

BY-LAW NO. 7353

BEING A BY-LAW of The City of Brandon to impose and levy Property Taxes for the fiscal year 2023.

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 rateable property (real and personal) liable therefore in the municipality;

AND WHEREAS according to the latest revised assessment roll of the City of Brandon, the assessed value of the rateable property in the municipality is \$3,050,405,790.

AND WHEREAS according to the latest revised assessment roll of the City of Brandon, the assessed value of the whole personal property within the municipality for General and School purposes is \$15,389,600;

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 2023, 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 2023 upon the assessed value of all rateable 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 Schedule "A" attached hereto, namely;

UNCONTROLLABLE PURPOSES

3. That the respective rates of so much on the dollar be and hereby are levied for the year 2023 upon the assessed value of all the rateable property and personal property in the municipality respectively liable therefore, according to the latest revised assessment roll of real and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A" attached hereto.
 - (a) A rate of 13.747 mills on the dollar against all property classified as "Residential and Farm Residence" and "Farm Property", and 21.887 mills against all property classified as "Other" and "Personal Property" to provide for the payment of levies, under Section 182, 183 and 187 of *The Public Schools Act*, to the Public Schools Finance Board and to the Brandon School Division;
 - (b) A rate of 0.563 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 year 2023, which rates shall not be levied against "Personal Property";
 - (c) A rate of 0.599 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 year 2023;

- d) A rate of 0.241 mills on the dollar to provide for payment to the Minister of Local Government for Assessment Services.
- e) A rate of 21.887 mills on the dollar to provide for the Community Revitalization Levy, under Section 11 of *"The Community Revitalization Act"*.

CONTROLLABLE PURPOSES

- 4. (a) That a rate of 13.282 mills on the dollar be and is hereby levied for the year 2023 upon the assessed value of all the rateable 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 0.868 mills on the dollar be and is hereby levied for the year 2023 to provide for the funding required for Reserves;
- 5. 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 2023 as a business tax.

PAYMENT OF TAXES

- 6. That all taxes and all rates imposed and levied in the City of Brandon for the year 2023 shall be deemed to have been imposed as and from the First day of January, 2023, and to be due and payable on the Thirtieth day of June, 2023.
- 7. That, pursuant to By-law No. 7261, the City shall allow a discount for property taxes paid prior to the due date.

PENALTY

- 8. 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 17th day of April A.D. 2023.

<u>"J. Fawcett"</u> MAYOR	<u>"R. Sigurdson"</u> CITY CLERK
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Read a first time this	3 rd	day of	April	A.D.	2023
Read a second time this	17 th	day of	April	A.D.	2023
Read a third time this	17 th	day of	April	A.D.	2023

I, Renee Sigurdson, Clerk of the City of Brandon, DO HEREBY CERTIFY the above within to be a true and correct copy of By-law No. 7353.

Original Signed by
 R. Sigurdson
 R. Sigurdson, City Clerk

