

**BY-LAW NO. 7202**

BEING A BY-LAW of the City of Brandon to impose and levy Property Taxes for the fiscal year 2018.

WHEREAS Section 162 (1) of The Municipal Act requires Council to adopt a Financial Plan;

AND WHEREAS, according to Section 304 (1) of The Municipal Act, it is necessary by By-law, for Council to set a rate or rates of tax sufficient to raise the revenue required to be raised by property taxes as set out in the operating budget, and the revenue to pay for local improvement or special services, and to pay the requisitions payable by the municipality, and for Council to impose taxes in accordance with these rates on the assessed value of all ratable property (real and personal) liable therefore in the municipality;

AND WHEREAS the assessed values of real property within the City of Brandon is, according to the last revised assessment roll, as follows:

	<u>Taxable</u>	<u>Grant</u>	<u>Total</u>
(a) Other - ESL Purposes	690,021,630	104,679,690	794,701,320
(b) School Division Purposes	2,506,168,310	143,124,140	2,649,292,450
(c) General Municipal Purposes	2,560,022,820	147,260,170	2,707,282,990
(d) General Local Improvement Purposes	2,824,011,610	136,182,360	2,960,193,970

AND WHEREAS the assessed value of the whole personal property within the City of Brandon, according to the last revised assessment roll for General and School purposes is \$12,758,210;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for payment of all rates and taxes so fixed and levied;

NOW THEREFORE, the Council of the City of Brandon, in open session assembled, enacts as follows:

**OPERATING AND CAPITAL ESTIMATES**

1. That the Financial Plan which includes the operating and capital expenditure estimates of the sums required for the lawful purpose of the corporation in the fiscal year 2018, as set forth in Schedule "A" attached hereto and identified by the signatures of the Mayor and City Manager, are hereby approved and adopted.

**MILL RATES**

2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2018 upon the assessed value of all ratable property in the municipality liable therefore according to the last revised general and personal property assessment rolls thereof, to raise the sums required for the purposes of the Corporation which said rates, assessed values and sums required are set out in the Financial Plan attached hereto, viz:

**UNCONTROLLABLE PURPOSES**

- (a) A general rate of 15.048 mills on the dollar against all property classified as "Residential and Farm Residence" and "Farm Property", and 24.818 mills against all property classified as "Other" and "Personal Property" to provide for the payment of levies to the Public Schools Finance Board and to the Brandon School Division;
- (b) A rate of 0.636 mills on the dollar to provide for the debt servicing payments on Local Improvements which will be required to be made by the City for the current year 2018, which rates shall not be levied against "Personal Property";
- (c) A rate of 0.739 mills on the dollar to provide for the debt servicing payments on general money by-laws which will be required to be made by the City during the current year 2018;
- (d) A rate of 0.274 mills on the dollar to provide for payment to the Minister of Local Government for Assessment Services.

**CONTROLLABLE PURPOSES**

3. (a) That a rate of 11.535 mills on the dollar be and is hereby levied for the year 2018 upon the assessed value of all the ratable property in the municipality liable therefore, according to the last revised general and personal property assessment rolls thereof, to provide for
- General Government Services  
Protective Services  
Transportation Services  
Environmental Health Services  
Public Health and Welfare Services  
Environmental Development Services  
Economic Development Services  
Recreation and Cultural Services  
Fiscal Services
- (b) That a rate of 2.665 mills on the dollar be and is hereby levied for the year 2018 to provide for the funding required for Reserves;
4. That a rate of 1% of last year's gross revenue of the Cable T.V. rentals, fees or charges for furnishing the Cable T.V. service within the City be and the same is hereby imposed for the year 2018 as a business tax.

**PAYMENT OF TAXES**

5. That all taxes and all rates imposed and levied in the City of Brandon for the year 2018 shall be deemed to have been imposed as and from the First day of January, 2018, and to be due and payable on the Twenty Ninth day of June, 2018.
6. That, pursuant to By-law No. 6440/03/97, the City shall allow a discount for property taxes paid prior to the due date.

**PENALTY**

7. That, pursuant to By-law No. 6658, the City shall impose penalties on taxes outstanding after the due date.

DONE AND PASSED in Council duly assembled at the City of Brandon, Manitoba, this 16 day of April A.D. 2018.

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"R. Chrest"

MAYOR

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"H. Ewasiuk"

CITY CLERK

Read a first time this 3<sup>rd</sup> day of April A.D. 2018

Read a second time this 16<sup>th</sup> day of April A.D. 2018

Read a third time this 16<sup>th</sup> day of April A.D. 2018

I, Heather Coreen Ewasiuk, Clerk of the City of Brandon, DO HEREBY CERTIFY the above within to be a true and correct copy of By-law No. 7202.

*Original Signed By*  
H. Ewasiuk  
H. Ewasiuk, City Clerk