

Municipality of Boissevain-Morton

BY-LAW NO. 2018-09

Being a by-law of the Municipality of Boissevain-Morton to impose and levy property taxes for the fiscal year 2018.

WHEREAS Section 162(1) of The Municipal Act provides that, every Council must adopt a financial plan for each fiscal year in a form approved by the minister and consisting of:

- a) an operating budget;
- b) a capital budget;
- c) an estimate of operating revenue and expenditures for the following fiscal year; and
- d) a five year capital expenditure program.

AND WHEREAS Section 304(1) of The Municipal Act provides that, the Council of each municipality must by by-law:

- a) Set a rate or rates of tax sufficient to raise;
 - i) The revenue to be raised by property taxes as set out in the operating budget, and
 - ii) The revenue to be raise in the year to pay for a local improvement on special service and to pay the requisitions payable by the municipality;
- b) Impose taxes
 - i) In accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under the Municipal Assessment Act to that tax, and
 - ii) Where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law, and
 - iii) Set a due date for payment of the taxes.

WHEREAS *The Municipal Act* requires every Municipal Corporation on or before the 15th of May in each year:

- a) To make estimates of all sums required for operating expenditures for the lawful purpose of the corporation for the year in which the sums are required to be levied and to pay all its debts falling due within the year; and
- b) to make an estimate of all amounts it will raise or expend during the year for Capital purposes.

AND WHEREAS the Municipality of Boissevain-Morton has made estimates of all sums required by the Corporation for the year 2018 which estimates are attached hereto as Schedule "A" and forms part of this By-law;

AND WHEREAS it is necessary by By-law, to levy a rate, or rates, of so much on the dollar upon the assessed value of all rateable property to raise the sums required for the lawful purpose of the Corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable property within the Municipality of Boissevain-Morton according to the latest revised assessment roll is \$ 202,088,160 with the Boissevain Ward comprised of an assessment of \$ 60,774,960 and the Morton Ward comprised of an assessment of \$ 141,313,200.

AND WHEREAS it is necessary to fix the rates of taxation of the purpose aforesaid and

the time for the payment of rates and taxes fixed and levied;

NOW THEREFORE the Council of the Municipality of Boissevain-Morton in open session assembled enacts as follows:

ESTIMATES

1. THAT the estimates of the Boissevain ward and the Morton ward of all the sums required for the lawful purposes of the Corporation for the year 2018 set forth in Schedule "A" hereto attached and identified by the signatures of the Head of Council, the Chairman of Finance and the Administrator, are hereby approved and adopted.

UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 2018 upon the assessed value of all rateable property in the Municipality respectively liable therefore according to the latest revised assessment Roll of General and Personal Property thereof, to raise the sums required for the uncontrollable purpose of the Corporation which said rate, assessed values and sums required are set out in Schedule "A", viz;

a) The following respective Education Support Levy (Foundation) and Special School Division rates of so many mills on the dollar, levied under Section 184 and 188 of *The Public Schools Act*, as shown in Schedule "A", viz;

<u>EDUCATION REQUISITION</u>	<u>ASSESSMENT</u>	<u>MILL RATE</u>
Education Support Levy (ELS)	27,739,980	9.770
Southwest Horizon	8,475,650	10.401
Turtle Mountain	192,810,610	11.680

- b) A general rate of 0.371 mills on the dollar be levied on all property in the Municipality of Boissevain-Morton to provide for the annual payment authorized under Borrowing By-law No. 2018-03 for Grader.
- c) A general rate of 0.215 mills on the dollar be levied on all property in the Municipality of Boissevain-Morton to provide for the annual payment authorized under Borrowing By-law No. 2016-10 for Lot Development.
- d) A general rate of 0.179 mills on the dollar be levied on all property in the Municipality of Boissevain-Morton to provide for the annual payment authorized under Borrowing By-law No. 2016-09 for Recycling Facility.
- e) A special rate of 0.537 mills on the dollar be levied on all property including otherwise exempt property within the Boissevain Ward to provide for the annual payment authorized under Borrowing By-Law No. 2011-12 for Landfill project.
- f) A special rate of 5.586 mills on the dollar be levied on all taxable including exempt properties within the Boissevain Ward to provide for Street Lighting, Police Protection and Fire Protection as authorized by By-law No. 88-03.
- g) Special per parcel rates ranging from 67.00 to \$792.00 be levied on all property including otherwise exempt property within the Boissevain Ward to provide for scavenger (garbage collection) authorized under Town of Boissevain By-law No. 94-03, Total levy in the amount of \$64,175.00
- h) A general rate of 0.310 mills on the dollar be levied on all property in the Municipality of Boissevain-Morton to provide for the annual payment authorized under Borrowing By-law No. 2018-07 for Residential Development Phase 2.
- i) A special rate of 1.831 mills on the dollar be levied on all property including otherwise exempt property within the Boissevain Ward to provide for the annual

payment authorized under Borrowing By-law No. 2000-18 for Water Treatment Plant.

- j) A special rate of 0.246 mills on the dollar be levied on all rateable land in Watershed #59 for the payment due and payable in the year 2018 under Section 26(1) of the Conservation Districts Act Chapter C175.
- k) A special rate of 0.301 mills on the dollar be levied on all rateable land in Watershed #68, for the payment due and payable in the year 2018 under Section 26(1) of the Conservation Districts Act Chapter C175.
- l) A special rate of 0.164 mills on the dollar be levied on all property including otherwise exempt property within the Morton Ward to provide for the annual payment authorized under Borrowing By-Law No. 2011-09 for Landfill.

CONTROLLABLE PURPOSES

- 3.
- THAT a general rate of 14.129 mills on the dollar be and hereby is levied for the year 2018 upon the assessed value of all rateable property in the Boissevain Ward.
- THAT a general rate of 9.087 mills on the dollar be and hereby is levied for the year 2018 upon the assessed value of all rateable property in the Morton Ward.
- THAT a general rate of 3.150 mills on the dollar be and hereby is levied for the year 2018 upon the assessed value of the whole rateable property within the Municipality of Boissevain-Morton according to the latest revised General and Personal Property Assessment Rolls thereon, to provide for the payment of the amount established as required for the general payment of controllable purposes of the Corporation.

PAYMENT OF TAXES

- 4.
- a) THAT all taxes and rates imposed and levied in the Municipality of Boissevain-Morton for the Year 2018, shall be deemed to have been imposed and to be due and payable on the 28th day of September A.D., 2018.
 - b) THAT commencing October 1st, 2018 and on the first day of each month thereafter There shall be levied a penalty of 1% per month on all unpaid taxes.

DONE AND PASSED IN COUNCIL assembled at the Council Chambers of the Municipality of Boissevain-Morton in the Province of Manitoba, this 27th day of April A.D., 2018

Municipality of Boissevain-Morton

Mayor

Administrator

Read a first time this 5th day of April A.D., 2018.

Read a second time this 27th day of April A.D., 2018.

Read a third time this 27th day of April A.D., 2018.