

Order No. 102/23

**TOWN OF NEEPAWA
WATER AND WASTEWATER UTILITY
WATER AND WASTEWATER RATES**

August 25, 2023

**BEFORE: Marilyn Kapitany, B.Sc. (Hon), M. Sc., Panel Chair
Irene Hamilton, K.C., Panel Member**

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1.0 Executive Summary

By this Order, the Manitoba Public Utilities Board (Board) grants approval of the Town of Neepawa (Town), Town Utility's (Utility) application for revised water and wastewater rates.

The revised rates are below:

	Oct 1, 2023	Oct 1, 2024	Oct 1, 2025
Quarterly Service Charge	\$ 22.50	\$ 23.00	\$ 23.00
Water - first 450 cubic meters per quarter	\$ 2.36	\$ 2.39	\$ 2.41
Water - over 450 cubic meters per quarter	\$ 1.35	\$ 1.37	\$ 1.38
Wastewater per cubic meter	\$ 1.42	\$ 1.57	\$ 1.61
Minimum Quarterly Charge*	\$ 75.42	\$ 78.44	\$ 79.28
Bulk Water per cubic meter	\$ 2.58	\$ 2.60	\$ 2.64
Water sold to outside communities**	\$ 1.86	\$ 1.88	\$ 1.90

*based on 14m³

**rates for the Municipality of North Cypress and the Rural Municipality of Rosedale, per cubic meter

Details of other rates can be found in Schedule A.

The reasons for the Board's decisions are under Board Findings.

2.0 Background

Rates were last set in Board Order No. 15/17, with current rates coming into effect July 1, 2019.

The Utility provides water and wastewater service to 1,550 customers. The Town advises 1,365 of its customers are residential and 185 are commercial or institutional. Of the 185 commercial/industrial users, 24 are at the wholesale rate and one (HyLife) is an extremely large user of water services only. The Town advises that approximately 35% of the water produced at the plant is returned to the wastewater system and estimates 60% of the water produced by the Town would be sold in the wholesale category.

In addition to HyLife the Town has two wholesale users who are charged a special rate, the Municipality of North Cypress – Langford and the Rural Municipality of Rosedale. The Town has written agreements with these two municipalities and advises the rate charged is roughly an average of the domestic and wholesale rate; the production rate plus one-half of the distribution rate.

Water Supply/Distribution

The Utility has over 35,000 metres of mains of various sizes. Approximately 90% of the lines are at least 30 years old and consist of cast iron pipe.

There are currently 209 hydrants connected to the Utility. No change is proposed for the annual hydrant rental charge assessed by the Utility.

The original water treatment plant (WTP) was commissioned in 1962 and upgraded in 1995. Membranes were upgraded in 2012, followed by changes to the water process in 2013.

Treated water is stored in in-ground reservoirs at the plant, prior to entering the distribution system.

To increase water capacity within the storage system, in October 2020 the Town was approved under the Manitoba Restart Program to undergo the construction of a new water reservoir to be located to the west of the existing water treatment plant. Funding for this project reflected a 50/50 split, for a total project cost of \$5.2 million. Commissioned in May 2022 this additional storage allows the Town to meet the demands of community and industry growth, as well as providing back up for the Town's aging water tower.

In early 2020, the Town upgraded to the Neptune 360-meter reading software and equipment. Although the Town maintains a quarterly billing system, consumption is tracked on a monthly basis to monitor for meters that are not working correctly.

Wastewater Collection and Treatment

Wastewater is collected through wastewater mains which are similar in age to the water mains, 30 plus years old. The gravity collection system is predominantly vitrified clay tile (VCT) pipe, with newer developed areas having polyvinyl chloride (PVC) pipe. As required and afforded, PVC pipe replaces VCT.

The Town owns and operates five lift stations within the wastewater collection system with a further four stations under private ownership.

Up until 2021, the Town's wastewater system emptied into a facultative three-cell lagoon system with one primary (1950) and two secondary storage cells (cell #2 – 1965 and cell #3 – 1980).

The Town participated in a pilot program with Veolia Water Technologies to test their Moving Bed Biofilm Reactor (MBBR) technology for the biological removal of nutrients from treated effluent. This pilot targeted a cold weather application specific to Neepawa and ran from December 2016 to May 2017. The final report reinforced the intent of the project and was able to exhibit a successful reduction in ammonia levels.

Veolia was then selected as the MBBR supplier for the detailed design of the facility which will incorporate mechanical treatment aspects to reduce the footprint size. The new system will be accommodated within the existing lagoon footprint by re-utilizing some of the existing infrastructure and will represent the first installation of this kind in Manitoba and Western Canada. The objective being to convert to a continuously discharging facility.

Due to the scale and cost of the new facility, the project was divided into two phases. Phase one was completed in 2020/21 to the point whereby the storage of effluent for an approved discharge was no longer necessary.

Phase II was approved to proceed in August 2022 at a net project cost of \$5.7 million, and remains under construction with a targeted completion date of 2024. This phase will complement the first phase by implementing the full MBBR system, followed by the decommissioning of the primary and secondary cells with sludge removal and future repurposing of the abandoned cells for uses that would be compatible in proximity to a lagoon system, such as storm water retention and a compost site.

Once the lagoon system is complete, wastewater projects will focus on internal system upgrades and extensions to manage and accommodate growth. The Town continues to review the necessity and financial ability to relocate the Mill Street lift station, which was identified as a structure at risk during the 2020 flood.

3.0 Board Methodology

Review Process

When reviewing an application, the Board has at its disposal two approaches, a paper review process or a public hearing. After the publication of the Notice of Application, the Board considers the application and responses, if any, and determines which method of review is most appropriate. Whenever reasonable, the Board can review the application using a paper review process, which saves the cost of a public hearing.

Where there is an urgent need for initial or revised rates and the Board determines it to be in the best interest of all parties, the Board may establish interim *ex parte* rates.

Interim *ex parte* Approval

Interim *ex parte* rates are typically approved as applied for and are then subject to a standard Board review process, including a Public Notice of Application, before being confirmed as final by Board Order.

Since this process allows a municipality to charge ratepayers revised rates in advance of the Board's comprehensive review, it is reserved for instances where a municipality can show a compelling argument to allow it.

Contingency Allowance and Utility Reserves

The Board's Water and Wastewater Rate Application Guidelines recommend an annual contingency allowance equal to 10% of the variable operating costs.

Working Capital

Board Order No. 93/09 established utilities should maintain a minimum working capital surplus, in an amount equal to 20% of annual expenses. The working capital surplus is the Utility fund balance, excluding any capital-related items plus Utility reserves.

Operating Deficits

By law, Manitoba utilities are not allowed to incur deficits. In the event that a deficit does occur, the Utility is required by *The Municipal Act* to obtain Board approval for both the deficit and recovery methodology. The Board is therefore bound to approve reasonable rates based on reasonable expense projections.

Cost Allocation Methodology

The Board requires all municipalities to review the costs shared between the general operations of the municipality and the Utility, and to allocate appropriate and reasonable costs to the Utility, based on a policy known as a Cost Allocation Methodology. This policy must be submitted to the Board for approval and cannot be changed without approval by the Board. The Board's requirements regarding cost allocation methodologies can be found in Board Order No. 93/09.

Unaccounted for Water

Water losses may be caused by such events as distribution line losses, service leaks, water used for fire fighting or line flushing, and under-registration of water meters. The Board Guidelines require utilities to compare the volume of water produced or purchased against the volume of water sold, to determine the percentage of unaccounted for water. Unaccounted for water volumes of approximately 10% are considered industry standard.

The Board expects any utility experiencing a greater volume of unaccounted for water to provide an explanation and plan to address the water losses.

4.0 Application

On June 10, 2022, the Board received the Town's application to revise water and wastewater rates as set out in By-Law No. 3216-22, having had first reading June 7, 2022. The application was accompanied by a rate study completed by the Town.

The Board issued a Public Notice of Application on October 3, 2022 affording customers the opportunity to comment to both the Board and the Town with respect to the proposed rate changes. The Board did not receive any responses to the Notice.

The rates were calculated using the following revenue requirement projections (continued on next page):

	Rate Year 1	Rate Year 2	Rate Year 3
Administration (building, office, staff, etc)	146,414	150,543	151,915
Billing and collection	4,635	4,774	4,917
Total expenses general	151,049	155,317	156,832
Penalties	7,500	7,500	7,500
Total revenue general	7,500	7,500	7,500
Net revenue requirement - general	143,549	147,817	149,332
<i>Water - production expenses</i>			
Staffing	331,242	341,179	351,415
Purification and treatment	155,000	159,650	164,440
Service of supply	390,000	401,700	413,751
Amortization	491,791	491,082	489,063
Interest on long term debt	81,432	72,789	63,746
Reserves/capital projects	50,000	50,000	50,000
WTP Plant Upgrades and Meter Pit	200,000	200,000	200,000
Minor capital upgrades	200,000	200,000	200,000
Contingency	107,624	110,253	112,961
<i>Subtotal - water production expenses</i>	<i>2,007,089</i>	<i>2,026,653</i>	<i>2,045,376</i>

Water - distribution expenses			
Staffing	36,812	37,917	39,054
Transmission and distribution	115,360	118,821	122,385
Connections - net loss	77,250	79,568	81,955
Amortization	142,032	142,526	140,433
Reserves/capital projects	50,000	50,000	50,000
W&S renewals (50%)	100,000	100,000	100,000
Minor capital upgrades	0	0	0
Contingency	22,942	23,631	24,339
Subtotal - water distribution expenses	544,396	552,463	558,166
Total expenses water	2,551,485	2,579,116	2,603,542
Connection revenue	41,200	42,436	43,709
Hydrant rental	52,750	53,250	53,750
Bulk water revenue	7,725	7,957	8,195
Amortization of capital grants - production	167,027	167,027	167,027
Amortization of capital grants - distribution	92,891	92,891	92,891
Taxation revenues - production	268,302	268,302	268,302
Other revenue - production	136,000	137,000	138,000
Total non rate revenue - production	579,054	580,286	581,524
Total non rate revenue - distribution	186,841	188,577	190,350
Total revenue water	765,895	768,863	771,874
Net revenue requirement - water production	1,428,035	1,446,367	1,463,852
Net revenue requirement - water distribution	357,555	363,886	367,816
Net revenue requirement - water	1,785,590	1,810,253	1,831,668
Staffing	85,490	88,055	90,696
Wastewater collection system	46,350	47,741	49,173
Wastewater lift station	46,350	47,741	49,173
Wastewater treatment and disposal	149,350	153,831	158,445
Amortization	213,311	265,391	273,012
Reserves/capital projects	12,000	12,000	12,000
W&S renewals (50%)	100,000	100,000	100,000
Contingency	32,754	33,737	34,749
Total expenses wastewater	685,605	748,496	767,248
Connection revenue	41,200	42,436	43,709
Lagoon tipping fees	7,725	7,957	8,195
Amortization of capital grants	103,299	103,299	103,299
Total revenue wastewater	152,224	153,692	155,203
Net revenue requirement - wastewater	533,381	594,804	612,045

Contingency Allowance and Utility Reserves

The Town has included in its projections a contingency allowance of 10% of net rate requirements, less amortization expenses and reserve/renewal provisions. This equates to an average of \$110,279 for water production, \$23,637 for water distribution and \$33,746 for wastewater over the three years projected. The rate requirements also included the following provisions on an annual basis:

	Reserves/capital projects	Water Treatment Plant upgrades and meter pit	Water & Wastewater renewals	Minor Capital upgrades
Water production	\$ 50,000	\$ 200,000	\$ -	\$ 200,000
Water distribution	\$ 50,000	\$ -	\$ 100,000	\$ -
Wastewater	\$ 12,000	\$ -	\$ 100,000	\$ -
Total	\$ 112,000	\$ 200,000	\$ 200,000	\$ 200,000

Working Capital

As per the 2021 audited financial statements, the working capital surplus at December 31, 2021 was:

	2021
Accumulated Fund Surplus	\$30,419,840
Deduct tangible capital assets	\$32,848,228
Add long term debt	\$2,738,666
Add utility reserves	\$2,317,950
Equals Working Capital Surplus	\$2,628,228
Total utility expenses	\$2,514,415
20% of total utility expenses (target)	\$502,883

Operating Deficits

The Town has advised the Utility has not experienced any operating deficits in the previous five years of operation.

Cost Allocation Methodology

The Board approved the Utility's current Cost Allocation Methodology (CAM) in Board Order No. 15/17. The Town did not propose any changes to the existing CAM.

Unaccounted for Water

The Utility indicated the current unaccounted for water was 5.35% of water produced in its rate application.

5.0 Board Findings

Considering the Town's filing and noting there was no public response to the Notice of Application, the Board has chosen a paper review process.

The Board has reviewed the application and revenue projections presented by the Town and finds the projections to be reasonable. The Board grants approval of the revised rates for the Town, effective October 1, 2023, 2024 and 2025.

The Board requires the Town to review its water and wastewater rates for adequacy and file a report with the Public Utilities Board, as well as a full rate application for revised rates if required, by no later than June 30, 2026.

The Board directs the Town to prepare a Notice for its ratepayers, informing them of the decisions in this Order. The Town is directed to provide the Board a copy of this Notice and an amended rate By-law, having had third reading.

The Board strongly encourages the Town to work closely with its auditor(s) to ensure the expense account lines align with the information the Town wishes to use in its rate applications. When the audit and the rate application revenue requirements do not align, it can create delays in the processing of the rate application, as the Board must seek out the information to verify and review the financial projections.

The Board reminds the Town regular reviews are important for a financially sound utility and encourages the Town to review Board Order Nos. 27/23 and 86/17 for future rate applications. The Order outlines the Simplified Rate Application Process for municipally owned public utilities. If, after its rate review, the Town finds it meets the designated criteria for a simplified rate application, it should apply for future rates using the Simplified Rate Application Process.

6.0 IT IS THEREFORE ORDERED THAT:

1. The water and wastewater rates for the Town of Neepawa – Neepawa Water and Wastewater Utility, BE AND ARE HEREBY APPROVED in accordance with the attached Schedule A, effective October 1, 2023, 2024 and 2025.
2. The Town of Neepawa amend its Utility rate By-law to reflect the decisions in this Order, and submit a copy to the Board once it has received third and final reading.
3. The Town of Neepawa review its Utility rates for adequacy and file a report with the Public Utilities Board, as well as an application for revised rates (if applicable), on or before June 30, 2026.

Fees payable upon this Order - \$500.00

Board decisions may be appealed in accordance with the provisions of Section 58 of *The Public Utilities Board Act*, or reviewed in accordance with Section 36 of the Board's Rules of Practice and Procedure. The Board's Rules may be viewed on the Board's website at www.pubmanitoba.ca.

THE PUBLIC UTILITIES BOARD

"Marilyn Kapitany, B.Sc. (Hon), M. Sc."
Panel Chair

"Jennifer Dubois, CPA, CMA"
Assistant Associate Secretary

Certified a true copy of Order No. 102/23
issued by The Public Utilities Board


Assistant Associate Secretary

SCHEDULE "A"
TOWN OF NEEPAWA WATER & SEWER RATES
BY-LAW NO. 3217-22

1. SCHEDULE OF QUARTERLY RATES

October 1, 2023						
Commodity Rates - Per Cubic Metre				Water	Sewer	Water & Sewer
First 450 C.M. Per Quarter				\$2.36	\$1.42	\$3.78
Over 450 C.M. Per Quarter				\$1.35	\$1.42	\$2.77
Minimum Charges, Quarterly						
Meter Size (Inches)	Group Capacity Ratio	Minimum Quarterly Consumption	Service Charge	Water	Sewer	Minimum Quarterly Charges
5/8	1	14	\$22.50	\$33.04	\$19.88	\$75.42
3/4	2	27	\$22.50	\$63.72	\$38.34	\$124.57
1	4	55	\$22.50	\$129.80	\$78.10	\$230.38
1 1/2	10	140	\$22.50	\$330.40	\$198.80	\$551.70
2	25	341	\$22.50	\$804.76	\$484.22	\$1,311.48
3	45	614	\$22.50	\$1,283.40	\$871.88	\$2,177.78
4	90	1,227	\$22.50	\$2,110.95	\$1,742.34	\$3,875.79
6	170	2,319	\$22.50	\$3,585.15	\$3,292.98	\$6,900.63

October 1, 2024						
Commodity Rates - Per Cubic Metre				Water	Sewer	Water & Sewer
First 450 C.M. Per Quarter				\$2.39	\$1.57	\$3.96
Over 450 C.M. Per Quarter				\$1.37	\$1.57	\$2.94
Minimum Charges, Quarterly						
Meter Size (Inches)	Group Capacity Ratio	Minimum Quarterly Consumption	Service Charge	Water	Sewer	Minimum Quarterly Charges
5/8	1	14	\$23.00	\$33.46	\$21.98	\$78.44
3/4	2	27	\$23.00	\$64.53	\$42.39	\$129.92
1	4	55	\$23.00	\$131.45	\$86.35	\$240.80
1 1/2	10	140	\$23.00	\$334.60	\$219.80	\$577.40
2	25	341	\$23.00	\$814.99	\$535.37	\$1,373.36
3	45	614	\$23.00	\$1,300.18	\$963.98	\$2,287.16
4	90	1,227	\$23.00	\$2,139.99	\$1,926.39	\$4,089.38
6	170	2,319	\$23.00	\$3,636.03	\$3,640.83	\$7,299.86

October 1, 2025						
Commodity Rates - Per Cubic Metre				Water	Sewer	Water & Sewer
First 450 C.M. Per Quarter				\$2.41	\$1.61	\$3.83
Over 450 C.M. Per Quarter				\$1.38	\$1.61	\$2.99
Minimum Charges, Quarterly						
Meter Size (Inches)	Group Capacity Ratio	Minimum Quarterly Consumption	Service Charge	Water	Sewer	Minimum Quarterly Charges
5/8	1	14	\$23.00	\$33.74	\$22.54	\$79.28
3/4	2	27	\$23.00	\$65.07	\$43.47	\$131.54
1	4	55	\$23.00	\$132.55	\$88.55	\$244.10
1 1/2	10	140	\$23.00	\$337.40	\$225.40	\$585.80
2	25	341	\$23.00	\$821.81	\$549.01	\$1,393.82
3	45	614	\$23.00	\$1,310.82	\$988.54	\$2,322.36
4	90	1,227	\$23.00	\$2,156.76	\$1,975.47	\$4,155.23
6	170	2,319	\$23.00	\$3,663.72	\$3,733.59	\$7,420.31

2. DEPOSIT FEE

The initial deposit for water connection and service shall be \$50.00 for domestic and commercial users.

3. OVERSIZE METER CHARGE

In situations where the client insists on a larger than required meter, the client shall be invoiced for the difference in cost between the requested meter and the required meter.

Meter Size	Charge
5/8"	\$0.00
3/4"	\$50.00
1"	\$115.00
1 1/2"	\$295.00

Meter Size	Charge
2"	\$400.00
3"	\$1,445.00
4"	\$2,355.00
6"	\$4,155.00

4. WATER ONLY CUSTOMERS

In respect of a water only customer, the minimum charge will be the same for each meter size as indicated in clause 1 above which shall include the service charge, but excluding the sewer commodity charge.

5. SEWER ONLY CUSTOMERS

Users of Town sewage who discharge water and wastewater into the Town's sewage system, and who obtain their water supply from other than the Town of Neepawa, are required to meter their water supply at their own expense and shall be billed for sewage on the water meter reading, at rates set forth in clause 1, plus the quarterly service charge. The minimum billing shall be based on 14 cubic meters per quarter plus the service charge.

6. BULK SALE OF WATER

Bulk sales of water at the public works facility shall be charged at a rate of:

October 1, 2023 - \$2.58 per cubic meter

October 1, 2024 - \$2.60 per cubic meter

October 1, 2025 - \$2.64 per cubic meter

7. SALE OF WATER TO CUSTOMERS OUTSIDE TOWN BOUNDARIES

- (a) The Council of the Town of Neepawa may enter into agreements with municipalities, corporations and individuals outside the legal boundaries of the Town of Neepawa for the purpose of supplying water to such municipalities, corporations and individuals.
- (b) The rates to be charged to such outside users shall be the same rates charged to consumers in the Town of Neepawa for comparable service. Such outside users shall also pay a surcharge which shall be equivalent to frontage levy, general taxes and special taxes for utility purposed in effect at the time, or which may be in effect from time to time, and which would be levied on the property concerned as if it were within Town boundaries. In addition, all costs of connecting to the utility mains and installing, maintaining, and repairing service connections will be paid by the customer.

8. SALE OF WATER TO THE MUNICIPALITY OF NORTH CYPRESS-LANGFORD & THE RURAL MUNICIPALITY OF ROSEDALE

- (a) That the agreements signed with the Municipality of North Cypress-Langford on October 17, 2017 and the Rural Municipality of Rosedale on September 19, 2017 remain in effect for a term of ten years. Prior to the expiry of the agreement, the Town and each respective municipality may enter into a new agreement for a similar term. However, the agreement shall be subject to prior approval of The Public Utilities Board.
- (b) Sale of water to the Municipality of North Cypress-Langford and the RM of Rosedale shall be charged at a special rate of:
- October 1, 2023 - \$1.86 per cubic meter

October 1, 2024 - \$1.88 per cubic meter
October 1, 2025 - \$1.90 per cubic meter

9. BILLINGS AND PENALTIES

Accounts shall be billed quarterly, and shall be due and payable fourteen days after the date of billing. A late payment charge of 1 ¼% per month shall be charged on the dollar amount owing after the billing due date and shall compound monthly.

10. DISCONNECTING FOR NON-PAYMENT

The Public Utilities Board has approved the Conditions Precedent to be followed by the municipality with respect to the disconnection of service for non-payment including such matters, as notice and the right to appeal such action to the Public Utilities Board. A copy of the Conditions Precedent is available for inspection at the Municipal office.

In the event that services are disconnected in accordance with the above noted Conditions Precedent, there shall be a termination fee of \$50.00 charged to the consumer's account.

11. RECONNECTION

Any service disconnected due to non-payment of account shall not be reconnected until all arrears, penalties and a reconnection fee of \$50.00 has been paid.

12. OUTSTANDING UTILITY CHARGES ACTIVATION

Pursuant to Section 252(2) of The Municipal Act, the amount of all outstanding charges for water and sewer service are a lien and charge upon the land serviced, and shall be collected in the same manner in which ordinary taxes upon the land are collectible, and with like remedies. As a result, any account that remains outstanding for more than 30 days, may be added to property taxes.

Water and sewer services, provided and billed to a tenant, are deemed to have been provided to a property owner and information about accounts outstanding may be shared with the property owner.

13. HYDRANT RENTALS

The Town will pay to the utility an annual rental of \$250.00 for each hydrant connected to the system, which includes water for firefighting purposes.

Privately owned hydrants that are direct extensions of the Town's internal water distribution system shall be subject to an annual connection fee of \$250.00 per hydrant.

14. WATER ALLOWANCE DUE TO LINE FREEZING

That in any case where, at the request of the Council, a customer allows water to run continuously for any period to prevent the water lines in the water system from freezing, the charge to that customer for the current quarter shall be the average of the billings for the last two previous quarters to the same customers, or to the same premises if the occupant has changed.

Should bib service be required from another property, the Town of Neepawa shall setup the service, and both properties will be invoiced for an average billing.

Should the problem persist on a regular yearly basis and the source of the freezing be deemed to be an issue related solely to the private property, an estimated billing will only be conducted on the first occurrence. Subsequent occurrences will be billed for the total amount of metered water used. In the case of a bibbed service, the provider of the water will be invoiced for an average billing and the bibbed service invoiced for the remaining metered consumption.

15. SEWER SURCHARGES

- (a) There may be levied annually, in addition to rates set forth above, a special surcharge on sewage having a Biochemical Oxygen Demand (B.O.D.) in excess of 300 parts per million in the amount of \$0.50 cents per 100 pounds of B.O.D.
- (b) A special surcharge for substance requiring special treatment shall be charged based on the actual costs of treatment required for the particular sewage or industrial wastes.

16. PRIVATE SEPTIC LINES (LOW PRESSURE SEWER SYSTEM)

The cost of construction and connection of private septic lines (low pressure sewer system) from the outside face of the building and/or holding tank to the sewer main and/or manhole including surface restoration shall be the total responsibility of the property owner.

17. LAGOON TIPPING FEES

Fees for Within the Boundaries of the Town of Neepawa		
	Residential	Commercial
Yearly	71.00	284.00
Per Use Fee	14.20	56.80
Outside the Town of Neepawa Boundaries		
	Residential	Commercial

Yearly	177.50	710.00
Per Use Fee	35.50	142.00

Potential Additional Commercial Classes			
	Resident	Non-Resident	
	Annual	Annual	Per Use
Fees shall not be < than:	\$71.00	\$177.50	\$71.00
Fees shall not be > than:	\$568.00	\$1,065.00	\$284.00

Industrial customer rates will be established on the merits of each case, taking into account the number of estimated annual visits and volume.