



# STE. ANNE MUNICIPALITY

## BY-LAW #04-2021

BEING A BY-LAW for setting the rates of taxation in the Rural Municipality of Ste. Anne for the year 2021.

WHEREAS Section 304(1) and 346(2) of *The Municipal Act* state as follows:

### **Property tax by-law**

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 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 services by-law;
- and
- (c) set a due date for payment of the taxes.

### **Penalties**

346(2) 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 Ste. Anne has made estimates of all sums required by the corporation for the year 2021 which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS it is necessary by by-law to levy a rate or rates of so much on the dollar 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 financial plan;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of Ste. Anne according to the latest revised assessment roll is **\$335,411,910**

AND WHEREAS it is necessary to fix rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of the Rural Municipality of Ste. Anne, in open council assembled, enacts as follows:

1. That the estimates of the Rural Municipality of Ste. Anne of all sums required for the lawful purposes of the corporation for the year 2021 as set forth in Schedule "A", hereto attached and identified by the signatures of the Reeve and Chief Administrative Officer are hereby approved;



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2. That the following respective rates of so much on the dollar be and are levied for the year 2021 upon the assessed value of all rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sums required for the uncontrollable and controllable purposes of the corporation which said rates, assessed value and sums required as set forth in Schedule "A";

a. The following respective Foundation and Special rates of so many mills on the dollar levied under Sections 184 and 187 of *The Public Schools Act* to provide payments to each of the said Education Support Levy and School Divisions, as well as an Allowance for Tax Assets:

ESL/School Division	Mill Rate
Education Support Levy	8.809
Seine River #14	13.874
Hanover #15	14.250

- b. A rate of **2.877 mills** be levied for the year 2021 upon the assessed value of all rateable **At Large** properties in the Municipality to provide for the payment of the amounts estimated as required for: General Government Services, Protective Services, Transportation Services Administration (including benefits) and Public Works Shop operating costs, Environmental Health Services, Public Health and Welfare Services, Planning and Development Services, Environmental Development Services, Economic Development Services (other than the Seine Rat River Conservation District Levy) and Fiscal Services (other than Capital Expenditures levied under Item 2.c. of this By-Law);
- c. A rate of **4.518 mills** be levied for the year 2021 upon the assessed value of all rateable **Rural Area** properties in the Municipality with the exception of the Local Urban District (LUD) of Richer to provide for the payment of the amounts estimated as required for Transportation Services other than those listed in Item 2.b., Recreation and Cultural Services, the Seine-Rat River Conservation District Levy under Economic Development Services and all Capital Expenditures under the 4 departments listed herein;
- d. A rate of **5.546 mills** be levied for the year 2021 upon the assessed value of all rateable properties in the **LUD of Richer** to provide for the payment of the amount estimated as required for services provided to the LUD of Richer only;
- e. A rate of **0.185 mills** be levied for the year 2021 upon the assessed value of all rateable **At Large** properties in the Municipality to provide for the payment of the amount estimated as required for **Debenture By-Law #06-2012**, being a By-Law for the construction of the new Municipal Office building;
- f. A rate of **2.491 mills** be levied for the year 2021 upon the assessed value of all rateable properties in the **LUD of Richer** to provide for the payment of the amount estimated as required for **Debenture By-Law #07-2017**, being a By-Law for the asphaltting of various roads in the LUD of Richer;
- g. A rate of **0.240 mills** be levied for the year 2021 upon the assessed value of all rateable **At Large** properties in the **Municipality** to provide for the payment of the amount estimated as required for **Debenture By-Law #07-2020**, being a By-Law for the construction of the new Public Works Building;



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- h. A **Special Service Levy By-Law #09-2016** authorized under Section 312 of *The Municipal Act* be levied for the year 2021 at a uniform rate of **\$86.80 upon non-vacant property** in the **LUD of Richer** upon all taxable, grant-in-lieu and exempt property, to provide for the collection of garbage in the LUD of Richer only;
  - i. A rate of **0.299 mills** be levied for the year 2021 upon the assessed value of all rateable **At Large** properties in the Municipality to provide for the augmentation of the **General Reserve Fund**;
  - j. A rate of **0.179 mills** be levied for the year 2021 upon the assessed value of all rateable **At Large** properties in the Municipality to provide for the augmentation of the **Fire Equipment Reserve Fund**;
  - k. A rate of **0.555 mills** be levied for the year 2021 upon the assessed value of all rateable **Rural Area** properties in the Municipality to provide for the augmentation of the **Machinery Replacement Reserve Fund**;
3. That all taxes and rates imposed and levied in the RM of Ste. Anne for the year 2021 shall be deemed to have been imposed, **due and payable on or before 4:30 pm on October 29, 2021**;
  4. That all payments, including those sent by either mail or electronic format, **must be posted on or before 4:30 pm on October 29, 2021**;
  5. That all 2021 tax arrears that exist after 4:30 pm on October 31, 2021 shall have a penalty imposed upon the same at a rate of 1% per month compounded annually and applied on the first business day of each month.
  6. That delinquent (2020) tax arrears of no more than \$5.00 per roll that remain outstanding on December 31, 2021, may be cancelled without Resolution of Council on that date.

DONE AND PASSED by the Council of the RM of Ste. Anne in Council duly assembled in the RM of Ste. Anne, in Manitoba, this \_\_\_\_\_ day of **May, 2021**.

\_\_\_\_\_  
Reeve

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

Read a first time this 21<sup>st</sup> day of April, 2021.  
 Read a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2021.  
 Read a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2021.