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#

RURAL MUNICIPALITY OF ST LAURENT  
BY-LAW NO. 2/2021

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF ST LAURENT TO AUTHORIZE 2021 LEVY OF PROPERTY TAXES

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

304(1) No later than May 15 of each year, after adopting its operating budget for the year, a council must by-law:

- (a) set a rate of 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 taxes.

**AND WHEREAS** the Rural Municipality of St Laurent has made estimates of all sums required by the Corporation for the year 2021 which estimates are reported on the Financial Plan attached hereto as Schedule "A" and form a part of this By-law;

**AND WHEREAS** it is necessary by by-law 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 purpose of the Corporation as shown by the said estimate;

**AND WHEREAS** the assessed value of the whole rateable property with the Rural Municipality of St Laurent according to the latest revised assessment roll is **\$84,313,530.00.**

**AND WHEREAS** it is necessary to fix the rates of taxation for the purpose 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 St. Laurent, in open council assembled, enacts as follows:

**ESTIMATES**

1. **THAT** the estimates of the Rural Municipality of St Laurent of all sums required for the lawful purpose of the Corporation for the year 2021 as set forth in the Financial Plan - Schedule "A" hereto attached and identified by the signature of the Head of Council and the Chief Administrative Office, are hereby approved and adopted.

**UNCONTROLLABLE PURPOSES**

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for 2021 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment role 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";

- (a) The following respective General rates of so many mills on the dollar levied under *The Public Schools Act* as shown in Schedule "A"

Education Support Levy: **8.809** mills

- (b) The following respective Special rate of so many mills on the dollar levied under *The Public Schools Act* as shown in Schedule "A"

Prairie Rose School Division **10.540** mills  
Interlake School Division **12.6143** mills  
Lakeshore School Division **14.710** mills

3. **THAT** pursuant to Section 26 of *The Watershed District Act*, the municipal requirement in the amount of **\$14,921.05** has been levied on the municipality's at large assessment.

**CONTROLLABLE PURPOSES**

4. (a) **THAT** a General rate of **17.675** mills of the dollar be and are hereby levied for the year 2021 upon the assessed value of all the rateable property in the municipality liable thereof, 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, as set out in Schedule "A";

- (b) **THAT** a general rate of **1.305** mills on the dollars to provide for Reserve Levies as set out in Schedule "A" and shown as follows:

Machinery Replacement Reserve **0.949** mills  
Fire Department Reserve **0.356** mills

**PAYMENT OF TAXES**

5. **THAT** all taxes and rates imposed and levied in the Rural Municipality of St Laurent for the year 2021 shall be deemed to have been imposed and to be due and payable prior to 4:30 p.m. on the **31st day of October 2021**.
  
6. **THAT** all taxes remaining unpaid after the 31st day of October, 2021 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of **one and one-quarter (1.25%) percent per month** until such taxes are paid or the land sold for arrears of taxes and costs.

DONE AND PASSED BY THE COUNCIL OF THE RURAL MUNICIPALITY OF ST LAURENT, IN COUNCIL DULY ASSEMBLED AT ST LAURENT, IN THE PROVINCE OF MANITOBA, THIS 19 DAY OF May, 2021.

  
\_\_\_\_\_  
CHERYL SMITH  
Reeve  
Rural Municipality of St Laurent

  
\_\_\_\_\_  
HILDA ZOTTER  
Chief Administrative Officer  
Rural Municipality of St Laurent

Read a first time this 29<sup>th</sup> day of April, 2021  
Read a second time this 19 day of May, 2021  
Read a third time this 19 day of May, 2021