

## FOREWORD

The Department of Local Government is pleased to present the Annual Report of Municipal Statistics for 2009. This report covers New Brunswick's 101 municipalities (8 cities, 26 towns, and 67 villages), 3 rural communities, and 267 local service districts. For 2009, the information presented for the village of Lac Baker reflects the annexation of the LSD of Lac Baker Island and the majority of the LSD of Lac Baker to the village, bringing the population of the village from 169 to 721.

This report contains data based on the 2009 budgets submitted by local governments. It can be used as a basic tool to help local governments analyze their fiscal position and with future financial planning.

The report contains nine sections dealing with, to name a few, the budgets and tax rates of municipalities, rural communities, and local service districts; the property assessment, tax base, and long-term debt of municipalities and rural communities. We hope this document will provide maximum assistance and information to local governments and other interested parties regarding local government statistics. Input or suggestions on how this report could be improved are always appreciated.

I extend my thanks to all municipalities, rural communities, and the staff of the Community Finances Branch who contributed to this report.

## AVANT-PROPOS

Le ministère des Gouvernements locaux est heureux de présenter le rapport annuel des statistiques municipales de l'année 2009. Pour l'année 2009, le Nouveau-Brunswick compte 101 municipalités (8 cités, 26 villes et 67 villages), 3 communautés rurales, et ainsi que 267 districts de services locaux. Pour l'année 2009, les données pour le village de Lac Baker reflète l'annexion du district de service locaux de L'île du Lac Baker ainsi que la partie principale du district de services locaux de Lac Baker résultant en une augmentation de la population du village de 169 à 721.

Le rapport contient des données basées sur les budgets soumis par les administrations locales pour l'année 2009. Ce document peut les aider à analyser leur situation financière et à faire de la planification.

Le rapport contient neuf sections portant, entre autres, sur les budgets et les taux de taxe des municipalités, communautés rurale, et des districts de services locaux, sur l'évaluation foncière, l'assiette fiscale et la dette à long terme des municipalités et communautés rurale. Nous voulons que le rapport fournisse le maximum d'information et d'aide aux gouvernements locaux ainsi qu'à toute personne intéressée aux statistiques des gouvernements locaux. Vos commentaires ou suggestions sur la façon d'améliorer le rapport sont toujours appréciés.

En terminant, je tiens à remercier les municipalités, communautés rurale, et le personnel de la Direction des finances communautaires qui ont collaboré à la préparation de ce rapport.

**Bonny Hoyt-Hallett**  
**Deputy Minister \ Sous-ministre**

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***SECTION 1***

***MUNICIPAL BUDGETS BY FUNCTION - REVENUES & EXPENDITURES***

***2009***

***BUDGETS MUNICIPAUX PAR FONCTION - REVENUS ET DÉPENSES***

## **SECTION 1**

### **MUNICIPAL BUDGETS BY FUNCTION**

#### **REVENUES**

There are three general sources of revenue to finance the operating budgets of municipalities: 10.6% is derived from non-tax revenue, 10.1% from the unconditional grant, and 79.3% from the local warrant. Non-tax revenue is derived from revenue earning enterprises such as rental of properties, investments, fees for licenses or permits, fine revenues and the sale of services.

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

#### **EXPENDITURES**

The *Municipalities Act* defines the services that the Municipal Council may provide to its community. While police protection is the only mandatory service, municipalities may provide a wide range of local services. For statistical purposes, these services are grouped into a number of general categories as displayed in the following section. In addition, municipalities may provide water and sewer utilities. These are accounted for in a separate fund.

## **SECTION 1**

### **BUDGETS MUNICIPAUX PAR FONCTION**

#### **REVENUS**

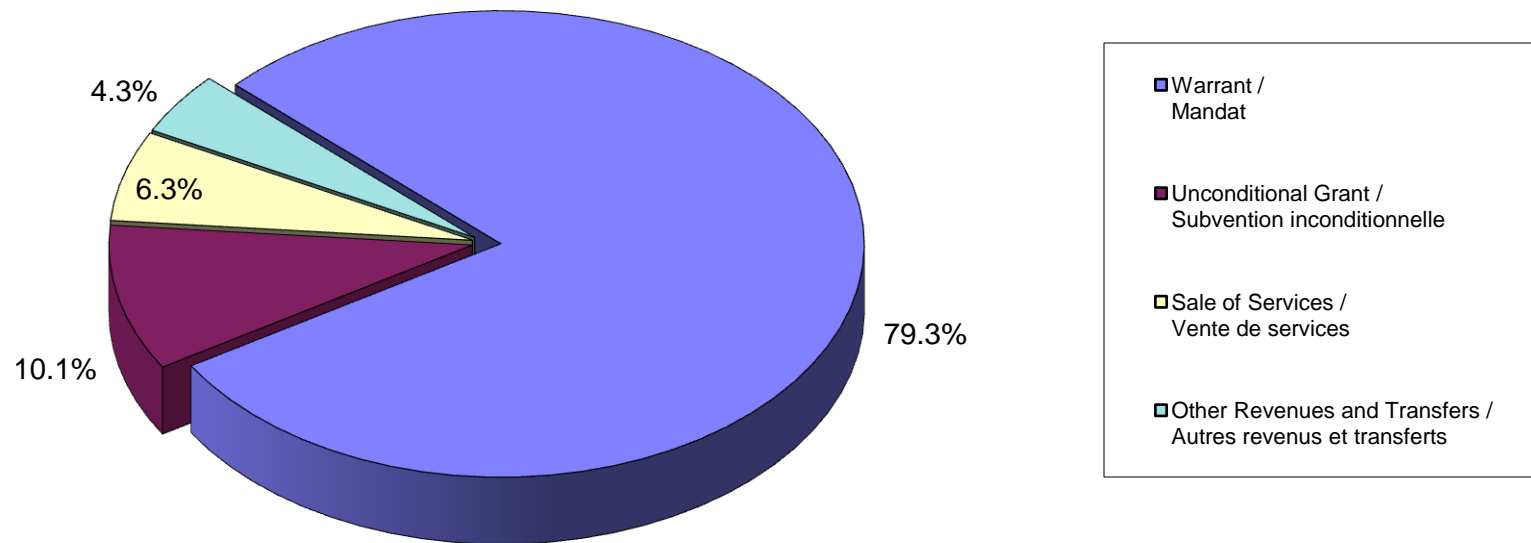
Il existe trois sources générales de revenus servant à financer les budgets des municipalités : 10,6 % proviennent des recettes non fiscales, 10,1 % de la subvention inconditionnelle et 79,3 % du mandat local. Les recettes non fiscales proviennent d'activités lucratives entreprises par la municipalité comme par exemple la location de locaux, l'investissement, les droits pour les licences et permis, les amendes et la vente de services.

Le budget net provient de la subvention inconditionnelle et des impôts locaux (mandat). Le mandat est la partie du budget net qui provient des impôts fonciers.

#### **DÉPENSES**

La *Loi sur les municipalités* définit les services que le conseil municipal peut fournir à sa localité. Le service de police est le seul service obligatoire. Les municipalités peuvent toutefois offrir une vaste gamme de services locaux. À des fins statistiques, ces services sont regroupés sous les catégories générales qui figurent dans la section suivante. Les municipalités peuvent également fournir les services d'eau et d'égout qui font l'objet d'un fonds distinct.

**TOTAL REVENUES - 2009 - TOTAL DES REVENUS  
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES**



MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 1

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2007	Total des revenus
1 Fredericton	73,881,735	5,816,360	860,739	4,840,175	2,743,556	181,390	77,300	307,046	88,708,301
2 Moncton	92,014,681	11,593,117	1,019,116	7,270,620	2,300,416		14,446		114,212,396
3 Saint John	98,306,534	19,499,823	725,230	3,032,312	3,765,819		1,610,231		126,939,949
<b>GROUP "A" TOTALS TOTAL DU GROUPE "A"</b>	<b>264,202,950</b>	<b>36,909,300</b>	<b>2,605,085</b>	<b>15,143,107</b>	<b>8,809,791</b>	<b>181,390</b>	<b>1,701,977</b>	<b>307,046</b>	<b>329,860,646</b>
4 Bathurst	15,187,474	2,606,235	651,732	1,329,388	544,288		13,950		20,333,067
5 Campbellton	6,853,323	2,227,973	196,010	10,000	457,111	19,775	407,207	59,739	10,231,138
6 Dalhousie	4,721,406	716,894	101,660	152,100	16,062	10,179	330,486	17,368	6,066,155
7 Dieppe	29,682,977	954,073	196,815	498,795	819,760		314,301	353,661	32,820,382
8 Edmundston	17,746,739	2,664,309	694,696	667,960	308,543	88,100	1,821,814	11,670	24,003,831
9 Miramichi	20,928,097	2,225,636	694,380	741,643	195,950		257,875	6,230	25,049,811
<b>GROUP "B" TOTALS TOTAL DU GROUPE "B"</b>	<b>95,120,016</b>	<b>11,395,120</b>	<b>2,535,293</b>	<b>3,399,886</b>	<b>2,341,714</b>	<b>118,054</b>	<b>3,145,633</b>	<b>448,668</b>	<b>118,504,384</b>
10 Caraquet	3,455,908	667,543	191,500	133,150	218,031	6,000	855		4,672,987
11 Grand-Sault/Grand Falls	6,524,478	624,726	484,978	302,075	115,303		542	24,068	8,076,170
12 Oromocto	10,778,765	757,190	604,703	859,350	483,650	56,500	65,377	21,278	13,626,813
13 Sackville	7,513,272	543,944	116,251	329,500	82,585	10,600		45,875	8,642,027
14 Shediac	6,051,959	626,537	260,900	319,400	103,774		814,393	22,137	8,199,100
15 Shippagan	2,753,365	395,164	101,925	174,500	74,500		251,402	12,341	3,763,197
16 St. Stephen	4,823,309	677,326	152,238	74,370	205,806	16,000	745,403	21,737	6,716,189
17 Sussex	4,328,417	403,616	179,700	255,200	74,100		167,049	1,018	5,409,100
18 Tracadie-Sheila	4,480,096	500,803	177,491	231,000	131,086		44,749		5,565,225
19 Woodstock	5,407,804	548,686	312,860	449,210	110,000		85,936		6,914,496
<b>GROUP "C" TOTALS TOTAL DU GROUPE "C"</b>	<b>56,117,373</b>	<b>5,745,535</b>	<b>2,582,546</b>	<b>3,127,755</b>	<b>1,598,835</b>	<b>89,100</b>	<b>2,175,706</b>	<b>148,454</b>	<b>71,585,304</b>
20 Quispamsis	14,475,638	839,880	76,516	216,578	378,486	55,000	8,947	2,958	16,054,003
21 Riverview	16,968,097	1,499,170	493,200	836,162	590,275			45,673	20,432,577
22 Rothesay	11,831,833	417,721	74,092	569,847	60,774	70,500	579,965	5,268	13,610,000
<b>GROUP "D" TOTALS TOTAL DU GROUPE "D"</b>	<b>43,275,568</b>	<b>2,756,771</b>	<b>643,808</b>	<b>1,622,587</b>	<b>1,029,535</b>	<b>125,500</b>	<b>588,912</b>	<b>53,899</b>	<b>50,096,580</b>

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	2007 Surplus	Total des revenus
23 Belledune	3,865,679	42,477	28,480	94,137	10,500	8,000	9,119	8,318	4,066,710
24 Beresford	3,218,448	602,900	73,447	76,266	18,328	58,500	859		4,048,748
25 Blacks Harbour	896,949	155,673	76,127	3,000	14,860		18,066	219	1,164,894
26 Bouctouche	1,819,056	177,634	143,789	153,000	60,500		207	44,074	2,398,260
27 Cap-Pelé	1,734,750	205,659	85,831	222,623	68,554		75,835	7,124	2,400,376
28 Chipman	845,502	168,948	114,933	20,500	82,203		417		1,232,503
29 Clair	473,314	78,730	28,989	22,000	121,424				724,457
30 Doaktown	657,323	74,520	23,392	46,000	19,600	8,672	77,912		907,419
31 Florenceville-Bristol	2,188,500	33,559	125,966	224,476	187,832	22,000	5,178	69,009	2,856,520
32 Grand Bay-Westfield	3,893,711	384,878	208,191	31,166	33,100	20,826	2,249	18,430	4,592,551
33 Grand Manan	1,729,290	175,660	6,500	14,150	34,210	17,810	762	22,122	2,000,504
34 Grande-Anse	447,182	135,508	167,992	50,662	1,200		90	655	803,289
35 Hampton	3,176,774	295,888	309,868	389,562	285,289	325,790	272,750	5,302	5,061,223
36 Hartland	1,016,513	121,483	90,533	58,500	82,000		32,514	26,417	1,427,960
37 Hillsborough	828,746	172,267	88,471	96,500	4,700		94,752	33,379	1,318,815
38 Kedgwick	618,282	186,157	147,342	34,680	12,600			20,298	1,019,359
39 Lamèque	1,097,950	168,564	126,950	45,450	93,600		404		1,532,918
40 McAdam	665,348	370,029	25,047	6,000	37,700		87		1,104,211
41 Memramcook	2,890,199	535,426	21,072	186,565	58,791	17,170	104,547	695	3,814,465
42 Minto	1,238,543	396,962	182,237	41,200	53,000		1,513		1,913,455
43 Nackawic	1,498,319	120,487	53,129	54,000	20,435		84,932	56,251	1,887,553
44 Neguac	1,080,739	192,365	144,055		125,034		42,407		1,584,600
45 Perth-Andover	1,192,474	175,245	137,556	292,871	55,690		135,041		1,988,877
46 Petit-Rocher	1,130,485	305,258	100,163	121,650	16,300		9,182		1,683,038
47 Petitcodiac	963,675	178,620	127,304	125,000	51,700			73,422	1,519,721
48 Plaster Rock	857,331	117,498	123,346	128,700	100,080			1,379	1,328,334
49 Rexton	629,657	71,177	111,025		33,033	40,000	14	8,471	893,377
50 Richibucto	1,158,097	130,845	79,813	307,575	106,360				1,782,690
51 Rogersville	674,452	187,063	59,309		73,182			15,103	1,009,109
52 Saint-Antoine	957,466	145,308	131,188	1,000	4,100		122	34,865	1,274,049
53 Saint-Louis de Kent	614,252	146,800	64,708	333,600	5,040		32,168	2,760	1,199,328
54 Saint-Léonard	882,733	230,255	117,337	84,075	61,150	3,500	2,823		1,381,873
55 Saint-Quentin	1,404,310	216,054	80,901	49,180	247,230	63,600	20	1,286	2,062,581
56 Salisbury	1,129,212	101,624	120,665		12,500		110,165		1,474,166
57 St. Andrews	2,491,455	132,583	93,214	289,479	254,205	46,000	20,820		3,327,756
58 St. George	1,347,437	117,625	64,764	1,700	15,907	3,300	3,369	5,445	1,559,547
<b>GROUP "E" TOTALS TOTAL DU GROUPE "E"</b>	<b>51,314,153</b>	<b>7,051,729</b>	<b>3,683,634</b>	<b>3,605,267</b>	<b>2,461,937</b>	<b>635,168</b>	<b>1,138,324</b>	<b>455,024</b>	<b>70,345,236</b>

MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

Section 1.1 - 3

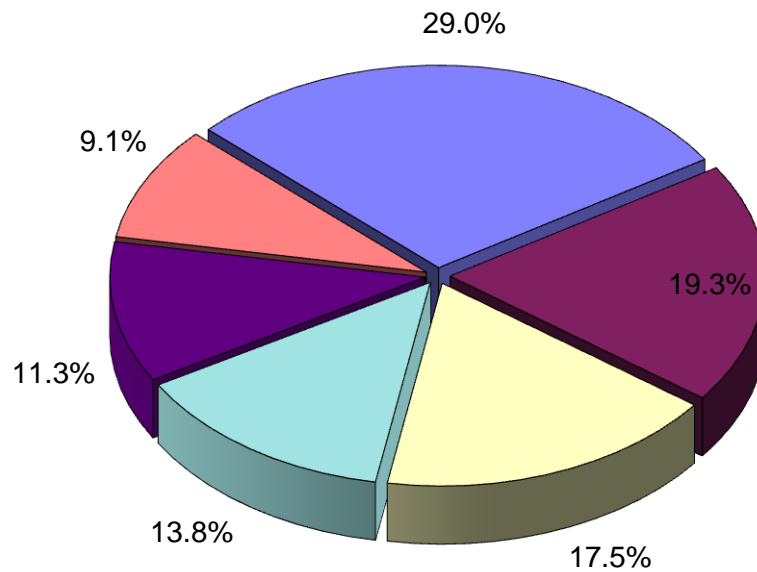
No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	2007 Surplus	Total des revenus
59 Alma	277,219	20,270	9,969	16,500	2,175	7,666	424		334,223
60 Aroostook	105,825	54,233		200	6,028				166,286
61 Atholville	1,887,843	124,300		3,100	106,933		1,818	2,303	2,126,297
62 Baker Brook	309,178	67,960	47,880		8,250		157		433,425
63 Balmoral	861,834	230,886	108,598		20,849		141	19,832	1,242,140
64 Bas-Caraquet	694,254	273,175	87,322	500	27,900		30,000	507	1,113,658
65 Bath	300,319	48,811	1,405	28,310	5,105			278	384,228
66 Bertrand	525,795	173,378	92,782	27,800	1,382				821,137
67 Blackville	495,758	79,160	64,834		17,893	82,732	309	1,875	742,561
68 Cambridge-Narrows	656,000	41,141	3,698		2,300			8,804	711,943
69 Canterbury	144,532	39,712	27,828				27		212,099
70 Centreville	414,796	25,354	71,885	9,000	5,000		8		526,043
71 Charlo	851,226	219,809	155,950	12,000	133,966		5,343	4,635	1,382,929
72 Dorchester	550,545	89,824	42,383	149	4,150	26,382	104,031		817,464
73 Drummond	554,060	49,755	82,000		4,400	20,000		1,300	711,515
74 Eel River Crossing	526,978	173,073	103,985		9,857		6,121	1,903	821,917
75 Fredericton Junction	424,287	79,329	107,951		19,022		31,127		661,716
76 Gagetown	601,091	54,317	18,935	200	21,950	55,589	676	5,527	758,285
77 Harvey	161,856	16,643	2,000		10,350	34,047	129		225,025
78 Lac-Baker	389,955	50,650	32,547	14,000	3,000	618	3,443		494,213
79 Le Goulet	279,885	144,402	11,420	2,112	7,770			94	445,683
80 Maissonette	297,062	76,640	9,248		12,400	2,999	2	9,536	407,887
81 Meductic	121,428	9,569	21,861	2,000				2,016	156,874
82 Millville	116,181	32,219	97,014	2,400	750				248,564
83 New Maryland	3,443,963	203,142	87,341	73,500	47,871		80,000	530	3,936,347
84 Nigadoo	462,624	129,555	58,341	14,374	2,400			1,815	669,109
85 Norton	593,239	168,024	209,492		13,500		10,005	18,218	1,012,478
86 Paquetville	417,855	54,226	113,290		140,813		212	364	726,760
87 Pointe-Verte	444,711	193,794	54,721	2,763	10,851		3,000	23,369	733,209
88 Port Elgin	253,834	60,086	83,274		16,700				413,894
89 Riverside-Albert	172,843	46,309	63,074	32,205	800				315,231
90 Rivière-Verte	364,218	93,305	47,339		26,400		92	2,694	534,048
91 Saint-François-de-Madawaska	513,340	56,647	142,650	50,300	25,888		21,101		809,926
92 Saint-Hilaire	237,527	14,650		1,000	18,700			2,921	274,798
93 Saint-Isidore	424,468	93,178	265,207		1,399			4,208	788,460
94 Saint-Léolin	237,774	138,662	10,310		9,203		174	5,313	401,436
95 Sainte-Anne-de-Madawaska	512,004	156,970	80,479		25,500		10,024	5,057	790,034
96 Sainte-Marie-Saint-Raphaël	389,972	184,481	44,888		9,450			7,865	636,656



MUNICIPAL BUDGET BY FUNCTION (REVENUES) - 2009 - BUDGET MUNICIPAUX PAR FONCTION (REVENUS)

No. Municipality	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Municipalité	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	2007 Surplus	Total des revenus
97 St. Martins	224,326	28,453	130,277	11,400	19,500			28,207	442,163
98 Stanley	310,016	17,668	89,000		34,700		645		452,029
99 Sussex Corner	850,209	78,517	11,000	8,830	4,950	350		14,701	968,557
100 Tide Head	625,702	87,658			2,090		318	5,587	721,355
101 Tracy	257,631	78,232			2,550		77	21,213	359,703
<b>GROUP "F" TOTALS TOTAL DU GROUPE "F"</b>	<b>22,284,163</b>	<b>4,058,167</b>	<b>2,692,178</b>	<b>312,643</b>	<b>844,695</b>	<b>230,383</b>	<b>309,404</b>	<b>200,672</b>	<b>30,932,305</b>
<b>TOTAL ALL GROUPS TOTAL DES GROUPE</b>	<b>532,314,223</b>	<b>67,916,622</b>	<b>14,742,544</b>	<b>27,211,245</b>	<b>17,086,507</b>	<b>1,379,595</b>	<b>9,059,956</b>	<b>1,613,763</b>	<b>671,324,455</b>

**TOTAL EXPENDITURES - 2009 - TOTAL DES DÉPENSES  
CITIES, TOWNS & VILLAGES / CITÉS, VILLES & VILLAGES**



- Protective Services / Services de protection
- Transportation Services / Services de transport
- Fiscal Services / Services financiers
- General Government Services / Services d'administration générale
- Recreation & Cultural Services / Services récréatif & culturel
- Environmental and Health Services / Services d'environnement et santé





MUNICIPAL BUDGET BY FUNCTION (EXPENDITURES) - 2009 -BUDGET MUNICIPAUX PAR FONCTION (DÉPENSES)

Section 1.2 - 3

No. Municipality	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural	Fiscal Services			Total Expenditures
												Debt Costs	Transfers	2007 Deficit	
No. Municipalité	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatif & culturel	Services financiers			Total des dépenses
												Service de la dette	Transferts	Déficit 2007	
91 Saint-François-de-Madawaska	135,085	62,595	71,614	60,000	1,000	150	80,274	30,600		35,154	213,479	71,643	2,000	46,332	809,926
92 Saint-Hilaire	96,217	24,717	4,505	14,000			97,250	10,814		17,295	10,000				274,798
93 Saint-Isidore	211,983	85,172	68,225			2,000	227,816	43,509		8,701	23,160	67,345	50,549		788,460
94 Saint-Léolin	129,012	78,431	40,000				82,301	39,000		16,000	12,000	4,692			401,436
95 Sainte-Anne-de-Madawaska	157,973	114,811	52,500	41,000			201,333	48,700		15,871	72,630	85,216			790,034
96 Sainte-Marie-Saint-Raphaël	204,250	106,251	44,098				117,700	55,025		12,022	13,895	27,000	56,415		636,656
97 St. Martins	70,218	41,302	88,650		1,500		41,409	37,300	35,730	17,323	55,167	29,564	24,000		442,163
98 Stanley	104,037	46,331	75,000			4,500	87,348	30,019		14,550	37,000	52,954		290	452,029
99 Sussex Corner	203,147	151,191	45,100	40,000	5,500	3,200	195,425	89,980		71,846	71,507	84,463	7,198		968,557
100 Tide Head	171,807	115,025	36,545	34,745	6,460	1,800	152,983	53,620		20,572	66,809	22,565	38,424		721,355
101 Tracy	67,630	66,233	25,100			2,300	129,708	40,072		2,400	26,260				359,703
<b>GROUP "F" TOTALS TOTAL DU GROUPE "F"</b>	<b>6,587,053</b>	<b>4,199,561</b>	<b>2,351,968</b>	<b>823,731</b>	<b>66,011</b>	<b>142,843</b>	<b>6,876,176</b>	<b>2,203,914</b>	<b>93,797</b>	<b>1,212,208</b>	<b>2,278,814</b>	<b>2,548,350</b>	<b>1,398,950</b>	<b>148,929</b>	<b>30,932,305</b>
<b>TOTAL ALL GROUPS TOTAL DES GROUPES</b>	<b>92,451,941</b>	<b>104,024,396</b>	<b>67,172,286</b>	<b>12,793,965</b>	<b>3,769,721</b>	<b>7,339,282</b>	<b>129,204,972</b>	<b>24,365,406</b>	<b>363,376</b>	<b>36,605,763</b>	<b>75,555,253</b>	<b>75,580,318</b>	<b>41,039,434</b>	<b>1,058,342</b>	<b>671,324,455</b>

***SECTION 2***

***ASSESSMENT AND TAX BASES***

***2009***

***ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALE***

## **SECTION 2**

### **ASSESSMENT AND TAX BASES**

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 1<sup>st</sup> of the taxation year. The Province calculates the total value of all properties in each municipality (and rural community and Local Service 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 properties are taxed at one-and-one-half times the prevailing tax rates.

### **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**

The tax base consists of the total residential assessment base plus one-and-one-half of the assessed value of non-residential property as defined under the *Assessment Act*.

### **TAX BASE FOR RATE**

The tax base for rate provides the municipality (and rural community and Local Service District) with the base on which they can calculate their tax rate. It 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.

## **SECTION 2**

### **ÉVALUATION FONCIÈRE ET ASSIETTE FISCALE**

Au Nouveau-Brunswick, la province effectue l'évaluation pour tous les autorités fiscales. Tous les biens réels (à quelques exceptions près) sont évalués à leur valeur réelle et véritable (valeur du marché) au 1<sup>er</sup> janvier de l'année d'imposition. La province calcule la valeur totale de tous les biens dans chaque municipalité (et communauté rurale et district de services locaux) et fournit cette information pour la détermination du taux d'imposition local. Elle envoie aussi les factures d'impôt et perçoit les impôts fonciers.

Il existe deux catégories générales de biens: biens résidentiels et biens non résidentiels. L'impôt sur les biens non résidentiels est une fois et demie le taux d'imposition résidentiel.

### **ÉVALUATION FONCIÈRE**

En vertu de la *Loi sur l'évaluation*, l'évaluation foncière est la valeur totale de l'ensemble des biens réels qui peuvent être taxés dans une municipalité. Les biens réels désignent les biens résidentiels et non résidentiels.

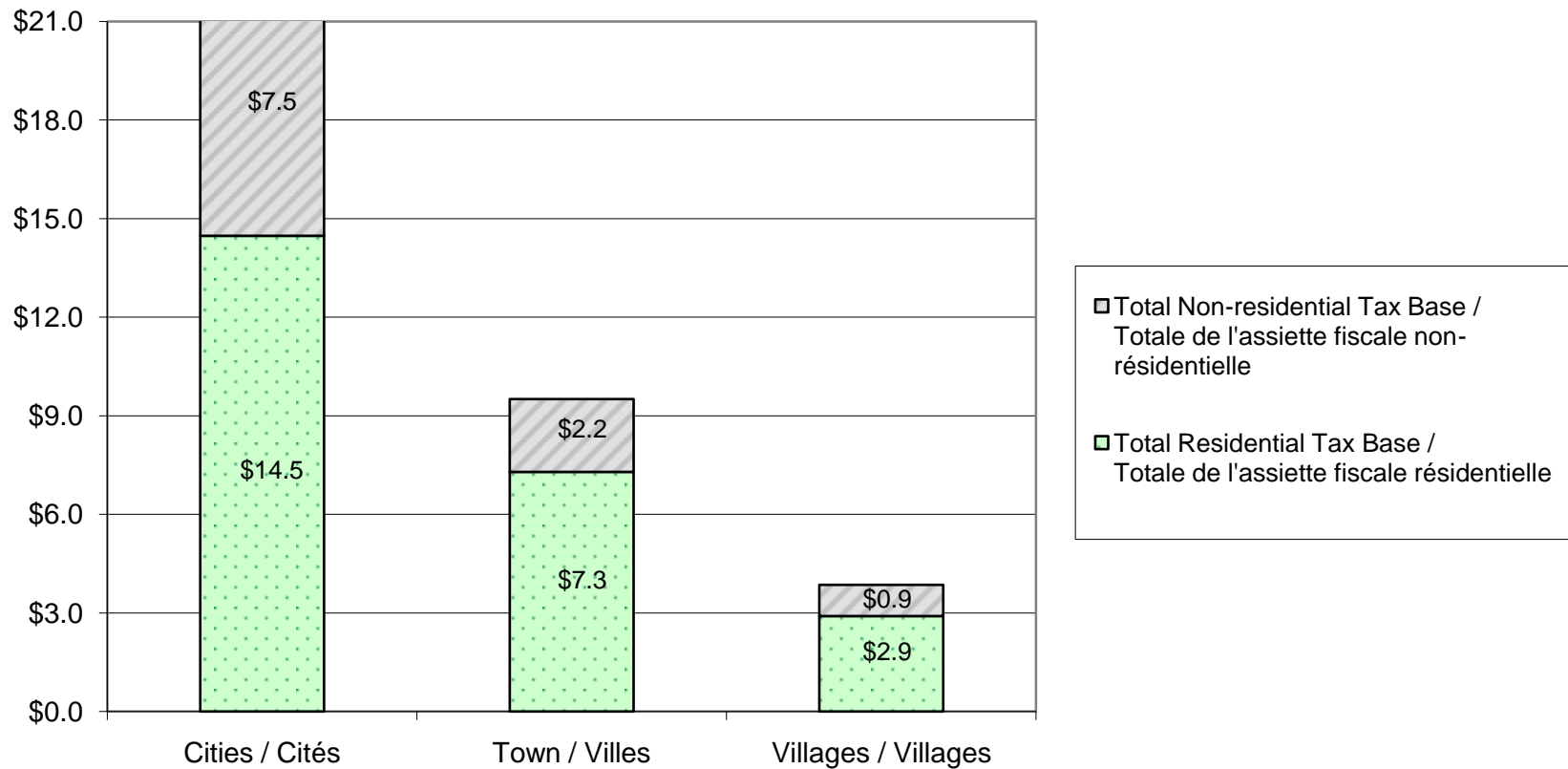
### **ASSIETTE FISCALE**

L'assiette fiscale est la base d'évaluation résidentielle plus une fois et demie la valeur imposable d'un bien non résidentiel tel qu'il est défini dans la *Loi sur l'évaluation*.

### **ASSIETTE FISCALE POUR LE TAUX**

L'assiette fiscale pour le taux donne à la municipalité (et communauté rurale et district de services locaux) une base pour le calcul du taux d'imposition. Elle comprend un rajustement à la valeur des propriétés fédérales pour tenir compte de la valeur de l'évaluation sur laquelle le gouvernement fédéral payera.

## Municipal Tax Base - 2009 - L'assiette fiscale municipale ( in billions / en milliards)





MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 1

No. Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No. Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
1 Fredericton (Inside/intérieur)	2,998,973,800	3,746,300	599,954,800	3,602,674,900	822,917,500	44,969,600	136,552,100	1,004,439,200	4,607,114,100	5,109,333,700	5,090,216,312
Fredericton (Outside/extérieur)	127,436,400		123,900	127,560,300	22,940,400		111,900	23,052,300	150,612,600	162,138,750	162,138,750
2 Moncton	3,219,328,400	10,054,600	518,271,500	3,747,654,500	1,181,309,700	30,781,300	8,201,800	1,220,292,800	4,967,947,300	5,578,093,700	5,576,120,148
3 Saint John	2,788,171,900	25,900	481,811,700	3,270,009,500	1,403,038,000	51,370,400	27,428,200	1,481,836,600	4,751,846,100	5,492,764,400	5,479,514,090
Saint John - LNG Terminal					18,569,800			18,569,800	18,569,800	27,854,700	27,854,700
<b>GROUP "A" TOTALS</b>	<b>9,133,910,500</b>	<b>13,826,800</b>	<b>1,600,161,900</b>	<b>10,747,899,200</b>	<b>3,448,775,400</b>	<b>127,121,300</b>	<b>172,294,000</b>	<b>3,748,190,700</b>	<b>14,496,089,900</b>	<b>16,370,185,250</b>	<b>16,335,844,000</b>
<b>TOTAL DU GROUPE "A"</b>											
4 Bathurst	430,525,100	3,800	167,573,300	598,102,200	153,167,200	15,192,900	11,716,000	180,076,100	778,178,300	868,216,350	865,383,161
5 Campbellton	193,897,000		116,452,300	310,349,300	47,910,900	662,200	4,394,800	52,967,900	363,317,200	389,801,150	389,792,012
6 Dalhousie	82,036,000		45,119,800	127,155,800	108,791,500	526,200	3,521,800	112,839,500	239,995,300	296,415,050	296,411,972
7 Dieppe	1,178,060,900	394,500	67,117,600	1,245,573,000	428,398,200	8,298,700	1,006,100	437,703,000	1,683,276,000	1,902,127,500	1,897,282,006
8 Edmundston	378,817,000		144,283,500	523,100,500	197,308,600	4,413,700	2,540,600	204,262,900	727,363,400	829,494,850	828,066,797
Edmundston - St. Jacques	111,241,700		5,575,500	116,817,200	17,765,900	45,500	4,670,200	22,481,600	139,298,800	150,539,600	150,539,484
Edmundston - St-Basile (Inside/intérieur)	79,333,000		7,850,000	87,183,000	10,798,600	55,600		10,854,200	98,037,200	103,464,300	103,464,025
Edmundston - St-Basile (Outside/extérieur)	29,093,500		27,900	29,121,400	3,624,600		7,600	3,632,200	32,753,600	34,569,700	34,569,700
Edmundston - Verret (Inside/intérieur)	17,372,800		7,500	17,380,300	1,976,600			1,976,600	19,356,900	20,345,200	20,345,200
Edmundston - Verret (Outside/extérieur)	537,100			537,100					537,100	537,100	537,100
Edmundston - Madawaska LSD	4,938,300			4,938,300	112,000			112,000	5,050,300	5,106,300	5,106,300
9 Miramichi (Inside/intérieur)	499,826,000		175,941,000	675,767,000	268,353,200	4,697,100	15,817,800	288,868,100	964,635,100	1,109,069,150	1,109,043,081
Miramichi (Outside/extérieur)	119,170,100		1,559,800	120,729,900	15,415,600	500	1,088,900	16,505,000	137,234,900	145,487,400	145,487,400
<b>GROUP "B" TOTALS</b>	<b>3,124,848,500</b>	<b>398,300</b>	<b>731,508,200</b>	<b>3,856,755,000</b>	<b>1,253,622,900</b>	<b>33,892,400</b>	<b>44,763,800</b>	<b>1,332,279,100</b>	<b>5,189,034,100</b>	<b>5,855,173,650</b>	<b>5,846,028,238</b>
<b>TOTAL DU GROUPE "B"</b>											
10 Caraquet	136,512,900	306,200	35,046,700	171,865,800	39,913,500	949,100	1,112,000	41,974,600	213,840,400	234,827,700	234,824,240
11 Grand Falls/Grand-Sault (Inside/intérieur)	219,770,600		50,336,100	270,106,700	90,294,500	2,562,700	1,775,100	94,632,300	364,739,000	412,055,150	411,257,894
Grand Falls/Grand-Sault (Outside/extérieur)	26,078,700		28,000	26,106,700	8,597,300	255,000		8,852,300	34,959,000	39,385,150	39,385,150
12 Ormocto	293,036,500	118,701,300	44,439,100	456,176,900	64,329,700	2,717,000	432,600	67,479,300	523,656,200	557,395,850	551,195,622
Ormocto (Federal/Fédéral)		64,812,100		64,812,100	889,400	197,115,200		198,004,600	262,816,700	361,819,000	292,353,560
13 Sackville	290,254,800		143,778,100	434,032,900	35,458,600	260,800	1,235,000	36,954,400	470,987,300	489,464,500	489,463,991
14 Shediac	293,183,100		21,430,300	314,613,400	54,784,900	5,899,600	1,100,400	61,784,900	376,398,300	407,290,750	407,286,325
Shediac - Harbourview	78,200			78,200	1,366,300			1,366,300	1,444,500	2,127,650	2,127,650
15 Shippagan	86,636,100	438,700	50,559,400	137,634,200	24,029,800	1,587,500	7,071,800	32,689,100	170,323,300	186,667,850	186,038,155
16 St. Stephen	158,570,700		38,055,400	196,626,100	70,111,100	5,863,800	4,019,500	79,994,400	276,620,500	316,617,700	316,282,584
17 Sussex	172,661,600		36,793,200	209,454,800	77,732,700	2,517,900	1,854,800	82,105,400	291,560,200	332,612,900	332,553,226
18 Tracadie-Sheila	166,814,900	228,800	54,240,500	221,284,200	67,864,200	1,422,400	1,212,900	70,499,500	291,783,700	327,033,450	327,014,315
19 Woodstock (Inside/intérieur)	200,904,900		34,844,200	235,749,100	82,646,600	3,680,000	3,173,500	89,500,100	325,249,200	369,999,250	369,554,338
Woodstock (Outside/extérieur)	6,053,100		600	6,053,700	2,093,200		2,800	2,096,000	8,149,700	9,197,700	9,197,700
Woodstock - West of TCH/Ouest de RT					1,660,600			1,660,600	1,660,600	2,490,900	2,490,900
<b>GROUP "C" TOTALS</b>	<b>2,050,556,100</b>	<b>184,487,100</b>	<b>509,551,600</b>	<b>2,744,594,800</b>	<b>621,772,400</b>	<b>224,831,000</b>	<b>22,990,400</b>	<b>869,593,800</b>	<b>3,614,188,600</b>	<b>4,048,985,500</b>	<b>3,971,025,650</b>
<b>TOTAL DU GROUPE "C"</b>											

\* Total Municipal Tax Base For Rate includes adjustment for federal properties.

\* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 2

No. Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No. Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
20 Quispamsis	1,073,476,100		35,761,000	1,109,237,100	45,696,400		38,000	45,734,400	1,154,971,500	1,177,838,700	1,177,838,700
21 Riverview	943,494,800			980,495,800	77,907,400			77,907,400	1,058,403,200	1,097,356,900	1,097,356,900
22 Rothesay	835,167,900		39,719,300	874,887,200	57,123,200	212,300	699,000	58,034,500	932,921,700	961,938,950	961,937,676
<b>GROUP "D" TOTALS</b>	<b>2,852,138,800</b>		<b>112,481,300</b>	<b>2,964,620,100</b>	<b>180,727,000</b>	<b>212,300</b>	<b>737,000</b>	<b>181,676,300</b>	<b>3,146,296,400</b>	<b>3,237,134,550</b>	<b>3,237,133,276</b>
<b>TOTAL DU GROUPE "D"</b>											
23 Belledune (Outside/extérieur)	45,692,400	345,300	6,299,800	52,337,500	2,724,400	277,900	687,000	3,689,300	56,026,800	57,871,450	57,865,353
Belledune (Inside/intérieur)	110,800			110,800	189,542,900	8,848,700		198,391,600	198,502,400	297,698,200	296,873,944
24 Beresford	165,612,600		6,117,900	171,730,500	22,863,500	99,900	106,600	23,070,000	194,800,500	206,335,500	206,332,263
25 Blacks Harbour	23,102,500		3,275,000	26,377,500	20,013,700	340,700	1,035,400	21,389,800	47,767,300	58,462,200	58,462,200
26 Bouctouche	90,663,000	617,000	20,656,600	111,936,600	26,171,300	475,500	2,621,700	29,268,500	141,205,100	155,839,350	155,807,823
27 Cap-Pelé	113,201,300	656,900	4,763,600	118,621,800	118,629,600	144,100	300,100	119,073,800	135,895,600	144,514,341	144,514,341
28 Chipman	33,764,200	154,200	9,013,300	42,931,700	12,966,300	88,200	705,400	13,759,900	56,691,600	63,571,550	63,571,550
29 Clair	24,426,300	113,700	4,599,500	29,139,500	10,162,400	550,500	55,600	10,768,500	39,908,000	45,292,250	44,816,231
30 Doaktown	25,848,300	301,800	2,544,800	28,694,900	14,430,700	388,400	1,678,500	16,497,600	45,192,500	53,441,300	53,440,858
31 Florenceville-Bristol (Florenceville)	41,957,200	288,200	3,247,100	45,492,500	58,908,100	350,200	928,800	60,187,100	105,679,600	135,773,150	135,731,092
Florenceville-Bristol (Bristol)	24,910,300		10,543,800	35,454,100	5,109,200	48,000	21,300	5,178,500	40,632,600	43,221,850	43,221,850
32 Grand Bay/Westfield	260,247,200		12,572,100	272,819,300	6,510,900	1,120,300	53,200	7,684,400	280,503,700	284,345,900	284,208,775
33 Grand Manan	123,911,700	623,300	5,999,400	130,534,400	14,072,300	781,000	1,844,100	16,697,400	147,231,800	155,580,500	155,557,168
Grand Manan (Parish)	573,500	99,900	83,800	757,200		72,700		72,700	829,900	866,250	866,250
34 Grande-Anse	21,563,400		3,237,300	24,800,700	4,794,200	89,600	248,600	5,132,400	29,933,100	32,499,300	32,498,709
35 Hampton	212,884,300		19,030,800	231,915,100	12,641,900	1,360,800	907,600	14,910,300	246,825,400	254,280,550	254,141,953
36 Hartland	34,685,500		11,206,900	45,892,400	14,927,400	93,900	18,800	15,040,100	60,932,500	68,452,550	68,452,550
37 Hillsborough	52,178,300	224,900	4,903,500	57,306,700	2,257,300	103,000	488,000	2,848,300	60,155,000	61,579,150	61,569,437
38 Kedgwick	28,135,300	81,800	6,110,800	34,327,900	4,484,400	76,500	666,500	5,227,400	39,555,300	42,169,000	42,161,983
39 Lamèque	37,316,000	377,300	11,632,900	49,326,200	14,815,200	437,500	678,100	15,930,800	65,257,000	73,222,400	73,194,804
40 McAdam	26,819,700	174,100	5,686,800	32,680,600	6,521,400	93,600	600	6,615,600	39,296,200	42,604,000	42,599,880
41 Memramcook	185,114,500	252,400	8,087,400	193,454,300	6,578,700	101,800	3,852,100	10,532,600	203,986,900	209,253,200	209,252,795
42 Minto	65,024,700	143,700	18,971,500	84,139,900	9,759,000	429,800	309,400	10,498,200	94,638,100	99,887,200	99,882,470
43 Nackawic (Inside/intérieur)	27,745,800	223,600	12,656,100	40,625,500	43,160,100	634,400	310,900	44,105,400	84,730,900	106,783,600	106,601,914
Nackawic (Outside/extérieur)	9,429,700		113,900	9,543,600		682,400		682,400	10,226,000	10,567,200	10,567,200
44 Néguauc	56,178,800	287,400	14,106,200	70,572,400	10,172,500	426,800	397,500	10,996,800	81,569,200	87,067,600	87,045,987
45 Perth-Andover	52,963,100	195,400	22,667,600	75,826,100	12,419,600	212,100	1,451,700	14,083,400	89,909,500	96,951,200	96,949,146
46 Petit-Rocher	61,420,900		6,844,300	68,265,200	6,076,100	86,400		6,162,500	74,427,700	77,508,950	77,507,900
47 Petitcodiac	53,110,400	222,200	8,180,100	61,512,700	8,685,700	167,400	357,400	9,210,500	70,723,200	75,328,450	75,322,486
48 Plaster Rock	28,138,200	319,700	11,229,600	39,687,500	10,373,800	204,200	113,300	10,691,300	50,378,800	55,724,450	55,720,882
49 Rexton	30,487,400		13,071,000	43,558,400	4,078,800	57,700	718,300	4,854,800	48,413,200	50,840,600	50,840,262
50 Richibucto	41,970,700	265,800	10,525,300	52,761,800	23,176,600	982,400	1,091,800	25,250,800	78,012,600	90,638,000	90,632,086
51 Rogersville	30,047,400	334,500	9,108,100	39,490,000	4,131,900	78,000	164,000	4,373,900	43,863,900	46,050,850	46,040,827
52 Saint-Antoine	66,144,600		4,136,100	70,280,700	5,869,600	62,300		5,931,900	76,212,600	79,178,550	79,178,550
53 Saint-Louis-de-Kent	23,634,600	178,800	15,189,900	39,003,300	3,526,900	64,800		3,591,700	42,595,000	44,330,850	44,331,096
54 Saint-Léonard	40,168,000	115,800	7,692,600	47,976,400	6,177,300	612,900	403,100	7,193,300	55,169,700	58,766,350	58,762,727
55 Saint-Quentin	69,873,000	390,200	18,863,300	89,126,500	9,905,900	711,400	357,700	10,975,000	100,101,500	105,589,000	105,583,899
56 Salisbury	93,452,100		11,783,400	105,235,500	13,072,000	69,700	455,800	13,597,500	118,833,000	125,631,750	125,631,332
57 St. Andrews	171,945,100	151,600	14,705,700	186,802,400	20,163,000	4,923,200	1,697,000	26,783,200	213,585,600	226,977,200	226,970,417
58 Saint George	53,153,300	254,600	13,209,400	66,617,300	20,596,700	3,269,700	3,850,900	27,717,300	94,334,600	108,193,250	107,794,964
<b>GROUP "E" TOTALS</b>	<b>2,547,606,100</b>	<b>7,394,100</b>	<b>372,667,200</b>	<b>2,927,667,400</b>	<b>679,353,700</b>	<b>28,936,000</b>	<b>28,576,800</b>	<b>736,866,500</b>	<b>3,664,533,900</b>	<b>4,032,967,150</b>	<b>4,030,505,953</b>
<b>TOTAL DU GROUPE "E"</b>											

\* Total Municipal Tax Base For Rate includes adjustment for federal properties.

\* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

MUNICIPAL ASSESSMENT AND TAX BASES - 2009 - ÉVALUATION FONCIÈRE MUNICIPALE ET ASSIETTES FISCALES

Section 2.0 - 3

No. Municipality	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Municipal Assessment Base	Total Municipal Tax Base	* Total Municipal Tax Base For Rate
No. Municipalité	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière municipale	Total de l'assiette fiscale municipale	* Total de l'assiette fiscale municipale pour le taux
59 Alma	17,729,300	446,100	2,700	18,178,100	2,122,600	81,500	700	2,204,800	20,382,900	21,485,300	21,483,481
60 Aroostook	7,719,800		542,300	8,262,100	189,100		38,600	227,700	8,489,800	8,603,650	8,603,650
61 Atholville	36,975,200		5,154,100	42,129,300	74,051,700	127,800	1,437,000	75,616,500	117,745,800	155,554,050	155,553,149
62 Baker Brook	15,748,900		3,500	15,752,400	4,163,100	39,700	269,800	4,472,600	20,225,000	22,461,300	22,461,080
63 Balmoral	48,274,700	85,600	3,967,800	52,328,100	5,281,500	40,700		5,322,200	57,650,300	60,311,400	60,306,106
64 Bas-Caraquet	34,477,600		4,926,000	39,403,600	5,879,700	16,300	212,400	6,108,400	45,512,000	48,566,200	48,566,200
65 Bath	13,371,100		5,687,700	19,058,800	1,693,200	48,300	60,800	1,802,300	20,861,100	21,762,250	21,762,250
66 Bertrand	30,863,200		2,733,100	33,596,300	1,943,500		35,200	1,978,700	35,575,000	36,564,350	36,564,350
67 Blackville	27,086,000	312,700	5,731,000	33,129,700	3,051,400	549,400	452,400	4,053,200	37,182,900	39,209,500	39,165,847
68 Cambridge-Narrows	54,010,900	46,900	3,840,100	57,897,900	800,100		2,800	802,900	58,700,800	59,102,250	59,099,126
69 Canterbury	6,997,000		3,544,600	10,541,600	262,900	39,100	325,800	627,800	11,169,400	11,483,300	11,483,054
70 Centreville	16,310,600		3,474,200	19,784,800	9,933,200	54,800	60,000	10,048,000	29,832,800	34,856,800	34,856,792
71 Charlo	53,099,000	169,900	211,000	53,479,900	4,908,300	90,200	10,600	5,009,100	58,489,000	60,993,550	60,993,550
72 Dorchester	11,146,800	5,257,000	1,208,900	17,612,700	256,800	12,723,500	1,700	12,982,000	30,594,700	37,085,700	37,085,700
73 Drummond (Outside/extérieur)	977,100			977,100	509,400			509,400	1,486,500	1,741,200	1,741,200
Drummond (Inside/intérieur)	36,785,100		4,318,800	41,103,900	2,186,200		149,600	2,335,800	43,439,700	44,607,600	44,607,600
74 Eel River Crossing	30,606,000	82,500	4,230,400	34,918,900	4,114,100	45,500	8,700	4,168,300	39,087,200	41,171,350	41,170,174
75 Fredericton Junction	25,716,000	113,400	4,996,400	30,825,800	750,600		543,600	1,294,200	32,120,000	32,767,100	32,762,258
76 Gagetown	45,706,400	275,200	1,098,600	47,080,200	1,147,100	173,600	147,000	1,467,700	48,547,900	49,281,750	49,269,753
77 Harvey	9,934,200	108,600	3,195,600	13,238,400	872,600	80,000	81,300	1,033,900	14,272,300	14,789,250	14,789,250
78 Lac Baker (Lac Baker)	4,632,400			4,632,400	211,200	33,800		245,000	4,877,400	4,999,900	4,999,900
Lac Baker (ancien DSL/former LSD)	27,791,800		132,600	27,924,400	521,200		13,800	535,000	28,459,400	28,726,900	28,726,900
Lac Baker (Ile de Lac Baker)	5,872,700			5,872,700					5,872,700	5,872,700	5,872,700
79 Le Goulet	16,952,300		2,200	16,954,500	618,200			618,200	17,572,700	17,881,800	17,881,800
80 Maisonneuve	17,769,500		1,100	17,770,600	2,116,700	45,900	11,100	2,173,700	19,944,300	21,031,150	21,030,909
81 Meductic	5,634,600		8,700	5,643,300	4,355,200			4,355,200	9,998,500	12,176,100	12,176,100
82 Millville	7,531,400		383,500	7,914,900	232,400		152,800	385,200	8,300,100	8,492,700	8,492,700
83 New Maryland	278,485,300		7,609,200	286,094,500	3,152,000			3,152,000	289,246,500	290,822,500	290,822,500
84 Nigadoo	28,581,100		9,400	28,590,500	2,923,000		446,900	3,369,900	31,960,400	33,645,350	33,645,350
85 Norton	46,163,800	116,200	512,200	46,792,200	2,216,200	59,800	141,100	2,417,100	49,209,300	50,417,850	50,415,112
86 Paquetville	20,200,300		6,421,400	26,621,700	4,161,500	65,300	851,700	5,078,500	31,700,200	34,239,450	34,239,146
87 Pointe-Verte	24,979,600		2,342,700	27,322,300	911,700		800	912,500	28,234,800	28,691,050	28,691,050
88 Port Elgin	10,937,100	302,600	3,158,000	14,397,700	3,172,200	114,400	160,600	3,447,200	17,844,900	19,568,500	19,562,525
89 Riverside-Albert	10,578,400		1,449,700	12,028,100	548,400		240,100	788,500	12,816,600	13,210,850	13,210,850
90 Rivière-Verte	22,609,300		4,798,900	27,408,200	1,491,000	34,500	436,900	1,962,400	29,370,600	30,351,800	30,351,500
91 Saint-François-de-Madawaska	14,669,400	79,700	2,823,300	17,572,400	13,030,900	40,400	88,500	13,159,800	30,732,200	37,312,100	37,310,024
92 Saint-Hilaire	6,657,700			6,657,700	892,400		9,209,300	10,101,700	16,759,400	21,810,250	21,810,250
93 Saint-Isidore	26,720,700		3,438,500	30,159,200	2,640,700	39,300	22,000	2,702,000	32,861,200	34,212,200	34,211,958
94 Saint-Léolin	12,973,100		2,741,900	15,715,000	172,300	40,000	17,100	229,400	15,944,400	16,059,100	16,058,890
95 Sainte-Anne-de-Madawaska	27,747,600	93,500	3,135,800	30,976,900	1,930,300	45,900	567,000	2,543,200	33,520,100	34,791,700	34,790,775
96 Sainte-Marie-Saint-Raphaël	20,849,000		3,592,800	24,441,800	1,271,800			1,271,800	25,713,600	26,349,500	26,349,500
97 St. Martins	15,191,500		1,146,200	16,337,700	937,100	1,900	136,700	1,075,700	17,413,400	17,951,250	17,951,181
98 Stanley	13,398,300	174,600	6,452,400	20,025,300	1,402,600	77,900	574,400	2,054,900	22,080,200	23,107,650	23,106,193
99 Sussex Corner	62,579,600		4,878,200	67,457,800	2,376,400			2,376,400	69,834,200	71,022,400	71,022,400
100 Tide Head	40,644,400	133,000	401,200	41,178,600	868,300	63,000	1,626,100	2,557,400	43,736,000	45,014,700	45,014,495
101 Tracy	20,647,400	149,100		20,796,500	574,500			574,500	21,371,000	21,658,250	21,649,647
<b>GROUP "F" TOTALS</b>	<b>1,314,333,200</b>	<b>7,946,600</b>	<b>114,306,700</b>	<b>1,436,586,500</b>	<b>176,845,300</b>	<b>14,772,500</b>	<b>18,534,900</b>	<b>210,152,700</b>	<b>1,646,739,200</b>	<b>1,751,815,550</b>	<b>1,751,718,923</b>
<b>TOTAL ALL GROUPS</b>	<b>21,023,393,200</b>	<b>214,052,900</b>	<b>3,440,676,900</b>	<b>24,678,123,000</b>	<b>6,361,096,700</b>	<b>429,765,500</b>	<b>287,896,900</b>	<b>7,078,759,100</b>	<b>31,756,882,100</b>	<b>35,296,261,650</b>	<b>35,172,256,040</b>
<b>TOTAL DES GROUPES</b>											

\* Total Municipal Tax Base For Rate includes adjustment for federal properties.

\* L'assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

***SECTION 3***

***MUNICIPAL RATES***

***2009***

***TAUX MUNICIPAUX***

### **SECTION 3**

#### **MUNICIPAL RATES**

The Province shares the property tax field with municipalities and rural communities 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 \$1.50 per \$100 of assessed value. The non-residential properties are \$2.25 per \$100 of assessed value. Owner-occupied residences in local governments do not pay provincial property taxes. In Local Service Districts the Province levies a rate of \$0.65 per \$100 of assessment on owner-occupied properties with respect to the costs of providing certain services.

Local governments levy a local tax to recover that part of the net budget not financed through the unconditional grant. In 2009, tax rates range from \$0.7500 to \$1.7850 per \$100 of assessment.

The cost of local government utilities (water and sewer) is recovered through a separate user fee. Utility charges vary among local governments 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 3**

#### **TAUX MUNICIPAUX**

Au Nouveau-Brunswick, la province partage le champ d'impôt foncier avec les municipalités et communautés rurales. C'est donc dire que la province et les gouvernements locaux déterminent les taux d'imposition sur les biens réels. Le taux résidentiel de l'impôt foncier provincial est de 1,50 \$ par 100 \$ d'évaluation. Pour les biens non résidentiels, le taux est de 2,25 \$ par 100 \$ d'évaluation. Les propriétaires-occupants de résidences à l'intérieur d'un gouvernement local ne paient pas d'impôt foncier provincial. Dans les districts de services locaux, la province applique un taux de 0,65 \$ par 100 \$ d'évaluation sur les propriétés résidentielles occupés par le propriétaire pour les coûts de prestation de certains services.

Les gouvernements locaux perçoivent une taxe locale afin de recouvrir la partie du budget net qui n'est pas financée par la subvention inconditionnelle. En 2009, les taux d'imposition varient de 0,7500 \$ à 1,7850 \$ par 100 \$ d'évaluation.

Les frais des services publics gouvernements locaux (eau et égout) sont recouverts par des frais aux usagers. Les frais de ces services publics varient parmi les gouvernements locaux, selon le coût, le type de services et la méthode de recouvrement des coûts.

La contribution pour la zone d'amélioration des affaires (ZAA) est une contribution qui ne fait pas partie des services locaux comme tel. Un gouvernement local peut en vertu de la *Loi sur les zones d'amélioration des affaires* et par arrêté municipal, désigner une zone à l'intérieur de ses limites territoriales à la suite d'une requête d'usagers de biens non résidentiels. La corporation est créée dans le but de promouvoir, améliorer et mettre en valeur les zones commerciales et d'affaires. Le budget de la corporation est élaboré et adopté par la ZAA et ensuite approuvé par le conseil gouvernement local. Ce dernier fixe la contribution qui ne peut dépasser 0,20 \$ du 100 dollars d'évaluation.

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
1	Fredericton (Inside/intérieur)	1.4176	
	Fredericton (Outside/extérieur)	1.0632	
	Fredericton (BIA/ZAA Queen)		0.2000
	Fredericton (BIA/ZAA Main)		0.2000
2	Moncton	1.6502	
	Moncton (BIA/ZAA)		0.1600
3	Saint John	1.7850	
	Saint John (BIA/ZAA)		0.1600
	<b>GROUP "A" AVERAGE</b>	<b>1.6173</b>	<b>0.1800</b>
	<b>MOYENNE DU GROUPE "A"</b>		
4	Bathurst	1.7550	
	Bathurst (BIA/ZAA)		0.2000
5	Campbellton	1.7582	
	Campbellton (BIA/ZAA)		0.1000
6	Dalhousie	1.5929	
	Dalhousie (BIA/ZAA)		0.2000
7	Dieppe	1.5645	
8	Edmundston	1.6150	
	Edmundston (BIA/ZAA)		0.2000
	Edmundston - St. Jacques	1.2587	
	Edmundston - St-Basile (Inside/intérieur)	1.5207	
	Edmundston - St-Basile (Outside/extérieur)	1.5207	
	Edmundston - Verret (Inside/intérieur)	1.5190	
	Edmundston - Verret (Outside/extérieur)	1.5191	
	Edmundston - Madawaska LSD	1.2208	
9	Miramichi (Inside/intérieur)	1.6740	
	Miramichi (BIA/ZAA Newcastle)		0.2000
	Miramichi (Outside/extérieur)	1.6240	
	Miramichi (BIA/ZAA Chatham)		0.2000
	<b>GROUP "B" AVERAGE</b>	<b>1.6271</b>	<b>0.1833</b>
	<b>MOYENNE DU GROUPE "B"</b>		

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
10	Caraquet	1.4717	
	Caraquet (BIA/ZAA)		0.1984
11	Grand Falls/Grand-Sault (Inside/intérieur)	1.4500	
	Grand Falls/Grand-Sault (Outside/extérieur)	1.4250	
	Grand Falls/Grand-Sault (BIA/ZAA)		0.2000
12	Oromocto	1.3990	
	Oromocto (Federal/Fédéral)	1.0493	
13	Sackville	1.5350	
	Sackville (BIA/ZAA)		0.2000
14	Shediac	1.4784	
	Shediac (BIA/ZAA)		0.2000
	Shediac - Harbourview	1.4400	
15	Shippagan	1.4800	
	Shippagan (BIA/ZAA)		0.1200
16	St. Stephen	1.5250	
	St. Stephen (BIA/ZAA)		0.1800
17	Sussex	1.3016	
	Sussex (BIA/ZAA)		0.1800
18	Tracadie-Sheila	1.3700	
	Tracadie-Sheila (BIA/ZAA)		0.1400
19	Woodstock (Inside/intérieur)	1.4200	
	Woodstock (Outside/extérieur)	1.3700	
	Woodstock (BIA/ZAA)		0.1500
	Woodstock - West of TCH/Ouest de RT	1.3700	
	<b>GROUP "C" AVERAGE</b>	<b>1.4132</b>	<b>0.1743</b>
	<b>MOYENNE DU GROUPE "C"</b>		
20	Quispamsis	1.2290	
21	Riverview	1.5463	
	Riverview (BIA/ZAA)		0.2000
22	Rothesay	1.2300	
	<b>GROUP "D" AVERAGE</b>	<b>1.3368</b>	<b>0.2000</b>
	<b>MOYENNE DU GROUPE "D"</b>		

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
23	Belledune (Outside/extérieur)	0.8913	
	Belledune (Inside/intérieur)	1.1284	
24	Beresford	1.5598	
25	Blacks Harbour	1.5342	
26	Bouctouche	1.1675	
	Bouctouche (BIA/ZAA)		0.1000
27	Cap-Pelé	1.2004	
28	Chipman	1.3300	
29	Clair	1.0561	
30	Doaktown	1.2300	
31	Florenceville-Bristol (Ward 1)	1.3269	
	Florenceville-Bristol (Ward 2)	1.1899	
32	Grand Bay/Westfield	1.3700	
33	Grand Manan	1.1075	
	Grand Manan (Parish)	0.7500	
34	Grande-Anse	1.3760	
35	Hampton	1.2500	
36	Hartland	1.4850	
37	Hillsborough	1.3460	
38	Kedgwick	1.4664	
	Kedgwick (BIA/ZAA)		0.0272
39	Lamèque	1.5000	
	Lamèque (BIA/ZAA)		0.1500
40	McAdam	1.5619	
41	Memramcook	1.3812	
42	Minto	1.2400	
	Minto (BIA/ZAA)		0.2000
43	Nackawic (Inside/intérieur)	1.2950	
	Nackawic (Outside/extérieur)	1.1150	
44	Néguac	1.2416	
45	Perth-Andover	1.2300	
	Perth-Andover (BIA/ZAA)		0.0500
46	Petit-Rocher	1.4585	
47	Petitcodiac	1.2794	
	Petitcodiac (BIA/ZAA)		0.1000
48	Plaster Rock	1.5386	
49	Rexton	1.2385	



MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
50	Richibucto Richibucto (BIA/ZAA)	1.2778	0.1000
51	Rogersville	1.4649	
52	Saint-Antoine	1.2092	
53	Saint-Louis-de-Kent	1.3856	
54	Saint-Léonard	1.5022	
55	Saint-Quentin	1.3300	
56	Salisbury	0.8988	
57	St. Andrews St. Andrews (BIA/ZAA)	1.0977	0.2000
58	St. George St. George (BIA/ZAA)	1.2500	0.1000
<b>GROUP "E" AVERAGE MOYENNE DU GROUPE "E"</b>		<b>1.2731</b>	<b>0.1141</b>
59	Alma	1.2904	
60	Aroostook	1.2300	
61	Atholville	1.2136	
62	Baker Brook	1.3765	
63	Balmoral	1.4291	
64	Bas-Caraquet	1.4295	
65	Bath	1.3800	
66	Bertrand	1.4380	
67	Blackville	1.2658	
68	Cambridge-Narrows	1.1100	
69	Canterbury	1.2587	
70	Centreville	1.1900	
71	Charlo	1.3956	
72	Dorchester	1.4845	
73	Drummond (Outside/extérieur) Drummond (Inside/intérieur)	1.0805 1.1999	
74	Eel River Crossing	1.2800	
75	Fredericton Junction	1.2950	
76	Gagetown	1.2200	
77	Harvey	1.0944	
78	Lac Baker (Lac Baker)	1.1818	

MUNICIPAL AND BIA TAX RATES - 2009 - TAUX DE TAXE MUNICIPAL ET ZAA

No.	Municipality	Tax Rate	Business Improvement Area Levy
No.	Municipalité	Taux d'imposition	Contribution zone d'amélioration des affaires
	Lac Baker (ancien DSL/former LSD)	0.9543	
	Lac Baker (Ile de Lac Baker)	0.9659	
79	Le Goulet	1.5652	
80	Maisonnette	1.4125	
81	Meductic	0.9973	
82	Millville	1.3680	
83	New Maryland	1.1842	
84	Nigadoo	1.3750	
85	Norton	1.1767	
86	Paquetville	1.2204	
87	Pointe-Verte	1.5500	
88	Port Elgin	1.2976	
89	Riverside-Albert	1.3083	
90	Rivière-Verte	1.2000	
91	Saint-François-de-Madawaska	1.3759	
92	Saint-Hilaire	1.0891	
93	Saint-Isidore	1.2407	
94	Saint-Léolin	1.4806	
95	Sainte-Anne-de-Madawaska	1.4717	
96	Sainte-Marie-Saint-Raphaël	1.4800	
97	St. Martins	1.2496	
98	Stanley	1.3417	
99	Sussex Corner	1.1971	
100	Tide Head	1.3900	
101	Tracy	1.1900	
	<b>GROUP "F" AVERAGE</b>	<b>1.2721</b>	<b>0.0000</b>
	<b>MOYENNE DU GROUPE "F"</b>		
	<b>AVERAGE ALL GROUPS</b>	<b>1.5134</b>	<b>0.1592</b>
	<b>MOYENNE DES GROUPEs</b>		

**MUNICIPAL WATER AND SEWERAGE RATES - 2009 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT**

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1	Fredericton	306.00	306.00	612.00
2	Moncton	409.00	271.00	680.00
3	Saint John	374.00	456.00	830.00
<b>GROUP "A" AVERAGE MOYENNE DU GROUPE "A"</b>		<b>363.00</b>	<b>344.33</b>	<b>707.33</b>
4	Bathurst	539.00	308.00	847.00
5	Campbellton	196.00	401.00	597.00
6	Dalhousie	370.00	120.00	490.00
7	Dieppe	392.00	268.00	660.00
8	Edmundston	358.00	240.00	598.00
9	Miramichi	256.00	362.00	618.00
<b>GROUP "B" AVERAGE MOYENNE DU GROUPE "B"</b>		<b>351.83</b>	<b>283.17</b>	<b>635.00</b>
10	Caraquet	210.00	210.00	420.00
11	Grand-Sault/Grand Falls	249.00	249.00	498.00
12	Oromocto	335.00	335.00	670.00
13	Sackville	278.00	188.00	466.00
14	Shediac	297.00		
15	Shippagan	200.00	200.00	400.00
16	St. Stephen	176.00	319.00	495.00
17	Sussex	172.00	188.00	360.00
18	Tracadie-Sheila	156.00	234.00	390.00
19	Woodstock	215.00	246.00	461.00
<b>GROUP "C" AVERAGE MOYENNE DU GROUPE "C"</b>		<b>228.80</b>	<b>241.00</b>	<b>462.22</b>

**MUNICIPAL WATER AND SEWERAGE RATES - 2009 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT**

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
20	Quispamsis	392.00	350.00	742.00
21	Riverview	385.00	289.00	674.00
22	Rothesay	335.00	250.00	585.00
<b>GROUP "D" AVERAGE</b>		<b>370.67</b>	<b>296.33</b>	<b>667.00</b>
<b>MOYENNE DU GROUPE "D"</b>				
23	Belledune			
24	Beresford	421.00	251.00	672.00
25	Blacks Harbour	276.00	276.00	552.00
26	Bouctouche	150.00	200.00	350.00
27	Cap-Pelé		152.00	
28	Chipman Sewer Utility		280.00	
29	Clair	396.00		
30	Doaktown	250.00	250.00	500.00
31	Florenceville-Bristol		311.00	
32	Grand Bay - Westfield		270.00	
33	Hampton	150.00	140.00	290.00
34	Hartland	236.00	236.00	472.00
35	Hillsborough	256.00	152.00	408.00
36	Kedgwick	214.00	62.00	276.00
37	Lamèque	150.00	300.00	450.00
38	McAdam	160.00	250.00	410.00
39	Memramcook	166.00	369.00	535.00
40	Minto		295.00	
41	Nackawic	191.00	201.00	392.00
42	Neguac		350.00	
43	Perth-Andover Water and Sewer Utility	300.00	155.00	455.00
44	Petit-Rocher	193.00	367.00	560.00
45	Petitcodiac		260.00	
46	Plaster Rock	249.00	87.00	336.00
47	Rexton		160.00	
48	Richibucto	280.00	190.00	470.00

MUNICIPAL WATER AND SEWERAGE RATES - 2009 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
49	Rogersville		250.00	
50	Saint-Antoine	268.00	149.00	417.00
51	Saint-Louis de Kent	200.00	200.00	400.00
52	Saint-Léonard	290.00	150.00	440.00
53	Saint-Quentin	350.00		
54	Salisbury		300.00	
55	St. Andrews	221.00	221.00	442.00
56	St. George	217.00	63.00	280.00
<b>GROUP "E" AVERAGE MOYENNE DU GROUPE "E"</b>		<b>242.78</b>	<b>222.48</b>	<b>433.67</b>
57	Alma	255.00	380.00	635.00
58	Aroostook	120.00		
59	Atholville	255.00	87.00	342.00
60	Baker Brook	273.00	147.00	420.00
61	Balmoral	239.00	240.00	479.00
62	Bas-Caraquet	140.00	158.00	298.00
63	Bath	200.00	336.00	536.00
64	Blackville		125.00	
65	Centreville		325.00	
66	Charlo	180.00	180.00	360.00
67	Dorchester	175.00	83.00	258.00
68	Drummond	225.00	170.00	395.00
69	Eel River Crossing	145.00	215.00	360.00
70	Fredericton Junction	200.00	200.00	400.00
71	Gagetown		225.00	
72	Harvey		160.00	
73	New Maryland	367.00	480.00	847.00
74	Nigadoo		400.00	
75	Norton		150.00	
76	Paquetville		350.00	
77	Pointe-Verte		396.00	
78	Port Elgin	138.00	91.00	229.00

**MUNICIPAL WATER AND SEWERAGE RATES - 2009 - TAUX MUNICIPAUX POUR L' EAU ET L'ÉGOUT**

Section 3.2 - 4

No.	Municipality	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No.	Municipalité	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
79	Riverside-Albert	210.00	400.00	610.00
80	Rivière-Verte	320.00	90.00	410.00
81	Saint-François-de-Madawaska	330.00	165.00	495.00
82	Saint-Hilaire	230.00	154.00	384.00
83	Sainte-Anne-de-Madawaska	180.00	180.00	360.00
84	Stanley		280.00	
85	Sussex Corner	250.00	132.00	382.00
86	Tide Head	211.00	129.00	340.00
<b>GROUP "F" AVERAGE MOYENNE DU GROUPE "F"</b>		<b>221.10</b>	<b>221.66</b>	<b>427.00</b>
<b>AVERAGE ALL GROUPS MOYENNE DES GROUPES</b>		<b>254.95</b>	<b>235.99</b>	<b>479.68</b>

***SECTION 4***

***MUNICIPAL COMPARATIVE DATA***

***2009***

***DONNÉES MUNICIPALES COMPARATIVES***

#### **SECTION 4**

##### **MUNICIPAL COMPARATIVE DATA**

The main purpose of this section is to provide municipalities with information to compare their circumstances with similar municipalities. A number of comparative data are presented in the following tables. While most are self-explanatory, one requires an explanation:

##### **FISCAL CAPACITY**

The fiscal capacity index measures the strength of a municipality's tax base relative to similar municipalities. It is determined by comparing the tax base per capita to the average of its category. Thus, if a municipality has a lower than average per capita tax base, this implies that its fiscal capacity is not as strong as other municipalities in the same group. Conversely, if it has a higher than average per capita tax base, it is said to have a comparatively strong fiscal capacity.

#### **SECTION 4**

##### **DONNÉES MUNICIPALES COMPARATIVES**

L'objectif principal de cette section est de fournir aux municipalités des renseignements leur permettant de comparer leur situation à celles municipalités semblables. Certaines données comparatives figurent dans les tableaux suivants. La plupart des données sont explicites, mais une exige des précisions.

##### **CAPACITÉ FISCALE**

L'indice de la capacité fiscale mesure la force de l'assiette fiscale de la municipalité comparée à des municipalités semblables. On l'établit en comparant l'assiette fiscale par habitant de la municipalité à la moyenne de son groupe. La capacité fiscale d'une municipalité ayant une assiette fiscale par habitant inférieure à la moyenne serait donc moins grande par rapport aux autres municipalités du groupe. Inversement, le potentiel fiscal d'une municipalité ayant une assiette fiscale par habitant plus élevée que la moyenne serait comparativement plus grand.



MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

		* Road Kilometrage / Kilométrage de route												
No.	Municipality	Population 2006	Population 2001	Provincial	Regional	Municipal	Total Kilometrage	Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita	Municipal Tax Base/KM	Total Budget	Fiscal Capacity	Average Tax Rate
No.	Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	Moyenne des taux d'imposition
1	Fredericton	50,535	47,560	107.43	15.92	303.31	426.66	118.4	5,271,472,450	104,313	12,355,293	88,708,301	1.16	1.4066
2	Moncton	64,128	61,046	88.39	4.86	402.51	495.76	129.4	5,578,093,700	86,984	11,251,669	114,212,396	0.97	1.6502
3	Saint John	68,043	69,661	105.18	11.09	591.82	708.10	96.1	5,520,619,100	81,134	7,796,438	126,939,949	0.91	1.7850
<b>GROUP "A" TOTALS</b>		<b>182,706</b>	<b>178,267</b>	<b>301.003</b>	<b>31.88</b>	<b>1,297.63</b>	<b>1,630.51</b>	<b>112.1</b>	<b>16,370,185,250</b>	<b>89,599</b>	<b>10,039,923</b>	<b>329,860,646</b>		<b>1.6173</b>
<b>TOTAL DU GROUPE "A"</b>														
4	Bathurst	12,714	12,924	54.99	11.90	117.27	184.15	69.0	868,216,350	68,288	4,714,724	20,333,067	0.90	1.7550
5	Campbellton	7,384	7,798	18.74	3.09	52.13	73.96	99.8	389,801,150	52,790	5,270,147	10,231,138	0.70	1.7582
6	Dalhousie	3,676	3,975	15.44	2.63	33.33	51.40	71.5	296,415,050	80,635	5,767,279	6,066,155	1.06	1.5929
7	Dieppe	18,565	14,951	11.40	12.01	110.61	134.02	138.5	1,902,127,500	102,458	14,192,863	32,820,382	1.35	1.5645
8	Edmundston	16,643	17,373	34.80	9.59	153.92	198.30	83.9	1,144,057,050	68,741	5,769,325	24,003,831	0.91	1.5532
9	Miramichi	18,129	18,508	84.95	2.95	237.26	325.16	55.8	1,254,556,550	69,202	3,858,310	25,049,811	0.91	1.6682
<b>GROUP "B" TOTALS</b>		<b>77,111</b>	<b>75,529</b>	<b>220.313</b>	<b>42.16</b>	<b>704.51</b>	<b>966.99</b>	<b>79.7</b>	<b>5,855,173,650</b>	<b>75,932</b>	<b>6,055,070</b>	<b>118,504,384</b>		<b>1.6271</b>
<b>TOTAL DU GROUPE "B"</b>														
10	Caraquet	4,156	4,442	13.87	4.75	57.68	76.29	54.5	234,827,700	56,503	3,077,931	4,672,987	0.70	1.4717
11	Grand-Sault/Grand Falls	5,650	5,858	8.80	7.14	59.66	75.60	74.7	451,440,300	79,901	5,971,117	8,076,170	1.00	1.4478
12	Oromocto	8,402	8,843	9.84	1.39	69.60	80.82	104.0	919,214,850	109,404	11,373,888	13,626,813	1.36	1.2778
13	Sackville	5,411	5,361	29.99	5.76	82.09	117.84	45.9	489,464,500	90,457	4,153,601	8,642,027	1.13	1.5350
14	Shediac	5,497	4,892	14.75	1.57	48.19	64.50	85.2	409,418,400	74,480	6,347,178	8,199,100	0.93	1.4782
15	Shippagan	2,754	2,920	5.36	0.53	24.70	30.58	90.0	186,667,850	67,781	6,103,448	3,763,197	0.85	1.4800
16	St. Stephen	4,780	4,667	9.33	5.69	38.26	53.27	89.7	316,617,700	66,238	5,943,305	6,716,189	0.83	1.5250
17	Sussex	4,241	4,182	7.50	2.42	35.42	45.34	93.5	332,612,900	78,428	7,335,809	5,409,100	0.98	1.3016
18	Tracadie-Sheila	4,474	4,724	24.26	2.79	62.30	89.34	50.1	327,033,450	73,096	3,660,385	5,565,225	0.91	1.3700
19	Woodstock	5,113	5,198	6.84	4.04	44.47	55.36	92.4	381,687,850	74,650	6,895,149	6,914,496	0.93	1.4185
<b>GROUP "C" TOTALS</b>		<b>50,478</b>	<b>51,087</b>	<b>130.527</b>	<b>36.08</b>	<b>522.35</b>	<b>688.96</b>	<b>73.3</b>	<b>4,048,985,500</b>	<b>80,213</b>	<b>5,876,961</b>	<b>71,585,304</b>		<b>1.4132</b>
<b>TOTAL DU GROUPE "C"</b>														
20	Quispamsis	15,239	13,757	27.83	0.00	167.67	195.51	77.9	1,177,838,700	77,291	6,024,596	16,054,003	1.07	1.2290
21	Riverview	17,832	17,010	17.51	0.00	106.03	123.54	144.3	1,097,356,900	61,539	8,882,820	20,432,577	0.85	1.5463
22	Rothsay	11,637	11,505	28.05	3.31	113.16	144.52	80.5	961,938,950	82,662	6,656,188	13,610,000	1.14	1.2300
<b>GROUP "D" TOTALS</b>		<b>44,708</b>	<b>42,272</b>	<b>73.394</b>	<b>3.31</b>	<b>386.86</b>	<b>463.56</b>	<b>96.4</b>	<b>3,237,134,550</b>	<b>72,406</b>	<b>6,983,205</b>	<b>50,096,580</b>		<b>1.3368</b>
<b>TOTAL DU GROUPE "D"</b>														
23	Belledune	1,711	1,923	53.82	2.37	58.72	114.91	14.9	355,569,650	207,814	3,094,466	4,066,710	3.38	1.0897
24	Beresford	4,264	4,414	16.97	0.00	37.36	54.33	78.5	206,335,500	48,390	3,797,889	4,048,748	0.79	1.5598
25	Blacks Harbour	952	1,082	4.92	2.35	9.14	16.41	58.0	58,462,200	61,410	3,563,682	1,164,894	1.00	1.5342
26	Bouc-touche	2,383	2,426	11.45	2.95	30.81	45.21	52.7	155,839,350	65,396	3,447,011	2,398,260	1.06	1.1675
27	Cap-Pelé	2,279	2,266	15.63	10.98	22.93	49.53	46.0	144,532,500	63,419	2,918,021	2,400,376	1.03	1.2004
28	Chipman	1,291	1,432	7.96	10.41	6.51	24.88	51.9	63,571,550	49,242	2,555,435	1,232,503	0.80	1.3300
29	Clair	848	863	2.40	6.25	5.93	14.58	58.2	45,292,250	53,411	3,106,464	724,457	0.87	1.0561
30	Doaktown	888	955	11.95	0.08	16.33	28.36	31.3	53,441,300	60,182	1,884,656	907,419	0.98	1.2300
31	Florenceville-Bristol	1,539	1,481	24.17	2.01	17.39	43.57	35.3	178,995,000	116,306	4,108,500	2,856,520	1.89	1.2229

\* Bypass Kms are included in Provincial Kms / Les routes d'évitements sont incluses dans le kilométrage provincial

MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

No. Municipality	Population 2006	Population 2001	* Road Kilometrage / Kilométrage de route					Population Per Road KM	Municipal Tax Base	Municipal Tax Base/Capita	Municipal Tax Base/KM	Total Budget	Fiscal Capacity	Average Tax Rate
			Provincial	Regional	Municipal	Total Kilometrage	Population							
No. Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	Moyenne des taux d'imposition	
32 Grand Bay-Westfield	4,981	4,949	33.69	0.23	48.53	82.45	60.4	284,345,900	57,086	3,448,916	4,592,551	0.93	1.3700	
33 Grand Manan	2,460	2,610	0.00	81.82	0.00	81.82	30.1	156,446,750	63,596	1,912,014	2,000,504	1.03	1.1055	
34 Grande-Anse	758	853	8.66	3.89	13.37	25.93	29.2	32,499,300	42,875	1,253,492	803,289	0.70	1.3760	
35 Hampton	4,004	3,997	15.54	2.75	43.06	61.35	65.3	254,280,550	63,507	4,144,617	5,061,223	1.03	1.2500	
36 Hartland	947	902	3.08	0.00	12.08	15.16	62.5	68,452,550	72,284	4,515,340	1,427,960	1.17	1.4850	
37 Hillsborough	1,292	1,288	4.90	1.62	16.09	22.61	57.1	61,579,150	47,662	2,723,536	1,318,815	0.77	1.3460	
38 Kedgwick	1,146	1,184	1.92	0.91	10.75	13.57	84.4	42,169,000	36,797	3,107,288	1,019,359	0.60	1.4664	
39 Lamèque	1,422	1,580	6.29	1.16	13.45	20.89	68.1	73,222,400	51,493	3,505,309	1,532,918	0.84	1.5000	
40 McAdam	1,404	1,513	6.89	0.00	15.88	22.76	61.7	42,604,000	30,345	1,871,798	1,104,211	0.49	1.5619	
41 Memramcook	4,638	4,719	35.71	33.76	73.69	143.16	32.4	209,253,200	45,117	1,461,674	3,814,465	0.73	1.3812	
42 Minto	2,681	2,776	8.04	14.28	26.02	48.34	55.5	99,887,200	37,257	2,066,475	1,913,455	0.61	1.2400	
43 Nackawic	977	1,042	6.17	2.42	13.48	22.07	44.3	117,350,800	120,113	5,316,727	1,887,553	1.95	1.2788	
44 Neguac	1,623	1,697	9.72	8.20	33.89	51.81	31.3	87,067,600	53,646	1,680,550	1,584,600	0.87	1.2416	
45 Perth-Andover	1,797	1,908	10.54	0.91	21.72	33.17	54.2	96,951,200	53,952	2,922,858	1,988,877	0.88	1.2300	
46 Petit-Rocher	1,949	1,966	3.70	0.97	14.54	19.21	101.5	77,508,950	39,769	4,034,613	1,683,038	0.65	1.4585	
47 Petitcodiac	1,368	1,444	11.23	6.34	17.65	35.22	38.8	75,328,450	55,065	2,138,798	1,519,721	0.89	1.2794	
48 Plaster Rock	1,150	1,219	4.65	3.74	12.08	20.46	56.2	55,724,450	48,456	2,723,314	1,328,334	0.79	1.5386	
49 Rexton	862	810	6.04	2.04	8.46	16.54	52.1	50,840,600	58,980	3,074,726	893,377	0.96	1.2385	
50 Richibucto	1,290	1,341	11.05	0.00	14.06	25.11	51.4	90,638,000	70,262	3,610,213	1,782,690	1.14	1.2778	
51 Rogersville	1,165	1,248	3.85	3.39	10.56	17.80	65.4	46,050,850	39,529	2,586,836	1,009,109	0.64	1.4649	
52 Saint-Antoine	1,546	1,472	2.72	2.47	15.22	20.42	75.7	79,178,550	51,215	3,878,450	1,274,049	0.83	1.2092	
53 Saint-Louis de Kent	960	991	3.35	1.03	4.74	9.13	105.1	44,390,850	46,240	4,862,087	1,199,328	0.75	1.3856	
54 Saint-Léonard	1,352	1,385	4.99	0.00	10.44	15.43	87.6	58,766,350	43,466	3,809,318	1,381,873	0.71	1.5022	
55 Saint-Quentin	2,250	2,280	4.27	0.00	19.60	23.87	94.3	105,589,000	46,928	4,424,244	2,062,581	0.76	1.3300	
56 Salisbury	2,036	1,954	8.50	0.00	17.74	26.24	77.6	125,631,750	61,705	4,787,795	1,474,166	1.00	0.8988	
57 St. Andrews	1,798	1,869	3.41	0.00	33.48	36.89	48.7	226,977,200	126,239	6,152,644	3,327,756	2.05	1.0977	
58 St. George	1,512	1,509	9.53	2.38	16.68	28.59	52.9	108,193,250	71,556	3,784,436	1,559,547	1.16	1.2500	
<b>GROUP "E" TOTALS</b>	<b>65,523</b>	<b>67,348</b>	<b>377.698</b>	<b>211.70</b>	<b>742.35</b>	<b>1,331.74</b>	<b>49.2</b>	<b>4,032,967,150</b>	<b>61,550</b>	<b>3,028,344</b>	<b>70,345,236</b>		<b>1.2731</b>	
<b>TOTAL DU GROUPE "E"</b>														
59 Alma	301	290	6.90	9.00	5.29	21.19	14.2	21,485,300	71,380	1,013,984	334,223	1.50	1.2904	
60 Aroostook	346	380	3.57	0.00	2.56	6.12	56.5	8,603,650	24,866	1,405,595	166,286	0.52	1.2300	
61 Atholville	1,317	1,381	10.34	4.07	9.72	24.13	54.6	155,554,050	118,112	6,446,500	2,126,297	2.49	1.2136	
62 Baker Brook	525	599	4.41	4.66	1.93	11.01	47.7	22,461,300	42,783	2,040,638	433,425	0.90	1.3765	
63 Balmoral	1,706	1,836	0.00	18.27	10.51	28.78	59.3	60,311,400	35,353	2,095,892	1,242,140	0.74	1.4291	
64 Bas-Caraquet	1,471	1,689	5.81	0.00	23.30	29.11	50.5	48,566,200	33,016	1,668,426	1,113,658	0.69	1.4295	
65 Bath	512	592	2.86	3.56	2.81	9.23	55.5	21,762,250	42,504	2,357,007	384,228	0.89	1.3800	
66 Bertrand	1,179	1,269	4.57	14.59	12.60	31.76	37.1	36,564,350	31,013	1,151,270	821,137	0.65	1.4380	
67 Blackville	931	1,015	8.34	10.99	8.69	28.01	33.2	39,209,500	42,115	1,399,689	742,561	0.89	1.2658	
68 Cambridge-Narrows	717	654	0.00	62.27	1.75	64.02	11.2	59,102,250	82,430	923,227	711,943	1.73	1.1100	
69 Canterbury	360	399	3.45	2.45	3.22	9.12	39.5	11,483,300	31,898	1,259,272	212,099	0.67	1.2587	
70 Centreville	523	535	2.28	3.99	5.68	11.96	43.7	34,856,800	66,648	2,915,423	526,043	1.40	1.1900	
71 Charlo	1,376	1,449	26.55	4.53	30.14	61.22	22.5	60,993,550	44,327	996,301	1,382,929	0.93	1.3956	
72 Dorchester	1,119	954	2.73	4.14	3.98	10.85	103.2	37,085,700	33,142	3,418,982	817,464	0.70	1.4845	

\* Bypass Kms are included in Provincial Kms / Les routes d'évitements sont incluses dans le kilométrage provincial

MUNICIPAL COMPARATIVE DATA - 2009 - DONNÉES MUNICIPALES COMPARATIVES

No.	Municipality	Population 2006	Population 2001	* Road Kilometrage / Kilométrage de route				Municipal Tax Base	Municipal Tax Base/Capita	Municipal Tax Base/KM	Total Budget	Fiscal Capacity	Average Tax Rate	
				Provincial	Regional	Municipal	Total Kilométrage							Population Per Road KM
No.	Municipalité	Population 2006	Population 2001	Provincial	Régional	Municipal	Kilométrage total	Population par route km	Assiette fiscale par habitant	Assiette fiscale par km	Budget total	Capacité fiscale	Moyenne des taux d'imposition	
73	Drummond	839	932	3.48	3.82	4.11	11.41	73.5	46,348,800	55,243	4,062,121	711,515	1.16	1.1954
74	Eel River Crossing	1,168	1,335	1.05	10.10	7.28	18.42	63.4	41,171,350	35,249	2,234,780	821,917	0.74	1.2800
75	Fredericton Junction	715	692	6.68	6.47	7.88	21.03	34.0	32,767,100	45,828	1,558,260	661,716	0.96	1.2950
76	Gagetown	719	682	12.93	5.87	20.78	39.57	18.2	49,281,750	68,542	1,245,464	758,285	1.44	1.2200
77	Harvey	352	349	1.92	0.60	2.63	5.15	68.3	14,789,250	42,015	2,870,584	225,025	0.88	1.0944
78	Lac Baker	721	700	12.73	9.35	10.65	32.73	22.0	39,599,500	54,923	1,209,884	494,213	1.16	0.9847
79	Le Goulet	908	969	0.00	3.91	8.50	12.41	73.2	17,881,800	19,694	1,440,686	445,683	0.41	1.5652
80	Maisonnette	599	605	0.00	5.13	5.51	10.64	56.3	21,031,150	35,110	1,976,055	407,887	0.74	1.4125
81	Meductic	155	189	4.41	4.02	1.61	10.04	15.4	12,176,100	78,555	1,212,397	156,874	1.65	0.9973
82	Millville	303	319	4.12	1.50	2.46	8.08	37.5	8,492,700	28,029	1,051,337	248,564	0.59	1.3680
83	New Maryland	4,248	4,284	3.79	0.00	26.27	30.06	141.3	290,822,500	68,461	9,674,412	3,936,347	1.44	1.1842
84	Nigadoo	927	983	6.16	4.76	8.71	19.63	47.2	33,645,350	36,295	1,713,714	669,109	0.76	1.3750
85	Norton	1,314	1,370	26.85	28.71	27.37	82.93	15.8	50,417,850	38,370	607,986	1,012,478	0.81	1.1767
86	Paquetville	642	667	4.33	1.72	7.78	13.83	46.4	34,239,450	53,332	2,476,096	726,760	1.12	1.2204
87	Pointe-Verte	971	1,041	6.34	2.03	8.24	16.60	58.5	28,691,050	29,548	1,728,064	733,209	0.62	1.5500
88	Port Elgin	451	436	2.70	2.18	5.65	10.53	42.8	19,568,500	43,389	1,858,534	413,894	0.91	1.2976
89	Riverside-Albert	320	393	3.07	1.49	4.98	9.54	33.6	13,210,850	41,284	1,385,221	315,231	0.87	1.3083
90	Rivière-Verte	798	856	4.67	1.19	8.31	14.17	56.3	30,351,800	38,035	2,142,430	534,048	0.80	1.2000
91	Saint-François-de-Madawaska	585	572	0.00	5.29	3.49	8.78	66.6	37,312,100	63,781	4,248,218	809,926	1.34	1.3759
92	Saint-Hilaire	231	237	3.26	0.00	3.75	7.01	33.0	21,810,250	94,417	3,111,305	274,798	1.99	1.0891
93	Saint-Isidore	796	877	9.89	0.00	7.05	16.94	47.0	34,212,200	42,980	2,019,849	788,460	0.90	1.2407
94	Saint-Léolin	733	802	0.00	6.60	8.34	14.93	49.1	16,059,100	21,909	1,075,338	401,436	0.46	1.4806
95	Sainte-Anne-de-Madawaska	1,073	1,168	3.47	6.69	9.61	19.77	54.3	34,791,700	32,425	1,759,823	790,034	0.68	1.4717
96	Sainte-Marie-Saint-Raphaël	993	1,135	0.00	6.27	9.49	15.76	63.0	26,349,500	26,535	1,671,817	636,656	0.56	1.4800
97	St. Martins	386	374	1.75	2.75	1.42	5.91	65.3	17,951,250	46,506	3,037,437	442,163	0.98	1.2496
98	Stanley	433	460	6.38	6.14	4.79	17.31	25.0	23,107,650	53,366	1,334,931	452,029	1.12	1.3417
99	Sussex Corner	1,413	1,321	6.86	2.12	8.61	17.59	80.3	71,022,400	50,264	4,038,347	968,557	1.06	1.1971
100	Tide Head	1,075	1,149	14.27	0.00	5.44	19.70	54.6	45,014,700	41,874	2,284,894	721,355	0.88	1.3900
101	Tracy	619	601	5.92	7.85	5.52	19.29	32.1	21,658,250	34,989	1,122,771	359,703	0.74	1.1900
<b>GROUP "F" TOTALS</b>		<b>36,870</b>	<b>38,540</b>	<b>238.813</b>	<b>279.04</b>	<b>358.41</b>	<b>876.26</b>	<b>42.1</b>	<b>1,751,815,550</b>	<b>47,513</b>	<b>1,999,189</b>	<b>30,932,305</b>		<b>1.2721</b>
<b>TOTAL ALL GROUPS</b>		<b>457,396</b>	<b>453,043</b>	<b>1,341.75</b>	<b>604.16</b>	<b>4,012.11</b>	<b>5,958.02</b>	<b>76.8</b>	<b>35,296,261,650</b>	<b>77,168</b>	<b>5,924,162</b>	<b>671,324,455</b>		<b>1.5134</b>
<b>TOTAL DES GROUPES</b>														

\* Bypass Kms are included in Proincial Kms / Les routes d'évitements sont incluses dans le kilométrage provincial

***SECTION 5***  
***MUNICIPAL BORROWING***  
***2009***  
***EMPRUNTS MUNICIPAUX***

## **SECTION 5**

### **MUNICIPAL 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 municipalities, rural communities and municipal agencies.

As required by legislation the Board holds ten public hearings each year to review applications for borrowing to ensure that municipalities and rural communities, 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 municipality, rural community and municipal agency. The total outstanding debt for all funds at the beginning and the end of 2008 is presented. Included in these amounts are all long-term obligations including debentures, purchase agreements and capital leases as reported in the audited financial statements. You will also find the long-term debt for commissions that are either accountable to the province and /or to a municipal government.

### **OUTSTANDING BORROWING AUTHORITY**

The outstanding borrowing authority presently totals \$259.2 million, of which approximately \$36.3 million is for interim financing only, and will not result in long-term borrowing. The remaining \$222.9 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.

### **DEBT COST RATIO**

This ratio is a measure of the debt service cost as a percentage of total expenditures of the general operating fund of a municipality. Where applicable, the ratio includes loan guarantees. The Board has adopted as a guideline a maximum debt service cost to total budget ratio of 20%. Where municipal debt payments exceed this guideline, they are expected to develop a multi-year plan to reduce their ratio below this level. Borrowing related to utility commissions is not considered in the calculation of the debt cost ratio of a municipality.

## **SECTION 5**

### **EMPRUNTS DE CAPITAUX PAR LES MUNICIPALITÉS**

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. La Commission est chargée de contrôler et d'autoriser les emprunts de capitaux à long terme des municipalités, communautés rurales et des organismes municipaux.

Comme l'exige la Loi, la Commission tient dix audiences publiques chaque année pour étudier les demandes d'emprunt afin de s'assurer que les municipalités, communautés rurales, et les organismes municipaux ont la capacité financière d'emprunter pour des dépenses en capital et respectent les limites d'emprunt de capitaux fixées par la loi.

### **DETTE IMPAYÉE À LONG TERME**

Cette section porte sur le profil de la dette de chaque municipalité, communauté rurale et organisme municipale. On y présente la dette de tous les fonds au début et à la fin de 2008. Ces montants comprennent toutes les obligations à long terme, y compris les débentures, les contrats d'achat et les contrats location-acquisition présentés dans les états financiers vérifiés. Vous trouverez aussi la dette à long terme des commissions qui doivent rendre des comptes soit à la province ou à un gouvernement municipal.

### **EMPRUNTS AUTORISÉS NON UTILISÉS**

Actuellement, les emprunts autorisés non utilisés représentent une valeur de 259,9 millions de dollars, dont environ 36,3 millions ont été consentis comme financement provisoire et ne constitueront pas un emprunt à long terme. L'autre tranche de 222,9 millions de dollars représente surtout des autorisations de la Commission des deux dernières années qui seront converties sous forme de débentures au cours des deux prochaines années.

### **RATIO DES FRAIS DU SERVICE DE LA DETTE**

Ce ratio est le calcul des frais du service de la dette en tant que pourcentage des dépenses totales prévues au budget du fonds de fonctionnement général d'une municipalité. Les garanties de prêts sont aussi incluses. La Commission des emprunts de capitaux par les municipalités a adopté comme ligne directrice un ratio maximum de 20 p. 100 des frais du service de la dette par rapport au budget total. Si les paiements de la dette municipale dépassent cette ligne directrice, la municipalité doit dresser un plan pluriannuel afin de réduire son ratio en dessous de ce niveau. Les emprunts pour les commissions de services publics ne sont pas inclus dans le calcul du ratio des frais de la dette d'une municipalité.

**SECTION 5 (continued)**

**DEBT COST RATIO (continued)**

In 2009, the city of Dieppe was over the 20% limit. The municipality has submitted a 5 year capital investment plan to manage their debt while dealing with extensive development in the community.

The village of Paquetville was also over the 20% limit. However, the municipality receives a contribution from the Local Service Districts for the purchase of a fire truck and rental revenue from a multifunctional building, which when taken into consideration reduces the debt cost ratio to 11.2%

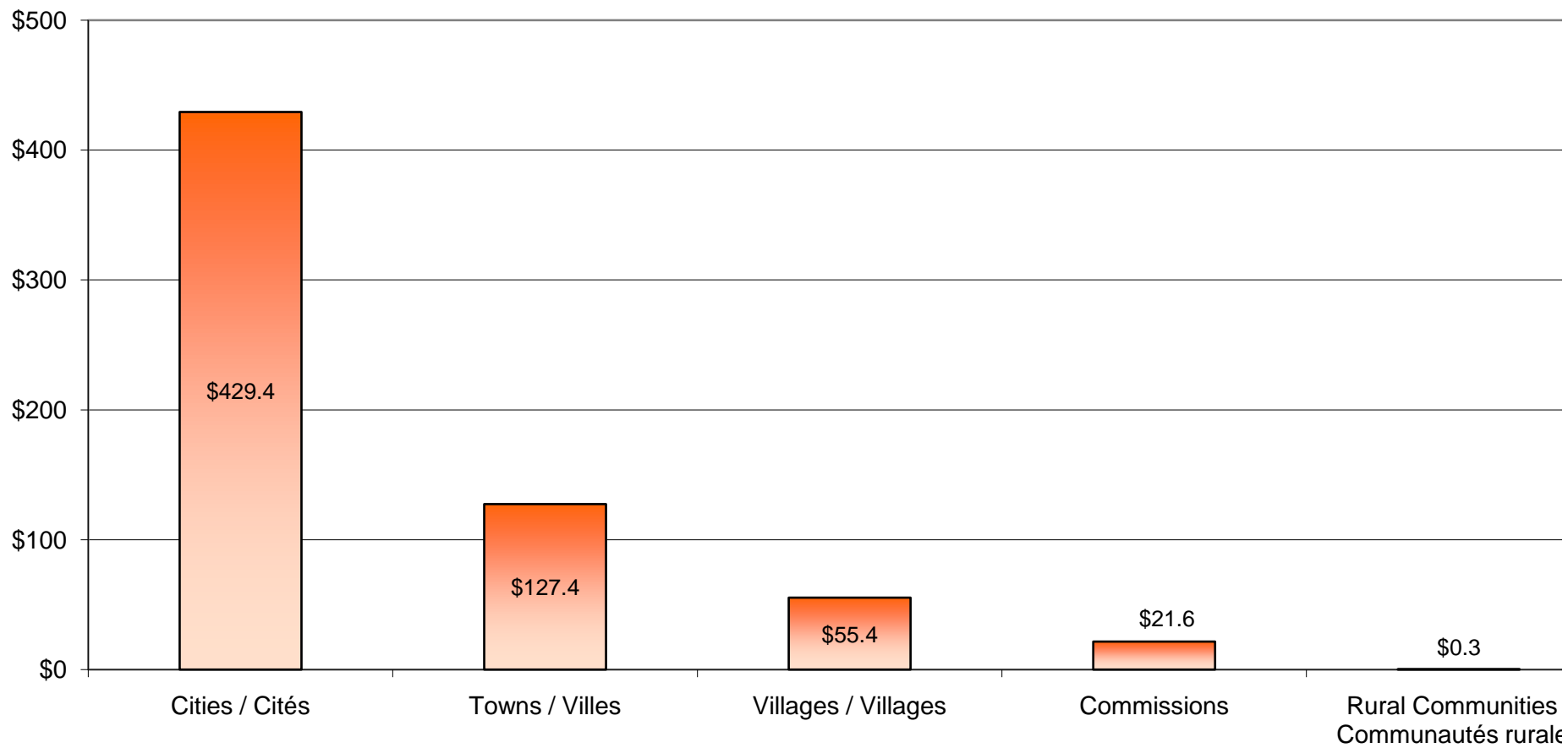
**SECTION 5 (continué)**

**RATIO DES FRAIS DU SERVICE DE LA DETTE (continué)**

La ville de Dieppe était au-dessus de la 20 % limite, pour l'année 2009. La municipalité a soumis un plan d'investissement quinquennal pour gérer la dette pendant cette période de développement accrue dans la communauté.

Le village de Paquetville était également au dessus de la limite de 20 % pour l'année 2008. Cependant, la municipalité reçoit une contribution des districts de service locaux pour l'achat du camion d'incendie ainsi que des revenus de location d'un édifice multifonctionnel, lesquels réduisent le ratio d'endettement à 11,2 %.

**OUTSTANDING LONG-TERM DEBT - 2009 - DETTE IMPAYÉE À LONG TERME**  
( in millions / en millions )



MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Municipalité	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
1 Bathurst	18,485	3,194	3,236	18,527	2,643	10,585		2,556	15,784	2,907,571	20,333,067	14.3%	13.4%
2 Campbellton	11,970	1,584	3,213	13,598	1,794	453		615	2,862	1,525,786	10,231,138	14.9%	15.0%
3 Dieppe	76,856	4,952	7,000	78,904	6,900	25,305		2,184	34,389	7,397,294	32,820,382	22.5%	23.7%
4 Edmundston	30,627	3,843		26,784	5,350	1,881	2,885	2,407	12,523	3,315,420	24,003,831	13.8%	14.0%
5 Fredericton	17,378	1,328	14,382	30,432	25,160				25,160	6,306,763	88,708,301	7.1%	5.7%
6 Miramichi	28,989	2,971	2,481	28,499	3,945	2,546			6,491	2,777,200	25,049,811	11.1%	11.0%
7 Moncton	106,938	15,938	26,010	117,010	36,882	32,210			69,092	17,349,465	114,212,396	15.2%	15.7%
8 Saint John	109,905	15,804	21,500	115,602					0	12,315,510	126,939,949	9.7%	9.4%
<b>CITY TOTALS TOTAL DE CITÉ</b>	<b>401,148</b>	<b>49,614</b>	<b>77,822</b>	<b>429,356</b>	<b>82,674</b>	<b>72,980</b>	<b>2,885</b>	<b>7,762</b>	<b>166,301</b>	<b>53,895,009</b>	<b>442,298,875</b>	<b>12.2%</b>	<b>12.0%</b>
9 Beresford	3,124	465	865	3,524		701	0	534	1,235	657,555	4,048,748	16.2%	16.5%
10 Bouctouche	362	126	500	736	352	125			477	113,270	2,398,260	4.7%	6.1%
11 Caraquet	4,315	653	320	3,982	1,358	665		455	2,478	548,549	4,672,987	11.7%	12.4%
12 Dalhousie	5,341	898	2,245	6,688	924	24		3,337	4,285	781,374	6,066,155	12.9%	13.9%
13 Florenceville-Bristol	1,781	282	175	1,674	325				325	352,371	2,856,520	12.3%	0.0%
14 Grand Bay-Westfield	1,840	275	300	1,865	180	150			330	208,283	4,592,551	4.5%	5.8%
15 Grand-Sault/Grand Falls	14,430	2,314	1,702	13,818	2,097	623		300	3,020	1,404,167	8,076,170	17.4%	18.3%
16 Hampton	3,437	239	456	3,655	100	95		655	850	436,894	5,061,223	8.6%	10.9%
17 Hartland	1,258	122		1,136	571	174		666	1,411	165,625	1,427,960	11.6%	9.6%
18 Lamèque	637	107	733	1,263	50				50	178,091	1,532,918	11.6%	10.7%
19 Nackawic	239	49	461	651	16			500	516	74,762	1,887,553	4.0%	2.6%
20 Oromocto	211	150		61	1,337	877		1,054	3,268	111,005	13,626,813	0.8%	1.3%
21 Quispamsis	12,206	1,503	717	11,420		3,390			3,390	1,543,096	16,054,003	9.6%	10.4%
22 Richibucto	1,550	212		1,338	310				310	109,300	1,782,690	6.1%	6.6%
23 Riverview	23,861	2,371	8,784	30,274	2,061	4,460			6,521	3,926,491	20,432,577	19.2%	16.3%
24 Rothesay	8,653	803	1,436	9,286	2,730				2,730	947,450	13,610,000	7.0%	6.8%
25 Sackville	5,928	865	755	5,818	1,186	695			1,881	722,885	8,642,027	8.4%	8.2%
26 Saint-Léonard	1,710	153		1,557	695	110		169	974	177,543	1,381,873	12.9%	12.3%
27 Saint-Quentin	1,855	567	383	1,671	125				125	149,017	2,062,581	7.2%	7.6%
28 Shediac	7,940	1,192		6,748	1,522	185			1,707	1,149,300	8,199,100	14.0%	14.6%
29 Shippagan	3,940	514	498	3,924	1,373	605		2,000	3,978	480,897	3,763,197	12.8%	12.8%
30 St. Andrews	4,034	577		3,457				115	115	176,286	3,327,756	5.3%	5.1%
31 St. George	390	65		325	310	334		620	1,264	35,315	1,559,547	2.3%	2.8%
32 St. Stephen	6,764	740	430	6,454	2,461	2,046		1,290	5,797	899,706	6,716,189	13.4%	12.5%
33 Sussex	230	19	104	315	1,625	607			2,232	199,900	5,409,100	3.7%	3.3%
34 Tracadie-Sheila	1,365	214	1,200	2,351	1,260	2,360			3,620	487,000	5,565,225	8.8%	4.6%
35 Woodstock	1,802	371	2,000	3,431	27				27	337,463	6,914,496	4.9%	2.9%
<b>TOWN TOTALS TOTAL DE VILLE</b>	<b>119,202</b>	<b>15,846</b>	<b>24,064</b>	<b>127,421</b>	<b>22,995</b>	<b>18,226</b>	<b>0</b>	<b>11,695</b>	<b>52,916</b>	<b>16,373,595</b>	<b>161,668,219</b>	<b>10.1%</b>	<b>9.7%</b>



MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08 Dette non- acquitté	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Municipalité	Outstanding non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
36 Alma	1,276	35		1,240					0	7,572	334,223	2.3%	2.4%
37 Aroostook	0			0					0	375	166,286	0.2%	0.2%
38 Atholville	2,763	290	745	3,218	190	280			470	353,921	2,126,297	16.6%	15.8%
39 Baker Brook	629	82		547	275	12			287	15,139	433,425	3.5%	11.5%
40 Balmoral	583	107	1,285	1,761	41	515		1,684	2,240	95,798	1,242,140	7.7%	6.3%
41 Bas-Caraquet	931	158		773	100				100	121,626	1,113,658	10.9%	11.9%
42 Bath	101	8	418	511	50	45		92	187	20,954	384,228	5.5%	2.4%
43 Belledune	4,266	483		3,783	644				644	503,791	4,066,710	12.4%	18.1%
44 Bertrand	360	56	17	321	68				68	66,500	821,137	8.1%	9.6%
45 Blacks Harbour	782	158	238	862	393	960		1,430	2,783	117,062	1,164,894	10.1%	9.3%
46 Blackville	230	54	353	529	430			1,158	1,588	64,988	742,561	8.8%	9.3%
47 Cambridge-Narrows	315	19		296					0	31,840	711,943	4.5%	4.9%
48 Canterbury	0			0	300				300	10,736	212,099	5.1%	4.6%
49 Cap-Pelé	2,104	305	35	1,834	2,295	97			2,392	162,251	2,400,376	6.8%	6.9%
50 Centreville	310	38		272	120				120	47,898	526,043	9.1%	10.0%
51 Charlo	570	91	425	904	75	225			300	141,604	1,382,929	10.2%	10.2%
52 Chipman	688	87	70	671					0	107,069	1,232,503	8.7%	8.0%
53 Clair	819	69		750		933			933	52,192	724,457	7.2%	7.3%
54 Doaktown	751	69	440	1,122	135	1			136	87,526	907,419	9.7%	5.9%
55 Dorchester	610	38		572				148	148	5,570	817,464	0.7%	2.2%
56 Drummond	612	86		526					0	38,774	711,515	5.5%	7.6%
57 Eel River Crossing	183	48		135	210	18			228	26,415	821,917	3.2%	1.5%
58 Fredericton Junction	109	25	630	714		180			935	65,998	661,716	10.0%	6.3%
59 Gagetown	338	25	55	368	365			56	421	56,636	758,285	7.5%	9.0%
60 Grand Manan	693	130	150	713	1,500			2,200	3,700	194,250	2,000,504	9.7%	9.8%
61 Grande-Anse	382	46		336	10				10	68,310	803,289	8.5%	8.8%
62 Harvey	0			0	125				125	4,000	225,025	1.8%	0.0%
63 Hillsborough	370	52	427	745					0	67,519	1,318,815	5.1%	5.5%
64 Kedgwick	851	64		787	280				280	77,717	1,019,359	7.6%	7.7%
65 Lac Baker	258	18		240					0	26,617	494,213	5.4%	13.5%
66 Le Goulet	0			0	158				158	2,000	445,683	0.5%	0.5%
67 Maisonnette	23	11		12	233				233	24,880	407,887	6.1%	6.6%
68 McAdam	359	44		315					0	32,395	1,104,211	2.9%	3.0%
69 Meductic	0			0					0		156,874	0.0%	0.0%
70 Memramcook	5,233	254		4,979	53	1,800			1,853	273,383	3,814,465	7.2%	7.6%
71 Millville	250	20		230	59			45	104	31,706	248,564	12.8%	12.8%
72 Minto	1,472	108		1,364	900			339	1,239	97,013	1,913,455	5.1%	4.1%
73 Neguac	635	74	40	601	250			285	535	95,152	1,584,600	6.0%	5.5%
74 New Maryland	3,691	236	2,100	5,555	615			1,500	2,115	544,578	3,936,347	13.8%	5.1%
75 Nigadoo	621	57		564					0		669,109	0.0%	0.0%

MUNICIPAL BORROWING - 2008 - EMPRUNTS MUNICIPAUX

No. Municipality	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Municipalité	Dettes non- acquitté	Rembourser	Nouvel emprunt	Dettes non- acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service de le dette
76 Norton	257	50		207	17				17	62,118	1,012,478	6.1%	6.6%
77 Paquetville	1,061	166	156	1,051	202			737	939	150,741	726,760	20.7%	21.0%
78 Perth-Andover	48	15		33					0		1,988,877	0.0%	0.0%
79 Petit-Rocher	1,407	153	595	1,849	114	104		2,382	2,600	173,680	1,683,038	10.3%	9.3%
80 Petitcodiac	417	96	700	1,021	148	125		1,641	1,914	88,100	1,519,721	5.8%	8.2%
81 Plaster Rock	1,642	130	1,000	2,512		37			37	231,447	1,328,334	17.4%	11.7%
82 Pointe-Verte	194	84	235	345		1		60	61	25,671	733,209	3.5%	4.8%
83 Port Elgin	69	34		35	196				196	20,693	413,894	5.0%	5.2%
84 Rexton	582	117	40	505		30			30	74,913	893,377	8.4%	8.8%
85 Riverside-Albert	355	28	843	1,170				800	800	23,000	315,231	7.3%	4.2%
86 Rivière-Verte	88	33		55	40	712			752	14,560	534,048	2.7%	2.9%
87 Rogersville	950	52	34	932	100				100	49,882	1,009,109	4.9%	4.4%
88 Saint-Antoine	2,597	119		2,478	167	125			292	59,862	1,274,049	4.7%	6.1%
89 Saint-François-de-Madawaska	893	201	405	1,097	23			132	155	71,643	809,926	8.9%	6.7%
90 Saint-Hilaire	40	13		27					0		274,798	0.0%	0.0%
91 Saint-Isidore	240	31	239	448	106			136	242	67,345	788,460	8.5%	7.6%
92 Saint-Louis de Kent	889	86	80	883					0	82,577	1,199,328	6.9%	7.1%
93 Saint-Léolin	0		20	20	5				5	4,692	401,436	1.2%	1.2%
94 Sainte-Anne-de-Madawaska	551	77		474	60			452	512	85,216	790,034	10.8%	10.5%
95 Sainte-Marie-Saint-Raphaël	0			0	400				400	27,000	636,656	4.2%	0.0%
96 Salisbury	1,362	73		1,289		370		270	640	67,273	1,474,166	4.6%	4.8%
97 St. Martins	91	24		67					0	29,564	442,163	6.7%	7.1%
98 Stanley	160	43	111	228	89	34			123	52,954	452,029	11.7%	11.6%
99 Sussex Corner	476	61	45	460	55				55	84,463	968,557	8.7%	7.2%
100 Tide Head	46	21	25	50	25	55			80	22,565	721,355	3.1%	3.2%
101 Tracy	0			0				87	87		359,703	0.0%	0.0%
<b>VILLAGE TOTALS</b>	<b>48,582</b>	<b>5,152</b>	<b>11,956</b>	<b>55,386</b>	<b>11,621</b>	<b>6,659</b>	<b>0</b>	<b>16,569</b>	<b>34,849</b>	<b>5,311,714</b>	<b>67,357,361</b>	<b>7.9%</b>	<b>7.6%</b>
<b>TOTAL MUNICIPALITIES</b>	<b>568,932</b>	<b>70,612</b>	<b>113,842</b>	<b>612,162</b>	<b>117,290</b>	<b>97,865</b>	<b>2,885</b>	<b>36,026</b>	<b>254,066</b>	<b>75,580,318</b>	<b>671,324,455</b>	<b>11.3%</b>	<b>11.0%</b>

RURAL COMMUNITY BORROWING - 2008 - EMPRUNTS DES COMMUNAUTÉS RURALES

	OUTSTANDING LONG TERM DEBT / DETTE IMPAYÉE A LONG TERME \$000's				OUTSTANDING BORROWING AUTHORITY / AUTORISATIONS D'EMPRUNTER NON UTILISÉS \$000's					GENERAL FUND DEBT COST RATIO / RATIO DES FRAIS DU SERVICE DE LA DETTE DU FONDS GÉNÉRAL			
	Outstanding Debt 31-Dec-07	Redeemed 2008	Issued 2008	Oustanding Debt 31-Dec-08	General Fund	Utility Fund	Other (Electric)	Short- Term	31-Dec-08 TOTAL	Debt Costs 2009	Total Expenditures 2009	Debt Cost Ratio 2009	Debt Cost Ratio 2008
No. Rural Community	Dette non- acquitté	Rembourser	Nouvel emprunt	Dette non- acquitté	Fonds Général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL	Service de la dette	Total des dépenses	Ratio des frais du service de le dette	Ratio des frais du service du service de le dette
1 Beaubassin-Est	43	8		43						9,701	517,032	1.9%	2.2%
2 Saint-André	269	11	250	269				250	250	41,787	1,099,717	3.8%	0.1%
3 Upper Miramichi	0			0							161,704	0.0%	0.0%
<b>RC TOTALS TOTAL DE CR</b>	<b>312</b>	<b>19</b>	<b>250</b>	<b>312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>250</b>	<b>51,488</b>	<b>1,778,453</b>	<b>2.9%</b>	<b>0.7%</b>

COMMISSIONS BORROWING - 2008 - 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				
	Oustanding Debt 31-Dec-07	Reedemed 2008	Issued 2008	Outstanding Debt 31-Dec-08	General Fund	Utility Funds	Other (Electric)	Short- term	31-Dec-08 TOTAL
No. Commission	Dette non-acquitté	Rembourser	Nouvel emprunt	Dette non-acquitté	Fonds général	Fonds service publics	Autre (électrique)	Court- terme	31-Dec-08 TOTAL
1 Apohaqui Sewerage Commission	29	9		20					0
2 COGEDES (Commission de gestion des déchets solides de la péninsule acadienne)	147	27		120					0
3 Codiac Regional Policing Authority	0			0					0
4 Comité Mixte de Service de Police B.N.P.P.	97	68	53	82					0
5 Commission d'Égouts Sanitaire d'Allardville	51	5		46		150			150
6 Commission de gestion déchets de Kent (TIRU)	0			0					0
7 Commission des Déchets Solides Nepisiguit-Chaleur	1,084	219		865					0
8 Falls and Gorge Commission	0			0					0
9 Fredericton Area Pollution Control Commission	252	159		93					0
10 Fredericton Regional Solid Waste Commission	2,788	516		2,272	209	555			764
11 Fundy Regional Solid Waste Commission	12,993	4,601	2,887	11,279					0
12 Greater Moncton Sewerage Commission	0			0					0
13 Greater Shediac Sewerage Commission	161	38	1,200	1,323					0
14 Kings County Region Solid Waste Commission	0			0					0
15 La Commission des Égouts Michaud Inc.	0			0					0
16 La Commission des Égouts Val D'Amours	374	122		252					0
17 Les Commission de gestion enviro - ressources du nord-ouest (COGERNO)	0			0					0
18 Musquash Sewerage Commission	0			0					0
19 Northumberland Solid Waste Commission	233	55		178	4,000				4,000
20 Restigouche Solid Waste Corporation	0			0					0
21 Rothesay Regional Joint Board of Police Commissioners	2,081	79		2,002					0
22 Saint John Transit Commission	0			0					0
23 South West Solid Waste Commission	0			0					0
24 St. Margarets Water & Waste Water Commission	0			0					0
25 Valley Solid Waste Commission	0			0					0
26 Westmoreland-Albert Solid Waste Corporation	3,603	577		3,026					0
<b>TOTAL COMMISSIONS</b>	<b>23,893</b>	<b>6,475</b>	<b>4,140</b>	<b>21,558</b>	<b>4,209</b>	<b>705</b>	<b>0</b>	<b>0</b>	<b>4,914</b>

***SECTION 6***

***RURAL COMMUNITIES***

***2009***

***COMMUNAUTÉS RURALES***

## **SECTION 6**

### **RURAL COMMUNITIES**

Legislation provides opportunities for LSDs and existing villages to consider the formation of a new form of local government, an incorporated Rural Community. With a locally elected council, a rural community has increased decision-making at the local level, and increased access to quality local services. However, until a rural community chooses to assume services beyond community planning, emergency measures and general government, the Minister will continue to administer certain core services.

This section identifies related data and information for services and debts administered by the rural communities.

## **SECTION 6**

### **COMMUNAUTÉS RURALES**

La loi permet aux localités non-constituées (DSL) et aux villages actuels d'envisager une nouvelle forme d'administration locale, soit une communauté rurale constituée. Dotée d'un conseil élu localement, la communauté rurale permet une prise de décisions accrue à l'échelle locale et un meilleur accès à des services locaux de qualité. Cependant, jusqu'à ce qu'une communauté rurale choisit d'offrir des services au delà de l'urbanisme, des mesures d'urgence et d'administration générale, le Ministre continuera à administrer certains services fondamentaux.

Cette section identifie des données et l'information apparentées pour les services et les dettes administré par les communautés rurales

**RURAL COMMUNITY REVENUE BUDGET BY FUNCTION - 2009 - REVENUS BUDGETÉS DES COMMUNAUTÉS RURALES PAR FONCTION**

No. Rural Community	NET BUDGET / BUDGET NET		NON-TAX REVENUES / RECETTES NON FISCALES					2007 Surplus	Total Revenues
	Warrant	Unconditional Grant	Services to other Governments	Sale of Services	Other Revenue Own Sources	Conditional Transfers	Other Transfers		
No. Communauté rurale	Mandat	Subvention inconditionnelle	Services autres gouvernements	Vente de services	Autre Revenus propres sources	Transferts conditionnels	Autres transferts	Surplus 2007	Total des revenus
1 Beaubassin-Est	387,207	17,308			60,000		11,500	41,017	517,032
2 Saint-André	1,037,553	56,164			6,000				1,099,717
3 Upper Miramichi	157,926	3,722					56		161,704
<b>TOTAL</b>	<b>1,582,686</b>	<b>77,194</b>	<b>0</b>	<b>0</b>	<b>66,000</b>	<b>0</b>	<b>11,556</b>	<b>41,017</b>	<b>1,778,453</b>

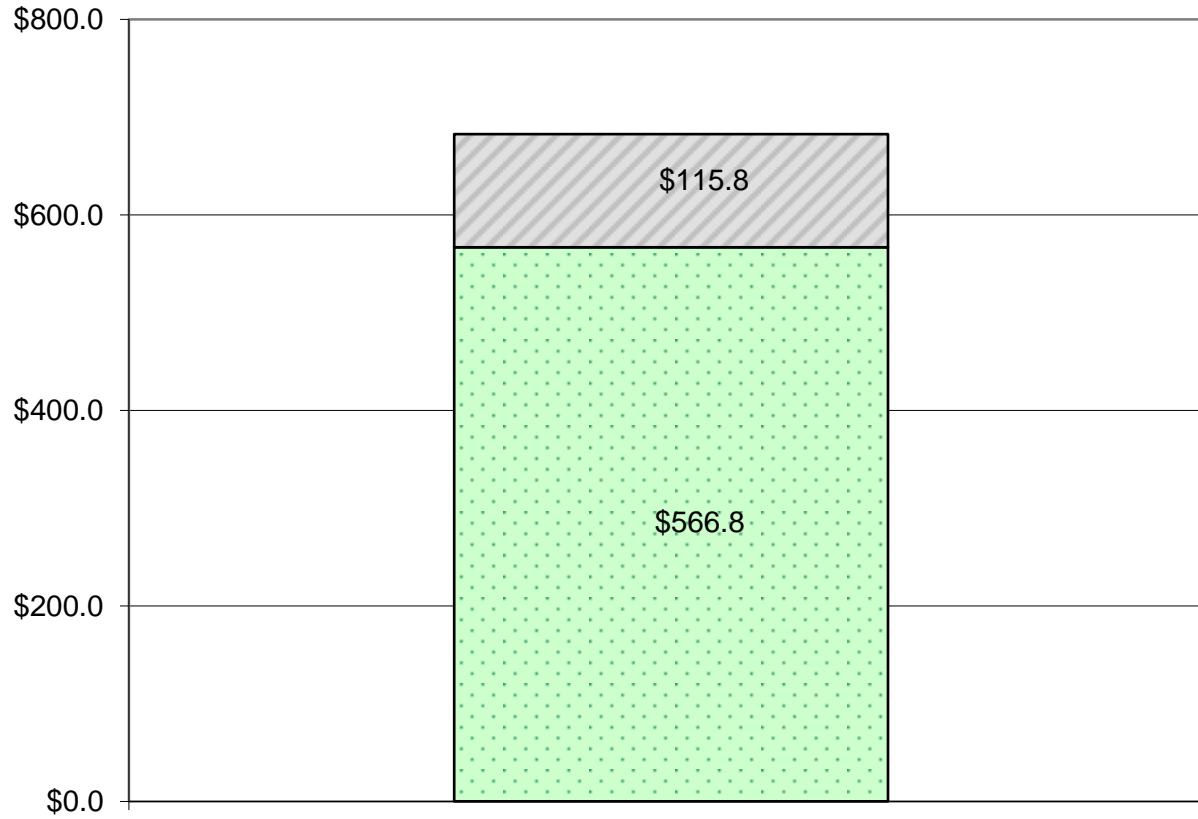
**RURAL COMMUNITY EXPENDITURE BUDGET BY FUNCTION - 2009 - DÉPENSES BUDGETÉES DES COMMUNAUTÉS RURALES PAR FONCTION**

No. Rural Community	General Government	Police	Fire Protection	Water Cost Transfer	Emergency Measures	Other Protection Services	Transportation	Environmental Health	Public Health	Environmental Development	Recreation & Cultural Services	Fiscal Services			Total Expenditures
												Debt Costs	Transfers	2007 Deficit	
No. Communauté rurale	Services d'administration générale	Services de police	Protection contre l'incendie	Frais de distribution de l'eau	Mesures d'urgence	Autres services de protection	Services de transport	Services d'hygiène	Services de santé publique	Services d'aménagement	Services récréatif & culturel	Service de la dette	Transferts	Déficit 2007	Total des dépenses
1 Beaubassin-Est	314,628				7,000					182,191		9,701	3,512		517,032
2 Saint-André	261,390	220,848	107,876	36,621	1,000		49,239	101,850		48,539	105,000	41,787	118,763	6,804	1,099,717
3 Upper Miramichi	129,704				2,000					30,000					161,704
<b>TOTAL</b>	<b>705,722</b>	<b>220,848</b>	<b>107,876</b>	<b>36,621</b>	<b>10,000</b>	<b>0</b>	<b>49,239</b>	<b>101,850</b>	<b>0</b>	<b>260,730</b>	<b>105,000</b>	<b>51,488</b>	<b>122,275</b>	<b>6,804</b>	<b>1,778,453</b>



# Rural Community Tax Base - 2009 - L'assiette fiscale du communauté rurale

( in millions / en millions)



- ▣ Total Non-residential Tax Base /  
Totale de l'assiette fiscale non-résidentielle
- ▣ Total Residential Tax Base /  
Totale de l'assiette fiscale résidentielle

## RURAL COMMUNITY ASSESSMENT AND TAX BASES - 2009 - ÉVALUATIONS FONCIÈRES ET ASSIETTES FISCALES DES COMMUNAUTÉS RURALES

No.	Rural Community	General Residential Assessment	Federal Residential Assessment	Provincial Residential Assessment	Total Residential Assessment	General Non-residential Assessment	Federal Non-residential Assessment	Provincial Non-residential Assessment	Total Non-Residential Assessment	Total Assessment Base	Total Tax Base	* Total Tax Base For Rate
No.	Communauté rurale	Évaluation résidentielle générale	Évaluation résidentielle fédérale	Évaluation résidentielle provinciale	Total de l'évaluation résidentielle	Évaluation non résidentielle générale	Évaluation non résidentielle fédérale	Évaluation non résidentielle provinciale	Total de l'évaluation non-résidentielle	Total de l'évaluation foncière	Total de l'assiette fiscale	* Total de l'assiette fiscale pour le taux
<b>1</b>	<b>Beaubassin-Est:</b>											
	Grand Barachois	211,822,300		7,108,400	218,930,700	5,769,800		75,300	5,845,100	224,775,800	227,698,350	227,698,350
	Boudreau Ouest	10,939,500			10,939,500	555,800			555,800	11,495,300	11,773,200	11,773,200
	St. André - LeBlanc Office	16,898,100		7,300	16,905,400	79,000			79,000	16,984,400	17,023,900	17,023,900
	Haute-Aboujagane	41,400,600			41,400,600	8,887,200			8,887,200	50,287,800	54,731,400	54,731,400
	Shemogue	16,036,100	18,600	9,600	16,064,300	3,275,700			3,275,700	19,340,000	20,977,850	20,977,584
	Trois Ruisseau-Petit-Cap	51,207,000		5,000	51,212,000	6,009,200		400	6,009,600	57,221,600	60,226,400	60,226,400
	Brulé et Ch Ohio	23,641,200		28,800	23,670,000	15,300			15,300	23,685,300	23,692,950	23,692,950
	Cormier Village	11,671,100		6,700	11,677,800					11,677,800	11,677,800	11,677,800
<b>2</b>	<b>Saint-André:</b>											
	Ancien Village	14,656,600		2,006,500	16,663,100	1,052,100			1,052,100	17,715,200	18,241,250	18,241,250
	Ancien DSL	55,637,700		152,600	55,790,300	40,167,800		1,694,300	41,862,100	97,652,400	118,583,450	118,583,450
	Michaud	17,106,600		900	17,107,500	5,216,700			5,216,700	22,324,200	24,932,550	24,932,550
	Ch Waddell	6,780,300			6,780,300	486,200			486,200	7,266,500	7,509,600	7,509,600
<b>3</b>	<b>Upper Miramichi:</b>											
	Upper Miramichi	24,737,900		30,700	24,768,600	237,300		276,100	513,400	25,282,000	25,538,700	25,538,700
	Upper Miramichi	49,168,900	118,900	5,629,000	54,916,800	2,504,800	99,500	772,100	3,376,400	58,293,200	59,981,400	59,973,034
	<b>TOTAL</b>	<b>551,703,900</b>	<b>137,500</b>	<b>14,985,500</b>	<b>566,826,900</b>	<b>74,256,900</b>	<b>99,500</b>	<b>2,818,200</b>	<b>77,174,600</b>	<b>644,001,500</b>	<b>682,588,800</b>	<b>682,580,168</b>

\*Total Rural Community Tax Base For Rate includes adjustment for federal properties.  
Assiette fiscale pour le taux comprend un ajustement pour les propriétés fédérales.

## RURAL COMMUNITY TAX RATES - 2009 - TAUX DE TAXE DES COMMUNAUTÉS RURALES

No. Rural Community	Tax Rate
No. Communauté rurale	Taux d'imposition
<b>1 Beaubassin-Est:</b>	
Grand Barachois	0.0905
Boudreau Ouest	0.0905
St. André - LeBlanc Office	0.0905
Haute-Aboujagane	0.0905
Shemogue	0.0905
Trois Ruisseau-Petit-Cap	0.0905
Brulé et Ch Ohio	0.0905
Cormier Village	0.0905
<b>2 Saint-André:</b>	
Ancien Village	0.9950
Ancien DSL	0.5571
Michaud	0.5960
Ch Waddell	0.6229
<b>3 Upper Miramichi:</b>	
Upper Miramichi	0.1847
Upper Miramichi	0.1847
<b>AVERAGE / MOYENNE</b>	<b>0.2319</b>

**RURAL COMMUNITY WATER AND SEWERAGE RATES - 2009 - TAUX POUR L'EAU ET L'ÉGOÛT DES COMMUNAUTÉS RURALES**

No. Rural Community	Water Rate	Sewer Rate	Combined Water and Sewer Rates (per residence)
No. Communauté rurale	Tarif pour l'eau	Tarif pour l'égout	Tarifs combinés eau & égout (par résidence)
1 Saint-André	208.00	200.00	408.00
<b>AVERAGE / MOYENNE</b>	<b>208.00</b>	<b>200.00</b>	<b>408.00</b>

These rates apply only to properties in the former village.  
 Ces taux s'appliquent aux propriétés dans l'ancien village.

***SECTION 7***

***LOCAL SERVICE DISTRICTS BUDGETS***

***2009***

***BUDGETS DES DISTRICTS DE SERVICES LOCAUX***

## **SECTION 7**

### **LOCAL SERVICE DISTRICTS AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT**

While fully autonomous cities, towns, and villages are the prominent local government structures in New Brunswick, approximately 36% of the population and 80% of the geographical area of the province is unincorporated. These areas are divided into 267 Local Service Districts.

#### **LOCAL SERVICE DISTRICTS**

Local Service Districts (LSD) are established to provide local services to the residents of a specific geographical area. These local services can include fire protection, street lighting, community services, recreational facilities, solid waste collection and disposal, community planning and property assessment. The residents of the area are taxed according to the services they receive.

Services such as police protection, transportation, and general administration are provided directly by the Province. Owner-occupied properties are taxed \$.65 per \$100 of assessment for these services.

Administration of the LSD's is the responsibility of the Minister of Local Government. Locally elected advisory committees assist in this process by serving in an advisory capacity to the Minister.

#### **LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES**

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

## **SECTION 7**

### **DISTRICTS DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX**

Même si les cités, les villes et les villages entièrement autonomes sont les principales structures d'administration locale au Nouveau-Brunswick, environ 36 p. 100 de la population et 80 p. 100 de la superficie géographique de la province ne sont pas constitués en secteur incorporé. Ces secteurs sont divisés en 267 districts de services locaux.

#### **DISTRICTS DE SERVICES LOCAUX**

Les districts de services locaux (DSL) sont créés afin de dispenser des services locaux aux résidents d'une région géographique donnée. Les services locaux peuvent comprendre la protection contre les incendies, l'éclairage des rues, les services communautaires, les installations de loisirs et la collecte et l'élimination des déchets solides, la planification de l'utilisation des terres et l'évaluation des propriétés. Les résidents de la région paient une taxe en fonction des services qu'ils reçoivent.

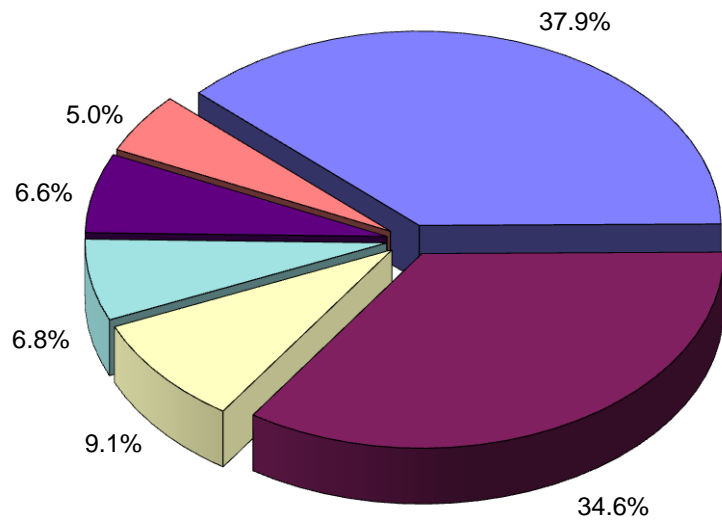
Les services tels que la police, le transport et l'administration générale sont fournis directement par la province. Pour ces services un taux de 0,65 \$ par 100 \$ d'évaluation est imposé aux propriétés occupées par le propriétaire.

Les districts de services locaux sont administrés par la ministre des Gouvernements locaux. Les comités consultatifs élus au niveau local participent à ce processus en conseillant la ministre.

#### **SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES**

Cette section identifie aussi des services qui sont encore administrés par le Ministre pour les anciens districts de service locaux qui font maintenant partie d'une communauté rurale.

**2009 LSD & RC SERVICES ADMINISTERED BY THE MINISTER OF LOCAL GOVERNMENT  
DSL ET SERVICES CR GÉRÉS PAR LE MINISTRE DES GOUVERNEMENTS LOCAUX 2009**



- Waste Collection & Disposal /  
Collecte et élimination des déchets solides
- Fire Protection /  
Service d'incendie
- Land Use Planning /  
Urbanisme
- Street Lighting /  
Éclairage des rues
- General Government /  
Administration générale
- Community & Recreation Services /  
Services récréatifs et communautaires





LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /  
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009

LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)

Table with columns: Taxing Authority, Local Service District, General Gov't, Land Use Planning, Cost of Assessment, Fire Protection, Street Lighting, Community & Recreation Services, Waste Collection & Disposal, Non-Tax Revenues, 2009 Net Budget, Unconditional Grant, Warrant, 2009 Tax Base, 2009 Tax Rate. Includes a sub-section for COUNTY OF / COMTÉ DE GLOUCESTER with numerous rows of data.









**LOCAL SERVICE DISTRICT AND RURAL COMMUNITY SERVICES ADMINISTERED BY MINISTER OF LOCAL GOVERNMENT - 2009 /  
DISTRICT DE SERVICES LOCAUX ET SERVICES DES COMMUNAUTÉS RURALES GÉRÉS PAR LA MINISTRE DES GOUVERNEMENTS LOCAUX - 2009**

**LOCAL SERVICE DISTRICTS (LSD) / DISTRICTS DE SERVICES LOCAUX (DSL)**

Taxing Authority	Local Service District	General Gov't.	Land Use Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Waste Collection & Disposal	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	District de services locaux	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
315.00	Prince William	1,300	10,394	12,046	67,051			69,031	(8623)	151,199	8,921	142,278	60,231,050	0.2362
321.00	Queensbury		12,314	14,272	75,792			82,337	(2546)	182,169	11,481	170,688	71,359,200	0.2392
325.00	Saint Marys	2,118	28,332	32,836	162,961		92,253	192,132	(38583)	472,049	32,490	439,559	164,177,850	0.2677
325.01	Pepper Creek	625	9,447	10,949	46,012	13,500	26,424	64,068	(3334)	167,691	11,242	156,449	54,745,750	0.2858
236.00	Southampton	1,000	9,443	10,944	60,411		15,800	64,278	(2712)	159,164	13,673	145,491	54,720,550	0.2659
322.00	Stanley		6,942	8,046	77,479		28,000	46,887	(23118)	144,236	10,066	134,170	40,230,550	0.3335
<b>LSD / DLS TOTALS / TOTAUX</b>		<b>355,719</b>	<b>3,957,019</b>	<b>2,523,459</b>	<b>15,064,079</b>	<b>2,956,009</b>	<b>2,192,674</b>	<b>16,534,614</b>	<b>(4109259)</b>	<b>39,474,313</b>	<b>3,048,519</b>	<b>36,425,794</b>	<b>12,617,282,589</b>	<b>0.2887</b>

**LOCAL SERVICES PROVIDED WITHIN RURAL COMMUNITIES (RC) / SERVICES LOCAUX FOURNIS AU SEIN DES COMMUNAUTÉS RURALES (CR)**

Taxing Authority	Rural Communities	Adminis- tration	Rural Planning	Cost of Assessment	Fire Protection	Street Lighting	Community & Recreation Services	Solid Waste Management	Non-Tax Revenues	2009 Net Budget	Unconditional Grant	Warrant	2009 Tax Base	2009 Tax Rate
Mandataire de taxation	Communautes Rurales	Administration générale	Urbanisme	Coût d'évaluation	Service d'incendie	Éclairage des rues	Services récréatifs & communautaires	Collecte et élimination des déchets solides	Recettes non-fiscales	Budget net 2009	Subvention sans condition	Mandat	Assiette fiscale 2009	Taux d'imposition 2009
<b>COUNTY OF / COMTÉ DE NORTHUMBERLAND</b>														
<b>Upper Miramichi</b>														
006-766	Upper Miramichi				152,591		15,000	157,069	(61,176)	263,484	28,188	235,296	85,520,100	0.2751
<b>COUNTY OF / COMTÉ DE WESTMORLAND</b>														
<b>Beaubassin-est</b>														
650.00	Grand Barachois				123,624	61,500		290,045	(30,505)	444,664	24,751	419,913	227,698,350	0.1844
650.01	Boudreau West				5,426	8,850		15,679	(2,292)	27,663	2,383	25,280	11,773,200	0.2147
650.02	St. André Leblanc Office				9,815			22,537	(2,607)	29,745	2,664	27,081	17,023,900	0.1591
650.03	Haut Aboujagane				122,901	39,473	5,000	70,956	(101,229)	137,101	16,089	121,012	54,731,400	0.2211
650.04	Petit Cap Shemogue				12,099			26,948	(2,789)	36,258	1,852	34,406	20,977,584	0.1640
650.05	Trois Ruisseaux Petit Cap				34,017	30,200		79,323	(10,580)	132,960	12,034	120,926	60,226,400	0.2008
650.06	Brulé, Ohio Rd.				10,667			29,052	(2,832)	36,887	502	36,385	23,692,950	0.1536
650.07	Cormier Village				<u>6,674</u>			<u>15,374</u>	<u>(1,695)</u>	<u>20,353</u>	<u>1,649</u>	<u>18,704</u>	<u>11,677,800</u>	0.1602
	Total				325,223	140,023	5,000	549,914	(154,529)	865,631	61,924	803,707	427,801,584	
<b>RC / CR TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>477,814</b>	<b>140,023</b>	<b>20,000</b>	<b>706,983</b>	<b>(215,705)</b>	<b>1,129,115</b>	<b>90,112</b>	<b>1,039,003</b>	<b>513,321,684</b>	<b>0.2024</b>
<b>LSD &amp; RC TOTAL / DSL &amp; CR TOTAL</b>		<b>355,719</b>	<b>3,957,019</b>	<b>2,523,459</b>	<b>15,541,893</b>	<b>3,096,032</b>	<b>2,212,674</b>	<b>17,241,597</b>	<b>(4,324,964)</b>	<b>40,603,428</b>	<b>3,138,631</b>	<b>37,464,797</b>	<b>13,130,604,273</b>	<b>0.2853</b>

***SECTION 8***

***PAYMENTS TO LOCAL GOVERNMENTS***

***2000 - 2009***

***PAIEMENTS AUX GOUVERNEMENTS LOCAUX***

## **SECTION 8**

### **PAYMENTS TO LOCAL GOVERNMENTS**

This section presents the payments, in the form of local warrants and unconditional grants, received by local governments over a ten-year period. In 2009, these two sources of funding represent 89.4 percent of local government revenues. A third source, non-tax revenues, accounts for the remaining 10.6 percent of total revenues.

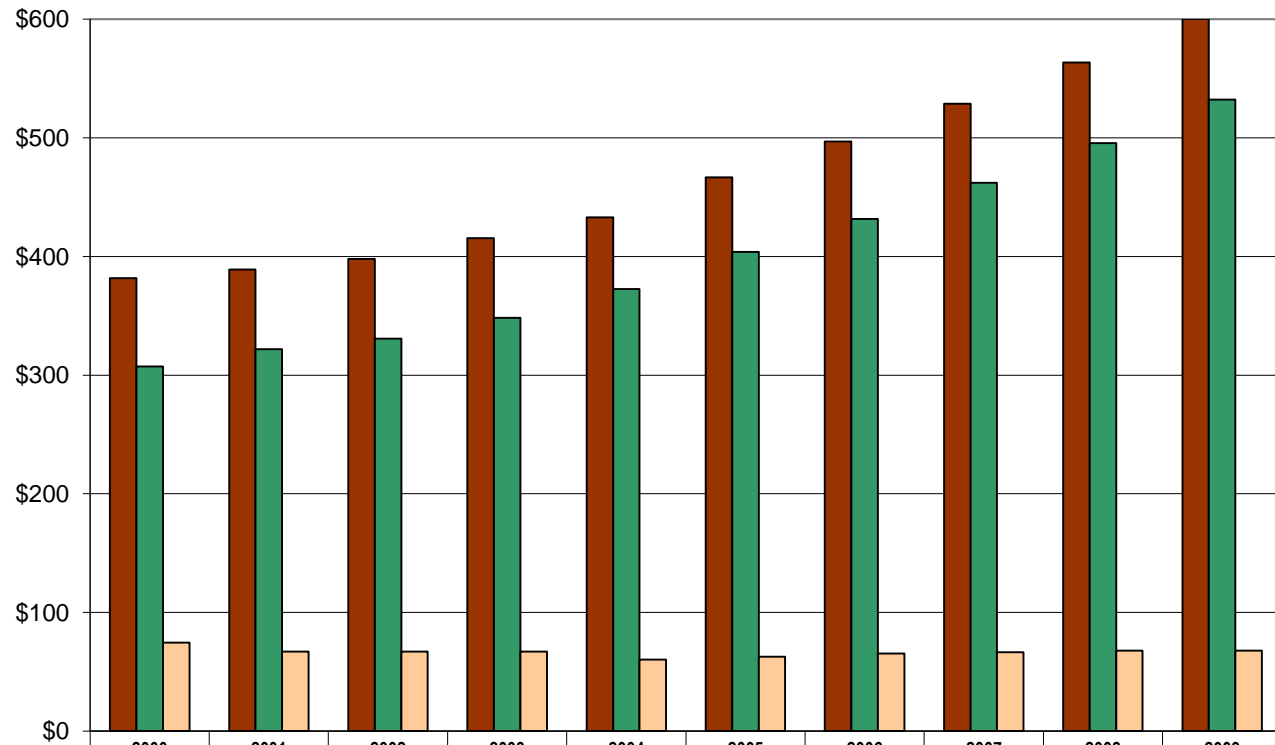
## **SECTION 8**

### **PAIEMENTS AUX GOUVERNEMENTS LOCAUX**

Cette section présente les paiements, soit le mandat local et la subvention inconditionnelle, reçus par les gouvernements locaux pour une période de dix ans. En 2009, ces deux sources de financement représentent 89,4% des revenus des gouvernements locaux. De plus, elles ont une troisième source de revenu, les recettes non fiscales, qui compte pour 10,6 % des revenus totaux.

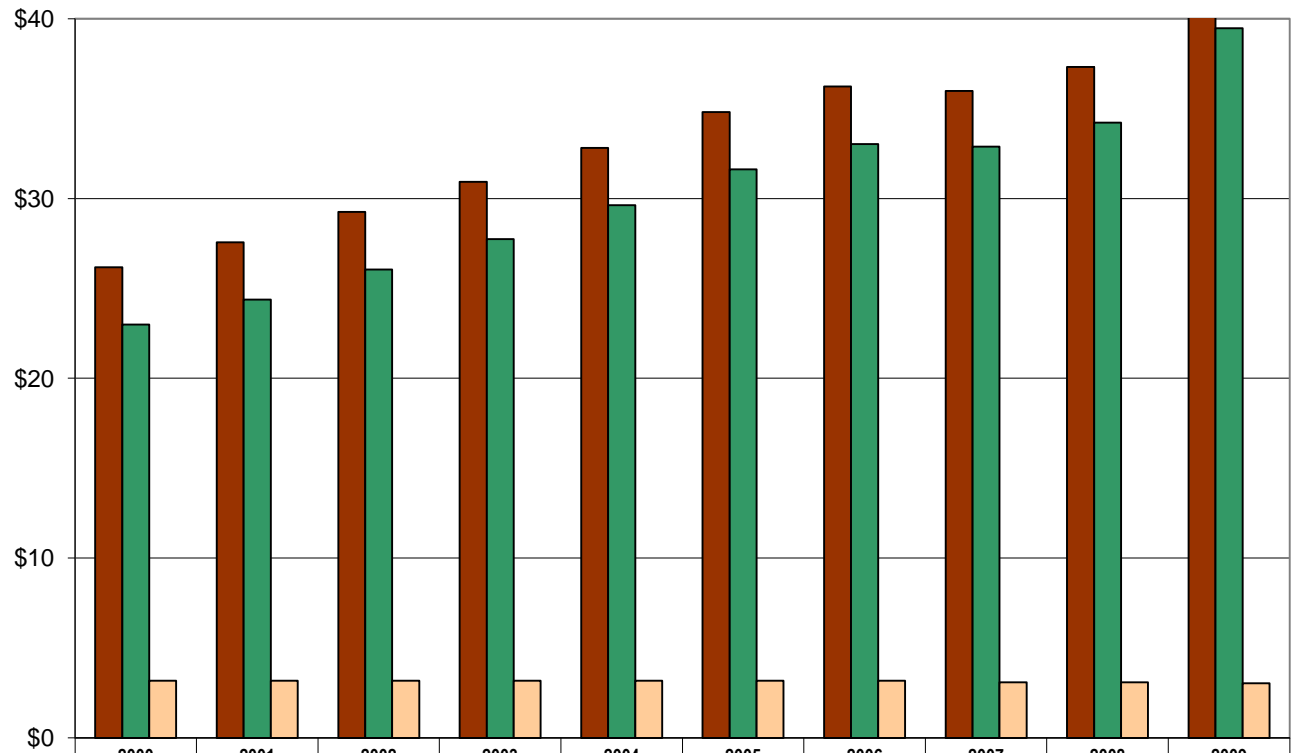


**2000- 2009**  
**COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR MUNICIPALITIES /**  
**COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION INCONDITIONNELLE POUR MUNICIPALITÉS**  
**( \$ Millions )**



■ Net Budget / Budget net	\$ 381.9	\$ 389.0	\$ 398.0	\$ 415.4	\$ 433.0	\$ 466.7	\$ 496.9	\$ 528.6	\$ 563.4	600.2
■ Warrant / Mandat	\$ 307.3	\$ 321.9	\$ 330.9	\$ 348.3	\$ 372.6	\$ 403.9	\$ 431.6	\$ 462.0	\$ 495.5	532.3
■ Unconditional Grant / Subvention inconditionnelle	\$ 74.5	\$ 67.1	\$ 67.1	\$ 67.1	\$ 60.4	\$ 62.8	\$ 65.3	\$ 66.6	\$ 67.9	67.9

**2000 - 2009**  
**COMPARISON OF NET BUDGET, WARRANT & UNCONDITIONAL GRANT FOR LSD's /**  
**COMPARAISON DE BUDGET NET, MANDAT & SUBVENTION INCONDITIONNELLE POUR DSL's**  
**( \$ Millions )**



■ Net Budget / Budget net	\$ 26.2	\$ 27.6	\$ 29.2	\$ 30.9	\$ 32.8	\$ 34.8	\$ 36.2	\$ 36.0	\$ 37.3	\$ 42.5
■ Warrant / Mandat	\$ 23.0	\$ 24.4	\$ 26.1	\$ 27.7	\$ 29.6	\$ 31.6	\$ 33.0	\$ 32.9	\$ 34.2	\$ 39.5
■ Unconditional Grant / Subvention inconditionnelle	\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.2	\$ 3.1	\$ 3.1	\$ 3.0

**PAYMENTS TO LOCAL GOVERNMENTS - 2000-2009 - PAIEMENTS AUX GOUVERNEMENTS LOCAUX**

Section 8.0 - 1

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>CITIES / CITÉS</b>										
NET BUDGET - BUDGET NET	245,677,576	248,892,819	252,046,819	277,474,778	288,940,847	311,824,656	332,283,362	353,370,471	377,070,438	402,189,086
GRANTS - SUBVENTIONS	51,733,021	46,557,698	46,557,697	47,576,614	42,818,953	44,279,301	45,739,645	46,654,438	47,587,526	47,587,526
WARRANTS MANDATS	193,944,554	202,335,121	205,489,122	229,898,164	246,121,894	267,545,355	286,543,717	306,716,033	329,482,912	354,601,560
<b>TOWNS / VILLES</b>										
NET BUDGET - BUDGET NET	96,166,444	99,453,252	104,046,971	93,854,741	98,397,278	105,797,645	113,190,399	121,735,822	130,257,984	141,271,451
GRANTS - SUBVENTIONS	14,397,051	12,956,783	12,957,530	11,938,613	10,744,753	11,100,170	11,455,587	11,684,701	11,918,396	11,951,955
WARRANTS MANDATS	81,769,394	86,496,469	91,089,441	81,916,128	87,652,525	94,697,475	101,734,812	110,051,121	118,339,588	129,319,496
<b>VILLAGE</b>										
NET BUDGET - BUDGET NET	40,017,508	40,668,358	41,875,605	44,059,606	45,665,720	49,117,278	51,425,972	53,482,162	56,087,608	56,782,154
GRANTS - SUBVENTIONS	8,388,226	7,551,987	7,551,981	7,551,981	6,796,788	7,450,367	8,103,940	8,233,951	8,398,626	8,377,141
WARRANTS MANDATS	31,629,283	33,116,371	34,323,624	36,507,625	38,868,932	41,666,911	43,322,032	45,248,211	47,688,982	48,405,013
<b>SUB-TOTAL (MUNICIPALITIES) / SOUS-TOTAUX (MUNICIPALITÉS)</b>										
NET BUDGET - BUDGET NET	381,861,528	389,014,429	397,969,395	415,389,125	433,003,845	466,739,579	496,899,733	528,588,455	563,416,030	600,242,691
GRANTS - SUBVENTIONS	74,518,298	67,066,468	67,067,208	67,067,208	60,360,494	62,829,838	65,299,172	66,573,090	67,904,548	67,916,622
WARRANTS MANDATS	307,343,231	321,947,961	330,902,187	348,321,917	372,643,351	403,909,741	431,600,561	462,015,365	495,511,482	532,326,069
<b>RURAL COMMUNITIES / COMMUNAUTÉS RURALE</b>										
NET BUDGET - BUDGET NET								1,798,925	2,285,453	2,788,995
GRANTS - SUBVENTIONS								131,849	139,087	167,306
WARRANTS MANDATS								1,667,076	2,146,366	2,621,689
<b>LOCAL SERVICE DISTRICTS / DISTRICTS DE SERVICES LOCAUX</b>										
NET BUDGET - BUDGET NET	26,173,629	27,570,821	29,244,759	30,922,576	32,809,682	34,806,908	36,223,639	35,980,297	37,308,381	39,474,313
GRANTS - SUBVENTIONS	3,191,346	3,191,346	3,190,604	3,190,598	3,190,599	3,190,602	3,190,605	3,091,130	3,085,336	3,048,519
WARRANTS MANDATS	22,982,283	24,379,475	26,054,155	27,731,978	29,619,084	31,616,306	33,033,034	32,889,167	34,223,045	36,425,794
<b>TOTALS / TOTAUX</b>										
NET BUDGET - BUDGET NET	408,035,157	416,585,250	427,214,154	446,311,701	465,813,527	501,546,487	533,123,372	566,367,677	603,009,864	642,505,999
GRANTS - SUBVENTIONS	77,709,644	70,257,814	70,257,812	70,257,806	63,551,093	66,020,440	68,489,777	69,796,069	71,128,971	71,132,447
WARRANTS MANDATS	330,325,514	346,327,436	356,956,342	376,053,895	402,262,435	435,526,047	464,633,595	496,571,608	531,880,893	571,373,552