

THE RURAL MUNICIPALITY OF ST. FRANCOIS XAVIER

BY-LAW NO. 7-2009

BEING A BY-LAW TO LEVY TAXES FOR THE YEAR 2009

WHEREAS:

- A. The Municipal Act, Chapter M225, Continuing Consolidation of the Statutes of Manitoba provides as follows:

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

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.

Instalments

345 A council may by by-law

- (a) allow taxes to be paid in instalments; or
- ...

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.

- B. The council of the Rural Municipality of St. François Xavier has made estimates of all sums required by the corporation for the year 2009, which estimates are attached hereto as Schedule "A" and form part of this By-law;

- C. The assessed value of the whole rateable property within The Rural Municipality of St. François Xavier according to the latest revised assessment roll is \$41,703,080;
- D. The assessed value of the rateable properties within Local Improvement District #1 according to the latest revised assessment roll is \$16,124,870;
- E. 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 St. François Xavier enacts as follows:

ESTIMATES

- 1. That the financial plan of the council of the Rural Municipality of St. François Xavier of all sums required for the lawful purposes of the corporation for the year 2009 as set forth in Schedule “A” hereto attached and identified by the signatures of the Reeve of Council and the Chief Administrative Officer, are hereby approved and adopted.

REQUISITION PURPOSES

- 2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2009 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.:
 - (a) The following respective foundation rates of so many mills on the dollar levied under Section 184 of “The Public Schools Act”, shown in Schedule “A”:
Commercial and Other – 16.080 mills on the dollar
 - (c) 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”, to provide for payment of Special School District levies:
Prairie Rose School Division – 19.114 mills on the dollar;
Portage la Prairie School Division – 20.283 mills on the dollar

CONTROLLABLE PURPOSES

- 3. (a) That a general rate of 15.557 mills on the dollar be and hereby is levied for the year 2009 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 of the amount estimated as required for the general controllable purposes of the corporation.
- (b) A general rate of 0.960 mills on the dollar sufficient to raise \$40,000.00 to provide for an Annual Levy for a Public Works and Environment Reserve Fund as established in By-law No. 12-2008.
- (d) A general rate of 0.552 mills on the dollar sufficient to raise \$23,000.00 to provide for an annual levy for a Protective Services Reserve Fund as established in By-law No. 12-2008.

- (d) A general rate of 0.216 mills on the dollar sufficient to raise \$9,000.00 to provide for an annual levy for a Recreation and Culture Reserve Fund as established in By-law No. 12-2008.
- (e) A general rate of 0.504 mills on the dollar sufficient to raise \$21,000.00 to provide for an annual levy for a Buildings and Land Reserve Fund as established in By-law No. 12-2008.
- (f) A special rate of 0.611 mills on the dollar upon all assessed value of all rateable property in the municipality in respect of a Municipal Public Works Building constructed, to provide for the payment of the amount due and payable in the year 2009 on debentures issued under By-law No. 4-2005.
- (g) A special rate of 0.274 mills on the dollar upon all assessed value of all rateable property in the municipality in respect of a sewage lagoon expansion constructed as a local improvement, to provide for payment of the amount due and payable in the year 2009 on debentures issued under By-law No. 8-2004.
- (h) A special rate of 0.608 mills on the dollar upon all assessed value of all rateable property in the municipality in respect of fire vehicles purchased as a local improvement, to provide for payment of the amount due and payable in the year 2009 on debentures issued under By-law No. 2-2008.
- (i) A special rate of 2.479 mills on the dollar upon all assessed value of all rateable property in Local Improvement District No. 1, together with an assessment of two dollars (\$2.00) per foot frontage on all properties benefiting from the sewer and water system which have not been prepaid, both of the above mentioned levies to provide for the payment of the amount due and payable in the year 2009 on debentures issued under By-law No. 2-95.
- (j) An assessment amount for each parcel of land in Local Improvement District No. 2 benefiting from water and sewer services, or sewer only services respectively, which have not been prepaid, to provide for the payment of the amount due and payable in the year 2009 on debentures issued under By-law No. 1 – 2008:
 - Water and Sewer Services - \$879.21 per parcel.
 - Sewer Only Services – \$411.40 per parcel.

DUE DATE FOR PAYMENT OF TAXES

- 4. That all taxes and rates imposed and levied in the Rural Municipality of St. François Xavier for the year 2009 shall be deemed to have been imposed and to be due and payable on or before the 30th day of September.

DISCOUNT FOR PREPAYMENT

- 5. Discounts for prepayment of taxes, whether by payment of the whole amount owing or in instalments thereof, shall be allowed at the following rates:
 - i) If paid during the months of June and July, a discount at the rate of one and one-half percent (1 ½%)
 - ii) If paid during the month of August, a discount at the rate of three quarters of one percent (¾ of 1%)

TAXES PAYABLE AT PAR

6. Taxes are payable at par during the month of September.

INSTALMENTS

7. Taxes may be paid or prepaid in instalments of any amount.

PENALTIES

8. Upon all taxes remaining unpaid after the 30th day of September, 2009 there shall be added shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of one and one-quarter percent (1 ¼%) per month until such taxes are paid or the land sold for arrears of taxes and costs.

DONE AND PASSED in open Council assembled at the Council Chambers in The Rural Municipality of St. François Xavier, Province of Manitoba, this 28th day of April 2009.

THE RURAL MUNICIPALITY OF ST. FRANCOIS XAVIER

Reeve

Chief Administrative Officer

Read a first time this 14th day of April A.D. 2009.

Read a second time this 28th day of April A.D. 2009.

Read a third time this 28th day of April A.D. 2009.