

Town	Pop.	2017 tax base	2018 tax base	Growth (loss)	2017 tax rate/\$100	2018 Core funding	2018 Equalization	Total grant
Hampton	4,289	358,432,650	355,494,822	(2,937,828)	1.2600	36,896	174,510	211,406
Sussex	4,282	407,941,800	405,019,249	(2,922,551)	1.2606	144,533	392,794	537,297
Grand Bay-Westfield	4,964	371,379,450	372,932,539	1,553,089	1.3700	14,292	519,090	533,382
Woodstock	5,228	505,566,450	500,484,204	(5,082,246)	1.4300	162,910	610,572	773,482
Grand Falls	5,326	532,852,950	537,774,284	4,921,334	1.4700	180,031	530,094	711,025
Shediac	6,664	655,048,850	654,893,496	(155,354)	1.4784	143,192	598,868	742,060
Caraquet	4,248	378,201,250	376,941,682	(1,259,568)	1.5017	88,861	858,754	947,615
Sackville	5,331	629,240,300	619,997,885	(9,242,415)	1.5500	66,007	0	66,007
Beresford	4,288	273,799,450	274,647,529	848,079	1.5593	45,250	783,180	828,430
St. Stephen	4,415	340,268,950	339,035,767	(1,233,183)	1.5890	118,409	1,228,417	1,346,836
Average:	4,904	445,273,210	443,722,145	(1,551,064)	1.4460	100,038	569,627	669,753

Three of these towns are receiving additional financial assistance in 2018 to cover revenue lost because of adjustments for inflated property tax assessments. Grand Falls: \$58,850; Sackville: \$51,854; St. Stephen: \$95,785.

Sackville is included in Group C municipalities for purposes of calculating provincial equalization support. Group C municipalities are: Caraquet, Grand Falls, Oromocto, Sackville, Shediac, Shippagan, St. Stephen, Sussex, Woodstock.

From Marc André Chiasson, Communications Officer, N.B. Department Of Environment and Local Government:

“There are two components to the Community Funding and Equalization grant for municipalities and rural communities, core funding and equalization.

“The core funding component is set in legislation (in the *Community Funding Act*) at 16 cents per \$100 of non-residential tax base (excluding provincial and municipal properties.) As growth in non-residential tax base occurs, municipalities receive additional core funding. Sackville will receive \$66,007 in core funding in 2018.

“The equalization component provides funding to allow each community in a group to provide an average level of service at an average tax rate. In the equalization component, communities are organized into seven groups based on the role they fulfill within their region, and the corresponding scope and level of services provided.

“Sackville is in Group C with 8 other towns. The standard expenditure (based on group average and adjusted for density) calculated for Sackville is \$1,386 per capita. The group average tax rate for the services included is \$1.2456. With a per capita tax base of \$113,213 Sackville can raise \$1,410 per capita on its own, therefore, it does not require equalization funding.”