

**THE TOWN OF NEEPAWA
BY-LAW NO. 3180-18**

BEING A BY-LAW OF THE TOWN OF NEEPAWA TO IMPOSE AND LEVY TAXES FOR THE YEAR 2018; PROVIDE FOR A DATE ON WHICH TAXES SHALL BE DUE AND PAYABLE; AND IMPOSE A PENALTY FOR LATE PAYMENT OF TAXES.

WHEREAS Section 162(1) of *The Municipal Act* requires Council to adopt a Financial Plan;

AND WHEREAS Section 304(1) of *The Municipal Act*, requires that no later than May 15 of each year, after adopting its operating budget for the year, a Council must 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
- (c) set a due date for payment of the taxes.

AND WHEREAS Section 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 Town of Neepawa has made estimates of all sums required by the corporation for the year 2018, 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;

AND WHEREAS the assessed values of real property within the Town of Neepawa is, according to the last revised assessment roll, as follows:

	<u>Taxable</u>	<u>Grant</u>	<u>Total</u>
Other - ESL Purposes	41,620,140	5,678,950	47,299,090
School Division Purposes	155,257,520	8,022,120	163,279,640
General Municipal Purposes	170,494,040	8,022,120	178,516,160
General Local Improvement Purposes	189,835,290	7,024,820	196,860,110

AND WHEREAS the assessed value of the whole personal property within the Town of Neepawa, according to the last revised assessment roll for General and School purposes is \$997,300.00

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

OPERATING AND CAPITAL ESTIMATES

1. THAT the Financial Plan which includes the operating and capital expenditures of the sums required for the lawful purposes of the corporation for the year 2018, as set forth in Schedule "A" hereto attached and identified by the signatures of the Mayor and the Chief Administrative Officer, are hereby approved and adopted.

MILL RATES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2018 upon the assessed value of all rateable property in the municipality liable therefore according to the last revised general and personal property assessment rolls thereof, to raise the sums required for the purposes of the Corporation which said rates, assessed values and sums required are set out in the Financial Plan attached hereto as Schedule A, viz;

UNCONTROLLABLE PURPOSES

- (a) A School Foundation Rate (Education Support Levy) of 9.77 mills on the dollar, levied under Section 184 of The Public Schools Act, shown in Schedule "A", viz:
- (b) A Special School District Levy for the purposes of the Beautiful Plains School Division #31 of 11.272 mills on the dollar, levied under Section 188 of The Public Schools Act ,as shown on Schedule "A", viz:
- (c) A general rate of 2.020 mills on the dollar to provide for debt servicing payments for the year 2018 on local improvement debentures, which rates shall not be levied against "Personal Property", in the amount of \$395,125.44 as shown in Schedule "A";
- (d) A general rate of .30 mills on the dollar on all rateable land only in the Local Improvement District of Neepawa #1 as shown in Schedule "A": amounting to \$8,784.52 for the Whitemud Watershed Conservation District;

CONTROLLABLE PURPOSES

- 3. THAT a general rate of 2.943 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 \$520,000.00.
- 4. THAT a general rate of 17.19 mills on the dollar be levied for 2018 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 \$3,068,692.79
- 5. THAT the levies for Garbage Collection in the amount of \$328,703.70 as shown in Schedule "A" be approved and levied against properties in accordance with By-Law No.3171-17.
- 6. THAT Utility Revenues and Expenditures as shown in Schedule "A" be authorized and approved.

PAYMENT OF TAXES

- 7. THAT all taxes and all rates imposed and levied in the Town of Neepawa for the year 2018 shall be deemed to have been imposed as and from the first day of January, 2018, and to be due and payable on the last business day of September 2018.

PENALTY

- 8. THAT all taxes not paid by the due date shall be deemed in arrears 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 Town of Neepawa, in the Province of Manitoba this 1st day of May, 2018.

TOWN OF NEEPAWA



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Read a first time this 17th day of April, 2018.
Read a second time this 1st day of May, 2018.
Read a third time this 1st day of May, 2018.