

**THE RURAL MUNICIPALITY OF FISHER**

**BY-LAW NO. 1195/22**

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF FISHER**

**AUTHORIZING THE LEVYING OF TAXES FOR THE YEAR OF 2022**

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**WHEREAS** subsection 304(1) of The Municipal Act provides as follows:

304(1) 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 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** as the Council of the Rural Municipality of Fisher has made estimates of all sums required by the corporation for the year 2022, which estimates are attached hereto as Schedule “A” and form 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 assessed value of all rateable property liable therefore in the Rural Municipality of Fisher 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 rateable property within the Rural Municipality of Fisher according to the last revised assessment roll thereof for the School Foundation Levy – Other Property is

$ 7,689,900;

**AND WHEREAS** the assessed value of the rateable property within the Rural Municipality of Fisher according to the last revised assessment roll thereof for the School Special Levy as follows:

 Lakeshore School Division #23 $ 94,124,090.00

 Evergreen School Division #22 $ 128,480.00

**AND WHEREAS** the assessed value of the rateable property within the Local Urban District of Fisher Branch according to the last revised assessment roll thereof for the Local Urban District of Fisher Branch purposes, is $ 11,444,140;

**AND WHEREAS** the assessed value of the whole rateable property within the Rural Municipality of Fisher according to the last revised assessment roll thereof for General Municipal purposes, is

$ 93,183,670

**AND WHEREAS** the assessed value of the whole rateable property within the Rural Municipality of Fisher according to the last revised assessment roll thereof for Rural General purposes is

$ 81,739,530

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

**NOW THEREFORE BE IT ENACTED AS A BY-LAW OF THE RURAL MUNICIPALITY OF FISHER IN COUNCIL DULY ASSEMBLED AS FOLLOWS:**

**ESTIMATES**

1. **THAT** the financial plan of the Rural Municipality of Fisher, as adopted by Resolution

No. **99/22**, estimating all sums required for the lawful purposes of the corporation for the year 2021 as set forth in Schedule “A” hereto attached and forming part of this By-Law are hereby approved.

**REQUISITION REQUIREMENTS**

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for the year 2022 upon assessed value of all the rateable property in the Rural Municipality of Fisher respectively liable therefore according to the last revised assessment roll of general and personal property thereof, to raise the sums required for the requisitions payable by the Rural Municipality of Fisher, which said rates, assessed values and sums required are set out in Schedule “A”; viz;

(a) A general rate of 8.713 mills on the dollar, levied under Section 184 of *The Public Schools Act*, to provide; for the payment of the Foundation Levy on Other property of the sum respectively set out in Schedule “A” attached;

 (b) A special rate of 14.560 mills on the dollar, levied under Section 188 of *The Public Schools Act*, to provide for payment to the Lakeshore School Division No. 23 the amount required for Division purposes as set out in Schedule “A”;

 (c) A special rate of 10.858 mills on the dollar, levied under Section 188 of *The Public Schools Act*, to provide for payment to the Evergreen School Division No. 22 the amount required for Division purposes as set out in Schedule “A”;

**REQUIRED EXPENDITURES**

3. (a) A special rate of 9.935 mills on the dollar, on the taxable assessment of the property within the boundaries of the Local Urban District of Fisher Branch to provide for the payment to the Local Urban District of Fisher Branch of the sums respectively set out in Schedule “A”;

 (b) A special rate of 0.054 mills on the dollar on all rateable assessment within the whole Rural Municipality of Fisher to provide for payment to the Disposal Site Reserve Fund.

 (c) A special rate of 0.245 mills on the dollar on all rateable assessment in the part of the Rural Municipality of Fisher that is not within the boundaries of the Local Urban District of Fisher Branch to provide for payment to the Machinery Replacement Reserve Fund.

 (d) A special rate of 0.161 mills on the dollar on all rateable assessment within the whole Rural Municipality of Fisher to provide for payment to the Fire Equipment Reserve Fund.

 (e) A special rate of 0.054 mills on the dollar of all rateable assessment within the whole Rural Municipality of Fisher to provide for payment to the Building Reserve Fund.

**RURAL AND AT LARGE REQUIREMENTS**

4. (a) That a general rate of 6.630 mills on the dollar, made up of the rates specified in Schedule “A” and is hereby levied for the year 2022 upon the assessed value of all the rateable property in the Rural Municipality of Fisher liable therefore, according to the last payment of the amount estimated as required for the general controllable purposes of the Rural Municipality of Fisher as set out in Schedule “A”;

 (b) That a general rate of 9.180 mills on the dollar, made up of the rates specified in Schedule “A” be and is hereby levied for the year 2022 upon the assessed value of all ratable property in that part of the Rural Municipality of Fisher that is not within the boundaries of the Local Urban District of Fisher Branch liable therefore, according to the last revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the Rural Municipality of Fisher as set out in Schedule “A”.

**PAYMENT OF TAXES**

5. (a) That all taxes and rates imposed and levied in the Rural Municipality of Fisher, for the year 2022, shall be deemed to have been imposed and to be due and payable on the 31st day of October, A.D., 2022.

 (b) Upon all taxes remaining unpaid after the 31st day of October for the year for which they are imposed, there shall be added as penalty on the first day of each month thereafter, an amount calculated at the rate of one and one quarter percent per month as specified under By- law No. 682 until all taxes are paid or the Rural Municipality of Fisher sells the land liable therefore at tax sale.

(c) That in deference to the current pandemic, Council may, by resolution, exercise their authority to cancel penalties on current taxes for such length of time as they determine to be necessary.

Given first reading this 26th day of May, 2022.

Given second reading this 8th day of June, 2022.

Given third reading this 8th day of June, 2022.

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 Shannon Pyziak, Reeve

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 Kelly Marykuca, Chief Administrative Officer