MUNICIPALITY OR LORNE
BY-LAW NO. 103-26

BEING A BY-LAW TO ESTABLISH A RATE FOR THE SPECIAL SERVICE LEVY WITHIN THE LOCAL URBAN DISTRICT OF MARIAPOLIS.

WHEREAS Section 312 of *The Municipal Act* of Manitoba, provides in part as follows:

312 If approved by by-law, a municipality may provide, as a special service to all or part of a municipality, one of more of the following:

(a) highway construction and maintenance;
(b) snow removal and dust control;
(d) grass and weed cutting and control;
(e) the collection and transportation of waste or recyclable materials;
(g) recreation support services;
(h) street lighting

AND WHEREAS subsection 320(1) of the Act provides as follows:

320(1) Subject to subsections (2) to (6) and subsection 321(4), a council may by by-law

(a) approve the local improvement or special services as set out in the plan or proposal; and
(b) authorize the municipality to impose taxes as set out in the plan or proposal.

AND WHEREAS the Council of the Municipality of Lorne has prepared Special Services Plan No. 01-2026 to establish a rate for the Local Urban District of Mariapolis as a special service pursuant to Part 10 of the Act;

AND WHEREAS the requirements as prescribed in section 318, 319, and 320 of the Act have been complied with;

NOW THEREFORE the Council of the Municipality of Lorne, in open council assembled enacts as follows:

1. **That pursuant to subsection 320(1) of the Act, Municipality of Lorne approves Special Service Plan No. 01-2026 attached hereto as Schedule "A".**

2. **That the Municipality of Lorne levy an annual special service tax upon all rateable properties within the Local Urban District of Mariapolis as hereby attached in Schedule "B".**

DONE AND PASSED in open council assembled at the Municipal Office at Somerset in the Province of Manitoba this _____ day of _____ A.D. 2026.

_____
Name, Reeve

_____
Name, Chief Administrative Officer

Read a first time this _____ day of _____, 2026
Read a second time this _____ day of _____, 2026
Read a third time this _____ day of _____, 2026

Municipality of Lorne

Schedule "A"

To By-Law No. 0103-26

Special Services Proposal No. 01-2026

For

Highway construction and maintenance; snow removal and dust control; grass and weed cutting and control; the collection and transportation of waste or recyclable materials; recreation support services and street lighting in Local Urban District of Mariapolis for the years 2027 to 2029 both inclusive.

Pursuant to Part 10, Division 4, Local Improvements and Special Services of *The Municipal Act*

(A) **Description of the Proposed Special Service**

The Municipality of Lorne is proposing to establish a special service levy for the following services listed in Division 4, Section 312 of the Local Improvements and Special Services of *The Municipal Act*. The services include:

- highway construction and maintenance;
- snow removal and dust control;
- grass and weed cutting and control;
- the collection and transportation of waste or recyclable materials;
- recreation support services; and
- street lighting.

The costs of these services were previously recovered through 2026 Tax Levy By-Law No. 00102-26.

(B) **Special Service Area to be levied**

The special service areas under this proposal consists of all ratable properties in the LUD of Mariapolis as hereby attached in Schedule "B".

(C) **Estimated Cost of the service**

The estimated costs of the services have been determined by the LUD of Mariapolis 2026 Financial Plan as approved by Council on June 9, 2026.

SERVICES	2026 Estimated Costs
A highway construction and maintenance	$ 19,150
B snow removal and dust control	$ 8,000
D grass and weed cutting and control	$ 800
E the collection and transportation of waste or recyclable materials	$ 400
G recreation support services	$ 20,000
H street lighting	$ 6,500
TOTAL	**$ 54,850**

The following are the estimated costs for the years 2027 to 2029. A yearly increase of 3% was used for inflation and increases in operation costs.

Years	Estimated Costs
2027	$ 56,496
2028	$ 58,191
2029	$ 59,937

D) **Method and Rate of Calculating the proposed special service tax**

The method to be used to calculate the special service tax will be based on 1) an amount for each parcel of land and 2) the portioned value of assessable property. The rate will be as follows:

1) A rate of $300.00 per parcel as listed under Schedule B. A total of 92 rolls are subject to this By-law and hereby attached in Schedule B to be levied annually (2027 to 2029) $300.00 to raise **$27,600.**

AND

2) A mill rate of **9.837 mills** will be levied to raise $28,896. [2027 Cost of the services $ 56,496 less the $27,600 per parcel levy = $28,896]. According to the 2026 Assessment roll the total portioned assessment is $2,937,440. Calculated on a residential property valued at $100,000 (portioned 45,000) a special service tax of $442.67 will be levied annually.
    a) 92 parcels X $300/property = $27,600
    b) $2,937,440 X 9.837/1000 = $ 28,896

Therefore, a property owner with a residential property valued at 100,000 (portioned 45,000) will be levied at an estimated $742.67 special service tax in 2027.

*Note – This mill rate is based on the 2026 assessment of generating $28,896 among 92 properties with a portioned assessment value of $2,937,440. For 2027 to 2029 the current Assessment roll figure will be applied to calculate the mill rate. The special mill rate will be determined according to the Estimated Cost of the Service (less the per parcel levy) as set out in the LUD of Mariapolis annual Financial Plan.

MUNICIPALITY OF LORNE
BY-LAW 0103-26
SCHEDULE "B"

Roll#	Civic Address	Owner Name		Levy Amount
206700	101 ST PAUL ST	MARIAPOLIS MOTORS LTD	R	$300
206800	103 ST PAUL ST	FISHER ALEXANDER PETER	R	$300
206900	211 NORQUAY AVE	MARANDA DENIS ROBERT	1/2 R	$300
207000	207 NORQUAY ST	VAN DE WALLE ROBERT	R	$300
207100	203 NORQUAY AVE	VAN DE WALLE ROBERT	R	$300
207200	102 ST ANNE ST	PEDDLE MELVIN ROBERT	R	$300
207300	104 ST ANNE ST	SWITZER VERNON	JT R	$300
207400	106 ST ANNE ST	MASCARENHAS ROHITH C	JT R	$300
207600	202 DOLLARD THERRIEN AVE	DESROCHERS BRIAND LEO	JT R	$300
207800	115 ST PAUL ST	MANGIN JOLENE MARY	R	$300
207900	107 ST PAUL ST	MANGIN JOLENE MARY	R	$300
208000	105 ST PAUL ST	VAN DE KERCKHOVE MARK W	R	$300
208200	303 NORQUAY AVE	RAPOSO EUSEBIO SEBASTIAN	JT R	$300
208400	106 ST PAUL ST	PEMBINA CONSUMERS CO-OP (2000)		$300
208500	110 ST PAUL ST	PEMBINA CONSUMERS CO-OP (2000)		$300
208600	112 ST PAUL ST	PEMBINA CONSUMERS CO-OP (2000)		$300
208700	114 ST PAUL ST	DESROCHERS ANNABELLE MALVINA	R	$300
208800	120 ST PAUL ST	PEMBINA CONSUMERS CO-OP (2000)		$300
208900	302 DOLLARD THIERREN AVE	LUSSIER LIONEL PAUL J	JT R	$300
209000	304 DOLLARD THERRIEN AVE	DE DECKER DONNA LINDA A	R	$300
209100	DESC 44/46-2-446	POUTEAU GARNET HENRIE	R	$300
209200	103 ST MARIE ST	POUTEAU GARNET HENRIE	R	$300
209300	405 NORQUAY AVE	DESROCHERS EDNA JOSEPHINE	R	$300
209400	101 ST JOSEPH ST	THERRIEN PHILIP PATRICK	JT R	$300
209600	103 ST JOSEPH ST	DAVIS JOHN	R	$300
209800	404 DOLLARD THERRIEN AVE	HACAULT GARRY ALPHONSE F	JT R	$300
209900	402 DOLLARD THERRIEN AVE	DESROCHERS PATRICK W	JT R	$300
210000	106 ST MARIE ST	GALLANT YVAN LOUIS	JT R	$300
210100	104 ST MARIE ST	YLMG INCORPORATED	R	$300
210150	401 NORQUAY AVE	DESROCHERS BRIAND LEO	R	$300
210200	403 NORQUAY AVE	DESROCHERS EDNA JOSEPHINE	R	$300
210300	501 NORQUAY AVE	REIMER PETER	JT R	$300
210400	505 NORQUAY AVE	TALBOT TRISTAN	R	$300
210500	507 NORQUAY ST	TALBOT TRISTAN	R	$300
210600	509 NORQUAY ST	TALBOT TRISTAN	R	$300
210700	104 ST JOSEPH ST	HACAULT LEWIS MICHAEL	R	$300
210800	106 ST JOSEPH ST	WASNIK DEVIN RYAN	R	$300
210900	108 ST JOSEPH ST	MORIN CLORINDA	R	$300
211000	511 NORQUAY AVE	VAN DE VELDE DAVID J	1/2 R	$300

211100	DESC 1&3/4-5-446	HACAULT LEWIS MICHAEL R	$300
211400	308 ST PAUL ST	SWAN LAKE FIRST NATION TREATY	$300
211600	DESC 6/7-5-446	HACAULT LEWIS MICHAEL R	$300
211900	214 ST PAUL ST	VAN DE VELDE ELSIE RACHEL G R	$300
212000	212 ST PAUL ST	HACAULT ELSIE RITA R	$300
212100	210 ST PAUL ST	HACAULT ELSIE RITA JT R	$300
212300	208 ST PAUL ST	HACAULT ELSIE RITA JT R	$300
212400	206 ST PAUL ST	BARSALOU DEXTER MICHAEL R	$300
212500	202 ST PAUL ST	BARONE MILDRED R	$300
212600	18-5-446	PEMBINA CONSUMERS CO-OP (2000)	$300
212700	203 DOLLARD THERIEN AVE	BOZEMAN MARK BRIAN JT R	$300
212800	201 ST PAUL ST	BARSALOU DWIGHT CLIFFORD J R	$300
212900	203 ST PAUL ST	GALLANT YVAN LOUIS JT R	$300
213000	205 ST PAUL ST	RICARD MAIRE ANGE R	$300
213100	207 ST PAUL ST	BARSALOU DALE ALLEN R	$300
213200	211 ST PAUL ST	BARSALOU DALE ALLEN R	$300
213300	215 ST PAUL ST	CHIASSON PATRICK R	$300
213500	201 DOLLARD THERIEN ST	KAPKA ANNA JT R	$300
213600	109 NORQUAY AVE	POITRAS KAREN HELENE R	$300
213700	111 NORQUAY AVE	DELICHTE RONNIE WILFRED J JT R	$300
213800	101 ST ANNE ST	PEDDLE MELVIN ROBERT R	$300
213900	105 ST ANNE ST	CONRAD KARL LANE R	$300
214100	107 ST ANNE ST	DESROCHERS BRIAND LEO R	$300
214200	111 ST ANNE ST	GAUCHER PAUL R	$300
214300	201 ST ANNE ST	GAGNON LAWRENCE JOSEPH A JT R	$300
214400	203 ST ANNE ST	GAGNON LAWRENCE JOSEPH A JT R	$300
214600	105 NORQUAY AVE	CAPON ASHLEY DEAN R	$300
214700	105 NORQUAY AVE	POITRAS KAREN HELENE R	$300
214800	103 NORQUAY AVE	DE BACKER DANIEL MAURICE JT R	$300
214900	101 NORQUAY AVE	REID LYLE HAROLD CHARLES R	$300
215100	DESC 2&4&6&9-8-446	DESROCHERS JOEDY PATRICK JT R	$300
215200	24079 68W	PEMBINA CONSUMERS CO-OP (2000)	$300
215300	52 ST PAUL ST	CHARTRAND CORY LLOYD JT R	$300
215550	217 ST PAUL ST	CONRAD DENIS ROLAND JT R	$300
215600	219 ST PAUL ST	CONRAD ELIZABETH ANN JT R	$300
215700	206 ST ANNE ST	DE BAETS SHANNON MICHELLE JT R	$300
215800	210 ST ANNE ST	TOWERS LUSSIER ANAS M R	$300
215850	7--486	LUSSIER SALOME TOWERS R	$300
215900	212 ST ANNE ST	LUSSIER DAMIEN JEROME JT R	$300
216000	302 ST PAUL ST	DESROCHERS LEO JOSEPH A JT R	$300
216100	207 ST ANNE ST	POUTEAU GARNET HENRIE R	$300
216200	209 ST ANNE ST	POUTEAU GARNET R	$300
216300	211 ST ANNE ST	SQUIRES WILLIAM GARY R	$300
216400	DESC NW2-5-12W	RICARD GILLES MARCEL R	$300
216500	107 NORQUAY AVE	POITRAS KAREN HELENE R	$300
216700	101 PUBLIC RD W	VAN DE VELDE CURTIS ANDRE JT R	$300
216800	307 ST PAUL ST	RICARD ANTOINE LEON JT R	$300

216900	A&B--1750	PEDDLE MELVIN ROBERT R	$300
227000	24079 68W	PEMBINA CONSUMERS CO-OP (2000)	$300
227400	303 ST PAUL ST	BRYKALO ROBERT MICHAEL R	$300
227500	303 St Paul ST	BRYKALO ROBERT MICHAEL R	$300
227600	DESC SE2-5-12W	RICARD LIONEL ARTHUR J JT R	$300
227700	DESC SW2-5-12W	MARIAPOLIS CONSUMERS CO-OP LTD	$300
		$	**27,600.00**