R.M. of ELLICE – ARCHIE BY-LAW #03-2023 TAX LEVY FOR 2023

BEING a By-Law of the Rural Municipality of Ellice - Archie adopting the Property Tax Levy for the year 2023.

WHEREAS subsection 304(1) of The Municipal Act, which requires that no later than May 15th 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-laws; and

(c) set a due date for payment of the taxes.

AND WHEREAS subsection 344 of The Municipal Act, provides that "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."

AND WHEREAS subsection 346(2) of The Municipal Act, provides that "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 the Council of The Rural Municipality of Ellice - Archie has made estimates of all sums required by the corporation for the year 2023, which estimates are attached hereto as Schedule "A" and form part of this by-law;

AND WHEREAS it is necessary by by-law or by-laws 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 Archie according to the latest revised assessment roll is \$153,323,900;

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 Ellice - Archie in open council assembled enacts as follows:

1. ESTIMATES

THAT the Financial Plan of Council of the Rural Municipality of Ellice - Archie of all sums required for the lawful purpose of the corporation for the year 2023 as set forth in Schedule "A" hereto attached and identified by the signature of the Reeve of Council and the Chief Administrative Officer, are hereby approved and adopted.

2. REQUISTIONS PURPOSES

THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2023 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:

R.M. of ELLICE – ARCHIE BY-LAW #03-2023 **TAX LEVY FOR 2023**

- (a) the following respective foundations rates of so many mills on the dollar, levied under Section 184 "The Public Schools Act', shown in Schedule "A', viz.: 8.140 mills on the dollar
- (b) The following respective special rates of so many mills on the dollar, levied under Section 188 "The Public Schools Act" as shown on Schedule "A" viz.;

 Park West School Division – <u>8.531 mills</u> on the dollar

Fort la Bosse School Division – 7.659 mills on the dollar

CONTROLLABLE PURPOSES

- (a) THAT a general rate of **16.092 mills** on the dollar be and hereby is levied for the year 2023 on 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 of the amount estimated as required for the general controllable purposes of the corporation.
- (b) A Special Service levy of \$172.73 be charged against all residential units (excluding vacant lots) in the urban area of McAuley for By-Law #06-2020 being a by-law for Curbside Pickup in McAuley of Waste & Recyclable Material.
- (c) A Special Service levy of \$159.22 be charged against all residential units (excluding vacant lots) in the urban area of St. Lazare for By-Law #07-2020 being a by-law for Curbside Pickup in St. Lazare of Waste & Recyclable Material.
- (d) THAT all taxes and rates imposed and levied in The Rural Municipality of Ellice - Archie for the year 2023 shall be deemed to have been imposed and to be due and payable on the 31st day of October, 2023.

DISCOUNTS & PENALTIES

- (a) THAT ALL TAXES AND RATES shall be subject to the following discount
- 1% if paid before July, 31st, 2023
- 0.5% if paid after July 31st but on or before August 31st, 2023
- at par if paid after August 31st, but on or before October 31st, 2023
- (b) AND ALL TAXES AND RATES paid subsequent to October 31st, 2023, shall be subject to a penalty 1% per month until such taxes are paid or the land sold for arrears of taxes & costs.

DONE AND PASSED IN COUNCIL assembled at the Council Chambers in McAuley,

Manitoba, this 11th day of May, 2023.

Lowes, Reeve

Trisha Huberdeau, CAO

Read a first time this 13th day of April, 2023. Read a second time this 11th day of May, 2023. Read a third time this 11th day of May, 2023.