**Property Taxes and Built Form: Mapping the City of Winnipeg**

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### Executive Summary

Planners and city officials usually forget that property taxes shape our cities. By imposing property taxes, city officials are creating urban adaptations that occur, when residents may desire municipality's services, but do not want to pay enough tax to finance these services (Fischel, 2001, p. 198). The idea of desire for services without paying for them creates innovative strategies, that try to avoid paying taxes. These ingenious strategies have resulted in the creation of different types of behaviours, urban and architectural forms. For example, for a brief period, Paris property taxation was determined by the square footage of all floors, but attics were excluded (McCabe, 2000, p. 161).

Also, considering that the municipal property tax is the primary source of revenue for the City of Winnipeg, as it represents almost 53 percent of its income on average, between 2014 and 2018, Winnipeg’s municipal property tax plays an important role in funding capital projects and shaping the urban form. Moreover, city officials need to identify aspects of the current taxation system that might influence the urban form to reduce the gap between total capital investment requirements and estimated future capital funding. By using the method of spatial analysis of secondary data, this capstone maps and analyses elements of the municipal property tax and the urban form that influence the spatial arrangement of persons, goods, information and physical features in the City of Winnipeg. The reader will be able to identify which neighbourhoods provide more revenue to the city through property tax and compared these neighbourhoods with key aspects of their urban form. This study aims to provide a better understanding of municipal property tax and aspects of the urban form. By identifying the urban form of neighbourhoods that provide more revenue to the city, city officials and policymakers could encourage private developers to create neighbourhoods that have similar characteristics to the ones identified in this study. Therefore, planning and taxation could be used as tools that will help to reduce the current infrastructure deficit in the City of Winnipeg.

### Methodology

This study uses secondary data that include official reports, data sets, and documents, that were available at the open data portal on the City of Winnipeg website. Also, the present research contains Geographic Information System (GIS) data that were obtained from the University of Manitoba Library.

Results from this research were obtained using the method of spatial analysis of secondary data and document analysis. GIS is a powerful tool that helps investigators to collect, organize, explore and analyse data that assists researchers in multiple ways. By using the method of spatial analysis of secondary data, this capstone maps and analyses elements of the municipal property tax and the urban form that influence the spatial arrangement of persons, goods, information and physical features in the City of Winnipeg.

### Winnipeg’s Revenue from Municipal Property Tax

Fischel (2000) argues that the property tax could be considered as a benefit tax, as it encompasses the benefits received from local services. However, this empirical research shows that Winnipeg’s municipal property tax does not reflect services and amenities that the city provides. Instead, this study confirms what Slack (2002) argues about property tax, as a system that promotes sprawl developments. In fact, Winnipeg’s municipal property tax system seems to subsidize low-density neighbourhoods and single-family houses, as the percentage of the assessed value is the same for all types of housing. This research that confirms the urgent need to think collectively and holistically of how the municipal property tax can re-shape Winnipeg’s urban form. For example, some of the planning contradictions are neighbourhoods that have a higher percentage of parks and open spaces, and lower dwellings per acre contribute with no more than a dollar per square meter of private property. This empirical research has important implications for the City of Winnipeg as, it tries to open a conversation among city departments, politicians, private developers, and the public. By understanding the relationship between the municipal property tax and urban form city officials from different departments, private developers and the public can find common grounds and establish policies that follow Winnipeg’s development plan, OurWinnipeg (2011).

### Winnipeg’s Investments in Capital Projects between 2014 and 2018

Although there are various limitations on the Winnipeg’s capital investments data between 2014 and 2018. The information gathered outlines areas of the city where important capital investments have occurred in the last five years. For example, while comparing the map that shows revenue per ward with the map that shows investments, the reader can find that in general there is not a correlation between the number of dollars raised from the municipal property tax and investments in capital projects between 2014 and 2018. For example, the Ward of Mynarski provides less than 10 million dollars in municipal property tax, but it the Ward of Mynarski that has received the most investment on capital projects in the last five years compared with any other ward in the city. Also, the Ward of Charleswood provided an important amount of money to the city reports show that the City of Winnipeg, 2018, p. 9). Therefore, city officials are creating urban adaptations that occur, when residents may desire municipality’s services, but do not want to pay enough tax to finance these services (Fischel, 2001, p. 198). The idea of desire for services without paying for them creates innovative strategies, that try to avoid paying taxes. These ingenious strategies have resulted in the creation of different types of behaviours, urban and architectural forms. For example, for a brief period, Paris property taxation was determined by the square footage of all floors, but attics were excluded (McCabe, 2000, p. 161).

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