

**TOWN OF STONEWALL  
BY-LAW NO. 06-21**

A by-law of the Town of Stonewall to set the rates of tax sufficient to raise the revenues by property tax required by the Town for the year **2021** pursuant to the Financial Plan.

**WHEREAS** Section 304 of The Municipal Act requires a municipality to, on or before the 15th day of May of each year, 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 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 services, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of taxes.

**AND WHEREAS** Section 346 (2) 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 Town of Stonewall has adopted a Financial Plan for the Town for the year **2021** pursuant to Section 162 (1) of The Municipal Act;

**AND WHEREAS** the portioned value of the assessable property within the Town of Stonewall, according to the last revised assessment roll is **\$300,620,870**;

**NOW THEREFORE**, BE IT HEREBY ENACTED AS A BY-LAW OF THE TOWN OF STONEWALL AS FOLLOWS:

**RATES:**

1. THAT the **2021** Financial Plan of the Town of Stonewall setting out the estimated revenue and expenditures of the Town for the year **2021** be attached hereto and hereinafter is referred to as Schedule "A".
2. THAT the following respective rates of so much on the dollar be and are hereby set for the year **2021** upon the portioned value of the assessable property in the Town respectively liable therefor, according to the last revised general and personal property assessment rolls therefor, to raise the revenues required for the requisition purposes of the Town which said rates, portioned values and revenues are set out in said Schedule A namely:
  - (a) Education Support levy under the provisions of "The Public Schools Act", which Support Levy is as follows:

A rate of **8.809** mills on the dollar as against all other property in order to provide for the payment to the Public Schools Finance Board for the year **2021** and for an allowance for tax reserve as set out in Page 8 in Schedule "A" attached hereto.

- (b) A rate of **12.614** mills on the dollar on the assessable property in the Town of Stonewall to raise the revenues required by the Interlake School Division No. 21 as provided for in "The Public Schools Act" to provide for the payment to the Interlake School Division for the year **2021** and for an allowance for tax reserve as set out on Page 8 in Schedule "A" attached hereto.
- (c) A rate of **1.403** mills on the dollar on the rateable property in the Town of Stonewall to provide revenues required for the year **2021** for transfers to specific reserves as set out on Page 5 of Schedule "A" attached hereto and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (d) A rate of **0.343** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2021** to pay:
  - (i) The Debenture Issue Series "A" issued under the provisions of By-law No. **9/05** as amended by By-law No. **4/07** of the said Town;
  - (ii) The Debenture Issue Series "A" issued under the provisions of By-law No. **2/10** of the said Town, as amended by By-law No. **3/11** of the said Town;

for the construction and installation of sewage treatment and disposal works, a water supply and distribution station and a sewer and water system as set out on Page 5 of Schedule "A" attached hereto, and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (e) A rate of **0.282** mills on the dollar on the rateable property chargeable therewith in Local Improvement District No. 4 in the Town of Stonewall to provide for the revenue required for the year **2021** to pay the pending Debenture Issue under the provisions of By-law No. **26/10**, as amended by By-law No. **2/13**, for the rehabilitation and associated works to the west wastewater sewer lift station.
- (f) A rate of **0.242** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2021** to pay the pending Debenture Issue under the provisions of By-law No. **4-15**, as may be amended, for the capital cost of the construction, equipping, furnishing, exhibit space and landscaping of the new Quarry Park Heritage Arts Centre.
- (g) A rate of **\$164.22** per Residential Unit for properties consisting of one (1) to eighty (80) dwellings, as defined in the Town of Stonewall Special Service Plan By-law No. **03-21**, to provide for the amount required in the year **2021** to pay the net cost of the Town of Stonewall Waste Management Program.
- (h) A rate of **\$98.40** per Residential Unit for properties consisting of more than eighty (80) dwellings, as defined in the Town of Stonewall Special Service Plan By-law No. **03-21**, to provide for the amount required in the year **2021** to pay the net cost of the Town of Stonewall Waste Management Program.
- (i) A rate of **\$68.13** per parcel, as defined in the Town of Stonewall Local Improvement Plan By-law No. **08-17**, to provide for the amount required in the year **2021** to pay the debenture issued for the expansion and upgrade of the Town of Stonewall Lagoon.

**CONTROLLABLE PURPOSES:**

- 3. THAT a rate of **8.471** mills on the dollar be and same is hereby levied for the year **2021** upon the portioned value of all assessable property in the Town of Stonewall liable therefor according to the last revised general and personal assessment rolls thereof, to provide for the revenue required for the general controllable purposes of the said Town of Stonewall, namely:

General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Service, Environmental Development Services, Economic Development Services and Recreational and Cultural Services, as shown on Page 3, 4 and 5 of Schedule "A" attached hereto and Contribution to Capital as set out on Page 5 of Schedule "A" attached hereto and an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.

**PAYMENT OF TAXES**

- 4. THAT all taxes and rates imposed and levied in the year **2021** in the Town of Stonewall shall be deemed to have been imposed on the first day of January, A.D., **2021** and to be due and payable on the thirtieth day of September, A.D., **2021**.
- 5. THAT all taxes and rates imposed and levied in the corporation of the said Town of Stonewall for the year **2021** shall, if paid on or before the **30th day of September**, A.D. **2021**, be payable at par.
- 6. THAT upon all taxes and rates imposed and levied in the corporation of the Town of Stonewall for the year **2021** remaining unpaid after the 30th day of September, A.D. 2021, being the date when the same are due and payable, there shall be added on the first day of every month thereafter, commencing on the first day of October, A.D. **2021** as a penalty an additional sum amounting to one and one quarter (1 1/4%) per centum per month of such taxes and rates compounded as set forth in "The Municipal Act" until paid or until the Town of Stonewall sells the land liable therefor at Tax Sale.
- 7. THAT all Tax Instalment Prepayment Plan (TIPP) accounts are calculated on twelve (12) equal payments and are not subject to tax penalty provided all payments are received by December of each year.

**DONE AND PASSED** in Council assembled in the Town Hall, at the Town of Stonewall, in the Province of Manitoba, this    day of    , A.D., **2021**.

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**MAYOR**

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**CHIEF ADMINISTRATIVE OFFICER**

Read a first time this 21<sup>st</sup> day of April, A.D., **2021**.  
Read a second time this    day of    , A.D., **2021**.  
Read a third time this    day of    , A.D., **2021**.