

**RURAL MUNICIPALITY OF LAKESHORE (draft)**

**BY-LAW NO. 05-2023 TO REPEAL BY-LAW NO. 02-2023**

**BEING A BYLAW OF THE RURAL MUNICIPALITY OF LAKESHORE FOR LEVYING THE RATES OF TAXATION FOR THE YEAR 2023.**

WHEREAS Section 304(1) and 346(2) of The Municipal Act, C.C.S.M. c.M225 provides in part as follows:

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 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 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 service by-law; and
- (c) set a due date for payment of taxes.

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.

AND WHEREAS it is required that a by-law be enacted levying a tax or taxes of that number of mills on each dollar of the assessed value of the property in the Municipality that the Council deems sufficient to raise the amount required, by the estimates to be raised;

AND WHEREAS the Council has, by resolution, adopted the Financial Plan;

AND WHEREAS the Financial Plan, made and adopted, is hereto attached as Schedule "A" and forms a part of this By-law;

NOW THEREFORE the Council of the Town of Gillam, in open meeting assembled, enacts as follows:

**ESTIMATES**

1. THAT the estimates of the RM of Lakeshore of the sums required for the lawful purposes of the corporation for the year 2023 set out in Schedule "A" hereto, and identified by the signatures of the Reeve and the Chief Administrative Officer ARE HEREBY APPROVED.

2. THAT the following respective rates of so many mills on the dollar be and are hereby levied for the year 2023 upon the assessed value of all the ratable property in the Municipality liable therefore respectively according to the last revised assessment roll of general and personal property thereof, to raise the sums required as set out in Schedule "A" hereto, viz;

(a) a rate of 8.140 mills on the dollar on a total assessment of \$1,889,740. to provide for payment to the Public Schools Finance Board, Province of Manitoba, of the sum set out in page 8 of Schedule "A", being the Municipality's share of the total Foundation levy on commercial property within the Frontier, Mountain View and Turtle River SD's during the year 2023 and for an allowance for tax reserve.

(b) a special rate of 12.422 mills on the dollar on a total assessment of \$26,895,970. to provide payment to Frontier School Division of the amount shown on page 8 of Schedule "A", being the Municipality's share of the Division's share of the Division's special levy for 2023 and an allowance for a tax reserve.

(c) a special rate of 12.870 mills on the dollar on a total assessment of \$65,298,290. to provide payment to Mountain View School Division of the amount shown on page 8 of Schedule "A", being the Municipality's share of the Division's share of the Division's special levy for 2023 and an allowance for a tax reserve.

(d) a special rate of 12.226 mills on the dollar on a total assessment of \$15,378,430. to provide payment to Turtle River School Division of the amount shown on page 8 of Schedule "A", being the Municipality's share of the Division's share of the Division's special levy for 2023 and an allowance for a tax reserve.

(e) a rate of 12.017 mills on the dollar as shown on page 8 of Schedule "A" on a total assessment of \$1,830,890. to provide for operating expenses for the LUD of Ochre River and an allowance for tax reserve.

(f) a rate of 2.015 mills on the dollar as shown on page 8 of Schedule "A" on a total assessment of \$23,877,960. to provide for the levy required for the Westlake Watershed District and an allowance for tax reserve.

(g) a rate of 1.553 mills on the dollar as shown on page 8 of Schedule "A" on a total assessment of \$37,499,800. to provide for the levy required for the Intermountain Watershed District and an allowance for tax reserve.

(h) a flat rate assessed against all applicable properties to raise \$5,544.72 for the debenture debt on the Ochre River Wastewater for 2023.

(i) a combined rate of 1.943 mills on the dollar as shown on page 8 of Schedule "A" on an assessment of \$105,514,840. to provide for allocation to Reserve Funds.

(j) a rate of 0.327 mills on the dollar as shown on page 8 of Schedule "A" on a total assessment of \$103,683,950. to provide for the levy required for the Rural Area expenses and an allowance for tax reserve.

(k) a general rate of 18.191 mills on the dollar as shown on page 8 of Schedule "A" on a total assessment of \$105,514,840. being all ratable property in the Municipality liable therefore, to provide for the purposes hereinafter listed as follows:

General Government Services  
Transportation Services  
Protective Services  
Public Health & Welfare Services  
Environmental Health Services  
Environmental Development Services  
Economic Development Services  
Recreation and Cultural Services  
Fiscal Services  
Transfers

### **PAYMENT OF TAXES**

3. THAT ALL rates and levies imposed and levied under this By-Law shall be deemed to have been imposed and to be due and payable on the 31<sup>st</sup> day of October, 2023;
4. THAT a discount of 1% shall be allowed on taxes paid before the 31<sup>st</sup> of August 2023.
5. That upon all rates, taxes and levies remaining unpaid after the 31st day of October 2023, in the year in which they were levied there shall be added a

penalty on the first day of each and every month thereafter in an amount calculated at the rate of one and one-quarter percent (1.25%) per month until such taxes, rates or levies are paid, or the Municipality sells the land liable therefore at tax sale.

**REPEAL BYLAW NO. 02-2023**

6. That Bylaw No 02-2023 is hereby repealed.

**DONE AND PASSED** as a by-law of the Rural Municipality of Lakeshore in the Province of Manitoba, in Council duly assembled, this        day of August, 2023.

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Clayton Watts, Reeve

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Chief Administrative Officer

Read a first time:       , 2023  
Read a second time:   , 2023  
Read a third time:      , 2023

DRAFT