

SCHEDULE "A"

**MUNICIPALITY OF BOISSEVAIN-MORTON
SPECIAL SERVICES PLAN # 1901
BY-LAW NO. 2019-01**

Pursuant to Section 314 of The Municipal Act

For Policing, Fire, Animal Control, EMO and Street Lighting within the urban community of Boissevain of the Municipality of Boissevain-Morton

A) DESCRIPTION OF THE PROPOSED SPECIAL SERVICE

The former Town of Boissevain established a special service levy for police, fire and street lighting services with the costs recovered by a special mill rate of the assessment of the whole Town. Council is proposing to replace that By-law #91-02 with special service By-law # 2019-01.

Under the proposed special service by-law, council is 1) expanding the scope of services to include animal control and EMO services; and 2) recover the costs of these services from a per parcel rate (42%) and a mill rate/assessment (58%) to be levied on all residential, commercial, and institutional properties.

Note: since amalgamation, these costs have been recovered by a special mill rate of the assessment of the urban community of Boissevain.

B) SPECIAL SERVICE AREA TO BE LEVIED

The Special Service area to be levied under this proposal will be all residential, commercial and institutional property within the limits of the urban community of Boissevain in the Municipality of Boissevain-Morton described in Schedule "B" attached hereto.

C) ESTIMATED COST OF THE SPECIAL SERVICES

	2019	2020	2021	2022	2023
Policing Costs	\$ 300,000.00	\$ 306,000.00	\$ 312,000.00	\$ 318,000.00	\$ 324,000.00
Fire Costs	\$ 46,000.00	\$ 47,000.00	\$ 48,000.00	\$ 49,000.00	\$ 50,000.00
Street Lighting Costs	\$ 40,000.00	\$ 41,000.00	\$ 42,000.00	\$ 43,000.00	\$ 44,000.00
EMO Costs	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,500.00	\$ 6,500.00
Animal Control Costs	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00
Total Costs	\$ 397,000.00	\$ 405,000.00	\$ 413,000.00	\$ 422,000.00	\$ 430,000.00

D) METHOD AND RATE OF CALCULATING THE SPECIAL SERVICES TAX

The methods to be used to recover the cost of the services will be 1) the portioned value of assessable property (58%) and 2) an amount for each parcel of land (42%)

	2019	2020	2021	2022	2023
58% of Cost on Assessment	\$ 230,260.00	\$ 234,900.00	\$ 239,540.00	\$ 244,760.00	\$ 249,400.00
42% of Cost on per parcel	\$ 166,740.00	\$ 170,100.00	\$ 173,460.00	\$ 177,240.00	\$ 180,600.00
Number of Rateable Property	859	859	859	859	859
Cost per parcel per Property	\$ 194.11	\$ 198.02	\$ 201.93	\$ 206.33	\$ 210.24
	\$ 195.00	\$ 199.00	\$ 202.00	\$ 207.00	\$ 211.00

- 1) The special service mill rate will be, based on 2019 assessment (230,260 / 70,496,400 X 1000) approximately 3.267 mills. Calculated on a residential property with a market value of \$100,000 (portioned 45,000) an estimated \$147.00 special service tax will levy each year.
- 2) The special service per parcel tax rate will be \$195.00 per property in 2019 up to \$211.00 in 2023.

Based on a residential property valued at \$100,000 a total special service levy of \$342 (\$147 + \$195) will be charged in 2019.