## THE RURAL MUNICIPALITY OF SPRINGFIELD

Being a by-law of the Rural Municipality of Springfield to establish rates of taxation and impose taxes for 2023.

WHEREAS Section 304(1) and Section 306(1) of the Municipal Act, being c58 SM 1996, provide as follows:

## Property tax by-law

- 304(1) 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.

## Business tax by-law

- 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,
- (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 taxes.

AND WHEREAS the Council of the Rural Municipality of Springfield has adopted a Financial Plan for the year 2023 which plan is attached hereto as Schedule "A" to this by-law.

AND WHEREAS it is necessary to levy rates upon the portioned value of all assessable property liable therefore 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;

AND WHEREAS the portioned value of all assessable property within the Rural Municipality of Springfield according to 2023 assessment rolls is \$1,662,810,670;

AND WHEREAS the annual rental value of all assessable business properties within the Rural Municipality of Springfield, according to 2023 assessment rolls is \$25,229,000;

AND WHEREAS the portioned value of all assessable property in Local Improvement District No. 3A, Anola, Manitoba, according to the 2023 assessment rolls of the Rural Municipality of Springfield, is \$12,557,150;

AND WHEREAS the portioned value of all assessable property in Local Improvement District No. 11-01 (Industrial Park), according to the 2023 assessment rolls of the Rural Municipality of Springfield, is \$226,332,280;

AND WHEREAS it is necessary to set a due date for payment of taxes in the Rural Municipality of Springfield for 2023;

NOW THEREFORE the Council of the Rural Municipality of Springfield in Council lawfully assembled enacts as a By-Law as follows:

- That the 2023 Financial Plan adopted by the Council of the Rural Municipality of Springfield, July 4, 2023 as evidenced by the signatures of the Head of Council and the Chief Administrative Officer be and is hereby attached as Schedule "A" to this By-Law;
- 2. That the respective rates shown on Schedule "B" hereto, be and are hereby levied for the year 2023 upon the portioned value of all assessable real property and personal property in the municipality, liable therefore according to the latest revised assessment rolls, to raise the sums set out for operating purposes and to pay the requisitions payable by the municipality for 2023 which rates, portioned assessments and sums are set forth in Schedule "A" to this by-law;
- That a rate of 1.25% be and is hereby levied upon the annual rental value of all assessable
  business property in the Rural Municipality of Springfield to raise the sum set forth for
  operating purposes which sum and assessable property is set forth in Schedule "A" to this bylaw;
- 4. That a rate of \$8.85 per meter be and is hereby levied on all assessable frontage, in Local Improvement District No. 3, Anola, Manitoba, in the Rural Municipality of Springfield, being a total frontage of 2,164.77 meters;
- 5. That a special rate of 0.079 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to long-term borrowing for the development of the regional lagoon;
- 6. That a special rate of 0.086 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the construction of a municipal office;

- 7. That a special rate of 1.249 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in Local Improvement District 11-01 (Industrial Park) in the Rural Municipality of Springfield;
- 8. That a special rate of 0.022 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to a drainage project in Dugald;
- 9. That a special rate of 0.020 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to construction of the Centre Line Bridge;
- 10. That a special rate of 0.045 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the Edie Creek Drainage Project;
- 11. That a special rate of 0.019 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to expansion of the Anola Community Club;
- 12. That a special rate of 0.127 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the Oakbank Water Distribution System;
- 13. That a special rate of 0.034 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the Edie Creek Phase 2;
- 14. That a special rate of 0.093 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the Oakbank Fire Hall;
- 15. That a special rate of 0.117 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to 92 Don Valley Park Way;
- 16. That a special rate of 0.091 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general levy, in respect to the Springfield Public Library tax;
- 17. That a rate of 9.161 mills on the dollar be and is hereby levied for the year 2023 upon the portioned assessment of all assessable property in the Rural Municipality of Springfield as a general municipal levy and Watershed District levies;
- 18. That all real property, personal property and business taxes imposed and levied by the Rural Municipality of Springfield for 2023 shall be due and payable on the 31st day of October A.D. 2023;
- 19. That penalties at the rate of 1.25% per month shall be added to all real property, personal property and business tax arrears remaining unpaid on the first day of November A.D. 2023 and on the first day of each month thereafter until paid.

DONE AND PASSED by the Council of the Rural Municipality of Springfield, in Council duly assembled, in Oakbank, Manitoba, this 4th day of July, A.D. 2023.

Patrick Therrier

Mayor

Colleen Draper

Chief Administrative Officer

Read a first time this 2<sup>nd</sup> day of May, A.D. 2023.

Read a second time this 4th day of July, A.D. 2023.

Read a third time this 4th day of July, A.D. 2023.

Schedule B To By-law No. 23-04 Combined Mill Rate (Municipal and School)

SCHOOL DIVISION	FARM	RESIDENTIAL	COMMERCIAL
Louis Riel	21.551	21.551	29.691
Sunrise	21.412	21.412	29.552
Seine River	21.938	21.938	30.078