

THE RURAL MUNICIPALITY OF ARMSTRONG

BY-LAW NO. 1/23

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF ARMSTRONG
LEVYING TAXES FOR THE YEAR **2023**

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 Armstrong has made estimates of all the sums required for the lawful purposes of the corporation for the year **2023**;

AND WHEREAS the assessed value of the whole ratable property within The Rural Municipality of Armstrong according to the latest revised assessment roll is **\$98,140,620**;

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 Armstrong, in open meeting assembled, enacts as follows:

ESTIMATES

1. THAT the Financial Plan of the Council of The Rural Municipality of Armstrong of all sums required for the lawful purposes of the corporation for the year **2023** as set forth in Schedule "A" hereto attached and identified by the signatures of the Reeve and the Chief Administrative Officer is hereby approved and adopted.

UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year **2023** 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 requisition purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A",

(a) The following education support levy rate of so many mills on the dollar, levied under Section 184 of The Public Schools Act, shown in Schedule “A”,

Commercial and Other Property **8.140 mills**

(b) The following respective special rates of so many mills on the dollar, levied under Section 188 of The Public Schools Act as shown on Schedule “A”,

Interlake School Division **10.230 mills**
Evergreen School Division **9.563 mills**
Lakeshore School Division **12.709 mills**

to provide for payment of Special School Division Levies.

CONTROLLABLE PURPOSES

3. THAT a general rate of **18.996** mills is hereby levied for the year **2023** upon the assessed value of all ratable property in the Municipality liable therefore, according to the latest revised general and personal assessment rolls thereof to provide for the payment of the amount estimated as required for the general municipal purposes of the corporation.
4. THAT a special rate of **0.192** mills on the dollar is hereby levied to provide for the payment of the amount due and payable to the **Equipment Reserve**.
5. THAT a special rate of **0.02** mills on the dollar is hereby levied to provide for the payment of the amount due and payable to the **Election Reserve**.
6. That a special rate of **0.144** mills on the dollar is hereby levied to provide for the payment of the amount due and payable to the **Waste Management Reserve**.
7. That a special rate of **0.480** mills on the dollar is hereby levied to provide for the payment of the amount due and payable to the **Flood Mitigation & Capital Projects Reserve**.
8. THAT a special rate of **0.192** mills on the dollar is hereby levied to provide payment of the amount due and payable to the **General Reserve**.
9. THAT all taxes and rates imposed and levied in The Rural Municipality of Armstrong for the year **2023** 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, 2023**. Upon all taxes remaining unpaid after the **31st of October, 2023** 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.

10. THAT the date of mailing of the tax notice shall be deemed to be the date on which said tax notices, postage prepaid, are delivered for mailing to the Canada Post Office.

DONE AND PASSED IN COUNCIL ASSEMBLED in the Rural Municipality of Armstrong at Inwood, in Manitoba, this 9th day of May, 2023.

Kate Basford, Reeve

Hilda Zotter, CAO

Read a first time this 11th day of April, 2023

Read a second time this 9th day of May, 2023

Read a third time this 9th day of May, 2023