THE RURAL MUNICIPALITY OF EAST ST. PAUL

BY-LAW NO. 2021-04

LEVYING TAXES FOR THE YEAR 2021

WHEREAS Section 162 of "The Municipal Act" requires that every municipal corporation shall make estimates of all the sums required for the operating expenses and for the lawful purposes of the corporation for the year in which those sums are required to be levied and to pay all its debts, whether of principal or interest falling due within the year, and any revenue deficit incurred in the previous year, making due allowances for taxes imposed on lands purchased by the corporation at tax sale and considered uncollectible, and for the cost of collection of taxes, whether municipal, school, or other rates; and make an estimate of all it will raise or expend during the year for capital purposes;

AND WHEREAS the said Act requires that every municipal corporation shall in each year, after the assessment roll comes into force, by one or more by-laws, levy a rate or rates of so much on the dollar upon the assessed value of the property therein as the Council deems sufficient to raise the sums required in the estimates;

AND WHEREAS the Council of the Rural Municipality of East St. Paul has made estimates of all the sums required for the lawful purposes of the corporation for the year 2021;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of East St. Paul according to the latest revised portioned assessment rolls is:

General Assessment Roll	. \$888,847,740
Personal Property Roll	\$3,883,300
Business Tax Roll	\$4,272,000

NOW THEREFORE the Council of the Rural Municipality of East St. Paul, in open Council assembled, enacts as follows:

- THAT the estimates of the Rural Municipality of East St. Paul, and all sums required for the year 2021 are as set forth in Schedule "A" hereto attached and the same is hereby approved and adopted.
- 2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 2021 upon the assessed value of all the rateable property in the Municipality respectively liable therefor 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", via:

- a) A rate of 0.000 mills on the dollar on "Farm and Residential" Assessable Assessment to provide for the "Foundation" School Levy (Sec. 533 The Public Schools Act) as set out in notice from the Public School Finance Board as shown in Schedule "A";
- b) A rate of 8.809 mills on the dollar on "Other Assessable Assessment" to provide for the "Foundation" School Levy (Sec. 533 The Public School Act) as set out in notice from the Public Schools Finance Board as shown in said Schedule."A";
- c) A rate of 12.712 mills on the dollar on the "Total Assessable Assessment" to provide for the "Special School Levy" (Sec. 537 The Public Schools Act) as set out in notice from the River East Transcona School Division as shown in Schedule "A";
- d) A general rate of .563 mills on the dollar to provide for the payment of the General Reserve;
- e) A general rate of .383 mills on the dollar to provide for the payment of the Equipment Replacement Reserve;
- f) A general rate of .113 mills on the dollar to provide payment of the Building Reserve;
- g) A general rate of .146 mills on the dollar to provide payment of the Fire Equipment Reserve;
- h) A general rate of .023 mills on the dollar to provide for the payment of the Investment Reserve;
- A general rate of .056 mills on the dollar to provide for the payment of the Drainage Reserve
- j) A general rate of .113 mills on the dollar to provide for the payment of the Road Rebuilding Reserve;
- A general rate of .225 mills on the dollar to provide for the payment of the Arena Reserve;
- I) A general rate of .113 mills on the dollar to provide for the payment of the Parks & Recreation Reserve;
- m) A general rate of .034 mills on the dollar to provide for the payment of the Environmental Health Services Reserve;
- n) A general rate of .034 mills on the dollar to provide for the payment of the Election Reserve;
- o) A general rate of .473 mills on the dollar to provide for the payment of the Collector/Arterial Roads Reserve;

- p) A general rate of .135 mills on the dollar to provide for payment of the Active Transportation Reserve.
- q) A general rate of .039 mills on the dollar to provide for payment of the Curling Club.
- r) A special rate of \$5.45 per foot frontage to provide for payment of charges levied under By-Law 06-02;
- s) A special rate of \$848.50 per lot to provide payment of debentures under By-Law 03-01;
- t) A special rate of \$7.63 per foot frontage to provide payment of debentures under By-Law 03-02;
- A special rate of \$50.83 per parcel to provide payment of debentures under By-law 2014-08;
- v) A special rate of .238 mills on the dollar to provide payment of debentures under By-law 2013-07
- A general rate of 5.785 mills on the dollar to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation;
- x) Rates on Business Tax assessment, refineries, and bulk oil sales 3%, all other business 2.5%;
- THAT taxes levied for the year 2021 shall be due and payable on or before the 30th day of September.
- 4. THAT upon all taxes remaining unpaid after the 30th day of September, a penalty of one and one quarter per cent (1½%) per month shall be added to those taxes on the first day of each month, thereafter, in accordance with Section 346 of the Municipal Act.
- THAT the date of mailing of the tax notice shall be deemed to be the date on which said tax notices, postage prepaid, and delivered for mailing to the Canada Post Office.

DONE AND PASSED as a by-law of The Rural Municipality of East St. Paul in the Province of Manitoba, this 30th day of April, **2021** A.D.

Shelley Hart Mayor

Chief Administrative Officer

Read a first time this	28 th	day of	April, 2021
Read a second time this	30 th	day of	April, 2021
Read a third time this	30 th	day of	April. 2021