

**2026 Fiscal Capacity Funding, Capital Renewal Funding, and Assessment for Taxation**  
**Financement de la capacité fiscale, financement affecté pour le renouvellement des immobilisations et l'évaluation foncière aux fins de taxation**

| Entities   | * 2025 Assessment Base for the Local Government and Rural District         | * 2026 Assessment Base for the Local Government and Rural District         | 2026 Total Assessment Growth (%)       | **Potential Impact on Property Tax Revenue (at 2025 Tax Rate)                  | 2026 Total Grant - Fiscal Capacity Funding (FCF)            | 2026 Capital Renewal Funding (CRF)  | 2026 Subtotal (FCF + CRF)   |
|--|--|--|--|--|---|---|-----------------------------|
| Entités  | *Évaluation foncière 2025 des Gouvernements locaux et des districts ruraux | *Évaluation foncière 2026 des Gouvernements locaux et des districts ruraux | Croissance de l'évaluation en 2026 (%) | **Impact potentiel sur le revenu de la taxe foncière (au taux de taxe de 2025) | Subvention totale 2026 - fonds de la capacité fiscale (FCF) | Financement affecté pour le renouvellement des immobilisations 2026 (FRI) | Sous-total 2026 (FCF + FRI) |
| Acadian Peninsula Rural District / District Rural Péninsule Acadienne      | 36,558,200   | 36,994,600   | 1.2%                                   | \$4,695  | 33,848  | 0   | 33,848                      |
| Alnwick  | 221,198,500  | 224,034,100  | 1.3%                                   | \$24,679   | 285,112   | 50,160  | 335,272                     |
| Arcadia  | 516,070,600  | 526,826,700  | 2.1%                                   | \$103,376  | 10,528  | 96,599  | 107,127                     |
| Bathurst   | 1,554,928,100  | 1,572,114,000  | 1.1%                                   | \$259,388  | 4,588,861   | 744,822   | 5,333,682                   |
| Beauvoir   | 480,652,500  | 491,853,800  | 2.3%                                   | \$126,871  | 448,516   | 242,119   | 690,635                     |
| Beausoleil   | 1,268,031,800  | 1,296,472,600  | 2.2%                                   | \$189,945  | 76,279  | 57,959  | 134,238                     |
| Belle-Baie   | 1,095,635,600  | 1,124,002,700  | 2.6%                                   | \$387,835  | 2,596,582   | 455,537   | 3,052,119                   |
| Belledune  | 263,591,000  | 263,391,200  | -0.1%                                  | -\$13,265  | 122,150   | 125,786   | 247,936                     |
| Bois-Joli  | 240,768,700  | 242,973,200  | 0.9%                                   | \$28,043   | 675,546   | 247,076   | 922,622                     |
| Butternut Valley   | 516,581,100  | 524,336,900  | 1.5%                                   | \$39,664   | 278,317   | 50,000  | 328,317                     |
| Campbellton  | 1,085,006,200  | 1,108,986,300  | 2.2%                                   | \$422,412  | 3,450,027   | 627,199   | 4,077,226                   |
| Campobello Island  | 124,749,200  | 125,522,700  | 0.6%                                   | \$3,519  | 35,518  | 50,555  | 86,073                      |
| Cap-Acadie   | 1,386,304,700  | 1,426,194,700  | 2.9%                                   | \$303,238  | 46,297  | 279,143   | 325,440                     |
| Capital Region Rural District / District Rural de la région de la Capitale | 1,066,629,300  | 1,089,339,200  | 2.1%                                   | \$131,591  | 43,014  | 0   | 43,014                      |
| Caraquet   | 768,263,600  | 780,473,400  | 1.6%                                   | \$163,291  | 1,641,490   | 513,694   | 2,155,185                   |
| Carleton North   | 819,244,700  | 834,550,700  | 1.9%                                   | \$191,963  | 376,583   | 341,343   | 717,925                     |
| Central York   | 710,089,200  | 727,209,400  | 2.4%                                   | \$71,398   | 188,659   | 64,959  | 253,618                     |
| Chaleur Rural District / District rural Chaleur                            | 261,816,800  | 265,795,300  | 1.5%                                   | \$29,469   | 354,481   | 0   | 354,481                     |
| Champdoré  | 482,868,000  | 504,640,400  | 4.5%                                   | \$231,507  | 308,795   | 158,890   | 467,685                     |
| Dieppe   | 5,106,945,900  | 5,386,988,000  | 5.5%                                   | \$3,789,051  | 462,307   | 2,727,530   | 3,189,837                   |
| Doaktown   | 95,948,800   | 97,094,300   | 1.2%                                   | \$8,989  | 239,761   | 169,354   | 409,115                     |
| Eastern Charlotte  | 733,127,800  | 746,285,300  | 1.8%                                   | \$80,493   | 457,077   | 163,962   | 621,038                     |
| Edmundston   | 1,819,237,500  | 1,834,678,100  | 0.8%                                   | \$251,466  | 7,710,879   | 1,382,841   | 9,093,720                   |
| Five Rivers  | 487,938,300  | 506,526,300  | 3.8%                                   | \$141,010  | 28,489  | 113,300   | 141,789                     |
| Fredericton  | 10,990,950,300   | 11,257,147,900   | 2.4%                                   | \$3,408,724  | 824,545   | 5,335,878   | 6,160,422                   |
| Fredericton Junction   | 60,516,900   | 64,500,000   | 6.6%                                   | \$53,933   | 94,896  | 105,169   | 200,065                     |
| Fundy Albert   | 650,926,400  | 678,888,000  | 4.3%                                   | \$207,700  | 348,977   | 188,678   | 537,655                     |
| Fundy Rural District / District Rural de Fundy                             | 796,430,000  | 812,875,400  | 2.1%                                   | \$91,929   | 17,147  | 0   | 17,147                      |
| Fundy Shores   | 530,751,100  | 535,468,800  | 0.9%                                   | \$14,064   | 42,338  | 56,608  | 98,946                      |
| Fundy-St. Martins  | 455,777,000  | 462,832,500  | 1.5%                                   | \$51,296   | 178,306   | 65,800  | 244,106                     |
| Grand Bay-Westfield  | 664,792,600  | 674,581,300  | 1.5%                                   | \$114,853  | 217,517   | 228,915   | 446,432                     |
| Grand Lake   | 476,785,500  | 497,223,700  | 4.3%                                   | \$272,513  | 1,403,267   | 198,079   | 1,601,346                   |
| Grand Manan  | 278,850,000  | 282,462,900  | 1.3%                                   | \$45,244   | 184,207   | 170,454   | 354,661                     |
| Grand-Bouctouche   | 657,826,000  | 676,198,700  | 2.8%                                   | \$183,960  | 53,227  | 299,947   | 353,173                     |
| Grand-Sault / Grand Falls  | 1,202,351,700  | 1,217,451,000  | 1.3%                                   | \$234,053  | 869,293   | 512,368   | 1,381,661                   |
| Greater Miramichi Rural District / District Rural du Grand Miramichi       | 397,705,100  | 405,024,600  | 1.8%                                   | \$44,902   | 524,554   | 0   | 524,554                     |
| Hampton  | 1,096,038,600  | 1,123,989,800  | 2.6%                                   | \$328,214  | 290,585   | 315,633   | 606,218                     |
| Hanwell  | 1,118,057,700  | 1,148,591,300  | 2.7%                                   | \$121,454  | 22,580  | 92,277  | 114,857                     |
| Hartland   | 394,007,300  | 403,322,200  | 2.4%                                   | \$88,777   | 76,423  | 177,871   | 254,295                     |
| Harvey   | 512,117,100  | 527,451,100  | 3.0%                                   | \$97,207   | 128,863   | 82,372  | 211,235                     |
| Hautes-Terres  | 390,351,900  | 399,243,600  | 2.3%                                   | \$130,319  | 406,635   | 142,248   | 548,883                     |
| Haut-Madawaska   | 386,079,900  | 392,841,500  | 1.8%                                   | \$80,146   | 231,564   | 195,063   | 426,627                     |
| Heron Bay / Baie-des-Hérons  | 440,221,100  | 440,912,700  | 0.2%                                   | -\$50,738  | 1,999,360   | 278,998   | 2,278,357                   |
| Île-de-Lamèque   | 375,017,000  | 378,926,300  | 1.0%                                   | \$49,502   | 676,748   | 199,451   | 876,198                     |
| Kedgwick   | 154,662,200  | 154,343,400  | -0.2%                                  | -\$3,005   | 457,602   | 129,670   | 587,272                     |
| Kent Rural District / District Rural de Kent                               | 273,794,400  | 277,601,700  | 1.4%                                   | \$29,427   | 252,490   | 0   | 252,490                     |
| Kings Rural District / District Rural de Kings                             | 525,776,100  | 541,273,000  | 2.9%                                   | \$98,393   | 19,044  | 0   | 19,044                      |

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| Entities   | * 2025 Assessment Base for the Local Government and Rural District         | * 2026 Assessment Base for the Local Government and Rural District         | 2026 Total Assessment Growth (%)       | **Potential Impact on Property Tax Revenue (at 2025 Tax Rate)                  | 2026 Total Grant - Fiscal Capacity Funding (FCF)            | 2026 Capital Renewal Funding (CRF)  | 2026 Subtotal (FCF + CRF)   |
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| Entités  | *Évaluation foncière 2025 des Gouvernements locaux et des districts ruraux | *Évaluation foncière 2026 des Gouvernements locaux et des districts ruraux | Croissance de l'évaluation en 2026 (%) | **Impact potentiel sur le revenu de la taxe foncière (au taux de taxe de 2025) | Subvention totale 2026 - fonds de la capacité fiscale (FCF) | Financement affecté pour le renouvellement des immobilisations 2026 (FRI) | Sous-total 2026 (FCF + FRI) |
| Lakeland Ridges  | 300,944,800  | 305,396,400  | 1.5%                                   | \$39,711   | 176,829   | 57,563  | 234,393                     |
| Maple Hills  | 1,143,893,500  | 1,187,093,600  | 3.8%                                   | \$211,081  | 30,698  | 93,833  | 124,531                     |
| McAdam   | 63,590,800   | 62,934,900   | -1.0%                                  | -\$21,566  | 640,082   | 168,972   | 809,054                     |
| Memramcook   | 519,422,500  | 537,028,900  | 3.4%                                   | \$243,797  | 733,686   | 304,297   | 1,037,983                   |
| Miramichi  | 1,939,980,500  | 1,986,284,100  | 2.4%                                   | \$762,042  | 7,164,183   | 1,551,391   | 8,715,574                   |
| Miramichi River Valley   | 623,488,200  | 637,555,900  | 2.3%                                   | \$58,735   | 595,220   | 91,465  | 686,685                     |
| Moncton  | 12,568,305,500   | 13,018,164,400   | 3.6%                                   | \$6,333,799  | 1,324,600   | 7,761,661   | 9,086,261                   |
| Nackawic-Millville   | 370,946,000  | 375,090,800  | 1.1%                                   | \$27,818   | 139,168   | 107,189   | 246,357                     |
| Nashwaak   | 450,563,000  | 470,597,400  | 4.4%                                   | \$86,260   | 136,171   | 63,092  | 199,263                     |
| Neguac   | 161,123,600  | 163,357,800  | 1.4%                                   | \$37,158   | 253,108   | 245,737   | 498,845                     |
| New Maryland   | 552,559,500  | 560,068,600  | 1.4%                                   | \$90,752   | 3,319   | 459,670   | 462,989                     |
| Northwest Rural District / District rural Nord-Ouest   | 244,397,000  | 251,693,800  | 3.0%                                   | \$58,167   | 124,169   | 0   | 124,169                     |
| Nouvelle-Arcadie   | 184,989,500  | 189,806,800  | 2.6%                                   | \$47,749   | 560,101   | 93,876  | 653,977                     |
| Oromocto   | 1,743,376,500  | 1,770,139,100  | 1.5%                                   | \$307,427  | 248,852   | 513,597   | 762,450                     |
| Quispamsis   | 2,734,466,800  | 2,805,252,500  | 2.6%                                   | \$1,018,321  | 47,221  | 973,819   | 1,021,040                   |
| Restigouche Rural District / District rural Restigouche  | 90,343,100   | 90,927,900   | 0.6%                                   | \$6,671  | 125,137   | 0   | 125,137                     |
| Riverview  | 2,527,424,700  | 2,663,031,200  | 5.4%                                   | \$1,867,885  | 1,042,097   | 1,703,108   | 2,745,205                   |
| Rivière-du-Nord  | 229,634,300  | 232,436,600  | 1.2%                                   | \$45,758   | 1,114,561   | 98,948  | 1,213,509                   |
| Rothsay  | 1,947,721,800  | 1,983,350,700  | 1.8%                                   | \$418,522  | 53,660  | 867,609   | 921,270                     |
| Saint Andrews  | 686,698,100  | 698,822,800  | 1.8%                                   | \$118,217  | 87,318  | 299,415   | 386,733                     |
| Saint John   | 8,587,751,400  | 8,740,728,100  | 1.8%                                   | \$2,394,987  | 17,188,123  | 7,682,505   | 24,870,627                  |
| Saint-Quentin  | 287,401,800  | 294,901,800  | 2.6%                                   | \$94,495   | 627,417   | 133,047   | 760,464                     |
| Salisbury  | 860,956,500  | 884,185,900  | 2.7%                                   | \$224,132  | 76,993  | 158,618   | 235,611                     |
| Shediac  | 1,919,467,000  | 2,046,273,900  | 6.6%                                   | \$1,549,321  | 73,146  | 561,637   | 634,783                     |
| Shippagan  | 433,375,600  | 436,401,100  | 0.7%                                   | \$28,684   | 1,061,658   | 247,223   | 1,308,881                   |
| Southeast Rural District / District Rural Sud-Est  | 114,677,000  | 118,421,200  | 3.3%                                   | \$19,620   | 3,709   | 0   | 3,709                       |
| Southern Victoria  | 212,600,400  | 213,905,200  | 0.6%                                   | \$16,010   | 458,379   | 151,503   | 609,882                     |
| Southwest Rural District / District Rural Sud-Ouest  | 360,370,400  | 367,890,800  | 2.1%                                   | \$48,012   | 169,623   | 0   | 169,623                     |
| St. Stephen  | 763,544,400  | 775,319,900  | 1.5%                                   | \$121,156  | 2,159,183   | 493,696   | 2,652,879                   |
| Strait Shores  | 293,395,400  | 299,851,200  | 2.2%                                   | \$29,480   | 17,317  | 72,399  | 89,716                      |
| Sunbury-York South   | 912,767,100  | 946,358,200  | 3.7%                                   | \$158,546  | 35,126  | 50,120  | 85,246                      |
| Sussex   | 707,030,400  | 727,587,200  | 2.9%                                   | \$251,983  | 366,125   | 367,696   | 733,820                     |
| Tantramar  | 1,128,185,500  | 1,148,804,700  | 1.8%                                   | \$298,026  | 116,354   | 525,841   | 642,195                     |
| Three Rivers   | 386,987,100  | 396,548,400  | 2.5%                                   | \$108,337  | 328,618   | 135,058   | 463,676                     |
| Tobique Valley   | 231,842,200  | 230,194,400  | -0.7%                                  | -\$4,370   | 493,126   | 78,924  | 572,050                     |
| Tracadie   | 1,332,774,200  | 1,347,148,700  | 1.1%                                   | \$160,542  | 1,667,745   | 551,884   | 2,219,629                   |
| Tracy  | 36,443,200   | 38,768,500   | 6.4%                                   | \$28,137   | 179,920   | 53,976  | 233,896                     |
| Upper Miramichi  | 145,054,900  | 148,508,400  | 2.4%                                   | \$17,524   | 377,057   | 69,519  | 446,576                     |
| Vallée-des-Rivières  | 325,508,500  | 330,074,800  | 1.4%                                   | \$45,559   | 790,973   | 154,508   | 945,480                     |
| Valley Waters  | 536,585,700  | 548,655,800  | 2.2%                                   | \$85,105   | 195,260   | 96,388  | 291,647                     |
| Western Valley Rural District / District Rural de la vallée de l'Ouest   | 204,575,300  | 213,144,400  | 4.2%                                   | \$57,171   | 102,449   | 0   | 102,449                     |
| Woodstock  | 1,245,326,900  | 1,275,849,100  | 2.5%                                   | \$392,125  | 1,291,889   | 346,911   | 1,638,800                   |
| ***Grant for services provided by the Minister in Rural Communities / ***Subvention pour les services fournis par le ministre dans les communautés rurales |  |  |  |  | 996,167   |   | 996,167                     |
| ****Administrative fees CRF / ****Frais administratifs FRI   |  |  |  |  |   | 175,000   | 175,000                     |
| <b>Total****</b>   | <b>94,082,462,600</b>  | <b>96,608,991,200</b>  | <b>2.69%</b>                           | <b>\$30,546,379</b>  | <b>77,155,818</b>   | <b>45,000,000</b>   | <b>122,155,818</b>          |

## 2026 Fiscal Capacity Funding, Capital Renewal Funding, and Assessment for Taxation Financement de la capacité fiscale, financement affecté pour le renouvellement des immobilisations et l'évaluation foncière aux fins de taxation

| Entities | * 2025 Assessment Base for the Local Government and Rural District         | * 2026 Assessment Base for the Local Government and Rural District         | 2026 Total Assessment Growth (%)       | **Potential Impact on Property Tax Revenue (at 2025 Tax Rate)                  | 2026 Total Grant - Fiscal Capacity Funding (FCF)            | 2026 Capital Renewal Funding (CRF)  | 2026 Subtotal (FCF + CRF)   |
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\* The local government and rural district assessment base excludes the value of properties owned by the local government and other properties exempt from taxation.

\* L'évaluation foncière des gouvernements locaux et des districts ruraux exclut la valeur des propriétés appartenant au gouvernement local et les autres propriétés exonérées d'impôt.

\*\*If an entity keeps the same tax rate(s) they had in 2025, this is how much more property taxes revenue they would generate in 2026 due to the assessment growth alone.

\*\*Si une entité conserve le(s) même(s) taux d'imposition(s) qu'elle avait en 2025, cela représente le montant supplémentaire de revenus d'impôts fonciers qu'elle générerait en 2026 en raison de la croissance de son assiette fiscale

\*\*\* The services of police and fire are managed by the department of ELG in many rural communities. A different budget is established for the provision of these services. The total Fiscal Capacity Funding of Rural Communities is prorated to reflect the level of services provided.

\*\*\* Les services de police et d'incendie sont gérés par le département d'EGL dans de nombreuses communautés rurales. Un budget différent est établi pour la fourniture de ces services. Le financement de la capacité fiscale totale de ces communautés rurales est attribuée afin de refléter le niveau de services fournis.

\*\*\*\* An administrative fee of \$175,000 is allocated for the 2026 calendar year

\*\*\*\* Des frais administratifs de 175 000 \$ sont prévus pour l'année 2026

\*\*\*\*\*The Capital Renewal Funding is managed outside of the operating budget process and therefore should not be reflected in any operating budget figures, similar to other capital programs such as the CCBF.

\*\*\*\*\*Le financement affecté pour le renouvellement des immobilisations est géré indépendamment du processus budgétaire opérationnel et ne doit donc pas être inclus dans les chiffres du budget opérationnel, tout comme d'autres programmes d'immobilisations tels que le FDCC.