

THE TOWN OF NEEPAWA  
BY-LAW NO. 3040

BEING A BY-LAW OF THE TOWN OF NEEPAWA TO LEVY TAXES FOR THE YEAR 2007 AND FOR PROVIDING FOR A DATE ON WHICH TAXES SHALL BE DUE AND PAYABLE AND THE PENALTY FOR LATE PAYMENT OF TAXES.

WHEREAS Section 304(1) of Division 2 of Part 10 of The Municipal Act, S.M. 1996 requires that no later than May 15 of each year, after adopting its operating budget for the year, a council must by-law.

- (a) a set rate or rates of tax sufficient to raise
  - i. the revenue to be raise 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
    - 1. 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 date for payment of the tax

AND WHEREAS Section 344 of Division 2 of Part II of The Municipal Act, S.M. 1996 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 Section 346(2) of Division 2 of Part II of The Municipal Act, S.M. 1996 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 Town of Neepawa has made estimates of all sums required by the corporation for the year 2007, which estimates are attached hereto as Schedule "A" and form part of this By-Law;

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

NOW THEREFORE the Council of the Town of Neepawa in open council assembled enacts as follows:

ESTIMATES

1. THAT the Financial Plan of the Council of the Town of Neepawa of all sums required for the lawful purposes of the corporation for the year 2007 as set forth in Schedule "A" hereto attached and identified by the signature of the Mayor of Council and the Chief Administration 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 2007 upon the assessed value of all the rateable property in the Town 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", viz:
    - i. Other - 16.10 mills on the dollar
  - b. The following respective Special Rates of so many mills on the dollar, levied under Section 188 of The Public Schools Act as shown on Schedule "A", viz:

Beautiful Plains School Division #31 – 19.35 mills on the dollar to provide for payment of the Special School District Levies.

CONTROLLABLE PURPOSES

3. (a) A general rate of 1.50 mills on the dollar to provide for the payment of the balance of the amount due and payable for the year 2006 on debentures issued under various By-Laws in the amount of \$123,298.77 as shown in Schedule "A";  
  
(b) A general rate of 4.14 mills on the dollar to provide for the payment of the amount mentioned and apportioned by the municipality as shown in Schedule "A" for various reserve funds as created by By-Law authorized by The Municipal Act, amounting to \$290,000.00

(c) A general rate of .65 mills on the dollar on all rateable land only in the Local Improvement District of Neepawa #1 as shown in Schedule "A": amounting to \$8803.72 for the Whitemud River Watershed Conservation District;

4. THAT a general rate of 24.98 mills on the dollar be levied for 2007 upon the assessed value of all rateable property in the Town liable therefore, according to the last 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 as shown in Schedule "A"; in the amount of \$1,771,422.78.

5. THAT the levies for Garbage Collection in the amount of \$143,320.00 as shown in Schedule "A" be approved and levied against properties in accordance with By-Law No.3011

6. THAT the Utility Revenues and Expenditures as shown in Schedule "A" be authorized and approved.

7. THAT the taxes levied herein shall be deemed to be due and payable on the last business day of September 2007.

8. THAT all taxes not paid by the due date shall be deemed in arrears and there shall be and there 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 Beautiful Plains County Court Building at the Town of Neepawa, in the Province of Manitoba this        day of April A.D. 2007.

TOWN OF NEEPAWA

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Mayor

\_\_\_\_\_  
CAO

Read a first time this \_\_\_\_ day of \_\_\_\_\_, 2007.  
Read a second time this \_\_\_\_ day of \_\_\_\_\_, 2007.  
Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2007.