

**Gilbert Plains Municipality**

**By-Law #2022-06**

**Being a By-Law to establish a rate for the provision of recreation support services in the entire Gilbert Plains Municipality, as a Special Service for the years 2022 to 2028 inclusive**

WHEREAS Section 312 of The Municipal Act of Manitoba, provides in part as follows:

312 If approved by by-law, a municipality may provide, as a special service to all or part of a municipality, one or more of the following:  
(g) recreation support services;

AND WHEREAS subsection 320(1) of the Act provides as follows:

320(1) Subject to subsections (2) to (6) and subsection 321(4), a council may by by-law

- (a) approve the local improvement or special services as set out in the plan or proposal; and
- (b) authorize the municipality to impose taxes as set out in the plan or proposal.

AND WHEREAS the Council of the Gilbert Plains Municipality has prepared Special Services Plan No. 2022-06 to establish a rate for recreation support services in the entire Gilbert Plains Municipality, as a special service pursuant to Part 10 of the Act;

AND WHEREAS the requirements as prescribed in section 318, 319, and 320 of the Act have been complied with;

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

1. That pursuant to subsection 320(1) of the Act, Gilbert Plains Municipality approves Special Service Plan No. 2022-06 attached hereto as Schedule "A".
2. That Gilbert Plains Municipality levy an annual special residential dwelling unit tax as a special service tax upon all residential classed properties within the Municipality for the provision of recreation support services, as hereby attached in Schedule "B".

DONE AND PASSED in open council assembled at the Municipal Office at Gilbert Plains in the Province of Manitoba this \_\_\_\_ day of \_\_\_\_\_, 2022, AD.

**THE GILBERT PLAINS MUNICIPALITY**

\_\_\_\_\_  
Reeve

\_\_\_\_\_  
Chief Administrative Officer

Read a first time this \_\_\_\_ day of \_\_\_\_\_, 2022

Read a second time this \_\_\_\_ day of \_\_\_\_\_, 2022

Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2022

**GILBERT PLAINS MUNICIPALITY**

**SCHEDULE "A" TO BY-LAW NO.2022-06**

**SPECIAL SERVICES PLAN NO. 2022-06**

**For**

**Recreation support services**

**(A) DESCRIPTION OF PROPOSED SPECIAL SERVICE**

Under this Special Services Proposal, properties with a dwelling unit or units and residential classed assessment shall be charged an annual special service levy for recreation support services. This special services levy is not an increase in taxes, it will reduce the taxes levied on all taxable properties by the amount raised through this special service levy. There is no significant change to the services already being provided for recreation support. Council is proposing to establish a special service tax based on a per parcel rate for any parcel with one or more residential dwelling units, to provide partial funding for recreation support services throughout the Municipality. Recreation support services includes recreation administration, recreation programming, library, community centre, arena, parks, playgrounds, museum and historical society. Under this proposal, the special service tax will be levied on all properties in the Municipality with a dwelling unit or units and residential classed assessment for the years 2022 to 2028. Any amount necessary above that generated by this Special Service Levy will be levied through regular mill rate.

**(B) SPECIAL SERVICE AREA TO BE LEVIED**

The Special Service Tax for recreation support services will be levied on all residential classed properties with a dwelling unit or units within Gilbert Plains Municipality.

**(C) ESTIMATED COST OF THE SPECIAL SERVICES**

The estimated costs and raising of funds of the Special Service Plan are as follows:

Recreation Support Services	2022	2023	2024	2025	2026	2027	2028
Recreation expense	\$ 280,000	\$ 288,400	\$ 297,052	\$ 305,964	\$ 315,142	\$ 324,597	\$ 334,335
Funds raised through user fees	\$ 76,500	\$ 78,795	\$ 81,159	\$ 83,594	\$ 86,101	\$ 88,684	\$ 91,345
Funds raised through special levy	\$ 84,600	\$ 87,138	\$ 89,752	\$ 92,445	\$ 95,218	\$ 98,075	\$ 101,017
Funds raised through general mill rate	\$ 118,900	\$ 122,467	\$ 126,141	\$ 129,925	\$ 133,823	\$ 137,838	\$ 141,973

Beyond 2022, the funds raised by the Special Services Tax will be dependent on the number of residential dwellings, which may increase or decrease from year to year.

**(D) METHOD AND RATE OF CALCULATING THE PROPOSED SPECIAL SERVICES TAX**

Method of and Rate of Calculating the Special Services Tax shall be levied on all parcels with residential assessment and one or more dwelling units. The rate will be established by applying the special service tax to each eligible parcel in the Special Service area. Year one (1) is based on generating a levy of \$120.00 per parcel with residential assessment and one or more dwelling units, to cover a portion of the 2022 estimated level of expenses for recreation support services. For the years 2023 to 2028, an annual increase of approximately 3% is allowed for.

In 2022 the Municipality has 705 eligible parcels. Multiplying 705 times \$120.00 generates \$84,600.00 towards Recreation Support Services through this Special Service Tax for the year 2022. The per eligible parcel rate for each year this bylaw is in effect will be as follows:

Per Roll No. with residential dwelling unit or units rate	2022	2023	2024	2025	2026	2027	2028
Recreation support services Special Services Tax	\$ 120.00	\$ 123.60	\$ 127.31	\$ 131.13	\$ 135.06	\$ 139.11	\$ 143.29

\_\_\_\_\_  
 Chief Administrative Officer  
 Gilbert Plains Municipality