

| Entities | CFEG / SFPC | | | Tax Base and Property Taxes Revenue / Assiettes fiscales et revenus de taxes foncières | | | |
|--|---|-------------------------------------|--------------------------------|---|------------|---|--|
| | 2023 Core and Equalization Grant | 2023 RSC Grant ³ | Net Change in CFEG | 2023 Tax Base | Growth | Potential Additional Property Tax Revenue at 1.5 ratio ⁴ | Potential Additional Property Tax Revenue at 1.7 ratio ⁴ |
| | Subvention de base et péréquation 2023 | Subvention CSR 2023 ³ | Changement net dans la SFPC | Assiette fiscale 2023 | Croissance | Potentiels revenus d'impôts fonciers additionnel au ratio 1.5 ⁴ | Potentiels revenus d'impôts fonciers additionnel au ratio 1.7 ⁴ |
| Aacadian Peninsula RD/DR de la Péninsule acadienne | \$19,439 | \$4,567 | \$2,549 | 31,350,900 | 5.51% | \$16,723 | \$21,510 |
| Alnwick ¹ | \$188,741 | \$22,735 | \$3,717 | 195,866,700 | 8.31% | \$107,237 | \$115,991 |
| Arcadia | \$20,559 | \$24,683 | \$19,543 | 442,860,350 | 9.25% | \$337,708 | \$353,849 |
| Bathurst | \$3,774,685 | \$161,081 | (\$40,560) | 1,441,570,150 | 6.71% | \$1,461,279 | \$2,154,471 |
| Beaurivage | \$198,486 | \$46,065 | \$17,789 | 414,502,750 | 9.15% | \$368,146 | \$465,399 |
| Beausoleil ¹ | \$119,141 | \$108,359 | \$84,858 | 1,013,380,650 | 13.44% | \$683,607 | \$713,627 |
| Belle-Baie | \$1,993,288 | \$102,685 | (\$47,283) | 938,047,950 | 8.93% | \$906,656 | \$1,035,607 |
| Belledune | \$238,511 | \$41,132 | (\$18,495) | 347,016,150 | 0.60% | \$24,207 | \$463,159 |
| Bois-Joli | \$517,393 | \$29,630 | \$15,683 | 217,246,200 | 4.47% | \$123,382 | \$164,178 |
| Butternut Valley ¹ | \$53,988 | \$41,440 | \$30,144 | 465,660,950 | 6.74% | \$197,889 | \$244,182 |
| Campbellton | \$2,454,420 | \$140,738 | \$60,853 | 1,033,125,800 | 4.59% | \$734,843 | \$1,155,283 |
| Campobello Island ¹ | \$45,108 | \$6,490 | \$3,626 | 107,943,200 | 6.98% | \$46,671 | \$53,516 |
| Cap-Acadie | \$90,399 | \$61,520 | \$38,920 | 1,137,228,300 | 14.16% | \$1,072,081 | \$1,188,761 |
| Capital Region RD/DR de la région de la capitale | \$83,851 | \$51,562 | \$30,632 | 930,412,550 | 9.87% | \$461,478 | \$555,454 |
| Caraquet | \$1,245,842 | \$100,073 | \$18,487 | 700,087,700 | 7.53% | \$638,099 | \$849,635 |
| Carleton North | \$415,273 | \$86,114 | \$30,567 | 768,221,250 | 6.77% | \$453,197 | \$688,589 |
| Central York ¹ | \$59,730 | \$33,086 | \$18,153 | 608,252,850 | 11.94% | \$361,418 | \$396,796 |
| Chaleur RD/DR de Chaleur | \$281,238 | \$25,527 | \$4,552 | 228,282,300 | 6.63% | \$102,242 | \$125,781 |
| Champdoré | \$308,032 | \$42,429 | \$6,424 | 390,881,950 | 11.75% | \$354,610 | \$384,251 |
| Dieppe | \$902,710 | \$236,743 | \$11,065 | 4,408,606,350 | 15.00% | \$8,695,060 | \$11,261,767 |
| Doaktown | \$231,007 | \$10,452 | (\$7,603) | 90,290,050 | 8.60% | \$87,900 | \$133,458 |
| Eastern Charlotte ¹ | \$654,258 | \$40,152 | (\$15,512) | 678,376,350 | 8.67% | \$456,975 | \$676,764 |
| Edmundston | \$6,200,705 | \$174,492 | (\$19,202) | 1,744,614,700 | 4.99% | \$1,301,668 | \$2,102,419 |
| Five Rivers | \$46,324 | \$40,153 | \$29,999 | 386,586,600 | 16.78% | \$493,326 | \$531,290 |
| Fredericton | \$1,610,022 | \$545,351 | \$142,846 | 10,147,790,200 | 13.30% | \$16,154,374 | \$20,778,505 |
| Fredericton Junction | \$56,939 | \$2,809 | (\$1,231) | 50,377,950 | 9.21% | \$56,714 | \$62,857 |
| Fundy Albert | \$274,915 | \$28,741 | (\$5,043) | 523,190,550 | 12.42% | \$445,312 | \$474,373 |
| Fundy RD/ RD de Fundy | \$33,483 | \$42,902 | \$34,531 | 657,655,850 | 8.98% | \$292,287 | \$302,592 |
| Fundy Shores ¹ | \$57,917 | \$40,493 | \$37,287 | 650,496,900 | 3.33% | \$84,077 | \$343,285 |
| Fundy-St. Martins | \$28,034 | \$24,118 | \$17,110 | 374,287,300 | 10.33% | \$181,951 | \$186,362 |
| Grand Bay-Westfield | \$257,866 | \$35,359 | \$14,143 | 545,395,900 | 9.66% | \$604,896 | \$633,624 |
| Grand Lake | \$1,458,481 | \$24,043 | (\$67,707) | 427,632,450 | 8.30% | \$284,899 | \$395,496 |
| Grand Manan | \$217,056 | \$14,257 | (\$8,338) | 245,583,150 | 10.80% | \$297,550 | \$355,681 |

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| | Subvention de base et péréquation 2023 | Subvention CSR 2023 ³ | Changement net dans la SFPC | Assiette fiscale 2023 | Croissance | Potentiels revenus d'impôts fonciers additionnel au ratio 1.5 ⁴ | Potentiels revenus d'impôts fonciers additionnel au ratio 1.7 ⁴ |
| Grand-Bouctouche | \$91,156 | \$61,569 | \$42,036 | 558,719,550 | 10.07% | \$475,551 | \$570,985 |
| Grand-Sault / Grand Falls | \$886,487 | \$115,017 | \$36,773 | 1,156,464,850 | 5.58% | \$707,373 | \$1,158,623 |
| Greater Miramichi RD/RD du Grand Miramichi | \$475,114 | \$40,718 | \$12,821 | 344,011,400 | 6.22% | \$120,497 | \$149,371 |
| Hampton | \$66,760 | \$57,601 | \$40,911 | 897,226,850 | 10.74% | \$830,099 | \$889,625 |
| Hanwell ¹ | \$54,572 | \$51,850 | \$38,207 | 963,405,250 | 13.14% | \$582,021 | \$690,339 |
| Hartland | \$106,977 | \$39,671 | \$23,344 | 356,831,000 | 7.65% | \$211,352 | \$265,396 |
| Harvey ¹ | \$125,906 | \$22,133 | \$2,286 | 416,392,500 | 14.56% | \$301,554 | \$313,535 |
| Hauts-Terres | \$194,352 | \$51,142 | \$30,794 | 349,268,150 | 4.97% | \$165,707 | \$230,518 |
| Haut-Madawaska | \$166,189 | \$37,513 | \$17,726 | 374,981,350 | 4.97% | \$210,439 | \$354,436 |
| Heron Bay / Baie-des-Hérons | \$1,713,835 | \$56,071 | (\$15,084) | 418,973,450 | 6.46% | \$381,139 | \$544,598 |
| Île-de-Lamèque | \$471,438 | \$49,097 | \$18,104 | 339,719,300 | 6.35% | \$221,194 | \$300,594 |
| Kedgwick ¹ | \$336,579 | \$19,680 | \$4,638 | 146,339,600 | 5.95% | \$102,445 | \$142,011 |
| Kent RD/RD de Kent | \$173,541 | \$26,478 | \$11,741 | 233,726,050 | 7.07% | \$111,059 | \$142,108 |
| Kings RD/ RD de Kings | \$37,186 | \$44,188 | \$34,892 | 487,401,000 | 4.77% | \$132,009 | \$231,279 |
| Lakeland Ridges | \$199,386 | \$28,559 | \$12,202 | 259,305,400 | 8.67% | \$159,395 | \$172,531 |
| Maple Hills ¹ | \$50,030 | \$49,870 | \$37,407 | 928,495,700 | 14.98% | \$556,994 | \$600,347 |
| McAdam | \$609,457 | \$3,436 | (\$27,644) | 57,496,700 | 7.65% | \$60,012 | \$77,354 |
| Memramcook | \$881,001 | \$22,878 | (\$80,516) | 419,717,100 | 13.29% | \$681,219 | \$732,999 |
| Miramichi | \$6,785,237 | \$207,746 | (\$252,771) | 1,793,306,900 | 8.52% | \$2,373,110 | \$3,397,488 |
| Miramichi River Valley ¹ | \$897,481 | \$66,100 | \$25,712 | 555,319,400 | 5.62% | \$198,123 | \$290,727 |
| Moncton | \$2,586,440 | \$613,943 | (\$32,667) | 11,411,206,800 | 14.78% | \$22,551,160 | \$29,881,797 |
| Nackawic-Millville ¹ | \$143,432 | \$17,507 | (\$1,399) | 317,343,400 | 10.37% | \$257,692 | \$296,225 |
| Nashwaak ¹ | \$39,425 | \$19,087 | \$9,473 | 360,129,550 | 14.89% | \$265,711 | \$277,626 |
| Neguac | \$284,553 | \$21,123 | \$5,598 | 146,873,050 | 6.87% | \$131,456 | \$180,589 |
| New Maryland | \$6,480 | \$24,668 | \$23,048 | 456,688,050 | 12.73% | \$659,104 | \$672,225 |
| Northwest RD/DR du Nord-Ouest | \$35,220 | \$21,940 | \$13,135 | 217,529,050 | 4.11% | \$62,034 | \$68,432 |
| Nouvelle-Arcadie | \$506,050 | \$17,376 | (\$19,485) | 156,156,200 | 9.01% | \$132,788 | \$150,224 |
| Oromocto | \$485,913 | \$96,932 | (\$24,547) | 1,719,057,300 | 7.99% | \$1,431,992 | \$2,388,181 |
| Quispamsis | \$92,203 | \$143,486 | \$120,435 | 2,260,688,350 | 12.01% | \$3,191,755 | \$3,415,692 |
| Restigouche RD/DR de Restigouche | \$77,039 | \$12,706 | \$7,483 | 90,842,750 | 1.87% | \$15,316 | \$38,272 |
| Riverview | \$1,302,500 | \$110,826 | (\$84,877) | 2,066,279,800 | 15.14% | \$4,226,935 | \$4,663,261 |
| Rivière-du-Nord | \$969,033 | \$28,805 | (\$21,407) | 201,735,750 | 7.64% | \$200,234 | \$231,504 |
| Rothsay | \$104,778 | \$107,734 | \$81,539 | 1,672,864,300 | 10.39% | \$1,889,698 | \$2,108,177 |

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|--|--|--|---|---|--------------------------|--|---|
| | 2023 Core and Equalization Grant Subvention de base et péréquation 2023 | 2023 RSC Grant ³ Subvention CSR 2023 ³ | Net Change in CFEG Changement net dans la SFPC | 2023 Tax Base Assiette fiscale 2023 | Growth Croissance | Potential Additional Property Tax Revenue at 1.5 ratio ⁴ Potentiels revenus d'impôts fonciers additionnel au ratio 1.5 ⁴ | Potential Additional Property Tax Revenue at 1.7 ratio ⁴ Potentiels revenus d'impôts fonciers additionnel au ratio 1.7 ⁴ |
| Saint Andrews | \$122,217 | \$34,081 | \$12,774 | 600,096,500 | 13.26% | \$696,026 | \$830,544 |
| Saint John ² | \$15,321,432 | \$546,630 | (\$779,057) | 8,362,576,700 | 8.76% | \$11,445,375 | \$20,445,690 |
| Saint-Quentin | \$486,753 | \$28,323 | \$12,790 | 282,217,600 | 4.63% | \$133,607 | \$207,382 |
| Salisbury | \$114,831 | \$38,774 | \$17,593 | 708,505,200 | 12.84% | \$515,728 | \$560,880 |
| Shediac | \$142,826 | \$79,628 | \$43,921 | 1,515,911,050 | 17.57% | \$2,400,861 | \$2,795,799 |
| Shippagan | \$759,251 | \$57,748 | \$9,790 | 404,161,950 | 7.57% | \$381,413 | \$511,374 |
| Southeast RD/RD du Sud-Est | \$7,243 | \$6,355 | \$4,544 | 107,913,100 | 4.87% | \$22,750 | \$46,030 |
| Southern Victoria | \$411,871 | \$21,937 | (\$4,696) | 197,562,500 | 7.79% | \$149,891 | \$204,898 |
| Southwest RD/ RD du Sud-Ouest | \$195,201 | \$22,257 | \$14,849 | 355,917,500 | 2.86% | \$59,707 | \$161,486 |
| St. Stephen | \$1,809,339 | \$41,390 | (\$91,533) | 699,776,050 | 8.75% | \$639,470 | \$876,591 |
| Strait Shores ¹ | \$29,118 | \$14,631 | \$10,693 | 248,638,250 | 4.94% | \$68,633 | \$84,732 |
| Sunbury-York South ¹ | \$58,429 | \$39,019 | \$24,412 | 728,501,800 | 13.69% | \$386,681 | \$410,429 |
| Sussex | \$483,612 | \$55,076 | \$322 | 630,853,650 | 8.80% | \$628,826 | \$922,805 |
| Tantramar | \$167,338 | \$57,130 | \$27,527 | 1,005,887,450 | 8.73% | \$1,117,612 | \$1,395,311 |
| Three Rivers | \$309,908 | \$18,529 | (\$9,471) | 329,843,900 | 9.93% | \$224,086 | \$269,662 |
| Tobique Valley | \$430,782 | \$23,409 | (\$3,407) | 210,423,900 | 7.58% | \$135,084 | \$161,743 |
| Tracadie ¹ | \$1,065,972 | \$177,689 | \$99,685 | 1,211,210,900 | 4.77% | \$736,242 | \$1,059,445 |
| Tracy | \$173,048 | \$1,662 | (\$10,662) | 29,901,150 | 9.58% | \$30,563 | \$32,358 |
| Upper Miramichi ¹ | \$507,879 | \$15,140 | \$5,796 | 126,040,150 | 4.66% | \$38,711 | \$43,792 |
| Vallée-des-Rivières | \$642,210 | \$31,434 | \$14,899 | 311,718,100 | 4.13% | \$125,482 | \$221,410 |
| Valley Waters | \$232,087 | \$39,347 | \$19,889 | 450,301,200 | 8.71% | \$260,150 | \$275,625 |
| Western Valley RD/RD de la Vallée-de-l'ouest | \$48,307 | \$18,812 | \$10,755 | 167,601,500 | 6.63% | \$61,127 | \$65,163 |
| Woodstock | \$830,899 | \$124,872 | \$36,178 | 1,136,470,700 | 8.93% | \$977,037 | \$1,326,838 |
| Total | \$69,444,149 | \$6,171,305 | \$0 | 84,299,349,600 | 10.73% | \$102,720,691 | \$137,905,563 |

¹ The grant for the Rural Communities and Regional Municipalities will be prorated between the budget for the services provided by the Minister and the budget for the services provided by the RC or RM

² 2022 tax base is including the full LNG Terminal Tax Base.

³ The RSC grant is estimated by prorating the total RSC grant on the tax base of the entities of the region. This grant should reduce the share of each member entity within their respective RSC

⁴ Previous tax base formula consisted of the total residential assessment plus 1.5 times the non-residential assessment. With the recent changes introduced with *An Act Respecting Local Governance Reform*, flexibility was given in setting the non-residential rate ratio and heavy industrial rate ratio to range from 1.4 to 1.7 times the local residential rate, instead of having to use the current ratio that had been fixed at 1.5 times. This table shows the additional revenue if entities keep the ratio at 1.5 or if they choose to use the full 1.7 ratio.

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¹ La subvention pour les Communautés rurales et les Municipalités régionales sera calculée au prorata entre le budget pour les services administrés par le ministre et le budget des services administrés par la CR ou la MR

² L'assiette fiscale 2022 inclut l'assiette fiscale total du Terminal GNL.

³ La subvention CSR est estimée au prorata de la subvention de la CSR totale sur l'assiette fiscale des entités de la région. Cette subvention va réduire la quote-part de chaque entité membre de la CSR

⁴ Auparavant, la formule de l'assiette fiscale consistait en l'évaluation résidentielle totale plus 1,5 fois l'évaluation non résidentielle. Avec les récents changements apportés par la *Loi concernant la réforme de la gouvernance locale*, une flexibilité a été accordée aux gouvernements locaux pour fixer les ratios pour les biens non résidentiels et les biens industriels lourds entre 1,4 et 1,7 fois le tarif résidentiel local, au lieu d'avoir à utiliser le ratio actuel qui était autrefois fixé à 1,5 fois. Ce tableau montre les revenus supplémentaires si les entités maintiennent le ratio à 1,5 ou si elles choisissent d'utiliser le ratio complet de 1,7.