



TAX LEVY

Municipality of North Norfolk

BY-LAW NO: 55/2019

WHEREAS Section 304 (1) of the Municipal Act states that "No later than May 15th 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) when 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

AND WHEREAS the Municipality of North Norfolk has made estimates of all sums required by the corporation for the year 2019, which estimates are attached hereto as the Annual Estimates, and form part of this by-law;

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 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 estimates;

AND WHEREAS the assessed value of the rateable property within the Municipality of North Norfolk according to the latest revised assessment roll is \$ 313,570,220;

AND WHEREAS it is necessary to fix the 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 Municipality of North Norfolk in open council assembled enacts as follows:

ESTIMATES

1. **THAT** the estimates of the Municipality of North Norfolk of all sums required for the lawful purposes of the corporation for the year 2019 as set forth in the Annual Estimates, hereto attached and identified by the signatures of the Head of Council and the Chief Administrative Officer, are hereby approved and adopted.

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for the year 2019 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 purposes of the corporation, which said rates, assessed values and sums required are set out in the Annual Estimates, viz:

(a) **THAT** the following respective Foundation and Special rates of so many mills on the dollar, levied under Section 175 and 187 of "The Public Schools Act", as shown in the Annual Estimates, viz:

School Division	Farm/Residential	Other	Special
Portage la Prairie	0.00	9.77 mills	13.880
Pine Creek School	0.00	9.77 mills	13.930
Beautiful Plains	0.00	9.77 mills	11.490

to provide for payments to each of the said school divisions, the amounts required for school purposes.

(b) **THAT** a general rate of 6.636 mills on the dollar be levied on the assessed value of the rateable property in the Local Urban District of Austin, to provide for the payment of the estimated amount due and payable to the Local Urban District of Austin during the year 2018 as set out in the annual Estimates attached hereto to provide for their requisition for 2019.

(c) **THAT** a special per lot rate hereby be levied upon all the rateable subject property in the district liable therefore, to provide for the payment due and payable in the year 2019 for the Rural Water Pipeline Debentures issued under By-Law No: 787/2011, By-Law No: 10/2015, and By-Law No: 44/2018.

(d) **THAT** a special per lot rate of \$226.68 hereby be levied on the rateable subject property in the Local Urban District of Austin to provide for the payment due and payable in the year 2019 for the Austin Street paving as provided in Local Improvement By-Law 748/2007 of the Rural Municipality of North Norfolk.

(e) **THAT** a general rate of .824 mills on the dollar be levied on the assessed value of the rateable property in the Town of MacGregor, to provide for the payment of the amount due and payable in the year 2019 on debentures issued under By-Law 769/10 of the Town of MacGregor, being land development debentures.

(f) **THAT** the following special rates be levied on the assessed value of the rateable property liable therefore to provide for the payment due in 2019 as set out hereto namely:

a.	Whitemud Watershed Area	
i.	Sub-District 35	0.201 mills
ii.	Sub-District 36	0.223 mills
iii.	Sub-District 37	0.251 mills
iv.	Sub-District 38	0.106 mills
v.	MacGregor	0.074 mills

(g) **THAT** a special service rate of \$100.94 be hereby levied upon properties in the Special Service Area as provided in the Special Services By-Law No. 53/2019 of the Municipality of North Norfolk.

(h) **THAT** a special service rate of \$82.53 be hereby levied upon properties in Local Improvement District as provided in the Local Improvement By-Law No. 750/2008 of the Town of MacGregor.

- (i) **THAT** a special service rate of \$95.28 be hereby levied upon properties in the Special Service Areas as provided in the Special Services By-Law No. 52/2019 of the Municipality of North Norfolk.

CONTROLLABLE PURPOSES

- 3. **THAT** a general rate of 2.382 mills on the dollar be and hereby is levied for the year 2019 upon the assessed value of all rateable property in the municipality liable therefore known as the Rural Area levy according to the latest revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.
- 4. **THAT** a general rate of 5.968 mills on the dollar be and hereby is levied for the year 2019 upon the assessed value of all rateable property in the municipality liable therefore known as the At Large levy according to the latest revised general and personal property assessment rolls thereof, to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation at large.
- 5. **THAT** a general rate of 4.850 mills on the dollar be and hereby is levied for the year 2019 upon the assessed value of all rateable property in the municipality therefore known as the Special Area, MacGregor levy according to the latest revised general and personal property assessment rolls thereof, to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.
- 6. **THAT** all assessments shall be taken from the latest revised general and personal property assessment rolls of the corporation for rating purposes.

PAYMENT OF TAXES

- 7. **THAT** all taxes and rates imposed and levied in the Municipality of North Norfolk for the year 2019 shall be deemed to have been imposed and to be due and payable on the 30th day of September A.D., 2019.

DISCOUNTS FOR PREPAYMENT OF TAXES AND PENALTY FOR ARREARS OF TAXES

- 8. **THAT** upon all taxes paid by July 31st, 2019, there shall be allowed a discount of 1% (one per cent). Upon all taxes remaining unpaid after the 30th day of September, 2019, there shall be penalty added at the rate of 1% per month.

DONE AND PASSED as a by-law of the Municipality of North Norfolk at MacGregor in the Province of Manitoba this _____ day of _____, 2019

Mayor

Chief Administrative Officer

Read a first time this	<u>6th</u>	day of	<u>May</u>	A.D.	<u>2019</u>
Read a second time this	<u>27th</u>	day of	<u>May</u>	A.D.	<u>2019</u>
Read a third time this	<u>27th</u>	day of	<u>May</u>	A.D.	<u>2019</u>