

**MUNICIPALITY OF LOUISE**  
**BY LAW #2025-05**  
**2025 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 2025 and all Capital Requirements for the five year period 2026-2030 inclusive, which estimates are included in the 2025 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 \$319,961,880

**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 2025 are as set forth in the 2025 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 2025 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 2025 Financial Plan.
  - a) A rate of 7.117 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 rate of 7.453 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 2025 School Special Requirement;
  - c) A rate of 0.104 mills on the dollar on all rateable property in the Municipality of Louise to provide for the amount requested by the Pembina Valley Watershed District for 2025;
  - d) A per parcel rate ranging from \$140.25 to \$1,683.00 established by By-law #2022-01 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 per parcel rate ranging from \$138.20 to \$552.80 established by By law #2024-01 Schedule B to pay for the collection of garbage and recyclable materials within the LUD of Clearwater.
  - f) A per parcel rate ranging from \$42.55 to \$1,191.40 established by By law # 2024-03 Schedule B to pay for maintenance for the Pilot Mound Kinsmen Hall

- g) A per parcel rate ranging from \$49.03 to \$196.12 established by By law # 2024-02 Schedule B to pay for maintenance of the Crystal City Community Hall.
- h) A rate of 0.827 mills on the dollar on all rateable property in the LUD of Crystal City established by By law # 5-2011 to finance a debenture for the capital upgrading to the Crystal City stabilization pond.
- i) A rate of 0.900 mills on the dollar on all all rateable property in the LUD of Pilot Mound established by By law # 2015-5 to finance a debenture for the construction of a water line to bring potable water to the LUD of Pilot Mound.
- j) A per parcel rate of \$51.69 established by By law # 2015-5 Schedule C to finance a debenture for the construction of a water line to bring potable water to the LUD of Pilot Mound.
- k) A rate of 0.154 mills on the dollar all rateable property in the Clearwater Hall District as defined in By-Law #19-79 to pay for maintenance of the Clearwater Hall.
- l) A per parcel rate ranging from \$58.82 to \$235.28 established by By law # 2023-03 Schedule B to pay for maintenance of the Clearwater Curling Club

### **Controllable Purposes**

3. That a Special Areas Levy of 8.333 mills is levied for the year 2025 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 29.088 mills is levied for the year 2025 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 34.221 mills is levied for the year of 2025 upon the assessed value of all 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 25.052 mills is levied for the year of 2025 upon the assessed value of all 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 0.958 mills is levied for 2025 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 2025 shall be deemed to have been imposed and to be **due and payable on the 31st day of October, 2025.**

**That penalties at the rate of 1¼ % 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 23 day of April, 2025.

MUNICIPALITY OF LOUISE

  
Reeve

  
Chief Administrative Officer

Read a first time, this 9 day of April, 2025

Read a second time, this 23 day of April, 2025

Read a third time, this 23 day of April, 2025