#### MUNICIPALITY OF OAKLAND-WAWANESA

By-law No. 39-2024

BEING a By-law of the Municipality of Oakland-Wawanesa to levy taxes for 2024.

WHEREAS Section 304(1) of The Municipal Act provides that the Council of each municipality 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 on 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 346(2) of The Municipal Act 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 Council of the Municipality of Oakland-Wawanesa has made estimates of all sums required by the corporation for the year 2024, which estimates are attached hereto as Schedule "A" and forms part of this By-law;

AND WHEREAS it is necessary by By-law or By-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable property within the Municipality of Oakland-Wawanesa according to the latest revised assessment roll is \$181,248,00.00 dollars;

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

NOW THEREFORE the Council of the Municipality of Oakland-Wawanesa in open Council assembled enacts as follows:

## **ESTIMATES**

1. That the Financial Plan of Council of the Municipality of Oakland-Wawanesa of all sums required for the lawful purposes of the corporation for the year 2024 as set forth in Schedule "A" hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer, is hereby approved, and adopted.

### **REQUISITION PURPOSES**

- 2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2024 upon the assessed value of all rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz;
  - (a) The following respective foundation rates of so many mills on the dollar, levied under Section 184 of The Public Schools Act, shown in Schedule "A", viz;

Farm and Residential -0.000 mills on the dollar (ESL) Commercial and Other -8.128 mills on the dollar

(b) The following respective special rate of so many mills on the dollar, levied under Section 188 of The Public Schools Act, shown in Schedule "A", viz:

Brandon School Division #40 - 14.150 mills on the dollar to provide for payment of the Special School District Levy

Southwest Horizon School Division #43 – 10.470 mills on the dollar to provide for payment of the Special School District Levy

#### **CONTROLLABLE PURPOSES**

3. That the following respective rates of so much on the dollar be and are hereby levied for the year 2024 upon the assessed value of all rateable property in the municipality respectively liable therefore according to the personal property thereof, to raise the sums required for the controllable purposes of the corporation, which said rates, assessed value and sums required are set out in Schedule "A" viz:

## **General Municipal**

(a) That an At Large Rate of 10.514 mills on the dollar be and is hereby levied for the year 2024 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the last revised general and personal property assessment roll thereof to provide for the payment of the amount estimated as required for the general controllable purpose of the corporation.

# **Debenture Debt Charges and Special Service Levies**

- (b) A rate of 1.306 mills on the dollar to be levied against the whole ratable property of Wawanesa Ward 1 in the Municipality of Oakland-Wawanesa to provide for the Lagoon Debenture By-Law (5-16) in the amount of \$35,643.21.
- (c) That a per parcel rate of \$252.25 per parcel be levied against Wawanesa Ward 1 properties, who have not prepaid, to pay for levies in accordance with By-Law (5-16) for the Lagoon Debenture in the amount of \$74.918.25.
- (d) That a per parcel rate of \$50.00 per parcel be levied for all Wawanesa Ward 1 residential properties with no dwelling units to provide recreation support services in accordance with By-law No. 05-2019 in the amount of \$1,050.00.
- (e) That a per parcel rate of \$135.00 per parcel be levied for all other Wawanesa Ward 1 properties to provide recreation support services in accordance with Bylaw No. 05-2019 in the amount of \$40,635.00.
- (f) A rate of 0.265 mills on the dollar to be levied against all Class 30 properties to provide 25% of \$71,155.00 for recreation support services in accordance with By-law No. 05-2019.
- (g) A rate of 0.450 mills on the dollar to be levied against all other class of properties to provide for 75% of \$71,155.00 for recreation support services in accordance with By-law No. 05-2019.

- (h) That a per parcel rate of \$25.00 per parcel be levied for all residential properties with no dwelling units to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 07-2019 in the amount of \$2,325.00.
- (i) That a per parcel rate of \$16.13 per parcel be levied for all Class 30 properties to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 07-2019 in the amount of \$13,226.00.
- (j) That a per parcel rate of \$98.31 per parcel be levied for all other class properties to provide for collection and transportation of waste and recyclable materials in accordance with By-law No. 07-2019 in the amount of \$74,912.22.
- (k) That a rate of 1.095 mills on the dollar to be levied on all Wawanesa properties in accordance with By-law No. 13-2021 as amended by By-Law No 24-2022, in the amount of \$29,722.68.
- (1) That a per parcel rate of \$59.91 per parcel be levied on all rural properties in accordance with By-law No. 14-2021 as amended by By-Law No 26-2022, in the amount of \$23,185.17.

## **PAYMENT OF TAXES**

4. That all taxes and rates imposed and levied in the Municipality of Oakland-Wawanesa for the year 2024 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31<sup>st</sup> day of October, A.D., 2024. Upon all taxes remaining unpaid after the 31<sup>st</sup> day of October, A.D., 2024 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of one and one-quarter (11/4%) per centum per month until such taxes are paid, or the land sold for arrears of taxes and costs.

DONE AND PASSED by a By-Law of the Municipality of Oakland-Wawanesa by the Council thereof, in open session assembled, this 16<sup>th</sup> day of April A.D., 2024.

MUNICIP	PALITY OF OAKLAND-WAWANESA
	Head of Council
	Chief Administrative Officer
Read a first time this 20 <sup>th</sup> day of March 2024.	

Read a second time this 16<sup>th</sup> day of April 2024. Read a third time this 16<sup>th</sup> day of April 2024.