

## THE LOCAL GOVERNMENT DISTRICT OF MYSTERY LAKE

By-Law No. 683/23

BEING a By-Law to establish 2023 property and business tax rates, tax due date and penalty on unpaid taxes.

WHEREAS, subsection 13(1) of The Local Government Districts Act provides,  
Every local government district shall, on or before April 15 in each year, make estimates of

- (a) all sums required
    - (i) for the lawful purposes of the district for the year in which those sums are required to be levied; and
    - (ii) to pay all its debts falling due within the year;
  - (b) any sums required to be levied under this Act;
  - (c) any sums required, under *The Public Schools Act*, by
    - (i) school districts, school divisions, or school areas, wholly or partly within the district; or
    - (ii) the minister responsible for the administration of Part IX of *The Public Schools Act*;
  - (d) any sums levied against the district or against any school district, school division, or school area, wholly or partly within the district, by the minister;
  - (e) the amount required
    - (i) to pay its proportion of the cost of administering this Act; and
    - (ii) to make up any revenue deficit or any over-expenditure of the estimates made in the last previous year;
- making due allowance for
- (f) taxes imposed on lands purchased by the district at tax sale and deemed to be uncollectable; and
  - (g) the cost of collection, and the abatement and losses that may occur in the collection, of taxes whether for district purposes, school purposes, levies by the minister, or other taxes.

AND WHEREAS, subsection 14(1) of the Act provides,  
Every local government district shall, in each year after the assessment roll comes into force, by one or more by-laws. Levy a rate or rates of so much on the dollar upon the assessed value of the property therein as the resident administrator, with the approval of the minister, deems sufficient to raise the sums required in the estimates.

AND WHEREAS, subsection 304(1) of The Municipal Act provides,  
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.

AND WHEREAS, subsection 306(1) of the Act provides,

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,

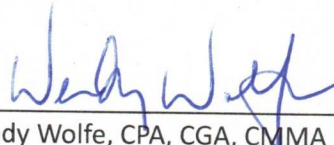
- (a) set a business tax rate for the year, to be applied to the annual rental value of premises as assessed;
- (b) impose a tax for the year on each business for which a business assessment was made; and
- (c) set a due date for payment of the tax.

AND WHEREAS, the Resident Administrator has prepared the 2023 estimates for The Local Government District (LGD) of Mystery Lake in the 2023 Financial Plan attached hereto as Schedule A.

AND WHEREAS, the 2022 Financial Plan was not passed, the 2023 Financial Plan includes 2022 estimates. NOW THEREFORE, the Resident Administrator of the LGD of Mystery Lake enacts as follows:

1. THAT the following mill (tax) rates be levied for the year 2023 on the assessed portioned value of all rateable property according to the latest revised assessment roll as set-out in the 2023 Financial Plan, Schedule A:
  - (a) A special mill rate of 16.887 mills to be levied for the 2022 and 2023 Education Support Levy on all Other Properties;
  - (b) A general mill rate of 17.000 mills to be levied for all LGD of Mystery Lake estimates on all rateable property according to the latest business assessment roll.
2. THAT all taxes imposed and levied in the LGD of Mystery Lake for the year 2023 shall be due and payable on the **31<sup>st</sup> day of January, 2024**.
3. THAT all **taxes remaining unpaid by the 30<sup>th</sup> day of April 2024**, there shall be added a penalty of 1.00% per month, on the first day of each month thereafter until taxes are paid in full.

DONE and PASSED as a By-Law of The Local Government District of Mystery Lake, at Brandon in the Province of Manitoba on this the 13<sup>th</sup> day of October, 2023.



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Wendy Wolfe, CPA, CGA, CMMA

Resident Administrator

The Local Government District of Mystery District