

**THE RURAL MUNICIPALITY OF WEST ST. PAUL
BY-LAW NO. 4/2010**

BEING A BY-LAW TO LEVY TAXES FOR THE YEAR 2010

WHEREAS subsection 304 (1) of "The Municipal Act", S.M. 1996, c. 58 requires that no later than May 15 of each year, after adopted 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
 - (iii) set a due date for payment of the taxes.

AND WHEREAS subsection 346 (2) of "The Municipal Act", S.M. 1996, c. 58 provides that:

"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 Council of The Rural Municipality of West St. Paul has made estimates of all sums required by the corporation for the year 2010, which estimates are attached hereto as Schedule "A" 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 whole rateable property within The Rural Municipality of West St. Paul according to the latest revised assessment roll is \$259 482 190.00

AND WHEREAS the assessed value of the rateable business properties within The Rural municipality of West St. Paul according to the latest revised business assessment roll is \$3 640 100.00

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 Rural Municipality of West St. Paul in open council assembled enacts as follows:

ESTIMATES

1. THAT the estimates of Council of The Rural Municipality of West St. Paul of all sums required for the lawful purposes of the corporation for the year 2010 as set forth in Schedule "A" hereto attached and identified by the signatures of the Mayor 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 are hereby levied for the year 2010 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:

REQUISITION PURPOSES

- (a) The following respective foundations rates of so many mills on the dollar, levied under Section 182 and 183 "The Public Schools Act", shown in Schedule "A", viz:
- Farm and Residential - .000 mills on the dollar
Commercial and Other – 12.338 mills on the dollar
- (b) The following respective special rates of so many mills on the dollar, levied under Section 188, "The Public Schools Act" as shown on Schedule "A" viz.:
- Seven Oaks School Division #10 – 17.163 mills on the dollar
Interlake School Division #21. – 15.400 mills on the dollar
to provide for payment of Special School District Levies.

CONTROLLABLE PURPOSES

3. (a) THAT a general rate of 8.06 mills on the dollar be and hereby is levied for the year 2010 upon the assessed value of all the rateable property in the Municipality liable therefore, 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.
- (b) A general rate of 0.200 mills on the dollar sufficient to raise \$50,000.00 to provide for an Annual Levy for a Replacement Reserve Fund under Section 168(1) as set out in By-law No. 3-2010 which amends Bylaw No.4/2004.
- (c) A general rate of 0.200 on the dollar sufficient to raise \$50 000 to provide for a levy for the General Reserve Fund under Section 168 (1) as set out in By-law No.2-2010 which amends Bylaw No. 5/2004.
- (f) THAT a rate of 1.20% of the assessed value of all premises as set out in the business roll be levied for the year 2010.
- (g) THAT for the operating of the Sewer and Water System in the Local Improvement District of Rivercrest - L.I.D. No. 1, a rate of \$695.00 per year be levied against each of the residence connected to the sewer and water system and a rate of \$317.00 per year be levied against each residence connected to the sewer system only.
- (h) THAT for the operating of the Sewer and Water System in the Local Improvement District of Riverdale - L.I.D. No. 2, a rate of \$355.00 per year be levied against each building lot.
- (i) THAT for the operating of the Sewer and Water System in the Local Improvement District of Lister Rapids - L.I.D. No. 3, a rate of \$568.00 per year be levied against each building lot.
- (j) THAT for the operating of the Sewer System in the Local Improvement District of Rivergate - L.I.D. No. 4, a rate of \$810.00 per year be levied against each building lot.
4. THAT all taxes and rates imposed and levied in The Rural Municipality of West St. Paul for the year 2010 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 30th day of September, 2010. Upon all taxes remaining unpaid after the 30th day of September A.D. 2010 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of 1.25% (One and a quarter) per centum per month until such taxes are paid or the land sold for arrears of taxes and costs.

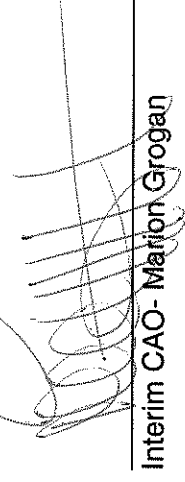
5. THAT the minimum personal or real tax on any parcel of land shall be \$1.00.

DONE AND PASSED in open Council assembled at the Council Chambers in The Rural Municipality of West St. Paul, Province of Manitoba, this 13th day of May A.D. 2010.

RURAL MUNICIPALITY OF WEST ST. PAUL



MAYOR- Cliff Dearman



Interim CAO- Marion Grogan

Read a first time this 8th day of April A.D. 2010.

Read a second time this 13th day of May A.D. 2010.

Read a third time this 13th day of May A.D. 2010.