



**RURAL MUNICIPALITY OF ROSEDALE**  
**BY-LAW No. 1-2019**

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF ROSEDALE TO IMPOSE AND LEVY  
PROPERTY TAXES FOR THE FISCAL YEAR 2019

**WHEREAS** Section 304(1) of “The Municipal Act” provides as follows:

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.

**WHEREAS** Section 162(1) of “The Municipal Act” requires Council must adopt 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** the Rural Municipality of Rosedale has made estimates of all sums required by the corporation for the year 2019 which estimates are reported in the Financial Plan and is attached hereto as Schedule “A” and form part of this by-law.

**AND WHEREAS** the assessed value of the whole rateable property within the Rural Municipality of Rosedale according to the latest revised assessment roll is \$108,991,740.

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

**NOW THEREFORE** the Council of the Rural Municipality of Rosedale in open Council assembled enacts as follows:

**ESTIMATES**

1. That the Financial Plan which includes the operating and capital expenditure estimates of the Rural Municipality of Rosedale of all sums required for the lawful purposes of the corporation for the year 2019 as set forth in Schedule “A”, hereto attached and identified by the signatures of Head of Council, and the Municipal Administrator, are hereby approved and adopted.

**MILL RATES**

2. That the following respective rates of so much on the dollar be and hereby 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 value and sums required are set out in Schedule “A” viz:

(a) the following respective Education Support levy (ESL) levied under section 184 of “The Public Schools Act” as shown on Schedule A viz, Commercial and other property 9.77 mills on the dollar

(b) and School Division Special rates of so many mills on the dollar, levied under section 188 of “The Public Schools Act” as shown in Schedule “A” viz:

School Division  
Beautiful Plains #31  
Turtle River #32

Special Rates  
11.49 mills  
15.27 mills

to provide for payments to each of the said School Divisions the amount required for school purposes.

- c) A special rate of **.238 mills** on the dollar to provide for the payment of the amount apportioned to that part of the Municipality located within the Whitemud River Conservation District #1 under By-law No. 2338.
- (d) A special rate of **2.900 mills** on the dollar to provide for the payment of the amount apportioned to that part of the Municipality located within the Turtle River Watershed District #2.
- (e) A special rate of **.076 mills** on the dollar to provide for the payment of the amount apportioned to that part of the Municipality located within the Little Saskatchewan Watershed District #3 under By-law No. 3-2004.

### **CONTROLLABLE PURPOSES**

- 3. a) A general rate of **.146 mills** on the dollar for the general reserve under authority of By-law No. 4-79
- b) A general rate of **.100 mills** on the dollar for the building reserve under authority of By-law No. 1- 2007
- c) A general rate of **.468 mills** on the dollar for the gravel reserve under authority of By-law No. 6-92
- d) A general rate of **.925 mills** on the dollar for the machinery replacement reserve under authority of By-law No. 14-79
- e) That a general rate of **6.903 mills** on the dollar be and hereby levied on the assessed value according to the latest revised municipal assessment roll to provide for the amount estimated for the general controllable purposes in the Rural Area;
- f) That a general rate of **14.500 mills** on the dollar be and hereby is levied on the assessed value according to the latest revised municipal assessment roll to provide for the amount estimated for the general controllable purposes in the LUD of Kelwood;
- g) That a general rate of **1.689 mills** on the dollar be and hereby is levied according to the latest revised municipal assessment roll to provide for the payment of the estimates as required for the general controllable purposes for the corporation.

### **SPECIAL SERVICE & LOCAL IMPROVEMENT LEVIES**

- 4. a) That a special service rate of **.336 mills** on the dollar is and is hereby levied for the year 2019 upon the assessed value of all the rateable property within the Eden Special Service Area, liable therefore, according to the latest revised general assessment roll of the Municipality to provide for maintenance of the Eden Rink, as provided in By-Law No. 6-2006.
- b) A special service rate of **\$40.00** per parcel to be paid by benefiting properties for the maintenance and operation of the Riding Mountain Hall within the Village of Riding Mountain, as provided in By-law No. 5-2005.
- c) A special service rate of **\$45.00** per parcel to be paid by benefiting properties for the maintenance and operation of the Kelwood Community Centre within the Village of Kelwood; as provided in By-law No. 15-2018.
- d) A special service rate of **\$183.80** per parcel for residents (deposit provided) and a special service rate of **\$306.31** per parcel for residents (no deposit) for the 2018 Eden connections to the R.M. of Rosedale Water Distribution Line as provided in By-law No. 6-2018.

### **TAX DUE DATE**

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

**DISCOUNT**

6. THAT the municipality shall allow discounts for payment of property taxes based on the previous year's taxes, for the following dates:

- During the month of January ..... 3.00%
- During the month of February..... 3.00%
- During the month of March ..... 3.00%
- During the month of April ..... 2.50%
- During the month of May ..... 2.00%
- During the month of June ..... 1.50%
- During the month of July..... 1.00%
- During the month of August ..... 0.50%

**PENALTY**

7. THAT penalty of 1.25% per month will be added upon all taxes remaining unpaid after October 31, 2019. Payment on taxes arrears must be received in the municipal office before closing hour on the last working day of the month, to avoid penalty being charged for the month.

**DONE AND PASSED** in Council assembled at the Municipal Office, Neepawa, Manitoba this     day of \_\_\_\_\_, 2019.

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Municipal Administrator

Read a first time this 10<sup>th</sup> day of May, 2019  
Read a second time this 10<sup>th</sup> day of May, 2019  
Read a third time this 10<sup>th</sup> day of May 2019

For: *ALL*  
Against: *NONE*