20,894,300	0		
McAdam LD	8,506,500	1,867,000	0		
Pennfield LD	7,197,600	117,500	0		
Saint Croix LD	12,403,700	4,737,700	0		
Saint David LD	13,560,400	7,310,800	0		
Saint George LD	2,722,300	704,900	0		
Saint James LD	31,728,100	15,931,500	0		
Saint Patrick LD	65,700,300	12,447,200	0		
West Isles LD	49,899,400	4,799,300	0		
Western Charlotte LD	10,168,300	15,062,400	0		
White Head Island LD	9,379,000	491,800	0		
<b>St. Stephen</b>				<b>1.5</b>	<b>1.5</b>
CharlotteDennisWeston LD	95,503,000	17,912,400	72,900		
Deffurin-St. Stephen LD	67,581,900	433,000	0		
Saint David LD	103,359,000	5,839,500	0		
St. Stephen TV	276,740,400	63,883,000	16,253,700		

## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

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Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
<b>Strait Shores</b>				<b>1.5</b>	<b>N/A</b>
Baie-Verte Inside LD	3,064,200	33,300	0		
Baie-Verte Outside LD	16,464,600	3,565,400	0		
CapeTormentinBayfield LD	9,974,000	424,100	0		
Port Elgin V	22,528,400	4,943,100	0		
Westm/Btsfor/M.Comer LD	176,008,600	4,766,400	0		
<b>Sunbury-York South</b>				<b>1.5</b>	<b>1.5</b>
New Maryland LD	277,665,300	967,600	0		
Rusagonis-Waasis LD	410,442,700	25,210,000	751,600		
<b>Sussex</b>				<b>1.5</b>	<b>N/A</b>
Sussex LD	8,157,300	4,517,200	0		
Sussex TV	443,786,400	114,756,100	0		
<b>Tantramar</b>				<b>1.7</b>	<b>N/A</b>
Dorchester LD	11,833,500	1,034,000	0		
Dorchester V	31,402,800	23,204,200	0		
Pointe de Bute LD	28,595,000	5,674,700	0		
Sackville LD	95,195,300	15,402,500	0		
Sackville TV	688,348,600	55,026,100	0		
<b>Three Rivers</b>				<b>1.5</b>	<b>N/A</b>
Elgin Centre LD	13,716,200	747,300	0		
Elgin Parish LD	57,567,700	490,100	0		
Petitcodiac V	98,169,400	10,613,200	0		
Salisbury LD	114,924,400	18,460,200	0		
<b>Tobique Valley</b>				<b>1.5</b>	<b>1.5</b>
Plaster Rocker V	49,735,600	4,360,800	5,882,600		
Tobique Valley LD	138,732,500	4,393,800	0		
<b>Tracadie</b>				<b>1.7</b>	<b>1.7</b>
Anciens DSL LD	590,307,100	15,392,000	4,067,100		
Tracadie TV	439,385,500	101,553,100	0		
<b>Tracy</b>				<b>1.5</b>	<b>N/A</b>
Tracy V	28,749,300	767,900	0		

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	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
<b>Upper Miramichi</b>				<b>1.5</b>	<b>N/A</b>
Upper Miramichi LD (984.00)	31,030,600	692,400	0		
Upper Miramichi LD (984.01)	89,482,500	2,992,300	0		
<b>Vallée-des-Rivières</b>				<b>1.5</b>	<b>1.5</b>
Saint-Anne & NDDL LD	46,090,400	4,082,900	0		
Saint-Anne V	44,626,800	2,338,100	0		
Saint-Léonard LD	51,699,400	4,698,800	3,827,200		
Saint-Léonard TV	69,393,900	11,885,300	0		
Siegas-Parent-Poitier LD	29,010,700	1,160,600	19,271,700		
<b>Valley Waters</b>				<b>1.7</b>	<b>N/A</b>
Kars LD	69,024,000	616,000	0		
Norton LD	39,386,300	480,000	0		
Norton V	85,974,000	5,060,400	0		
Springfield LD	170,205,300	4,152,900	0		
Upham LD	15,284,300	114,700	0		
Wickham LD	54,338,600	301,800	0		
<b>Western Valley Rural District / District Rural de la vallée de l'Ouest</b>				<b>1.5</b>	<b>N/A</b>
Andover LD	15,982,300	100,400	0		
Denmark LD	71,958,500	1,808,200	0		
Gordon LD	9,309,600	55,600	0		
Kent LD	330,500	375,700	0		
Lorne LD	3,936,100	684,600	0		
Perth LD	60,924,800	415,300	0		
<b>Woodstock</b>				<b>1.7</b>	<b>N/A</b>
Northampton LD	98,792,000	2,113,400	0		
Richmond LD	50,143,600	4,192,400	0		
Up & Lw Northampton LD	37,554,500	2,169,500	0		
Wakefield Inside LD	144,873,900	17,941,900	0		
Woodstock LD	140,388,000	20,874,400	0		
Woodstock Out TV	11,857,700	2,224,300	0		



## ASSESSMENT AND TAX RATIOS - 2023 - ÉVALUATION ET RATIOS D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Assessment* / Évaluation*			Ratios **	
	Residential	Non-Residential	Heavy Industrial	Non-Residential	Heavy Industrial
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL	Résidentiel	Non-résidentielle	Industrielle lourde	Non-résidentiel	Industrielle lourde
Woodstock TV	402,816,100	113,623,300	0		
Woodstock West of TCH TV	0	3,557,400	0		
<b>Total</b>	<b>65,777,283,900</b>	<b>10,914,811,500</b>	<b>1,433,232,300</b>		

\* Assessments includes adjustment for federal properties

\* L'évaluation comprend un rajustement pour les propriétés fédérales

\*\* The ratio in the Rural Communities and Regional Municipalities budgets for the services provided by the Minister is defaulted to 1.5.

\*\* Le ratio dans les budgets des communautés rurales et des municipalités régionales des services fournis par le ministre est par défaut de 1,5.

## **SECTION 4**

### **TAX RATES AND USER CHARGES**

The Province shares the property tax field with the local governments in New Brunswick. That is to say, that both the Province and local governments levy taxes on real property. The residential rate of provincial property taxation is \$0.5617 on each \$100 valuation of real property being residential property referred to in paragraphs (a) to (f) of the definition “residential property” in section 1 of the *Assessment Act* and \$1.0345 on each \$100 valuation of real property being residential property referred to in paragraphs (g) to (n). The non-residential properties are \$1.8560 per \$100 of assessed value. Owner-occupied residences in local governments do not pay provincial property taxes.

Local governments and rural districts levy a local tax to recover that part of the net budget not financed through the community funding grant.

The cost of local government utilities (water and wastewater disposal) is recovered through a separate user charge. Utility charges vary among local governments and are based on the cost, type of service and the method of cost recovery.

The levy for a Business Improvement Area (BIA) is a levy that is not part of regular local services. Under the *Business Improvement Areas Act*, a local government may, by by-law, designate a zone within its boundaries, upon presentation of a petition from non-residential property users, as a business improvement area. A BIA is formed to promote, improve and enhance the business and shopping areas. The budget of the corporation is developed and adopted by the BIA and is then approved by the local government council which, in turn, will determine a rate that shall not exceed \$0.20 for each \$100 of assessed value.

## **SECTION 4**

### **TAX D'IMPOSITION ET REDEVANCES D'USAGE**

Le gouvernement provincial partage le champ d'imposition foncière avec les gouvernements locaux du Nouveau-Brunswick. Autrement dit, le gouvernement provincial et les gouvernements locaux prélèvent des impôts sur les biens réels. Le taux résidentiel de l'impôt foncier provincial est de 0,5617 \$ par tranche de 100 \$ d'évaluation sur un bien réel qui est un bien résidentiel prévu aux paragraphes a) à f) de la définition de « biens résidentiels » à l'article 1 de la Loi sur l'évaluation et de 1,0345 \$ pour chaque tranche de 100 \$ d'évaluation sur un bien réel qui est un bien résidentiel prévu aux paragraphes g) à n). Pour les biens non résidentiels, le taux est de 1,8560 \$ par tranche de 100 \$ de valeur imposable. Les impôts fonciers provinciaux ne s'appliquent pas aux biens occupés par leur propriétaire dans les limites des gouvernements locaux.

Les gouvernements locaux et les districts ruraux prélèvent des impôts locaux pour recouvrer la partie du budget net qui n'est pas approvisionnée par la subvention de financement communautaire.

Le coût des services publics (approvisionnement en eau et évacuation des eaux usées) des gouvernements locaux est recouvré par le biais d'une redevance d'usage distincte. Les redevances des services publics varient d'un gouvernement local à l'autre et sont fondées sur le coût, le type de service et la méthode de recouvrement des coûts.

Le prélèvement pour une zone d'amélioration des affaires est un prélèvement qui ne fait pas partie des services locaux réguliers. En vertu de la Loi sur les zones d'amélioration des affaires, un gouvernement local peut, par arrêté, désigner une zone à l'intérieur de ses limites comme zone d'amélioration des affaires sur présentation d'une requête d'usagers de biens non résidentiels. Une zone d'amélioration des affaires est créée pour promouvoir, améliorer et mettre en valeur les zones d'affaires ou commerciales. Le budget de la société est élaboré et adopté par la zone d'amélioration des affaires, après quoi il est approuvé par le conseil du gouvernement local qui, à son tour, détermine un taux qui ne doit pas dépasser 0,20 \$ par tranche de 100 \$ de valeur imposable.

The Special Provincial Levy is a levy charged to all residential owner-occupied properties in former local service districts, that are now part of a new local government or rural district, for the administration of road related services provided directly by the Department of Transportation and Infrastructure. Revenues for the provision of this service is made by way of a levy of \$0.4115 per \$100 of assessment. This rate is in addition to the local tax rate. Non-owner-occupied properties and non-residential properties do not pay for this special levy. This levy is a continuation of the levy that has been applied to former local service district prior to local governance reform.

Le prélèvement provincial spécial est un prélèvement qui s'applique à tous les biens résidentiels occupés par leur propriétaire dans les anciens districts de services locaux qui font maintenant partie d'un nouveau gouvernement local ou district rural, pour l'administration des services liés aux routes fournis directement par le ministère des Transports et de l'Infrastructure. Les recettes pour la prestation de ce service sont générées par le biais d'un prélèvement de 0,4115 \$ par tranche de 100 \$ d'évaluation. Ce taux s'ajoute au taux d'imposition local. Ce prélèvement spécial ne s'applique pas aux biens résidentiels non occupés par leur propriétaire et aux propriétés non résidentielles. Il s'inscrit dans la continuité du prélèvement appliqué aux anciens districts de services locaux avant la réforme de la gouvernance locale.

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL, BZ = BIA/ZAA	Residential / Résidentiel	Services provided by Minister* / Services fournis par le ministre*	Special Provincial Levy / Contribution provincial spécial	Business Improvement Area Levy/ Contribution zone d'amélioration des affaires
<b>Acadian Peninsula Rural District / District Rural Péninsule Acadienne</b>				
Miscou LD	1.0221		0.4115	
<b>Alnwick</b>				
Alnwick LD	0.4987	0.3072	0.4115	
Barryville-New Jersey LD	0.4947	0.3099	0.4115	
Fair Isle LD	0.5451	0.3051	0.4115	
OakPoint-BartibogBrid LD	0.5100	0.3063	0.4115	
Tabusintac LD	0.5965	0.3050	0.4115	
<b>Arcadia</b>				
Cambridge LD	0.7015		0.4115	
Cambridge Narrows V	1.0673			
Gagetown V	1.4532			
Hampstead LD	0.6242		0.4115	
Upper Gagetown LD	0.9588		0.4115	
Waterborough LD	0.6758		0.4115	
Wickham LD	0.6346		0.4115	
<b>Bathurst</b>				
Bathurst/Big River LD	0.7478		0.4115	
Bathurst BZ				0.2000
Bathurst C	1.7750			
North Tetagouche LD	0.7984		0.4115	
<b>Beaurivage</b>				
Aldouane LD	0.6340		0.4115	
Canisto Road LD	0.5695		0.4115	
Richibucto BZ				0.1000
Richibucto TV	1.4850			
Saint-Charles LD	0.7353		0.4115	
Saint-Ignace LD	0.6985		0.4115	
Saint-Louis-de-Kent V	1.4956			
Saint-Louis Parish LD	0.6451		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL, BZ = BIA/ZAA	Residential / Résidentiel	Services provided by Minister* / Services fournis par le ministre*	Special Provincial Levy / Contribution provincial spécial	Business Improvement Area Levy/ Contribution zone d'amélioration des affaires
<b>Beausoleil</b>				
Cocagne LD	0.7304	0.0005	0.4115	
Dundas LD	0.6085	0.0005	0.4115	
Grand Digue LD	0.6085	0.0003	0.4115	
Leblancville LD	0.5058	0.0006	0.4115	
Shediac Bridge & Rivr LD	0.4388	0.0003	0.4115	
Shediac LD	0.4035	0.0003	0.4115	
<b>Belle-Baie</b>				
Belle-Baie Nord LD	0.6943		0.4115	
Belle-Baie Sud LD	0.7832		0.4115	
Beresford TV	1.5773			
Nigadoo V	1.4125			
Petit-Rocher N and S LD	0.6560		0.4115	
Petit-Rocher V	1.4976			
Pointe-Verte V	1.5900			
<b>Belledune</b>				
Belledune-In V	1.2225			
Belledune-Out V	1.0050			
<b>Bois-Joli</b>				
Balmoral-Maltais LD	0.7667		0.4115	
Balmoral V	1.4391			
Blair Athol / St-Maure LD	0.9203		0.4115	
Dalhousie LD	0.6817		0.4115	
Eel River Crossing V	1.3200			
Eel River-Dalh par. V	1.0866			
Eel Rivr-Dalh/Dund/McL V	1.2603			
<b>Butternut Valley</b>				
Brunswick LD	0.2249	0.3947	0.4115	
Havelock Inside LD	0.2839	0.3947	0.4115	
Havelock LD	0.2303	0.3947	0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL, BZ = BIA/ZAA	Residential / Résidentiel	Services provided by Minister* / Services fournis par le ministre*	Special Provincial Levy / Contribution provincial spécial	Business Improvement Area Levy/ Contribution zone d'amélioration des affaires
Johnston LD	0.2311	0.3947	0.4115	
Lower Millstream LD	0.2829	0.3947	0.4115	
Studholm LD	0.2531	0.3947	0.4115	
<b>Campbellton</b>				
Atholville-St. Arthur V	1.4375			
Atholville V	1.5694			
Atholville-ValD'Amours V	1.3128			
Campbellton BZ				0.1450
Campbellton C	1.8413			
Dalhousie LD	0.7081		0.4115	
Glencoe LD	0.9948		0.4115	
McLeods LD	0.8666		0.4115	
Tide Head V	1.5703			
<b>Campobello Island</b>				
Campobello Island LD	0.1966	0.4481	0.4115	
<b>Cap-Acadie</b>				
Cap-Acadie Est LD	0.5696		0.4115	
Cap-Acadie Ouest LD	0.5696		0.4115	
Cap-Pelé V	1.3000			
Haute-Aboujagane LD	0.6056		0.4115	
<b>Capital Region Rural District / District Rural de la région de la Capitale</b>				
Blissville LD	0.9602		0.4115	
Bright LD	0.4571		0.4115	
Burton LD	0.4970		0.4115	
Canning Douglas Harb. LD	0.5883		0.4115	
Chipman LD	0.4574		0.4115	
Clarendon LD	0.7788		0.4115	
Douglas Inside LD	0.4419		0.4115	
Dumfries LD	0.5464		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL, BZ = BIA/ZAA	Residential / Résidentiel	Services provided by Minister* / Services fournis par le ministre*	Special Provincial Levy / Contribution provincial spécial	Business Improvement Area Levy/ Contribution zone d'amélioration des affaires
Durham/Taymouth LD	0.4207		0.4115	
Gladstone LD	0.5761		0.4115	
Hampstead LD	0.3684		0.4115	
Inner Maugerville LD	0.5505		0.4115	
Johnston LD	0.5145		0.4115	
Manners Sutton LD	0.3867		0.4115	
Maugerville LD	0.4958		0.4115	
New Maryland Out LD	0.5407		0.4115	
Noonan LD	0.5834		0.4115	
Northfield LD	0.4000		0.4115	
Sheffield In LD	0.4620		0.4115	
Sheffield Out LD	0.5080		0.4115	
Southampton LD	0.3644		0.4115	
Stanley LD	0.5387		0.4115	
Upper Gagetown LD	0.9641		0.4115	
Waterborough LD	0.6229		0.4115	
Wirral-Enniskillen LD	0.9714		0.4115	
<b>Caraquet</b>				
Bas-Caraquet V	1.4995			
Caraquet BZ				0.1976
Caraquet TV	1.5517			
Evangeline/Pokemouch LD	0.7610		0.4115	
Landry Office LD	0.8622		0.4115	
Par. de Caraquet LD	0.6748		0.4115	
Pokesudie LD	0.8002		0.4115	
St-Simon/VillBlanchrd LD	0.7218		0.4115	
<b>Carleton North</b>				
Aberdeen/Kent LD	0.8535		0.4115	
Bath V	1.4597			
Centreville V	1.4941			
Florenceville-Bristol TV	1.2903			

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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Glassville LD	0.9432		0.4115	
Lakeville LD	0.7549		0.4115	
Peel/Simonds/Wicklow LD	0.6119		0.4115	
Upper Kent LD	1.0723		0.4115	
Wilmot LD	0.6855		0.4115	
<b>Central York</b>				
Bright LD	0.2431	0.3063	0.4115	
Douglas LD	0.2179	0.4177	0.4115	
Estey's Bridge In LD	0.2515	0.3562	0.4115	
Estey's Bridge LD	0.2395	0.3763	0.4115	
Keswick Ridge LD	0.2925	0.2554	0.4115	
Kingsclear LD	0.2375	0.2113	0.4115	
Lower Douglas LD	0.2003	0.4452	0.4115	
Queensbury LD	0.2187	0.2548	0.4115	
<b>Chaleur Rural District / District rural Chaleur</b>				
Allardville LD	0.7817		0.4115	
Bathurst LD	0.6263		0.4115	
Beresford Nord LD	0.5261		0.4115	
Big River LD	0.6346		0.4115	
New Bandon LD	0.7387		0.4115	
Nw BandonSalmon Beach LD	0.7573		0.4115	
<b>Champdoré</b>				
Grand Saint-Antoine LD	0.6303		0.4115	
Harcourt LD	0.9227		0.4115	
McKees Mill LD	0.5666		0.4115	
Saint-Antoine V	1.3986			
Saint-Paul LD	0.8979		0.4115	
Sainte-Marie LD	0.6111		0.4115	
<b>Dieppe</b>				
Dieppe C	1.4600			
Greater Lakeburn LD	0.5445		0.4115	



**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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Scoudouc LD	0.4677		0.4115	
<b>Doaktown</b>				
Blissfield LD	0.7158		0.4115	
Doaktown V	1.5545			
<b>Eastern Charlotte</b>				
Beaver Harbour LD	0.3791	0.2712	0.4115	
Blacks Harbour V	1.5297			
Bonny Riv-SecondFalls LD	0.3339	0.2714	0.4115	
Fundy Bay LD	0.3493	0.2714	0.4115	
Pennfield LD	0.2975	0.2711	0.4115	
Saint George LD	0.2900	0.2711	0.4115	
Saint George TV	1.3700			
Saint Patrick LD	0.2762	0.2712	0.4115	
<b>Edmundston</b>				
Edmundston BZ				0.2000
Edmundston C	1.6350			
Rivière-Verte V	1.4170			
Saint-Jacques LD	0.7559		0.4115	
Saint-Joseph LD	0.8471		0.4115	
<b>Five Rivers</b>				
Harcourt LD	0.8481		0.4115	
Rexton V	1.3779			
Richibucto LD	0.6347		0.4115	
Weldford LD	0.7379		0.4115	
<b>Fredericton</b>				
Former LSD LD	0.6286		0.4115	
Fredericton-In C	1.3386			
Fredericton Main BZ				0.2000
Fredericton-Out C	1.0565			
Fredericton Queen BZ				0.2000
Lakeside Estates LD	0.5862		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
Former type identifier / Identifiant de l'ancien type C = City/Cité, TV = Town/Ville, V = Village LD = LSD / DSL, BZ = BIA/ZAA	Residential / Résidentiel	Services provided by Minister* / Services fournis par le ministre*	Special Provincial Levy / Contribution provincial spécial	Business Improvement Area Levy/ Contribution zone d'amélioration des affaires
Lincoln LD	0.5042		0.4115	
Saint Marys LD	0.5159		0.4115	
<b>Fredericton Junction</b>				
Fredericton Junction V	1.3392			
<b>Fundy Albert</b>				
Alma LD	0.5223		0.4115	
Alma V	1.5669			
Coverdale LD	0.5001		0.4115	
Harvey LD	0.5616		0.4115	
Hillsborough LD	0.4661		0.4115	
Hillsborough V	1.3026			
Hopewell LD	0.5226		0.4115	
Riverside-Albert V	1.3936			
<b>Fundy Rural District / District Rural de Fundy</b>				
Greenwich LD	0.6857		0.4115	
Kingston LD	0.5883		0.4115	
Petersville LD	0.8932		0.4115	
Rothesay LD	0.5833		0.4115	
Saint Martins LD	0.5063		0.4115	
Simonds LD	0.5057		0.4115	
Westfield East LD	0.6411		0.4115	
Westfield West LD	0.5700		0.4115	
<b>Fundy Shores</b>				
Lepreau LD	0.2292	0.2452	0.4115	
Musquash LD	0.2292	0.2451	0.4115	
<b>Fundy-St. Martins</b>				
Fairfield LD	0.6266		0.4115	
Saint Martins LD	0.6413		0.4115	
Simonds LD	0.6308		0.4115	
St. Martins V	1.2698			

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Grand Bay-Westfield</b>				
Grand Bay-Westfield TV		1.3529		
Westfield West LD		0.6024	0.4115	
<b>Grand Lake</b>				
Canning Douglas Harb. LD		0.5898	0.4115	
Canning Newcastle Crk LD		0.4943	0.4115	
Chipman LD		0.4855	0.4115	
Chipman V		1.4000		
Harcourt LD		0.8894	0.4115	
Minto V		1.3256		
Northfield LD		0.4795	0.4115	
Sheffield Outside LD		0.5431	0.4115	
<b>Grand Manan</b>				
Grand Manan (Parish) V		0.7500		
Grand Manan V		1.2283		
<b>Grand-Bouctouche</b>				
Bouctouche BZ				0.1000
Bouctouche TV		1.3500		
Dixon/Desroc/Bouc.Cov LD		0.6026	0.4115	
Saint-Grégoire LD		0.6614	0.4115	
Sainte-Anne-de-Kent LD		0.6262	0.4115	
Wellington LD		0.5549	0.4115	
<b>Grand-Sault / Grand Falls</b>				
Drummond LD		0.6699	0.4115	
Drummond V		1.2999		
Grand Falls LD		0.6143	0.4115	
Grand Sault/Grand Falls BZ				0.2000
Grand-Sault/GrandFalls TV		1.5200		
Michaud/Waddell/Lum LD		0.7832	0.4115	
Saint-André LD		0.7432	0.4115	
Saint-André V		1.1937		

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Greater Miramichi Rural District / District Rural du Grand Miramichi</b>				
Black River/Hardwicke LD	0.6746		0.4115	
Blackville LD	0.6243		0.4115	
Blissfield LD	0.6481		0.4115	
Chatham LD	0.6182		0.4115	
Ferry Rd Russelville LD	0.6979		0.4115	
Glenelg LD	0.6119		0.4115	
Hardwicke LD	0.6242		0.4115	
Nelson LD	0.6207		0.4115	
Newcastle LD	0.6024		0.4115	
North Esk LD	0.5616		0.4115	
South Esk LD	0.5484		0.4115	
St Margarets LD	0.8443		0.4115	
<b>Hampton</b>				
Hampton/Fairmont LD	0.6835		0.4115	
Hampton Nauwigewauk LD	0.7859		0.4115	
Hampton TV	1.2800			
Norton LD	0.6622		0.4115	
Upham LD	0.8606		0.4115	
<b>Hanwell</b>				
Hanwell LD	0.3500	0.1603	0.4115	
Hanwell Street Lights LD	0.3710	0.1603	0.4115	
Kingsclear LD	0.3106	0.1552	0.4115	
KingsclearOsw.GraySub LD	0.2646	0.1544	0.4115	
Ludford Subdivision LD	0.3162	0.1544	0.4115	
<b>Hartland</b>				
Brighton/Wakefield Ot LD	0.6816		0.4115	
Coldstream LD	0.7350		0.4115	
Hartland TV	1.5149			
Peel/Simonds South LD	0.6110		0.4115	
Simonds/Somerville LD	0.6816		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Harvey</b>				
Dumfries LD	0.1428	0.4106	0.4115	
Harvey V	1.2245			
Kingsclear LD	0.2108	0.2745	0.4115	
Manners Sutton LD	0.2148	0.4294	0.4115	
Prince William LD	0.1993	0.3655	0.4115	
<b>Hautes-Terres</b>				
Notre-Dame-des-Érables LD	1.1961		0.4115	
Paquetville V	1.4272			
Par. de Caraquet LD	0.8383		0.4115	
Par. de Saint-Isidore LD	0.8070		0.4115	
Par.Paquetv/Maltempec LD	0.8369		0.4115	
Saint-Isidore V	1.5138			
Saint-Sauveur LD	1.1118		0.4115	
<b>Haut-Madawaska</b>				
Baker Brook V	1.6579			
Clair V	1.4032			
Haut-Madawaska LD	0.7499		0.4115	
Lac Baker V	1.1426			
Saint-François LD	0.8843		0.4115	
Saint-François V	1.6296			
Saint-Hilaire V	1.4800			
<b>Heron Bay / Baie-des-Hérons</b>				
Chaleur LD	0.8337		0.4115	
Charlo V	1.4444			
Dalhousie BZ				0.2000
Dalhousie Junction LD	0.8243		0.4115	
Dalhousie LD	0.6571		0.4115	
Dalhousie TV	1.6804			
Point La Nim LD	0.7645		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Île-de-Lamèque</b>				
Île-de-Lamèque Centre LD	0.7777		0.4115	
Île-de-Lamèque Nord LD	0.7916		0.4115	
Île-de-Lamèque Ouest LD	0.7327		0.4115	
Île-de-Lamèque Sud LD	0.8548		0.4115	
Lamèque BZ				0.1600
Lamèque TV	1.5500			
Ste-Marie-St-Raphael V	1.5400			
<b>Kedgwick</b>				
Eldon LD	0.2572	0.8705	0.4115	
Grimmer LD	0.9948	0.0000	0.4115	
Kedgwick V	1.5668			
St. JeanBaptiste-Menn LD	0.4577	1.0054	0.4115	
White's Brook LD	0.3803	0.8672	0.4115	
<b>Kent Rural District / District Rural de Kent</b>				
Baie Ste. Anne LD	0.7641		0.4115	
Black-River Hardwicke LD	0.7804		0.4115	
Cap-de-Richibucto LD	0.7931		0.4115	
Carleton LD	0.7355		0.4115	
Escuminac LD	0.7290		0.4115	
Harcourt LD	0.8593		0.4115	
Hardwicke LD	0.6630		0.4115	
Pointe-Sapin LD	0.6897		0.4115	
Saint-Charles LD	0.5306		0.4115	
Saint-Louis LD	0.5404		0.4115	
<b>Kings Rural District / District Rural de Kings</b>				
Apohaqui LD	0.6498		0.4115	
Brunswick LD	0.7172		0.4115	
Cardwell LD	0.6274		0.4115	
Hammond LD	0.6933		0.4115	
Johnston LD	0.6090		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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Sussex LD	0.6349		0.4115	
Upham LD	0.8223		0.4115	
Waterford LD	0.6111		0.4115	
<b>Lakeland Ridges</b>				
Benton LD	1.0340		0.4115	
Canterbury LD	0.6976		0.4115	
Canterbury V	1.4515			
Debec In LD	0.7605		0.4115	
Debec Out LD	0.6708		0.4115	
Meductic V	1.3283			
North Lake LD	0.7394		0.4115	
Woodstock LD	0.6696		0.4115	
<b>Maple Hills</b>				
Dundas LD	0.3660	0.2521	0.4115	
Irishtown LD	0.3361	0.1849	0.4115	
Moncton LD	0.3029	0.1850	0.4115	
Painsec Junction LD	0.3394	0.1849	0.4115	
Shediac LD	0.2577	0.1846	0.4115	
<b>McAdam</b>				
McAdam LD	0.6376		0.4115	
McAdam V	1.5070			
<b>Memramcook</b>				
Memramcook V	1.3912			
<b>Miramichi</b>				
Miramichi C	1.7150			
Miramichi Chatam BZ				0.2000
Miramichi Newcastle BZ				0.2000
Nelson LD	0.6308		0.4115	
Newcastle LD	0.6143		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Miramichi River Valley</b>				
Blackville LD	0.3143	0.3260	0.4115	
Blackville V	1.4267			
Derby LD	0.3013	0.3260	0.4115	
North & South Esk LD	0.2734	0.3258	0.4115	
Renous-Quarryville LD	0.4310	0.3261	0.4115	
Sunny Corner LD	0.2778	0.3263	0.4115	
<b>Moncton</b>				
Moncton BZ				0.1600
Moncton C	1.4443			
Moncton LD	0.5043		0.4115	
<b>Nackawic-Millville</b>				
Dumfries LD	0.4700	0.1510	0.4115	
Millville V	1.4558			
Nackawic-In TV	1.5050			
Nackawic-Out TV	1.3250			
Queensbury LD	0.3821	0.1504	0.4115	
Southampton LD	0.3821	0.1503	0.4115	
<b>Nashwaak</b>				
Douglas Inside LD	0.4640	0.1582	0.4115	
Durham Taymouth LD	0.3101	0.1571	0.4115	
Estey's Bridge LD	0.4210	0.1575	0.4115	
Saint Marys LD	0.3456	0.1575	0.4115	
Stanley LD	0.3574	0.1574	0.4115	
Stanley V	1.4234			
<b>Neguac</b>				
Alnwick LD	1.4616		0.4115	
Neguac V	1.4616			
<b>New Maryland</b>				
New Maryland V	1.2366			



**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Northwest Rural District / District rural Nord-Ouest</b>				
Drummond LD	0.5176		0.4115	
Rivière-Verte LD	0.5987		0.4115	
Saint-Basile LD	0.6261		0.4115	
Saint-Jacques LD	0.6806		0.4115	
Saint-Quentin LD	0.4940		0.4115	
St Joseph Madawaska LD	0.7498		0.4115	
<b>Nouvelle-Arcadie</b>				
Acadie Siding LD	0.7284		0.4115	
Acadieville LD	0.7696		0.4115	
Collette LD	0.8608		0.4115	
Harcourt LD	0.9320		0.4115	
Rogersville LD	0.7345		0.4115	
Rogersville V	1.5618			
Saint-Louis LD	0.7015		0.4115	
Weldford LD	0.8414		0.4115	
<b>Oromocto</b>				
Lincoln LD	0.4892		0.4115	
Oromocto - Federal TV	1.0085			
Oromocto TV	1.4051			
<b>Quispamsis</b>				
Quispamsis TV	1.2777			
<b>Restigouche Rural District / District rural Restigouche</b>				
Addington LD	1.0230		0.4115	
Balmoral-Maltais LD	0.9478		0.4115	
Chaleur LD	0.9659		0.4115	
Eldon LD	1.0603		0.4115	
Flatlands LD	1.0602		0.4115	
Lorne LD	1.0602		0.4115	
Mann Mountain LD	1.0601		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Riverview</b>				
Riverview TV		1.4826		
<b>Rivière-du-Nord</b>				
Anse-Bleue / Dugas LD		1.0350	0.4115	
Bertrand V		1.4680		
Grande-Anse V		1.4860		
Maisonnette V		1.5190		
New Bandon LD		0.7562	0.4115	
Poirier LD		0.8757	0.4115	
Saint-Léolin V		1.5075		
<b>Rothesay</b>				
Rothesay TV		1.1900		
<b>Saint Andrews</b>				
Bayside/Chamcook LD		0.5562	0.4115	
Saint Andrews BZ				0.2000
Saint Andrews TV		1.1428		
<b>Saint John</b>				
Saint John C		1.6200		
Saint John BZ				0.1600
<b>Saint-Quentin</b>				
Saint-Quentin LD		0.6944	0.4115	
Saint-Quentin TV		1.4500		
<b>Salisbury</b>				
Coverdale LD		0.5344	0.4115	
Elgin Parish LD		0.5351	0.4115	
Moncton LD		0.5343	0.4115	
Salisbury LD		0.5371	0.4115	
Salisbury V		1.0517		
<b>Shediac</b>				
Pointe-du-Chêne LD		0.4231	0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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Scoud/S.Rd/ShediacCap LD	0.4081		0.4115	
Scoudouc Road TV	0.8679			
Shediac BZ				0.2000
Shediac Cape TV	0.8196			
Shediac Parish TV	0.7942			
Shediac TV	1.4484			
<b>Shippagan</b>				
Le Goulet V	1.5854			
Shippagan BZ				0.1400
Shippagan Nord & Sud LD	0.6785		0.4115	
Shippagan Ouest LD	0.7314		0.4115	
Shippagan TV	1.5629			
<b>Southeast Rural District / District Rural Sud-Est</b>				
Alma LD	0.5802		0.4115	
Calhoun Road LD	0.5499		0.4115	
Coverdale LD	0.5470		0.4115	
Dorchester LD	0.4604		0.4115	
Elgin Parish LD	0.5722		0.4115	
Sackville LD	0.4893		0.4115	
Salisbury LD	0.4379		0.4115	
<b>Southern Victoria</b>				
Aroostook V	1.2144			
Perth-Andover BZ				0.0500
Perth-Andover V	1.2300			
Southern Victoria LD	0.6558		0.4115	
<b>Southwest Rural District / District Rural Sud-Ouest</b>				
Dumbarton LD	0.6261		0.4115	
McAdam LD	0.6477		0.4115	
Pennfield LD	0.5128		0.4115	
Saint Croix LD	0.6132		0.4115	
Saint David LD	0.6070		0.4115	

**TAX RATES - 2023 - TAUX D'IMPOSITION**

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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Saint George LD	0.5256		0.4115	
Saint James LD	0.6872		0.4115	
Saint Patrick LD	0.5326		0.4115	
West Isles LD	0.6801		0.4115	
Western Charlotte LD	0.5541		0.4115	
White Head Island LD	0.5642		0.4115	
<b>St. Stephen</b>				
CharlotteDennisWeston LD	0.5370		0.4115	
Deffurin-St. Stephen LD	0.5350		0.4115	
Saint David LD	0.5621		0.4115	
St. Stephen BZ				0.2000
St. Stephen TV	1.5636			
<b>Strait Shores</b>				
Baie-Verte Inside LD	0.4532	0.1831	0.4115	
Baie-Verte Outside LD	0.3687	0.1833	0.4115	
CapeTormentinBayfield LD	0.4131	0.1847	0.4115	
Port Elgin V	1.5013			
Westm/Btsfor/M.Corner LD	0.3185	0.1834	0.4115	
<b>Sunbury-York South</b>				
New Maryland LD	0.2978	0.1576	0.4115	
Rusagonis-Waasis LD	0.3205	0.1579	0.4115	
<b>Sussex</b>				
Sussex BZ				0.1800
Sussex LD	0.6670		0.4115	
Sussex TV	1.2230			
<b>Tantramar</b>				
Dorchester LD	0.5911		0.4115	
Dorchester V	1.5640			
Pointe de Bute LD	0.7137		0.4115	
Sackville BZ				0.2000
Sackville LD	0.5125		0.4115	

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Sackville TV	1.5484			
<b>Three Rivers</b>				
Elgin Centre LD	0.6043		0.4115	
Elgin Parish LD	0.5757		0.4115	
Petitcodiac V	1.2354			
Salisbury LD	0.5599		0.4115	
<b>Tobique Valley</b>				
Plaster Rocker V	1.7307			
Tobique Valley LD	0.6497		0.4115	
<b>Tracadie</b>				
Anciens DSL LD	1.0100	0.2858		
Tracadie BZ				0.1400
Tracadie TV	1.5800			
<b>Tracy</b>				
Tracy V	1.1900			
<b>Upper Miramichi</b>				
Upper Miramichi LD (984.00)	0.5071	0.2506	0.4115	
Upper Miramichi LD (984.01)	0.5071	0.2506	0.4115	
<b>Vallée-des-Rivières</b>				
Saint-Anne & NDDL LD	0.6820		0.4115	
Saint-Anne V	1.4713			
Saint-Léonard LD	0.7159		0.4115	
Saint-Léonard TV	1.5006			
Siegas-Parent-Poitier LD	0.7416		0.4115	
<b>Valley Waters</b>				
Kars LD	0.5886		0.4115	
Norton LD	0.5655		0.4115	
Norton V	1.1500			
Springfield LD	0.6326		0.4115	
Upham LD	0.7640		0.4115	
Wickham LD	0.6657		0.4115	

## TAX RATES - 2023 - TAUX D'IMPOSITION

Local Governments and Rural Districts / Gouvernements locaux et districts ruraux	Tax Rates / Taux d'imposition		Levy / Contribution	
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<b>Western Valley Rural District / District Rural de la vallée de l'Ouest</b>				
Andover LD	0.5926		0.4115	
Denmark LD	0.5268		0.4115	
Gordon LD	0.5170		0.4115	
Kent LD	0.7560		0.4115	
Lorne LD	0.5434		0.4115	
Perth LD	0.5783		0.4115	
<b>Woodstock</b>				
Northampton LD	0.7076		0.4115	
Richmond LD	0.7128		0.4115	
Up & Lw Northampton LD	0.7101		0.4115	
Wakefield Inside LD	0.6922		0.4115	
Woodstock BZ				0.1886
Woodstock LD	0.6846		0.4115	
Woodstock Out TV	1.4500			
Woodstock TV	1.4500			
Woodstock West of TCH TV	1.4500			

\*In Rural Communities and Regional Municipalities some services continue to be administered by the Department of Environment and Local Government until the local government council decides to assume the service.

\*Dans les communautés rurales et les municipalités régionales, certains services continuent d'être administrés par le ministère de l'Environnement et des Gouvernements locaux jusqu'à ce que le conseil du gouvernement local décide de prendre en charge l'administration du service.

**WATER AND WASTEWATER RATES - 2023 - TARIFS POUR L'EAU ET LERS EAUX USÉES**

<b>Local Government Systems / Systèmes de gouvernement local</b>	<b>Water Rate / Tarif pour l'eau</b>	<b>Wastewater Rate/ Tarif pour les eaux usées</b>	<b>Combined Rates (per residence) / Tarifs combinés (par résidence)</b>
<b>Arcadia</b>			
Gagetown		335	
<b>Bathurst</b>			
Bathurst	686	644	1,330
<b>Beaurivage</b>			
Richibucto	395	305	700
Saint-Louis-de-Kent	536	340	876
<b>Belle-Baie</b>			
Beresford	460	375	835
Nigadoo		375	
Petit-Rocher	275	375	650
Pointe-Verte		375	
<b>Belledune</b>			
Belledune	400	100	500
<b>Bois-Joli</b>			
Balmoral	250	250	500
Eel River Crossing	245	245	490
<b>Campbellton</b>			
Atholville	345	111	456
Campbellton	390	785	1,175
Tide Head	306	202	508
<b>Cap-Acadie</b>			
Cap-Pelé		337	
<b>Caraquet</b>			
Bas-Caraquet	170	250	420
Caraquet	330	330	660
<b>Carleton North</b>			
Bath	345	344	689
Centreville		360	
Florenceville-Bristol		311	
<b>Champdoré</b>			
Saint-Antoine	345	245	590

**WATER AND WASTEWATER RATES - 2023 - TARIFS POUR L'EAU ET LERS EAUX USÉES**

<b>Local Government Systems / Systèmes de gouvernement local</b>	<b>Water Rate / Tarif pour l'eau</b>	<b>Wastewater Rate/ Tarif pour les eaux usées</b>	<b>Combined Rates (per residence) / Tarifs combinés (par résidence)</b>
<b>Dieppe</b>			
Dieppe	476	472	948
<b>Doaktown</b>			
Doaktown	460	460	920
<b>Eastern Charlotte</b>			
Blacks Harbour	243	243	486
Saint George	370	165	535
<b>Edmundston</b>			
Edmundston	596	199	795
Rivière-Verte	601	184	785
<b>Five Rivers</b>			
Rexton	440	327	767
<b>Fredericton</b>			
Fredericton	445	437	882
<b>Fredericton Junction</b>			
Fredericton Junction	340	240	580
<b>Fundy Albert</b>			
Alma	356	533	889
Hillsborough	306	361	667
Riverside-Albert	425	444	869
<b>Grand Bay-Westfield</b>			
Grand Bay-Westfield		350	
<b>Grand Lake</b>			
Chipman		425	
Minto		395	
<b>Grand-Bouctouche</b>			
Bouctouche	245	295	540
<b>Grand-Sault / Grand Falls</b>			
Drummond	314	238	552
Grand-Sault /Grand Falls	334	242	576
Saint-André	290	370	660
<b>Hampton</b>			
Hampton	160	200	360



**WATER AND WASTEWATER RATES - 2023 - TARIFS POUR L'EAU ET LERS EAUX USÉES**

<b>Local Government Systems / Systèmes de gouvernement local</b>	<b>Water Rate / Tarif pour l'eau</b>	<b>Wastewater Rate/ Tarif pour les eaux usées</b>	<b>Combined Rates (per residence) / Tarifs combinés (par résidence)</b>
<b>Hartland</b>			
Hartland	325	300	625
<b>Harvey</b>			
Harvey		240	
<b>Hautes-Terres</b>			
Paquetville		400	
Saint-Isidore		400	
<b>Haut-Madawaska</b>			
Baker Brook	563	77	640
Clair	493	67	560
Saint-François	523	65	588
Saint-Hilaire	529	59	588
<b>Heron Bay / Baie-des-Hérons</b>			
Charlo	245	320	565
Dalhousie	443	222	665
<b>Île-de-Lamèque</b>			
Lamèque	300	350	650
<b>Kedgwick</b>			
Kedgwick	354	216	570
<b>McAdam</b>			
McAdam	190	300	490
<b>Memramcook</b>			
Memramcook	570	370	940
<b>Miramichi</b>			
Miramichi	415	396	811
<b>Miramichi River Valley</b>			
Blackville		150	
<b>Moncton</b>			
Moncton	580	295	875
<b>Nackawic-Millville</b>			
Nackawic	280	290	570
<b>Nashwaak</b>			
Stanley		400	

**WATER AND WASTEWATER RATES - 2023 - TARIFS POUR L'EAU ET LERS EAUX USÉES**

<b>Local Government Systems / Systèmes de gouvernement local</b>	<b>Water Rate / Tarif pour l'eau</b>	<b>Wastewater Rate/ Tarif pour les eaux usées</b>	<b>Combined Rates (per residence) / Tarifs combinés (par résidence)</b>
<b>Neguac</b>			
Neguac		395	
<b>New Maryland</b>			
New Maryland	565	616	1,181
<b>Nouvelle-Arcadie</b>			
Rogersville		324	
<b>Oromocto</b>			
Oromocto	444	444	888
<b>Quispamsis</b>			
Quispamsis	463	534	997
<b>Riverview</b>			
Riverview	494	418	912
<b>Rothsay</b>			
Rothsay	555	435	990
<b>Saint Andrews</b>			
Saint Andrews	344	344	688
<b>Saint John</b>			
Saint John	792	636	1,428
<b>Saint-Quentin</b>			
Saint-Quentin	400	71	471
<b>Salisbury</b>			
Salisbury		325	
<b>Shediac</b>			
Shediac	331		
<b>Shippagan</b>			
Shippagan	300	300	600
<b>Southern Victoria</b>			
Aroostook	200		
Perth-Andover	475	250	725
<b>St. Stephen</b>			
St. Stephen	275	485	760
<b>Strait Shores</b>			
Port Elgin	196	234	430

**WATER AND WASTEWATER RATES - 2023 - TARIFS POUR L'EAU ET LERS EAUX USÉES**

<b>Local Government Systems / Systèmes de gouvernement local</b>	<b>Water Rate / Tarif pour l'eau</b>	<b>Wastewater Rate/ Tarif pour les eaux usées</b>	<b>Combined Rates (per residence) / Tarifs combinés (par résidence)</b>
<b>Sussex</b>			
Sussex	200	250	450
<b>Tantramar</b>			
Dorchester	609	106	715
Sackville	415	363	778
<b>Three Rivers</b>			
Petitcodiac		320	
<b>Tobique Valley</b>			
Plaster Rocker	280	164	444
<b>Tracadie</b>			
Tracadie	330	330	660
<b>Vallée-des-Rivières</b>			
Saint-Anne	240	240	480
Saint-Léonard	300	280	580
<b>Valley Waters</b>			
Norton		235	
<b>Woodstock</b>			
Woodstock	195	195	390

## **SECTION 5**

### **RURAL DISTRICT, RURAL COMMUNITY AND REGIONAL MUNICIPALITY SERVICES ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT**

#### **RURAL DISTRICTS**

Rural districts are established to provide local services to the residents of a specific unincorporated geographical area. These local services can include, but are not limited to, fire protection, street lighting, animal control, management of dangerous or unsightly premises, solid waste collection and disposal, and property assessment. The residents of the area are taxed according to the services they receive.

Administration of the rural districts is the responsibility of the Minister of Local Government. Locally elected councillors assist in this process by serving in an advisory capacity to the Minister.

The amounts budgeted under transportation services in the following table are for street lighting and regional transportation (RSC) expenses.

The totals budgeted for environmental health services and non-tax revenues were higher in 2023, due to the transition of solid waste collection contracts from former local service districts to new local governments.

#### **LOCAL SERVICES PROVIDED WITHIN REGIONAL MUNICIPALITIES AND RURAL COMMUNITIES**

This section also identifies services the Minister continues to administer within former local service districts that have combined to form regional municipalities or rural communities.

## **SECTION 5**

### **SERVICES AUX DISTRICTS RURAUX, AUX COMMUNAUTÉS RURALES ET AUX MUNICIPALITÉS RÉGIONALES RELEVANT DU MINISTRE DES GOUVERNEMENTS LOCAUX**

#### **DISTRICTS RURAUX**

Les districts ruraux sont établis pour fournir des services locaux aux résidents d'un secteur géographique précis non constitué en municipalité. Ces services locaux peuvent comprendre, entre autres, la protection contre les incendies, l'éclairage des rues, le contrôle des animaux, la gestion des lieux dangereux ou inesthétiques, la collecte et l'élimination des déchets solides et l'évaluation foncière. Les résidents du secteur sont imposés en fonction des services qu'ils reçoivent.

L'administration des districts ruraux relève du ministre des Gouvernements locaux. Les conseillers élus localement participent à ce processus en jouant un rôle consultatif auprès du ministre.

Les montants budgétisés dans les services de transport du tableau suivant sont destinés aux dépenses liées à l'éclairage des rues et au transport régional (CSR).

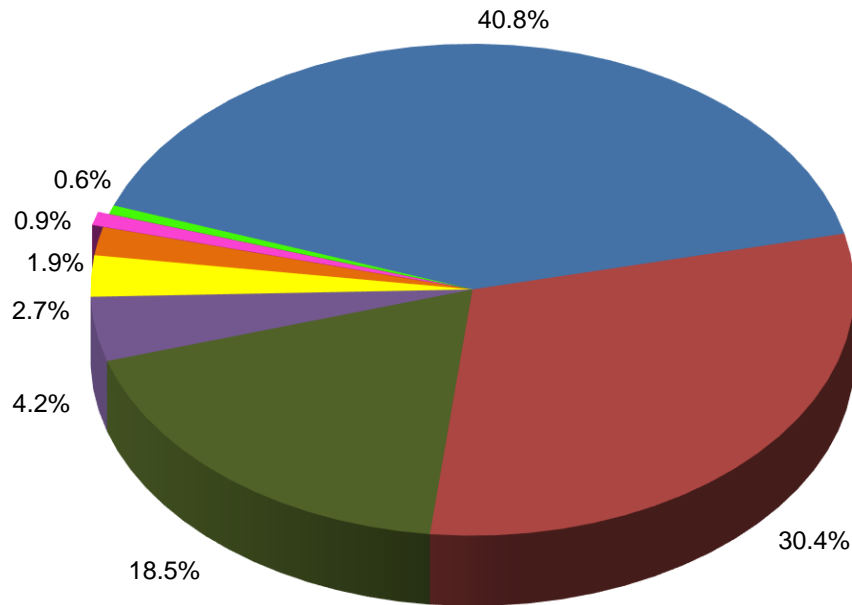
Le total des montants budgétisés pour les services d'hygiène environnementale et les revenus non fiscaux était plus élevé en 2023 en raison de la transition des contrats de collecte des déchets solides des anciens districts de services locaux vers les nouveaux gouvernements locaux.

#### **SERVICES LOCAUX FOURNIS AU SEIN DES MUNICIPALITÉS RÉGIONALES ET DES COMMUNAUTÉS RURALES**

La présente section définit également les services qui relèvent encore du ministre dans les anciens districts de services locaux qui ont été regroupés pour former des municipalités régionales ou des communautés rurales.

**2023 RURAL DISTRICT, REGIONAL MUNICIPALITY AND RURAL COMMUNITY SERVICES  
ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT**

**SERVICES DES DISTRICT RURAUX, MUNICIPALITÉS RÉGIONALES ET COMMUNAUTÉS RURALES  
GÉRÉS PAR LE MINISTÈRE DES GOUVERNEMENTS LOCAUX 2023**



- Police Services / Services de police
- Environmental Health Services / Services d'hygiene du milieu
- Fire Protection / Service d'incendie
- General Government / Administration générale
- Environmental Development Services / Services de developpement environnement
- Recreation and Cultural Services / Services récréatifs et Culturels
- Transportation Services / Services de transport
- Other Protection / Autres services de protection

**RURAL DISTRICT, REGIONAL MUNICIPALITY AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT - 2023 /  
SERVICES DES DISTRICTS RURAUX, MUNICIPALITÉS RÉGIONALES ET COMMUNAUTÉS RURALES GÉRÉS PAR LE MINISTRE DES GOUVERNEMENTS LOCAUX - 2023**

Rural Districts, Regional Municipality and Rural Communities	General Government	Fire Protection	Police Services	Other Protection	Transportation Services *	Environmental Health Services	Environmental Development Services	Recreation & Cultural Services	2021 Deficit	Non-Tax Revenues	2021 Surplus	2023 Net Budget	Grant	Warrant
District Ruraux, Municipalités Régionales et Communautés Rurales	Adminis- tration générale	Service d'incendie	Services de police	Autres services de protection	Services de transport *	Services d'hygiene du milieu	Services de developpement environnement	Services Récréatifs & Culturels	Déficit 2021	Revenus non fiscaux	Surplus 2021	Budget net 2023	Subvention	Mandat
<b>RURAL DISTRICTS (RD) / DISTRICTS RURAUX (DR)</b>														
<b>Region / Région 1</b>														
Northwest Rural District / District rural Nord-Ouest	137,452	440,172	575,846	16,227	22,220	1,502,516	130,956	25,154	0	(1,276,559)	(75,030)	1,498,954	35,220	1,463,734
<b>Region / Région 2</b>														
Restigouche Rural District / District rural Restigouche	65,458	419,749	284,616	6,777	87,900	848,443	35,477	13,341	0	(586,372)	(175,033)	1,000,356	77,039	923,317
<b>Region / Région 3</b>														
Chaleur Rural District / District rural Chaleur	151,166	524,208	858,465	17,031	109,636	747,526	104,392	37,125	0	(551,341)	(105,790)	1,892,418	281,237	1,611,181
<b>Region / Région 4</b>														
Acadian Peninsula Rural District / District Rural Péninsule Acadienne	21,663	176,003	95,529	2,339	33,170	65,131	15,618	1,360	0	(800)	(70,150)	339,863	19,439	320,424
<b>Region / Région 5</b>														
Greater Miramichi Rural District / District Rural du Grand Miramichi	207,042	456,263	1,352,112	25,662	97,462	1,343,137	122,804	5,745	68	(940,677)	(22,281)	2,647,337	475,114	2,172,223
<b>Region / Région 6</b>														
Kent Rural District / District Rural de Kent	159,225	509,592	743,471	17,435	162,795	357,403	95,701	151,083	0	(132,195)	(123,545)	1,940,965	173,541	1,767,424
<b>Region / Région 7</b>														
Southeast Rural District / District Rural Sud-est	80,886	185,564	201,302	8,050	7,725	2,148,288	41,647	0	0	(2,054,680)	(17,230)	601,552	7,244	594,308
<b>Region / Région 8</b>														
Rural District of Kings / District Rural de Kings	289,681	1,106,907	1,223,100	36,359	3,240	1,525,850	203,217	297,753	0	(1,380,334)	(169,108)	3,136,665	37,186	3,099,479
<b>Region / Région 9</b>														
Fundy Rural District / District Rural de Fundy	390,731	1,609,436	987,065	49,061	23,738	2,033,215	330,057	258,831	53,032	(1,589,166)	(11,865)	4,134,135	33,482	4,100,653
<b>Region / Région 10</b>														
Southwest Rural District / District Rural Sud-ouest	214,186	716,786	1,074,210	26,553	6,598	1,825,628	149,980	77,110	0	(1,640,063)	(88,134)	2,362,854	195,203	2,167,651
<b>Region / Région 11</b>														
Capital Rural District / District Rural de la région de la Capital	567,725	1,860,421	1,491,516	81,412	9,368	4,398,913	422,899	266,902	16,718	(3,628,312)	(281,800)	5,205,769	83,850	5,121,919
<b>Region / Région 12</b>														
Western Valley Rural District / District Rural de la vallée de l'Ouest	98,954	126,033	457,742	33,524	806	2,555,056	64,430	43,317	0	(2,347,830)	(56,488)	975,544	48,307	927,237
<b>RURAL DISTRICTS(RD) / DISTRICT RURAUX TOTAL(DR)</b>	<b>2,384,169</b>	<b>8,131,134</b>	<b>9,344,974</b>	<b>320,430</b>	<b>564,658</b>	<b>19,351,106</b>	<b>1,717,178</b>	<b>1,177,721</b>	<b>69,818</b>	<b>(16,128,329)</b>	<b>(1,196,454)</b>	<b>25,736,412</b>	<b>1,466,862</b>	<b>24,269,550</b>

**LOCAL SERVICES PROVIDED WITHIN REGIONAL MUNICIPALITIES (RM) / LES SERVICES LOCAUX FOURNI DANS LES MUNICIPALITÉS RÉGIONALES (MR)**

<b>Region / Région 4</b>														
Tracadie Anciens DSL	0	0	1,887,651	0	0	0	0	0	0	0	0	1,887,651	117,068	1,770,583
<b>RM / MR TOTAL</b>	<b>0</b>	<b>0</b>	<b>1,887,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,887,651</b>	<b>117,068</b>	<b>1,770,583</b>

**LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES (RC) / LES SERVICES LOCAUX FOURNI DANS LES COMMUNAUTÉS RURALES (CR)**

<b>Region / Région 2</b>														
Kedgwick	1,834	114,435	34,643	153	0	0	0	7,233	0	(37,471)	0	120,827	17,066	103,761

**RURAL DISTRICT, REGIONAL MUNICIPALITY AND RURAL COMMUNITY SERVICES ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT - 2023 /  
SERVICES DES DISTRICTS RURAUX, MUNICIPALITÉS RÉGIONALES ET COMMUNAUTÉS RURALES GÉRÉS PAR LE MINISTRE DES GOUVERNEMENTS LOCAUX - 2023**

Rural Districts, Regional Municipality and Rural Communities	General Government	Fire Protection	Police Services	Other Protection	Transportation Services *	Environmental Health Services	Environmental Development Services	Recreation & Cultural Services	2021 Deficit	Non-Tax Revenues	2021 Surplus	2023 Net Budget	Grant	Warrant
District Ruraux, Municipalités Régionales et Communautés Rurales	Administration générale	Service d'incendie	Services de police	Autres services de protection	Services de transport *	Services d'hygiène du milieu	Services de développement environnement	Récréatifs & Culturels	Déficit 2021	Revenus non fiscaux	Surplus 2021	Budget net 2023	Subvention	Mandat
<b>Region / Région 5</b>														
Alnwick	0	0	678,065	697	0	0	0	0	0	0	0	678,762	79,073	599,689
Miramichi River Valley	0	0	1,956,826	3,052	0	0	0	0	0	0	0	1,959,878	336,755	1,623,123
Upper Miramichi	0	0	495,392	0	0	0	0	0	0	0	0	495,392	179,535	315,857
<b>Region / Région 6</b>														
Beausoleil	0	0	0	3,823	0	0	0	0	0	0	0	3,823	0	3,823
<b>Region / Région 7</b>														
Maple Hills	0	0	1,735,951	6,339	0	0	0	0	0	0	0	1,742,290	21,015	1,721,275
Strait Shores	0	0	407,955	1,650	0	0	0	0	0	0	0	409,605	8,384	401,221
<b>Region / Région 8</b>														
Butternut Valley	62,237	1,027,980	1,168,544	5,214	0	0	0	0	0	(388,761)	0	1,875,214	37,337	1,837,877
<b>Region / Région 10</b>														
Campobello	10,063	173,265	325,788	843	0	0	0	0	10,166	(1)	0	520,124	36,392	483,732
Eastern Charlotte	0	0	1,367,542	2,282	0	0	0	0	0	0	0	1,369,824	141,118	1,228,706
Fundy Shores	40,797	502,476	1,122,685	3,417	0	0	0	0	0	(40,700)	0	1,628,675	33,981	1,594,694
<b>Region / Région 11</b>														
Central York	66,564	1,199,877	975,075	5,577	0	0	0	0	0	(267,005)	0	1,980,088	33,610	1,946,478
Hanwell	0	0	1,544,410	3,353	0	0	0	0	0	0	0	1,547,763	17,737	1,530,026
Harvey	44,309	626,020	882,555	3,711	0	0	0	0	0	0	0	1,556,595	69,832	1,486,763
Nackawic-Millville	0	0	322,261	1,995	0	0	0	0	0	0	0	324,256	21,706	302,550
Nashwaak	0	0	523,661	2,696	0	0	0	0	0	0	0	526,357	12,256	514,101
Sunbury-York South	0	0	1,167,843	4,021	0	0	0	0	0	0	0	1,171,864	22,328	1,149,536
<b>RC / CR TOTAL</b>	<b>225,804</b>	<b>3,644,053</b>	<b>14,709,196</b>	<b>48,823</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,233</b>	<b>10,166</b>	<b>(733,938)</b>	<b>0</b>	<b>17,911,337</b>	<b>1,068,125</b>	<b>16,843,212</b>
<b>RD, RM &amp; RC TOTAL / DR, MR &amp; CR TOTAUX</b>	<b>2,609,973</b>	<b>11,775,187</b>	<b>25,941,821</b>	<b>369,253</b>	<b>564,658</b>	<b>19,351,106</b>	<b>1,717,178</b>	<b>1,184,954</b>	<b>79,984</b>	<b>(16,862,267)</b>	<b>(1,196,454)</b>	<b>45,535,400</b>	<b>2,652,055</b>	<b>42,883,345</b>

\*Street Lighting and Regional Transportation (RSC) Expenses  
\*Dépenses d'éclairage des rues et de transport régional (CSR)

## **SECTION 6**

### **LOCAL GOVERNMENT CAPITAL BORROWING**

The Municipal Capital Borrowing Board (the Board) was established by the *Municipal Capital Borrowing Act* Chapter M-20 of the Acts of New Brunswick 1963. The Board was formed with a mandate to monitor and authorize long-term capital borrowing of local governments and municipal agencies.

As required by legislation, the Board holds 10 public hearings each year to review applications for borrowing. This is to ensure that local governments, as well as municipal agencies are financially able to undertake capital borrowing in conformance with the legislation.

### **OUTSTANDING LONG-TERM DEBT**

This section reflects the debt profile for each local government and municipal agency. The total outstanding debt for all funds at the beginning of 2022 and 2023 is presented. You will also find the long-term debt for commissions that are either accountable to the province and/or to a local government.

### **OUTSTANDING BORROWING AUTHORITY**

The outstanding borrowing authority at the beginning of 2023 totals \$459 million, of which approximately \$224 million is for interim financing only, and will not result in long-term borrowing. The remaining \$235 million primarily reflects authorizations of the Board during the past two years, which will be converted to long-term debenture debt within the next two years.

## **SECTION 6**

### **EMPRUNT DE CAPITAUX PAR LES GOUVERNEMENTS LOCAUX**

La Commission des emprunts de capitaux par les municipalités (la Commission) a été créée en vertu de la *Loi sur les emprunts de capitaux par les municipalités*, chapitre M-20 des *Lois du Nouveau-Brunswick* de 1963. Le mandat de la Commission est de contrôler et d'autoriser les emprunts de capitaux à long terme par des gouvernements locaux et des organismes municipaux.

Comme l'exige la *Loi*, la Commission tient dix auditions publiques par année pour examiner les demandes d'emprunt. L'objectif est de s'assurer que les gouvernements locaux et les organismes municipaux ont les moyens financiers d'emprunter des capitaux conformément à la *Loi*.

### **ENCOURS DE LA DETTE À LONG TERME**

Cette section présente le profil de la dette de chaque gouvernement local et organisme municipal. L'encours total de la dette pour tous les fonds au début des années 2022 et 2023 y est présenté. On y trouve également la dette à long terme des commissions qui relèvent de la province ou d'un gouvernement local.

### **ENCOURS DE L'AUTORISATION D'EMPRUNT**

L'encours de l'autorisation d'emprunt au début de l'année 2023 s'élève à 459 millions de dollars, desquels environ 224 millions de dollars sont destinés uniquement au financement provisoire et ne donneront pas lieu à des emprunts à long terme. Les 235 millions de dollars restants constituent principalement les autorisations accordées par la Commission dans les deux dernières années. Ils seront convertis en dette obligataire à long terme au cours des deux prochaines années.



**LOCAL GOVERNMENT BORROWING - EMPRUNTS DES GOUVERNEMENTS LOCAUX**

No. Local Government	Outstanding Long-Term Debt / Dette Impayée a Long Terme \$000'S				Outstanding Borrowing Authority / Autorisations D'emprunter Non-Utilisés \$000'S				
	Oustanding Debt 01-Jan-22	Reedemed 2022	Issued 2022	Outstanding Debt 01-Jan-23	General Fund	Utility Funds	Other (Electric)	Short- term	01-Jan-23 TOTAL
No. Gouvernements locaux	Dette non-acquitté	Dette remboursée en 2022	Nouvel emprunt 2022	Dette non-acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-23 TOTAL
1 Alnwick	0	0	0	0	0	0	0	0	0
2 Arcadia	756	58	0	698	300	0	0	1,026	1,326
3 Bathurst	27,120	4,007	2,021	25,134	2,311	1,701	0	7,230	11,242
4 Beaurivage	4,165	317	0	3,848	0	243	0	5,727	5,970
5 Beausoleil	0	0	0	0	0	0	0	0	0
6 Belle-Baie	5,571	588	5,198	10,181	512	342	0	13,715	14,569
7 Belledune	2,260	183	0	2,077	0	0	0	0	0
8 Bois-Joli	2,962	406	0	2,556	352	564	0	7,499	8,415
9 Butternut Valley	0	0	0	0	0	0	0	0	0
10 Campbellton	10,983	1,303	712	10,392	3,421	2,364	0	6,843	12,628
11 Campobello Island	0	0	0	0	0	0	0	0	0
12 Cap-Acadie	5,603	556	158	5,205	4,421	142	0	14,294	18,857
13 Caraquet	9,968	1,487	2,015	10,496	9,650	1,920	0	13,621	25,191
14 Carleton North	1,112	161	10	961	0	0	0	0	0
15 Central York	0	0	0	0	0	0	0	0	0
16 Champdoré	5,492	416	85	5,161	581	473	0	3,232	4,286
17 Dieppe	67,960	7,278	625	61,307	5,471	1,200	0	0	6,671
18 Doaktown	1,885	273	148	1,760	256	141	0	1,983	2,380
19 Eastern Charlotte	2,253	286	0	1,967	229	246	0	1,108	1,583
20 Edmundston	52,518	6,836	3,259	48,941	4,996	850	1,921	9,401	17,168
21 Five Rivers	1,520	151	0	1,369	550	750	0	2,298	3,598
22 Fredericton	38,950	4,198	0	34,751	5,623	0	0	0	5,623
23 Fredericton Junction	1,897	183	0	1,714	20	425	0	1,101	1,546
24 Fundy Albert	4,612	273	34	4,373	63	28	0	2,686	2,777
25 Fundy Shores	0	0	0	0	0	0	0	0	0
26 Fundy-St. Martins	160	27	0	133	150	0	0	0	150
27 Grand Bay-Westfield	3,270	402	0	2,868	810	42	0	1,160	2,012
28 Grand Lake	1,890	239	0	1,651	0	893	0	3,129	4,022
29 Grand Manan	664	109	0	555	419	0	0	5,862	6,281
30 Grand-Bouctouche	7,008	528	600	7,080	437	0	0	4,844	5,281
31 Grand-Sault / Grand Falls	12,431	1,276	6,316	17,471	1,925	527	0	4,788	7,240
32 Hampton	2,956	343	0	2,613	9,350	0	0	10,000	19,350
33 Hanwell	2,106	80	0	2,026	0	0	0	0	0
34 Hartland	1,003	178	0	825	1,840	0	0	6,600	8,440
35 Harvey	107	95	70	82	0	0	0	0	0

**LOCAL GOVERNMENT BORROWING - EMPRUNTS DES GOUVERNEMENTS LOCAUX**

No. Local Government	Outstanding Long-Term Debt / Dette Impayée a Long Terme \$000'S				Outstanding Borrowing Authority / Autorisations D'emprunter Non-Utilisés \$000'S				
	Oustanding Debt 01-Jan-22	Reedemed 2022	Issued 2022	Outstanding Debt 01-Jan-23	General Fund	Utility Funds	Other (Electric)	Short- term	01-Jan-23 TOTAL
No. Gouvernements locaux	Dette non-acquitté	Dette remboursée en 2022	Nouvel emprunt 2022	Dette non-acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-23 TOTAL
36 Hautes-Terres	2,932	209	0	2,723	1,620	623	0	2,738	4,981
37 Haut-Madawaska	5,482	1,273	1,465	5,674	969	1,139	0	5,211	7,319
38 Heron Bay / Baie-des-Hérons	3,678	455	850	4,073	1,150	63	0	3,422	4,635
39 Île-de-Lamèque	5,643	340	100	5,403	12	160	0	538	710
40 Kedgwick	2,480	230	30	2,280	1,012	287	0	5,921	7,220
41 Lakeland Ridges	35	17	0	18	125	0	0	0	125
42 Maple Hills	0	0	0	0	0	0	0	0	0
43 McAdam	162	28	500	634	0	0	0	760	760
44 Memramcook	7,871	460	0	7,411	2,540	558	0	8,934	12,032
45 Miramichi	26,358	3,266	4,337	27,429	5,318	5,167	0	0	10,485
46 Miramichi River Valley	1,749	119	0	1,630	0	0	0	0	0
47 Moncton	172,614	27,541	11,097	156,170	63,492	17,458	0	0	80,950
48 Nackawic-Millville	1,148	127	0	1,021	104	150	0	0	254
49 Nashwaak	298	41	0	257	0	52	0	683	735
50 Neguac	4,092	219	1,009	4,882	1,025	156	0	6,615	7,796
51 New Maryland	6,173	690	0	5,483	0	1,300	0	8,000	9,300
52 Nouvelle-Arcadie	1,112	187	0	925	27	16	0	252	295
53 Oromocto	5,725	811	0	4,914	0	0	0	0	0
54 Quispamsis	20,767	2,129	2,081	20,719	2,385	0	0	0	2,385
55 Riverview	29,504	2,193	2,987	30,298	0	0	0	0	0
56 Rivière-du-Nord	1,754	164	0	1,590	559	0	0	500	1,059
57 Rothesay	14,200	1,320	0	12,880	1,250	800	0	0	2,050
58 Saint Andrews	5,319	382	365	5,302	2,610	931	0	950	4,491
59 Saint John	211,082	23,448	7,250	194,884	0	0	0	0	0
60 Saint-Quentin	973	216	60	817	0	270	0	3,852	4,122
61 Salisbury	1,020	138	0	882	540	0	0	0	540
62 Shediac	14,755	1,430	0	13,325	8,275	3,646	0	6,330	18,251
63 Shippagan	5,828	979	641	5,490	747	1,042	0	243	2,032
64 Southern Victoria	0	0	0	0	0	0	0	0	0
65 St. Stephen	7,266	742	0	6,524	1,123	36	0	2,632	3,791
66 Strait Shores	1,222	56	0	1,166	0	1	0	662	663
67 Sunbury-York South	0	0	0	0	0	0	0	0	0
68 Sussex	1,990	438	295	1,847	971	63	0	0	1,034
69 Tantramar	10,714	1,302	310	9,722	2,496	778	0	5,417	8,691
70 Three Rivers	1,318	108	0	1,210	540	0	0	0	540

**LOCAL GOVERNMENT BORROWING - EMPRUNTS DES GOUVERNEMENTS LOCAUX**

No. Local Government	Outstanding Long-Term Debt / Dette Impayée a Long Terme \$000'S				Outstanding Borrowing Authority / Autorisations D'emprunter Non-Utilisés \$000'S				
	Oustanding Debt 01-Jan-22	Reedemed 2022	Issued 2022	Outstanding Debt 01-Jan-23	General Fund	Utility Funds	Other (Electric)	Short- term	01-Jan-23 TOTAL
No. Gouvernements locaux	Dette non-acquitté	Dette remboursée en 2022	Nouvel emprunt 2022	Dette non-acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-23 TOTAL
71 Tobique Valley	1,557	113	0	1,444	0	132	0	1,624	1,756
72 Tracadie	14,795	2,320	2,371	14,846	2,095	1,110	0	0	3,205
73 Tracy	74	8	0	66	0	0	0	0	0
74 Upper Miramichi	249	39	0	210	0	0	0	0	0
75 Vallée-des-Rivières	3,865	429	190	3,626	1,124	50	0	3,390	4,564
76 Valley Waters	170	89	0	81	500	0	0	0	500
77 Woodstock	2,189	446	700	2,443	2,868	800	0	0	3,668
<b>TOTAL</b>	<b>877,345</b>	<b>106,740</b>	<b>57,889</b>	<b>828,495</b>	<b>159,164</b>	<b>49,639</b>	<b>1,921</b>	<b>196,821</b>	<b>407,545</b>



### COMMISSIONS BORROWING - EMPRUNTS DES COMMISSIONS

No. Commission	Outstanding Long-Term Debt / Dette Impayée a Long Terme \$000'S				Outstanding Borrowing Authority / Autorisations D'emprunter Non-Utilisés \$000'S				01-Jan-23 TOTAL
	Oustanding Debt 01-Jan-22	Redemed 2022	Issued 2022	Outstanding Debt 01-Jan-23	General Fund	Utility Funds	Other (Electric)	Short- term	
No. Commission	Dette non-acquitté	Dette remboursée en 2022	Nouvel emprunt 2022	Dette non-acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	01-Jan-23 TOTAL
20 St. Margarets Water & Waste Water Commission	0	0	0	0	0	0	0	0	0
21 Western Valley Regional Service Commission / Commission de services régionaux de la vallée de l'Ouest	117	117	0	0	150	0	0	135	285
<b>TOTAL COMMISSIONS</b>	<b>35,947</b>	<b>5,982</b>	<b>2,124</b>	<b>32,089</b>	<b>18,035</b>	<b>5,398</b>	<b>1,143</b>	<b>27,064</b>	<b>51,640</b>