

## **BY-LAW NO. 3-2008**

### **Being a By-Law of the Rural Municipality of Strathclair to authorize the levy of taxes for the year 2008.**

**WHEREAS** subsection 304(1) of The Municipal Act S.M.1996, C58 requires that no later than May 15 of every 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 services, in accordance with the local improvement or special services by-laws; and iii) set a due date for payment of the taxes.

**AND WHEREAS** subsection 346(2) of The Municipal Act, S.M. 1996, C58 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 Rural Municipality of Strathclair has made estimates of all sums required by the Corporation for the year 2008, which estimates, attached hereto as Schedule "A" and form part of this By-Law;

**AND WHEREAS** it is necessary by By-Law or By-Laws to levy a rate or rates upon the assessed value of all rateable property liable therefore in the Municipality as the council deems sufficient to raise the sums required for the lawful purposes of the Corporation as shown by the said estimates;

**AND WHEREAS** the assessed value of the whole rateable property within the Rural Municipality of Strathclair according to the latest revised assessment roll is \$69,728,500 and the portioned value of the whole rateable property is \$2,217,500.

**AND WHEREAS** 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** in Council of the Rural Municipality of Strathclair in open Council assembled enacts as follows:

1. That the financial plan of Council of the Rural Municipality of Strathclair of all sums required for the lawful purposes of the corporation for the year 2008 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.
2. That the following respective rates of so much on the dollar be and hereby are levied for the year 2008 upon the assessed value of all the rateable property in the Rural Municipality of Strathclair respectively liable therefore according to the latest revised roll of General and personal property, thereof, to raise the sums required are set out in Schedule "A";
  - a) Foundation rate of 16.081 mills on the dollar on other assessment, levied under Section 533 of the Public Schools Act.
  - b) The following special rates levied under Section 537(1) of the Public Schools Act:

Park West School Division	20.17 mills
Rolling River School Division #39	21.54 mills

- c) A rate of 28.50 mills on the dollar on all taxable property in the Local Urban District of Elphinstone to provide requirements to be raised.
  - d) A rate of 2.48 mills on the dollar on all rateable property in the Municipality to provide for the requirements of the Machinery Replacement Reserve established under By-Law #5-86.
  - e) A rate of .37 mills on the dollar on all rateable property in the Municipality to provide for the requirements of the Fire Reserve established under By-Law #8-89.
  - f) A rate of 20.10 mills on the dollar on all taxable property in the Municipality to pay for general municipal expenditures of the Corporation.
    - g) A rate of 9.10 mills on the dollar on all the taxable property in the area described in By-Law #15-80 to pay for Menzie street lighting services.
  - h) A rate of 11.75 mills on the dollar on all taxable property outside the L.U.D. of Elphinstone to raise the amount estimated to be required for the services exclusive to the rural area.
  - i) A rate of 2.42 mills on the dollar on all rateable property with sewer service in the L.I.D. of Strathclair to pay for a local improvement levy for the lagoon expansion described in By-Law #8-2002.
  - j) A rate of 1.39 mills on the dollar on all rateable property with water service in the L.I.D. of Strathclair to pay for the Utility 2006 deficit as ordered by the Public Utilities Board of Manitoba.
- 3) a) That all taxes and rates imposed and levied in the Rural Municipality of Strathclair for the year 2008 shall be deemed to have been imposed and to be due and payable at par up to and including October 31, 2008.
- b) That on all taxes remaining unpaid following the due date there shall be added on the 1<sup>st</sup> day of November and on the first day of each succeeding month thereafter, a penalty of 1% per month, until such taxes are paid, or until the time of tax sale.
4. That this By-Law shall come into force and take effect upon third and final reading and passing thereof.

Given first reading this 5<sup>th</sup> day of May 2008.  
Given second reading this 5<sup>th</sup> day of May 2008.  
Given third reading this 7<sup>th</sup> day of May 2008.

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Reeve

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Chief Administrative Officer

