

**TOWN OF THE PAS**  
**BY-LAW NO. 4617**

**BEING A BY-LAW OF THE TOWN OF THE PAS TO IMPOSE AND LEVY PROPERTY TAXES FOR THE TOWN OF THE PAS FOR THE FISCAL YEAR 2021.**

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**WHEREAS** Section 162(1) of the Municipal Act requires council to adopt a Financial Plan;

**WHEREAS** The Municipal Act Section 304(1) sets out requirements for a property tax by-law in each year, after adopting its operating budget for the year, a council must by by-law:

1. set a rate or rates of tax sufficient to raise
  - a) the revenue to be raised by property taxes as set out in the operating budget, and
  - b) 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;
2. impose taxes
  - a) 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
  - b) 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
3. set a due date for payment of the taxes.

**AND WHEREAS** The Town of The Pas has made estimates of all sums required by the corporation for the years 2021 and 2022, and which includes the operating and capital expenditure estimates, which estimates are attached hereto as Schedule "A" and forms part of this By-Law;

**AND WHEREAS** the assessed value of the whole rate-able property within The Town of The Pas according to the latest revised assessment roll is \$197,245,870

**NOW THEREFORE THE COUNCIL OF THE TOWN OF THE PAS IN OPEN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:**

**OPERATING AND CAPITAL ESTIMATES**

1. That the Financial Plan which includes the operating and capital expenditure estimates of The Town of The Pas of all sums required for the lawful purposes of the corporation for the fiscal year 2021 as set forth in Schedule "A" attached hereto and identified by the signatures of the Head of Council and the Chief Administration Officer is hereby approved and adopted.

**UNCONTROLLABLE PURPOSES**

2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 2021 upon the assessed value of all rate-able property in the municipality respectively liable therefor according to the latest revised assessment roll of general 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", viz.
  - a) The following respective Education Support Levy and Special rates of so any mills on the dollar levied under Section 184 and 188, The Public Schools Act, as shown in Schedule "A", viz.

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<b>School Division</b>	<b>Farm residential Rate</b>	<b>Education Support Rate</b>	<b>Special Levy</b>
Kelsey School	0	8.809	14.940

To provide for payment of the said School Division and amounts required for school purposes.

- b) A general rate to provide for payment of the amounts due and payable in the year 2021 for debentures issued under local improvement districts of **0.765** mills for By-Law No. 4381 and **0.935** mills for By-Law No. 4435 and **0.866** mills for By-Law No. 4486.

**CONTROLLABLE PURPOSES**

3. THAT an “at large” rate of **35.396** mills on the dollar 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 and Transfers, “at large” rate is inclusive of the following special levies:

<b>Special Levy</b>	<b>Reserve Appropriation</b>
0.039 mills on the dollar	Computer Replacement
0.761 mills on the dollar	Infrastructure
0.051 mills on the dollar	Civic Center
0.077 mill on the dollar	Winton Pool
0.077 mill on the dollar	Arena
0.381 mills on the dollar	Machinery Replacement
0.026 mills on the dollar	Library
0.026 mills on the dollar	Museum
0.011 mills on the dollar	Election
0.026 mills on the dollar	Wellness Centre Equipment
0.254 mills on the dollar	Fire Equipment
0.101 mills on the dollar	Public Works Garage

and is hereby levied for the year 2021 upon the assessed value of all the rateable property assessment rolls thereof and provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.

**PAYMENT OF TAXES**

4. (a) THAT all taxes and rates imposed and levied in The Town of The Pas for the year 2021 shall be deemed to have been imposed and to be due and payable on the 31st day of August A.D. 2021.
- (b) THAT penalties allowed and imposed shall be in accordance with Town of The Pas By-Law No. 4426, such penalty shall be calculated at the rate of one and one-quarter percent (1 ¼%) per month on the amount of taxes remaining unpaid.

**DONE AND PASSED IN COUNCIL ASSEMBLED THIS                      DAY OF MAY A.D. 2021.**

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Mayor

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Assistant CAO

CERTIFIED THAT BY-LAW NO. 4617 WAS:

READ A FIRST TIME THIS                      DAY OF                      A.D. 2021.

READ A SECOND TIME THIS                      DAY OF                      A.D. 2021.

READ A THIRD TIME THIS                      DAY OF                      A.D. 2021.

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Assistant CAO