



**RURAL MUNICIPALITY OF LORNE  
BY-LAW # 1773/13**

BEING A BY-LAW to levy taxes for the year 2013.

**WHEREAS** subsection 304(1) of "The Municipal Act" S.M. 1996, c.58 requires that no later than May 15<sup>th</sup> 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,
  - (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 taxes

**AND WHEREAS** subsection 344 of "The Municipal Act" S.M.1996c.58 provides that "A council may by by-law allow a discount, subject to any limitation prescribed by the minister by regulation, for the prepayment of taxes on or before a date specified in the by-law."

**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 Lorne has made estimates of all sums required by the corporation for the year 2013 which estimates are attached hereto as Schedule "A" and form part of this by-law;

**AND WHEREAS** it is deemed 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 ratable 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 ratable property within the Rural Municipality of Lorne according to the latest revised assessment roll is \$153,404,930.00

**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 Lorne in open council assembled enacts as follows:

1. That the following respective rates of so much on the dollar be and are hereby levied for the year 2013 upon the assessed value of all the ratable 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:
    - (a) The following respective foundation rates of so many mills on the dollar, levied under Section 184 "The Public Schools Act", shown in Schedule "A", viz:
      - Commercial & Other- 11.830 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:
      - Prairie Rose #25 14.470 mills on the dollar
      - Prairie Spirit #50 15.888 mills on the dollar
- To provide for payment of Special School District Levies.

**UNCONTROLLABLE PURPOSES**

- (c) That the general rate of 1.829 mills on the dollar to provide for the payment for the year 2013 on the debentures issued under By-Law #1694 for the Local Improvement District of St. Leon which sums are set out on page 11 and an allowance for tax reserve.
- (d) That the general rate of 0.721 mills on the dollar to provide for the payment for the year 2013 on the debenture issued under by-law#1731 for the Local Improvement of the Notre Dame Area rejuvenation project which are set out on page 11 and an allowance for tax reserves.
- (e) That a per parcel levy of \$380.87 to provide for the payment for the year 2013 on debentures issued under by-law#1747/11 to be levied on all ratable property in the L.U.D. of Swan Lake as set out on page 11.
- (f) That the rate of so much on the dollar to provide for the payments of the sums of money required by the different L.U.D.'s named on page 5 and an allowance for tax reserves.  
L.U.D. of Altamont -9.950    L.U.D. of Swan Lake -27.758  
L.U.D. of St. Leon - 10.237    L.U.D. of Mariapolis - 16.150

**CONTROLLABLE PURPOSES**

- (a) That the general rate of 8.549 mills on the dollar be and are hereby levied for the year 2013 upon the assessed value of all the ratable property in the Municipality, therefore according to the latest revised assessment roll thereof, to provide for the amount estimated for the Rural Area as set out on page 10 and an allowance for tax reserves.
- (b) That the general rate of 2.384 mills on the dollar be and are hereby levied for the year 2013 upon the assessed value of the property thereof according to the latest revised assessment roll of the municipality to provide for the purpose of the payment estimated for the general purposes of the corporation as set out on page 8 and an allowance for tax reserves.
- (c) That the following levies be levied for special area levies for maintenance purposes:
  - By-Law #1758 Somerset Hall .539
  - By-Law #1759 Somerset Rink .359
  - By-Law # 1763 Somerset C. Rink .090
  - By-Law #1760 Swan Lake Rink .731
  - By-Law #1764 Swan Lake Hall .341
  - By-Law #1765 Cypress Rink .138
  - By-Law #1766 Cypress Hall .627
  - By-Law #1767 Bruxelles Rink .157
  - By-Law #1768 Bruxelles Hall .186
  - By-Law #1770 Altamont Hall .367
  - By-Law #1771 Mariapolis Rink .079
  - By-Law #1756 Notre Dame Hall .168
  - By-Law #1728 Notre Dame Arena .659
  - By-Law #1769 St. Leon Rec .158
  - By-Law #1772 St. Alphonse Hall .118
  - By-Law #1761 Altamont Spec. Ser \$75.00

That the general taxation of the Corporation shall be augmented by receipts of other revenues estimated to the amount of \$477,561.27 in detail on page 2.

That the Local Improvement District #7 Swan Lake Water taxation revenue shall be augmented by receipts of water charges and other revenues estimated to the amount of \$124,937.33 as set out in detail on page 6.

That the Local Improvement District #8 Mariapolis Sewers taxation revenue shall be augmented by receipts from sewer charges estimated in the amount of \$11,542.00 as set out in detail on page 6.

That the Local Improvement District #1 St. Leon Sewer taxation revenue shall be augmented by receipts from sewer charges estimated in the amount of \$10,790.00 as set out in detail on page 6.

That the general rate of 0.163 mills on the dollar be and is hereby levied for the year 2013 upon the assessed value of all ratable property in the municipality ,therefore according to the latest revised assessment roll to provide for the Fire Replacement Reserve as set out on page 8 and an allowance for tax reserve.

That the general rate of 0.396 mills on the dollar be and is hereby levied for the year 2013 upon the assessed value of all ratable property in the municipality, therefore according to the latest revised assessment roll to provide for the Bridge Replacement Reserve as set out on page 8 and an allowance for tax reserve.

That the general rate of 0.971 mills on the dollar be and is hereby levied for the year 2013 upon the assessed value of all ratable property in the municipality, therefore according to the latest revised assessment roll to provide for New Machinery in the Replacement Reserve (Machinery) as set out in page 8 and an allowance for tax reserve.

That the general rate of 0.033 mills on the dollar be and is hereby levied for the year 2013 upon the assessed value of all ratable property in the municipality, therefore according to the latest revised assessment roll to provide for Office equipment and office repairs and maintenance in the Office Reserve as set out in page 8 and an allowance for tax reserve;

That all taxes imposed and levied for the year 2013 shall be deemed to be imposed and are due and payable on the 31<sup>st</sup> day of October A.D. 2013.

That the penalty rate of 1 ¼ % per month shall be charged on all taxes remaining unpaid after the 31<sup>st</sup> of October, 2013.

DONE AND PASSED IN OPEN COUNCIL assembled at the Council Chambers in the Village of Somerset in the Province of Manitoba this 12 day of June A.D. of 2013.

A. P. P.  
REEVE

J. G.  
CHIEF ADMINISTRATIVE OFFICER

Given first reading this 14 day of May 2013.

Given second reading this 12 day of June 2013.

Given third reading this 12 day of June 2013.

|                       | For                                 | Against                  | Abstain                  |
|-----------------------|-------------------------------------|--------------------------|--------------------------|
| Aurel Pantel          | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Roger Lesage          | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Reynold Bourdeaud'hui | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Stan Saxton           | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Daniel Ronceray       | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Gilbert Vigier        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| George Friesen        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |