MUNICIPALITY OF LOUISE BY LAW #2019-06 2019 TAX LEVY AND FINANCIAL PLAN

Whereas Section 162 (1) states '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

And whereas Section 304(1) of the Municipal Act states '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 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 service, in accordance with the local improvement or special service by law; and
- c) Set a due date for payment of the taxes'

And whereas the Council of the Municipality of Louise has made estimates of all sums required by the Corporation for the year 2019 and all Capital Requirements for the Five Year Period 2020-2024 inclusive, which estimates are included in the 2019 Financial Plan as adopted by resolution of council;

And whereas it is necessary by By-law or By-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable, the Municipality of Louise as Council deems sufficient to raise the sums required for the lawful purpose of the corporation as shown by the estimates;

And whereas the assessed value of the taxable property for municipal purposes within the municipality according the latest revised assessment roll is \$227,083,410;

And whereas it is necessary to fix rates of taxation for the purposes aforesaid, the time for payment of all rates and taxes so fixed and levied, and the penalties to be added in the event of default;

Now therefore the Council of the Municipality of Louise in open Council duly assembled, hereby enact as follows:

Estimates

1. The estimates of the Municipality of Louise of all sums required for the lawful purposes of the corporation for the year 2019 are as set forth in the 2019 Financial Plan and identified by the signatures of the Head of Council and the Chief Administrative Officer.

Uncontrollable Purposes

2. That the following respective rates of so much on the dollar be paid and are hereby levied for the year 2019 upon the portioned assessed value of all the rateable property in the Municipality respectively liable according to the latest revised assessment roll of the general property thereof including the personal property assessment of the Municipality to raise sums required for the uncontrollable purposes of the Corporation, which said rates, assessed values, and the sums are set out in the 2019 Financial Plan.

- a) A general rate of 9.769 mills on the dollar on all "other" assessment in the Municipality of Louise to provide for the payment to the Public Schools Finance Board the sums required from this source under the School Foundation Program;
- b) A special rate of 9.762 mills on the dollar on all rateable property in the Municipality of Louise respectively liable therefore to provide for the payments to the Prairie Spirit School Division the amount requisitioned by the said division as its 2019 School Special Requirement;
- c) A special rate of 0.144 mills on the dollar on all rateable property in the Municipality of Louise to provide for the amount requested by the Pembina Valley Conservation District for 2019;
- d) A special per parcel rate ranging from \$255 to \$2,256 established by Special Service By-law #2018-02 Schedule B to pay for the waste site maintenance and collection of garbage and recyclable materials within the LUD of Pilot Mound and LUD of Crystal City
- e) A special rate of \$154 parcel rate established by Special Service By Law #2016-03 Schedule B to pay for the collection of garbage and recyclable materials within the LUD of Clearwater.
- f) A special rate of \$37.42 per parcel on specific Class 10 residential property in the Municipality of Louise to provide the amount required by Pilot Mound Kinsmen Hall as a Maintenance Levy for the year 2019 as provided for in Special Service By-law #2019-02 Schedule B;
- g) A special rate of \$42.27 per parcel on specific Class 10 residential property in the Municipality of Louise to provide the amount required by Crystal City Community Hall as a Maintenance Levy for the year 2019 as provided for in Special Service By-law #2019-01 Schedule B;
- h) A special rate of \$108.95 per parcel on specific properties to finance the debenture By-law #6-2015 Schedule C to repay the excess capital costs to build the Crystal City Community Hall;
- i) A special rate of 1.079 mills on the dollar on all rateable property in the LUD of Crystal City to provide the sum required to meet the principal and interest on debentures issued under the authority of By-law #1-2010 and amended under By-law #5-2011 for the Capital Upgrading of the Crystal City Stabilization Pond;
- j) A special rate of 1.243 mills on all rateable property, including otherwise exempt property, in the LUD of Pilot Mound to provide the sum required to meet the principal and interest on debentures issued under the authority of By law #2015-5 for the construction of a water line to bring potable water from the Glenora aquifer to the LUD of Pilot Mound.
- k) A special rate of \$51.69 per parcel on specific properties to finance the debentures By law #2015-5 Schedule C to pay for the construction of a water line to bring potable water from the Glenora aquifer to the LUD of Pilot Mound.
- 1) A special rate of \$136.68 per parcel on specific properties to finance the debentures issued under the authority of By law #2018-14 Schedule C for the

Local Improvement Plan 2018-07, to pay for connecting two new wells to the Clearwater water treatment plant;

- m) A special rate of 2.969 mills on the dollar on all rateable property in the LUD of Clearwater to provide the sum required to meet the principal and interest on debentures issued under the authority of By-law #2018-14 to pay for connecting two new wells to the Clearwater water treatment plant.
- n) A special rate of 0.234 mills on all rateable property on the Clearwater Hall District as defined in By-Law #19-79 to provide the payment to the district the amount estimated as required as a maintenance levy for the year 2019.
- o) A general rate of 0.447 mills on the dollar on all rateable property in the LUD of Pilot Mound to provide the sum required to meet the principal and interest on debentures issued under the authority of By-law #6-2009 to provide for the borrowing of funds to provide a home to house a family doctor.

Controllable Purposes

3. That a Special Areas Levy of 9.282 mills is levied for the year 2019 upon the assessed value of all the rateable property in the Municipality of Louise (excluding the LUD of Clearwater, the LUD of Crystal City and the LUD of Pilot Mound) according to the latest revised assessment roll, to provide the general controllable purposes of the corporation: and

That a Special Areas Levy of 31.313 mills is levied for the year 2019 upon the assessed value of all rateable property in the LUD of Pilot Mound according to the latest revised assessment roll, to provide the general controllable purposes of the LUD of Pilot Mound; and

That a Special Areas Levy of 35.247 mills is levied for the year of 2019 upon the assessed value of rateable property in the LUD of Crystal City according to the latest revised assessment roll, to provide the general controllable purposes of the LUD of Crystal City; and

That a Special Areas levy of 26.675 mills is levied for the year of 2019 upon the assessed value of all the rateable property in the LUD of Clearwater according to the latest revised assessment roll, to provide the general controllable purposes of the LUD of Clearwater; and

That a general rate of 0.010 mills is levied for 2019 upon the assessed value on all rateable property in the Municipality of Louise according to the latest revised assessment roll, to provide the general controllable purposes of the Municipality of Louise.

Payment of Taxes

4. That all taxes and rates imposed and levied in the Municipality of Louise for the year 2019 shall be deemed to have been imposed and to be due and payable on the 31st day of October, 2019.

That penalties at the rate of $1\frac{1}{4}$ % shall be added to all unpaid taxes on the first day of each month subsequent to the date on which the taxes are due and payable.

Done and passed in Council duly assembled at the LUD of Crystal City, in the Province of Manitoba, this 12th day of June, 2019.

MUNICIPALITY OF LOUISE

Reeve Chtyr

P/BWON CAO

Read a first time, this 22^{nd} day of May 2019 Read a second time, this 12^{th} day of June 2019 Read a third time, this 12^{th} day of June 2019