

GILBERT PLAINS MUNICIPALITY

BY-LAW NO. 2021-08

Being a By-Law of Gilbert Plains Municipality fixing the rate of taxation for the year 2021.

WHEREAS Section 304(1) of The Municipal Act, C.C.S.M. c.M225 provides in part as follows:

304(1) No later than May 15 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 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 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 service by-law; and
- (c) set a due date for payment of taxes.

AND WHEREAS it is required that a by-law be enacted levying a tax or taxes of that number of mills on each dollar of the assessed value of the property in the Municipality that the Council deems sufficient to raise the amount required, by the estimates to be raised;

AND WHEREAS the Council has, by resolution, adopted the Financial Plan;

AND WHEREAS the Financial Plan, made and adopted, is hereto attached as Schedule "A" and forms a part of this By-law;

NOW THEREFORE the Council of Gilbert Plains Municipality, in open meeting assembled, enacts as follows:

1. THAT the estimates of Gilbert Plains Municipality of all sums required for the lawful purposes of the corporation for the year 2021 as set forth in Schedule "A" of the record of estimates, hereto attached and identified by the signature of the Head of the Council and the Chief Administrative Officer are hereby approved.
2. THAT the following respective rates of so much on the dollar be levied for the year 2021 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the last revised assessment roll of general and personal property thereof, to raise the sums required as set out in our Schedule "A": of the record of estimates, viz:
 - (a) Education Support Levy rate of 8.809 mills on the dollar on other assessment levied under Sections 184 and 185 of The Public Schools Act; and
 - (b) The following respective rate of so many mills on the dollar, levied under Section 188 of The Public Schools Act, viz:

Mountain View School Division	14.623 mills
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to provide for payment of Special School Division levy.
3. THAT a special rate of 3.231 mills on the dollar be levied for the year 2021 on all rateable property located within the previous Town of Gilbert Plains and now part of Gilbert Plains Municipality to provide for the payment of the amount due and payable on the Regional Waste Disposal Site debenture issued in 2011.
4. THAT a special rate of 0.143 mills on the dollar be levied for the year 2021 on all rateable property located within Gilbert Plains Municipality to provide for the payment of the amount due and payable on the Gravel Pit debenture issued in 2018.
5. THAT a special rate of \$308.23 per parcel be levied for the year 2021 on all rateable and otherwise exempt property located within the previous Town of Gilbert Plains and now part of Gilbert Plains Municipality to provide for the provision of policing services and associated protective service costs under By-Law No. 2019-01 as set out in Page 8 of the Calculation of Tax Levies.

6. THAT a special rate of \$164.40 per parcel be levied for the year 2021 on all rateable and otherwise exempt property located within the previous Town of Gilbert Plains and now part of Gilbert Plains Municipality to provide for the pick-up of garbage and recyclables under By-Law No. 2019-02 as set out in Page 8 of the Calculation of Tax Levies.
7. THAT a special rate of \$55.00 per parcel be levied for the year 2021 on all rateable and otherwise exempt property located within the Gilbert Plains Municipality to provide for the provision of fire protection and emergency management services under By-Law No. 2021-04 as set out in Page 8 of the Calculation of Tax Levies.
8. THAT a special rate of \$44.24 per parcel be levied for the year 2021 on all rateable and otherwise exempt property located within the urban area of the Gilbert Plains Municipality to provide for the provision of highway construction and maintenance services under By-Law No. 2021-05 as set out in Page 8 of the Calculation of Tax Levies.
9. THAT a special rate of 2.004 mills on the dollar be levied for the year 2021 upon the assessed value of all the rateable property in the Municipality to provide for \$265,000.00 under By-Law No. 2020-06 for the Equipment Replacement Reserve as set out in Page 8 of the Calculation of Tax Levies.
10. THAT a special rate of 0.227 mills on the dollar be levied for the year 2021 upon the assessed value of all the rateable property in the Municipality to provide for \$30,000.00 under By-Law No. 2018-05 for the Fire Equipment Replacement Reserve as set out in Page 8 of the Calculation of Tax Levies.
11. THAT a general rate of 14.138 mills on the dollar be levied for the year 2021 upon the assessed value of all the rateable property at large in Gilbert Plains Municipality liable therefore and amounting to \$1,870,348.18 as set out in Page 8 of Calculation of Tax Levies.
12. THAT all taxes and rates imposed and levied in Gilbert Plains Municipality for the Year 2021 shall be deemed to have been imposed and to be due and payable on the 30th day of September, A.D., 2021.
13. THAT all taxes shall be due and payable at par during the month of September, 2021 and that the prepayment of taxes may be made before the 1st day of September with benefit of a discount before they are due and payable at a rate of 2.0% in July and 1.0% in August of 2021.
14. THAT all taxes levied be subject to a penalty of one and one quarter percent (1¼%) per month, namely fifteen percent (15%) per annum.
15. THAT the penalty provided for in this by-law shall be imposed on the first day of each and every month commencing on the first day of October, A.D., 2021, until such time as the taxes so levied and the penalties as provided herein shall be fully paid.

DATED at Gilbert Plains, in the Province of Manitoba, in Council duly assembled, this 25th day of May, A.D., 2021.

REEVE

C.A.O.

READ A FIRST TIME this 20th day of May, A.D., 2021.
READ A SECOND TIME this ___th day of ___, A.D., 2021.
READ A THIRD TIME this ___th day of ___, A.D., 2021.

Certified a true and correct copy of By-Law No. 2021-08, being a by-law of the Gilbert Plains Municipality passed the ___th day of ___, 2021.

Chief Administrative Officer Gilbert Plains Municipality