



TITLE: 2022 TAX LEVY BY-LAW

NUMBER: 2022-02

PREAMBLE: TO AUTHORIZE THE 2022 TAX LEVY AND SET THE DUE DATE FOR THESE TAXES

DATE PASSED:

OBJECTIVES

The objectives of this By-law are

- to authorize the 2022 tax levy
- to set the 2022 tax mill rates
- impose 2022 property and business taxes
- set the due date for the payment of the 2022 property and business taxes

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10. Authority

The Council of the Hamiota Municipality enacts as follows:

1. BY-LAW TITLE

This By-law shall be known as the 2022 Tax Levy By-law.

2. SCHEDULE "A" TO FORM PART OF BY-LAW

The Financial Plan for the year 2022, attached as Schedule "A", shall form part of this By-law and forms part of the content of the Tax Levy By-law.

3. MILL RATES

The 2022 mill rates are set as follows:

School Requisitions	
Education Support Levy (ESL)	8.713
Park West School Division	9.838
Municipal	
Reserve Funds	1.385
Debenture Debt Charges	0.558
Debenture Debt Charges	0.102
Debenture Debt Charges	2.276
General Municipal At Large	11.564

4. SPECIAL SERVICE LEVY

2022 Special Service Levy portions are as follows (per By-law 2021-01):

Per Parcel Fee	\$475.00
Mill Rate	10.473

5. PAYMENT OF TAXES

5.1 All taxes imposed and levied for the year 2022 shall be due and payable October 31, 2022.

5.2 Penalties on unpaid 2022 taxes commence November 1, 2022. The rate of penalty is one percent (1%) per month.

6. CHIEF ADMINISTRATIVE OFFICER DELEGATED AUTHORITY

6.1 Unless otherwise set out in this By-law, the Chief Administrative Officer is delegated the authority to make regulations, implement policies, initiate work, establish fees and charges, rules or practice and procedures that he/she considers necessary to carry out the purpose and responsibilities of the By-law.

6.2 The Chief Administrative Officer shall not knowingly cause or allow any practice, activity, decision or organizational circumstance that is unlawful, unsafe, imprudent, or in violation of commonly accepted professional ethics and practices.

7. SEVERABILITY

The invalidity of any provisions of this By-law with an Act or Regulation in force in the Province of Manitoba or a decision of Court, shall not affect the validity or enforceability of any other provisions of this By-law, which shall remain in full force and effect.

8. SUNSET

This By-law shall continue in force and effect until December 31, 2022 after which this By-law shall be a record of the Corporation and has no other effect.

9. EFFECTIVE DATE

The effective date of this By-law shall be the day after it is passed.

10. AUTHORITY

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 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-law; and

(c) set a due date for payment of the taxes.

306 (1) If a council has authorized business assessments to be made, it must in each year by by-law, after adopting its operating budget and no later than May 15,

(a) set a business tax rate for the year, to be applied to the annual rental value of premises as assessed;

(b) impose a tax for the year on each business for which a business assessment was made; and

(c) set a due date for payment of the tax.

The Public Schools Act provides as follows:

184 Upon receiving the statement referred to in Section 183, the council of the municipality must set the mill rate and impose a levy on assessable property, sufficient to raise the amount specified in the statement.

188 Upon receiving a statement under section 187, the council of the municipality shall, in respect of real and personal property that is assessable property and that is within the municipality and the school division, fix and impose a tax sufficient to raise the amount that is apportioned to the municipality and set out in the statement under section 187.

DONE AND PASSED in open Council assembled at the Council Chambers of the Hamiota Municipality, in the Province of Manitoba this 4th day of May, A.D., 2022.


MAYOR


CHIEF ADMINISTRATIVE OFFICER

Given first reading this 21st day of April A.D., 2022.

Given second reading this 4th day of May A.D., 2022.

Given third reading this 4th day of May A.D., 2022.