



September 24, 2024

Jody Penner, City Manager
City of Winkler
185 Main Street
Winkler, MB R6W 1B4
204-325-9524

Dear Mr. Jody Penner;

Statement on Special Proposal Nos. 47 and 48

The Garden Valley Teachers' Association, representing 450 educators in the Garden Valley School Division is committed to advancing and safeguarding the welfare of teachers, the status of the teaching profession, and the cause of public education. Our members include teachers, substitute teachers, principals, vice-principals, and clinicians with a significant presence in Winkler – 210 live here and 260 work in Winkler schools. We do not represent the division, nor do we speak on its behalf. Our office is located at 359 Manitoba Road, Winkler.

We are writing to express our concerns regarding *Special Proposal No. 47 – By-Law No. 2325-24* and *Special Proposal No. 48 – By-Law No. 2326-24*, particularly regarding their potential impact on funding for public education. Specifically, we question the appropriateness of using Special Service Levies for essential municipal services such as police and fire protection, highway maintenance, street lighting, and snow removal.

Legal Framework

According to *The Municipal Assessment Act*, Section 22(1) states:

“Subject to sections 25 and 26, real property is exempt from taxation levied by a municipality, *other than for local improvements*, where the real property d) is used for a public school ... to a maximum exemption of 4.047 hectares.” [italics added].

This emphasizes that educational institutions are exempt from certain taxes. We argue that police protection and fire protection, along with the other mentioned services, do not qualify as “local improvements.” They are essential, ongoing municipal services that should be funded through regular municipal taxes, not through special levies that circumvent the established legal framework.

Financial Implications

Funding these services via special levies effectively burdens taxpayers twice: once through municipal property taxes and again through education property taxes. The Garden Valley School Division, collecting funds from ratepayers (including those in the Rural Municipalities of Rhineland, Roland, and Stanley), is estimated to incur a cost of \$244,971 for Winkler police and fire protection alone in 2024. This is money could be better allocated directly to classrooms and educational resources.

When these fees are imposed, the school division is forced to raise the mill rate, impacting the community's trust in the school board's financial stewardship. If the division aims to enhance educational services, it must raise the mill rate even further, exacerbating the financial strain on local taxpayers.

Consequences for Education

The net effect is troubling: the Garden Valley School Division currently faces the highest property taxes per student in the province and ranks third in total property taxes overall in the province, despite being only the 11th largest division. This situation diverts critical funds away from educational services, ultimately disadvantaging the very students we aim to support.

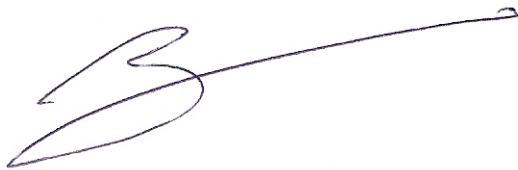
Conclusion

In summation, we assert that the city is misapplying the "local improvement" concept in its Special Service Levies for police and fire protection, highway maintenance, street lighting, and snow removal. The resulting financial strain diverts funds from essential educational services, creating a detrimental impact on our students in Winkler and surrounding areas.

While we acknowledge that Winkler schools benefit from these services, the law mandates that they should be funded through regular municipal taxes. Education taxes should solely support educational services, ensuring that our children receive the resources they need to thrive.

If you have any questions on our position, please reach out.

Thank you for your consideration,

A handwritten signature in blue ink, appearing to read 'Joel J. Swaan', with a long horizontal stroke extending to the right.

Joel J. Swaan, president
Garden Valley Teachers' Association

Cc: D. Ward, GVSD Superintendent; L. Klassen, GVSD Board Chair