### BY-LAW NO. #152/2023

A BY-LAW OF THE RURAL MUNICIPALITY OF PINEY FOR ADOPTING THE FINANCIAL PLAN FOR THE FISCAL YEAR 2023.

WHEREAS Section 304 (1) of The Municipal Act provides in part as follows:

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

AND WHEREAS "The Municipal Act" requires every Rural Municipality in each year to make estimates of all sums required for the lawful purposes of the Municipality of the year in which those sums are required to be levied, and to pay all its debts falling due within the year and any sums required to be levied under this act and any sums required under the Public Schools Act by school districts, school divisions, or school areas wholly or partly within the Municipality, or the Public Schools Finance Board, and any sums levied against the Municipality or against any school districts, school divisions or school area, wholly or partly within the Municipality, by the Minister, and for its proportion of the cost of administering the Act, and any revenue deficit or any over expenditure of the estimate made in the previous year making due allowance for taxes imposed on lands purchased by the Municipality at tax sale and considered uncollectible and for the cost of collection and the abatement and losses that may occur in the collection of taxes whether for the Municipal purposes, school purposes, levies by the Minister or other rates which allowance is hereinafter referred to as tax reserve;

AND WHEREAS The Rural Municipality of Piney has made estimates of all sums required for the lawful purposes of the corporation for the year 2023, which estimates are attached hereto as Schedule "A";

AND WHEREAS it is necessary for the by-law or by-laws, to levy a rate or rates of so much on the dollar upon assessed value of all rateable property liable therefore in The Rural Municipality of Piney, as the Council and the Chief Administrative Officer deems sufficient to raise the sums required for the lawful purposes of The Rural Municipality of Piney, as shown by the said estimates;

AND WHEREAS the assessed value of the rateable property within The Rural Municipality of Piney, according to the last revised assessment roll thereof for the School General Levy - other property is \$25,149,780;

AND WHEREAS the assessed value of the rateable property within The Rural Municipality of Piney, according to the last revised assessment roll thereof for the School Special levy is \$118,722,330;

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AND WHEREAS the assessed value of the whole rateable property within The Rural Municipality of Piney according to the last revised assessment roll thereof for General Municipal Purposes is \$119,107,410;

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

NOW THEREFORE BE IT AND IT IS HEREBY ENACTED AS A BY-LAW OF THE RURAL MUNICIPALITY OF PINEY AS FOLLOWS:

### ANNUAL ESTIMATES

1. THAT the Annual Estimates and adopting Resolution No <u>#117/2023</u> of The Rural Municipality of Piney for the year 2023 as set forth in Schedule "A" hereto attached and forming part of this by-law and identified by the signatures of the Reeve and the Chief Administrative Officer are hereby approved.

## UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the 2023 year upon the assessed value of all rateable property in The Rural Municipality of Piney respectively liable therefore according to the last revised assessment roll of general and business property thereof to raise the sums required for the uncontrollable purposes of The Rural Municipality of Piney which said rates, assessed values and sums required are set out in Schedule "A", viz:

(a) A general rate of 0 mills on the dollar to provide for the payment of the general levy of Farm and Residential property of the sums respectively set out in Schedule "A" attached.

(b) A general rate of <u>8.140</u> mills on the dollar to provide for the payment of the General Levy on Other Property of the sum respectively set out in Schedule "A" attached.

(c) The following special rates of so many mills on the dollar on property respectively assessed as set out in Schedule "A" to provide for payments to each of the said School Divisions and amounts required for Division purposes as set out in Schedule "A":

School Division	Special Rate
Seine River No. 14	<u>    12.044    </u> Mills
Border Land No. 16	<u>11.864</u> Mills

#### CONTROLLABLE PURPOSES

3. THAT a general rate of <u>12.09</u> mills on the dollar made up to the rates specified in Schedule "A" be and hereby is levied for the year 2023 upon the assessed value of all rateable property in The Rural Municipality of Piney liable therefore according to the last 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 Rural Municipality of Piney as set out in Schedule "A" attached hereto, via; General Government Services, Protective Services, Transportation Services, Economic Development Services, Recreation and Cultural Services and Education and Fiscal Services.

# PAYMENT OF TAXES

4. (a) That all taxes and rates imposed and levied in The Rural Municipality of Piney for the year 2023 shall be deemed to have been imposed and to be due and payable on the 31<sup>st</sup> day of October, A.D., 2023.

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(b) Upon all taxes remaining unpaid after the 31<sup>st</sup> day of October of the year for which they are imposed there shall be added as a penalty on the first day of each month thereafter an amount calculated at the rate of one and a quarter percent per month until all taxes are paid or The Rural Municipality of Piney sells the land liable therefore at Tax Sale.

DONE AND PASSED as a By-Law of The Rural Municipality of Piney at the Office of Vassar, in the Province of Manitoba, this 25<sup>th</sup> day of April, 2023.

The Rural Municipality of Piney

Originally Signed

Wayne Anderson Reeve

**Originally Signed** 

Martin Van Osch Chief Administrative Officer

GIVEN FIRST READING THIS  $\_11^{th}$  day of April, 2023. GIIVEN SECOND READING THIS  $\_11^{th}$  day of April, 2023. GIVEN THIRD READING THIS  $\_25^{th}$  day of April, 2023.