



THE RURAL MUNICIPALITY OF MACDONALD

BY-LAW NO. 5/19

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF MACDONALD to adopt a Financial Plan and setting the levies and rates for the year 2019.

WHEREAS the provisions of The Municipal Act S.M. 1996 c. 58 provides in part as follows:

Council must adopt financial plan for each fiscal year

162(1) 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.

Property tax by-law

304(1) No later than May 15 of each year, after adopting its operating budget for the year, a council 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 raised in the year to pay for a local improvement or 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.

By-Law to be filed

304(2) A municipality must file with the minister by June 15 a copy of each by-law made under subsection (1).

Discount for prepayment

344 A council may by by-law allow a discount, subject to any limitation prescribed by the minister by regulation, for the prepayment of taxes on or before a date specified in the by-law.

"Tax arrears" excludes current year's penalties

346(1) For the purpose of this section "**tax arrears**" at any time in a year excludes penalties imposed under this section at any time in that year.

Penalties

346(2) A council may by by-law

- (a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- (b) impose penalties at that rate.

Penalty imposed monthly

346(3) Subject to subsection (4), a penalty under subsection (2) may be imposed at the beginning of the month whether or not the tax arrears are paid at any time during the month.

Limitations

346(4) No penalty may be imposed in respect of unpaid taxes

- (a) in the case of supplementary taxes, for the first 90 days; and
- (b) in any other case, for the first 30 days;

after the tax notice regarding the taxes is sent to the taxpayer.

Penalties added to taxes

346(5) Penalties imposed under subsection (2) and remaining unpaid at the end of a year must be added to and form part of the tax arrears in respect of which they were imposed.

AND WHEREAS Section 304(1) of The Municipal Act requires that the Council must, after adopting its operating budget for the year, by by-law set rates of tax, impose taxes and set a date for payment of the taxes;

AND WHEREAS the Council of the Rural Municipality of Macdonald has made estimates of all sums required by the corporation for the year 2017, which estimates are attached hereto as Schedule "A", and form 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 liable therefore in the municipality as the council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of Macdonald according to the latest revised assessment roll is \$933,389,730;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of the Rural Municipality of Macdonald in open Council assembled enacts as follows:

ESTIMATES

1. That the estimates of the Rural Municipality of Macdonald of all sums required for the lawful purposes of the corporation for the year 2019, as set forth in Schedule "A", hereto attached and identified by the signatures of the Head of Council and the Chief Administrative Officer are hereby approved and adopted.

UNCONTROLLABLE PURPOSES

2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2019 upon the assessed value of all the rateable property in the municipality respectively liable therefore according to the latest revised assessment roll or general and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A":
 - (a) The following respective Foundation and Special rates of so many mills

on the dollar, levied under Sections 183, 186 & 187 of The Public School Act, as shown in Schedule "A":

| <u>School Division</u> | <u>Other Rate</u> | <u>Special Rate</u> |
|------------------------|-------------------|---------------------|
| Pembina Trails S.D. | 9.770 mills | 12.421 mills |
| Seine River S.D. #14 | 9.770 mills | 14.611 mills |
| Red River Valley S.D. | 9.770 mills | 13.571 mills |
| Prairie Rose S.D. | 9.770 mills | 11.298 mills |

to provide for payments to each of the said School Divisions the amounts required for school purposes.

- (b) (i) A special rate of 0.100 mills on the dollar on the “Rural” Zone of the Starbuck Hall Area to provide for payment of the debenture payment for the year 2019, on the assessment of \$100,577,945;
- (ii) A special rate of 0.157 mills on the dollar on the “Urban” Zone of the Starbuck Hall Area to provide for payment of the debenture payment for the year 2019, on the assessment of \$22,935,450;
- (c) On the area known as the La Salle Rink Area in the community of La Salle and area to provide for payment of the La Salle Community Centre Improvements Debenture payment for the year 2019;
 - (i) A parcel charge of \$150.00 on each parcel within the serviced area on the total of 1209 parcels;
 - (ii) A special rate of 0.297 mills on the dollar on the assessment of \$207,827,070;
- (d) On the Local Improvement District No. 1 in the community of Starbuck to provide for payment of the Sewer Lift Station and Force Main Improvements Debenture payment for the year 2019;
 - (i) A parcel charge of \$107.09 on each parcel within the serviced area on the total of 140 parcels;
 - (ii) A special rate of 0.197 mills on the dollar on the assessment of \$25,656,310;
- (e) On the area known as the Fort Whyte Business Park adjacent to McGillivray Blvd. to provide for payment of the water distribution and sewer collection system and related works to provide a payment for the year 2019 a special rate of \$47.897 each foot of frontage on the total frontage of 900 feet;
- (f) On the area known as the Fort Whyte Business Park adjacent to McGillivray Blvd. to provide for payment of the Land Drainage System and related works to provide a payment for the year 2019 a special rate of \$46.071 each foot of frontage on the total frontage of 900 feet;
- (g) On the area known as the Agri Park Industrial Area north of the community of Oak Bluff to provide for payment of the Sewer Debenture payment for the year 2019;
 - (i) A special rate of \$24.16 on each foot of frontage on the total frontage of 1,100 feet; and
 - (ii) A special rate of 0.607 mills on the dollar on the assessment of \$19,948,010;
- (h) A parcel charge of \$121.270 on all Code 10 parcels in the “Starbuck Rink District” to provide for payment of the debenture payment for the year 2019.

CONTROLLABLE PURPOSES

- 3. That a general rate of 6.968 mills on the dollar be and hereby levied for the year 2019 upon the assessed value of all the rateable property in the

municipality liable therefore, according to the latest revised general and personal property assessment rolls, thereof to provide for the payment on the amounts estimated for the general controllable purposes of the corporation.

- 4. That no general rate be levied for 2019 upon the assessed value of all rateable property liable therefore according to the latest revised business assessment roll of the corporation, to provide for the payment of an amount estimated as required by the corporation, as set out in Schedule "A".

PAYMENT OF TAXES

- 5. (a) That all taxes and rates imposed and levied in the Rural Municipality of Macdonald for the year 2019, shall be deemed to have been imposed on the first day of January 2019, but not due and payable until the 24th day of September 2019.

(b) That current taxes paid before the 1st day of September 2019 as levied in accordance with this by-law, shall be subject to the following discounts:

On all current taxes paid during the month of June, a discount of .75% shall be allowed; during the month of July, a discount of .50%; during the month of August, a discount of .25%.

(c) Penalties will be added at the rate of 1.25% per month on all arrears of taxes and commencing October 1, 2019 on 2019 taxes until the taxes are paid or the municipality sells the land liable therefore at Tax Sale.

DONE AND PASSED by the Council of the Rural Municipality of Macdonald, in Council duly assembled, at Sanford, Manitoba this 23rd day of April AD, 2019.

THE RURAL MUNICIPALITY OF MACDONALD

Original Signed by

"B. Erb"

Brad Erb
Reeve

"D. Hrehirchuk"

Daryl Hrehirchuk, CMMA
Chief Administrative Officer

Read a First time this 9th day of April, A.D., 2019
Read a Second time this 23rd day of April, A.D., 2019
Read a Third time this 23rd day of April, A.D., 2019