

THE MUNICIPALITY OF RHINELAND

BY-LAW NO. 2021-04

BEING a by-law to adopt a financial plan and provide for the levying and collection of taxes in the year 2021.

WHEREAS Sub-sections 162(1), 304(1) and 306(1) of The Municipal Act provide as follows:

161(1) Every Council must adopt a financial plan for each fiscal year in a form approved by the minister and consisting of

- a) an operating budget;
- b) a capital budget;
- c) an estimate of operating revenue and expenditures for the following fiscal year; and
- d) a five-year capital expenditure program.

304(1) No later than May 15<sup>th</sup> 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 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.

306(1) If a Council has authorized business assessments to be made, it must in each year by by-law, after adopting its operating budget and no later than May 15<sup>th</sup>,

- a) set a business tax rate for the year, to be applied to the annual rental value of premises as assessed;
- b) impose a tax for the year on each business for which a business assessment was made; and
- c) set a due date for payment of the tax.

AND WHEREAS The Municipality of Rhineland has made estimates for all sums required for the lawful purpose of the corporation for the year 2021;

AND WHEREAS it is necessary to levy a rate of so many mills on the dollar upon the assessed value of all ratable property liable therefore in the Municipality as the Council deems sufficient to raise the sum required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole ratable property in The Municipality of Rhineland according to the last revised assessment roll thereof is as follows:

Rural Area	\$ 538,225,560
At Large	\$ 585,764,590

NOW THEREFORE the Council of The Municipality of Rhineland enacts as follows:

ESTIMATES

- 1. That the estimates of the Municipality of all sums required for the lawful purposes of the corporation for the year 2020 as set out in Schedule “A” of page 1 hereof and identified by the signature of the Head of Council, the Chairman of the Finance Committee and the Chief Administrative Officer of the corporation are hereby approved.

REQUISITION TAXES

- 2. That the following respective mill rates of so many mills on the dollar be and they are hereby levied for the year 2021 upon the assessed value of all ratable property in the Municipality respectively liable therefore according to the last revised general and personal property assessment roll thereof to raise the sums required for Requisition Tax purposes of the corporation which said rated assessed values and sums required are set out on page 8 via:

- a) A foundation rate of so many mills on the dollar to be levied on the following school divisions:

Border Land School Division	8.809 (Other)
Red River Valley School Division	8.809 (Other)
Garden Valley School Division	8.809 (Other)

- b) A Division Special Levy over the area of the respective divisions within the Municipality as listed hereunder of so many mills on the dollar via:

Border Land School Division	13.617 (Other)
Red River Valley School Division	12.332 (Other)
Garden Valley School Division	13.429 (Other)

- c) That the following rate be and is hereby levied for the year 2021 of so many mills on the dollar via:

LOCAL URBAN DISTRICT OF ROSENFELD

Special Levy	8.692 mills
Rosenfeld Garbage By-law 2019-08	\$160.00 (flat rate)

LOCAL URBAN DISTRICT OF GRETNA

Special Levy	18.847 mills
Special Service Levy #755-05	1.294 mills

LOCAL URBAN DISTRICT OF PLUM COULEE

Special Levy	8.931 mills
Special Service Levy	8.265 mills
Sewer Borrowing #666-03	0.828 mills

RURAL AREA

Special Levy	3.708mills
Buffalo Creek Borrowing #2016-5	0.161 mills
Priority Grain Roads #2017-2	0.078 mills
LPS Expansion PC East #2020-02 (LID)	950.28 (flat rate)

CONTROLLABLE PURPOSES

3. a) That a general rate of 4.347 mills (At large levy 4.247 and General Borrowing By-law 2016-6 - 0.100 mill) be and is hereby levied on the taxable municipal assessment at large be upon the assessed value of all ratable property in each area of the Municipality respectively liable therefore, according to the last revised general and personal assessment rolls thereof to provide for:
- The payment of the amount estimated as required for the general controllable purposes of the Corporation via General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health & Welfare Services, Environmental Development Services, Economic Development Services, Recreation & Cultural Services, Fiscal Services as set out in column 3 of page 1.
- b) The collection of “Business Tax” of 3% of the rental value of the property shown as set out on page 8.

PAYMENT OF TAXES

4. That all taxes and rates imposed and levied in The Municipality of Rhineland for the year 2021 shall be deemed to have been imposed and to be due, paid and receipted on the 29<sup>th</sup> day of October, 2021.
- That all taxes shall be due and payable at par during the months of July, August, September, and October, 2021 and that the prepayment of taxes must be made and receipted on or before the 30<sup>th</sup> day of June, 2021 with benefit of a discount at a rate of 1.0%.
5. That all taxes remaining unpaid after the 29<sup>th</sup> of October, there shall be added on the 2<sup>nd</sup> day of November and on the 1<sup>st</sup> day of each succeeding month thereafter a penalty at the rate of 1¼% per month until paid or until date of sale.

DONE AND PASSED in open Council duly assembled at the Municipal Office in Altona in the Province of Manitoba this 24<sup>th</sup> day of March, A.D. 2021.

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Reeve Don Wiebe

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Chief Administrative Officer Michael Rempel

Read a first time this 10<sup>th</sup> day of March, A.D. 2021

Read a second time this 24<sup>th</sup> day of March, A.D. 2021

Read a third time this 24<sup>th</sup> day of March, A.D. 2021