



an increase of \$350,974).

Commercial Assessment overall has **increased** by **11%** from the prior year, which will result in an increase of approximately **\$61,491** in revenue if the commercial tax rate remains the same at \$1.82 per \$100 (similar comparison done in 2022/2023 was an increase of \$24,492).

According to PVSC, the assessment for the 2023 role reflects market values as of January 1, 2022.

PVSC assessment notices were sent out to property owners in January 2023 across the Province and property owners had 31 days from the date on the assessment notice to file an appeal.

### **ATTACHMENTS**

Municipality of the District of Shelburne 2023 Assessment Roll Summary Analysis

**Municipality of the District of Shelburne**  
**2023 Assesment Roll Summary**  
**Municipality as a Whole**

	<b>2022 Market</b>	<b>2023 Market</b>	<b>% Increase</b>	<b>2022 with CAP</b>	<b>2023 with CAP</b>	<b>% Increase</b>	
01 - Residential	396,935,800	451,771,000	13.81%	360,339,200	397,764,500	10.39%	
02 - Commercial	30,714,500	34,093,100	11.00%	30,714,500	34,093,100	11.00%	
03 - Resource	59,889,100	64,954,000	8.46%	51,065,900	54,544,900	6.81%	
21 - Residential Exempt	1,169,700	1,313,500	12.29%	1,169,700	1,313,500	12.29%	
22 - Commercial Exempt	36,323,300	37,506,400	3.26%	36,323,300	37,506,400	3.26%	
23 - Resource Exempt	5,092,300	8,788,200	72.58%	5,092,300	8,788,200	72.58%	
25 - Resource Farm Exempt	242,800	251,800	3.71%	242,800	251,800	3.71%	
26 - Commercial Forest Exempt	948,300	948,300	0.00%	948,300	948,300	0.00%	
27 - Resource Forest Exempt	13,500,300	12,924,000	-4.27%	13,500,300	12,924,000	-4.27%	
55 - Provincial Forest Exempt	25,387,100	25,531,300	0.57%	25,387,100	25,531,300	0.57%	
<b>Total Taxable</b>	<b>487,539,400</b>	<b>550,818,100</b>	<b>12.98%</b>	<b>442,119,600</b>	<b>486,402,500</b>	<b>10.02%</b>	
<b>Total Exempt</b>	<b>82,663,800</b>	<b>87,263,500</b>	<b>5.56%</b>	<b>82,663,800</b>	<b>87,263,500</b>	<b>5.56%</b>	
	<b>570,203,200</b>	<b>638,081,600</b>	<b>11.90%</b>	<b>524,783,400</b>	<b>573,666,000</b>	<b>9.31%</b>	
<b>Revenue Residential</b>	<b>5,755,994</b>	<b>6,510,735</b>	<b>13.11%</b>	<b>5,183,704</b>	<b>5,699,098</b>	<b>9.94%</b>	<b>\$ 515,394</b>
<b>Revenue Commercial</b>	<b>559,004</b>	<b>620,494</b>	<b>11.00%</b>	<b>559,004</b>	<b>620,494</b>	<b>11.00%</b>	<b>\$ 61,491</b>
	<b>6,314,998</b>	<b>7,131,229</b>	<b>12.93%</b>	<b>5,742,708</b>	<b>6,319,593</b>	<b>10.05%</b>	<b>\$576,885 ****</b>
<b>Total Dwellings</b>	<b>3,126</b>	<b>3,143</b>	<b>0.54%</b>				
<b>Total Records</b>	<b>7,388</b>	<b>7,445</b>	<b>0.77%</b>				

\*\*\* This value will fluctuate as updates are received weekly from PVSC

Assumes residential/resource tax rate is \$1.26/100; commercial tax rate is \$1.82/100

Source - PVSC December 2022 -> Assessment Role for 2023