#### THE MUNICIPAL BOARD OF MANITOBA

1144-363 Broadway • Winnipeg, Manitoba • R3C 3N9

February 28, 2019

Honourable Jeff Wharton Minister of Municipal Relations Room 317 - Legislative Building Winnipeg MB R3C 0V8

Dear Minister:

In accordance with Section 106 of *The Municipal Board Act*, I am pleased to submit the Annual Report of The Municipal Board for the year ending December 31, 2018.

Yours Respectfully,

Jeff Bereza Chair

#### TABLE OF CONTENTS

	<u>Page</u>
Message from the Executive	.1 - 2
Message du Président	. 3 -4
Organization Chart	5
Role, Mission Statement, Goals and New Model	6
Board Members and Administrative Staff	7
Summary of Applications, Appeals and Referrals - 2017 and 2018	
Appeal Management	8
Case Management	9
Consolidated Summary of 2017 and 2018 Activity	10
Miscellaneous Acts	11
The Municipal Act12	2 - 18
The Municipal Assessment Act	9 - 20
The Municipal Board Act 21	L - 24
The Public Libraries Act	25
The Planning Act	5 - 28
The Water Rights Act	29
Capital Borrowing of Local Authorities	) - 31
Authorized Municipal Borrowing By-laws	2 - 34
Statement of Revenue (Unaudited)	35

#### MESSAGE FROM THE EXECUTIVE

On behalf of The Municipal Board, we are pleased to present the 2018 Annual Report for the year ending December 31, 2018.

The Municipal Board is established under and operates in accordance with *The Municipal Board Act*. Section 106(1) of the *Act* requires the Board, on or before March 1 in each year, to transmit to the Minister a report for the year ending December 31 of the previous year.

The Board's duties and responsibilities are assigned to it under 15 Acts of the Legislature. For your ease of reference, a consolidated summary of the Board's 2018 activities is located on page 10. The majority of the Board's activities relate to Assessment Appeals under *The Municipal Assessment Act*, the bulk of which are assessments of properties in The City of Winnipeg

The Board undertook its biggest challenge and transformation in 2018, addressing the backlog of assessment appeals. A draft of proposed changes to the Board's procedures was presented in two separate meetings, the first with The City of Winnipeg and the Provincial Municipal Assessor, the second with agents who had outstanding appeals. All parties gave positive feedback and showed a keen willingness to work with these changes.

On May 14, 2018, just 2½ months after the idea was first conceived, the Board went live with its new Settlement model, moving away from the previous Hearing model. The new model is a much more efficient way of moving appeals through the Board. Authorities and agents alike have provided positive feedback since the inception of the new model. The Board uses continual update meetings with both authorities to discuss all matters under the Board's jurisdiction.

Borrowing By-laws under *The Municipal Act* remain consistent from last year. Most of these borrowings were handled administratively, while only a small number proceeded to hearing. In addition, the Board sat on a number of planning related hearings that took place in different Municipalities within the Province.

The complement of the Board as of December 31, 2018 is 15, which includes the Chair and Vice Chair. Our Board Members have consistently attended the Manitoba Council of Administrative Tribunals Annual Conference and Board Member seminars, as well as participated in the Board's in-house orientation and training. The Board continues to have a presence at the Association of Manitoba Municipalities ("AMM") Annual Convention and the Manitoba Municipal Administrators Association Annual Conference.

As a quasi-judicial tribunal, the Board is governed by the laws of natural justice that requires, among other things, the fair and equal treatment of all parties. The Board ensures that it provides service to municipalities and the public at-large in a fair, transparent and professional manner through consistent review of, and updates to, its

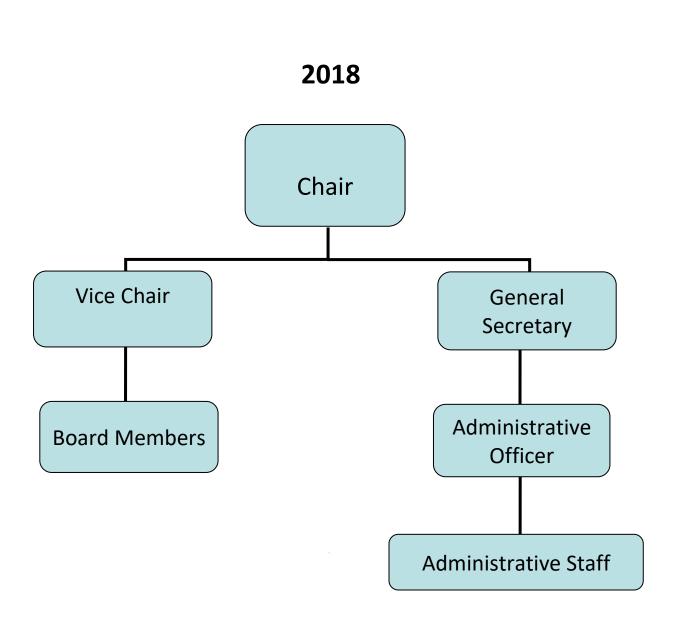
Policies and Procedures, its commitment to providing all documents in both official languages, keeping its website up-to-date and responding to all public enquiries in a timely and comprehensive manner. The Chair, Vice Chair and General Secretary hold regular meetings with the Board's Acting Chairs to provide legal and administrative updates, share hearing experiences and to address other matters. The Board also meets annually with the Executive of the AMM.

We are pleased to announce the appoint of four new Acting Chairs, Michael Kowalson, Gilles Vielfaure, Denise Carlyle, and Elisabeth Saftiuk, and thank them for their willingness to take on this added responsibility.

In closing, we wish to thank Board Members, staff, government departments, municipalities and the members of the public for supporting the Board's journey of continuous improvement.

Jeff Bereza, Chair Lori Lavoie, Vice-Chair Brenda Loewen, General Secretary

#### **MESSAGE DU L'ÉQUIPE DE DIRECTION**



#### THE MUNICIPAL BOARD OF MANITOBA

#### **ROLE**

Section 15(2) of The Municipal Board Act states:

"The board shall sit at such times and places within the province as the chairman may designate; and it shall conduct its proceedings in such manner as may seem to it most convenient for the speedy and effectual dispatch of business".

#### **MISSION STATEMENT**

To deal with matters that come before the Board in a fair, impartial and timely manner.

#### **GOALS**

- To process appeals, applications and referrals as expeditiously as possible.
- To conduct hearings in accordance with legislative procedures and natural justice for all parties involved.
- To render readable, reliable and quality decisions in a timely manner.
- To communicate with the general public on the role of the Board and the appeal process.
- To review and update Board policies and procedures to ensure service is provided in a timely manner and in accordance with the applicable legislation.
- To review and update administrative procedures.

#### **NEW MODEL 2018**

The Board transformed its model from Hearing to Settlement in May 2018. Within the Settlement Model, are Appeal Management and Case Management Conference. All changes have been implemented in accordance with the Board's current legislation and rules.

Appeal Management was created to efficiently manage the conduct of appeals, all appeals must go through an Appeal Management Preliminary Hearing ("Pre-Hearing"). The purpose of the Pre-Hearing is to determine "next steps" for the appeal and to schedule dates.

Unless otherwise ordered by the Board in an Appeal Management Interim Order, all appeals must go through Case Management. The purpose of Case Management is to assist parties in resolving, disposing, simplifying or expediting an appeal.

In rare cases as ordered in an Appeal Management Interim Order an appeal will move directly to hearing.

#### THE MUNICIPAL BOARD OF MANITOBA

#### Jeff Bereza, Chair Lori Lavoie, Vice Chair

#### **MEMBERS (2018)**

Matt Allard, Winnipeg
Roxane Anderson, Selkirk
Anne Appleby, Steinbach
Margaret Bonekamp, St. Georges
Rick Borotsik, Brandon
Denise Carlyle, Sandy Hook \*
Gordon Daman, Niverville \*
Marie Elliot, Winnipeg \*
Patrick Fortier, Winnipeg \*
Robert Hanson, Mafeking
Douglas Houghton, Beausejour
Kathryn Jasienczyk, Neepawa
Amit Kapoor, Winnipeg

Michael Kowalson, Winnipeg \*
Steven Lupky, Winnipeg \*
Budd Mager, Lac du Bonnett
Herm Martens, Steinbach
Donald Mitchelson, Winnipeg
Maxine Plesiuk, Carman
Tom Raine, Winnipeg \*
John Rudyk, Fisher Branch
Elisabeth Saftiuk, Brandon \*
Maurice Tallaire, St. Adolphe
Sudesh Treon, Winnipeg
Gilles Vielfaure, Portage La Prairie \*
Valerie Whyte, Pukatawagan

Brenda Loewen, General Secretary

#### **ADMINISTRATIVE STAFF**

Administrative Officer Shelley Jensen
Administrative Secretary Elissa Hohler (term)
Administrative Secretary Roberta Hudson
Administrative Secretary Adrienne Newbury
Administrative Secretary Elaine Pociuk

Note: \*Acting Chair

# Summary of Appeal Management (2018)

### **Summary of Activity**

Appeal Management respecting the assessment and classification of property within and outside The City of Winnipeg

APPEALS OUTSTANDING AND RE	CEIVED			2018
Appeals Outstanding as at January 1st				0
Appeals Received:				
Within The City of Winnipeg			755	
Outside The City of Winnipeg			102	
		Total		857
APPEALS DISPOSED			2018	
Appeals referred to Case Managemer	nt:			
Within The City of Winnipeg	669			
Outside The City of Winnipeg	<u>81</u>		750	
Appeals referred to Settlement Discu	ssions:			
Within The City of Winnipeg	13			
Outside The City of Winnipeg	<u>1</u>		14	
Appeals referred to Hearing:				
Within The City of Winnipeg	11			
Outside The City of Winnipeg	<u>7</u>		18	
		Total		782
APPEALS OUTSTANDING AS AT D	FCEMBER :	<b>31</b> ST		
Within The City of Winnipeg	62	<b>-</b> . ·		
Outside The City of Winnipeg	13			
, , ,		Total		75

## Summary of Case Management (2018)

### **Summary of Activity**

Case Management Appeals respecting the assessment and classification of property located within and outside The City of Winnipeg

APPEALS OUTSTANDING AND RE	CEIVED			2018
Appeals Outstanding as at January 1s	t			0
Appeals Received:				
Within The City of Winnipeg			669	
Outside The City of Winnipeg			81	
		Total	_	750
APPEALS DISPOSED			2018	
Appeals Resolved:				
Within The City of Winnipeg	274			
Outside The City of Winnipeg	<u>9</u>		283	
Appeals Withdrawn:				
Within The City of Winnipeg	20			
Outside The City of Winnipeg	<u>1</u>		21	
Appeals Proceed to Hearing:				
Within The City of Winnipeg	17			
Outside The City of Winnipeg	<u>11</u>	<u>-</u>	28	
		Total		332_
APPEALS OUTSTANDING AS AT D	ECEMBER :	31sт		
Within The City of Winnipeg	358			
Outside The City of Winnipeg	<u>60</u>			
		Total		418

Note: Many appeals require more than one Case Management.

#### Consolidated Summary of Activity

A summary of all Applications, Appeals, and Referrals set forth on pages 12 to 29.

APPLICATIONS, APPEALS AND REFERRALS RECEIVED		2017	2018
Applications, Appeals and Referrals Outstanding as at January 1st		1840	2297
New Applications, Appeals and Referrals Received	_	796	868
	Total	2636	3165

APPLICATIONS, APPEALS AND REFERRALS DISPOSED	2017	2018		
Applications Approved and Appeals Allowed/Granted	243	498		
Applications Rejected and Appeals Dismissed/Rejected	12	4		
Applications Referred Back to Council for Further				
Consideration	0	0		
Reports and Recommendations Submitted	2	1		
Orders Revised	6	4		
Applications, Appeals and Referrals Withdrawn and/or	76	124		
Closed by Minute				
Total		_	339	631

APPLICATIONS, APPEALS AND REFERRALS OUTSTANDING		
AS AT DECEMBER 31 <sup>ST</sup>	2297	2534

#### Miscellaneous Acts

The Municipal Board has responsibilities under other Statutes, but under which it has had no applications or active files in 2018.

#### The Acts are as follows:

- City of Winnipeg Charter, S.M. 2002, c.39
- The Conservation Districts Act, R.S.M. 1987, c. C175
- The Expropriation Act, R.S.M. 1987, c.E190
- The Health Services Insurance Act, R.S.M. c.H35
- The Heritage Resources Act, S.M. 1985-86, c.10 Cap. H39.1
- The Highway Traffic Act, S.M. 1985-86, c.3 Cap. H60
- The Regional Waste Management Authorities Act, S.M. 1993, c.11 Cap. R38
- The Special Surveys Act, R.S.M. 1987, c.S190
- The Water Resources Administration Act, R.S.M. 1987, c.W70

#### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Applications to amalgamate two or more municipalities or for the annexation by a municipality of land from another municipality: Section 34

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		2	2
Applications Received		1	0
	Total	3	2

APPLICATIONS DISPOSED	2017	2018		
Reports and Recommendations Submitted to the Minister of	1	1		
Indigenous and Municipal Relations				
Applications Withdrawn and/or Closed by Minute	0	0		
Total		_	1	1
APPLICATIONS OUTSTANDING AS AT DECEMBER 31st			2	1

#### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Applications for approval of Borrowing By-laws: Section 172 et seq.

- Includes Leasing and Financial Agreements

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		0	0
Applications Received		26	47
	Total	26	47

APPLICATIONS DISPOSED	2017	2018		
Applications Approved	26	47		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
	Total		26	47

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	0	0

#### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Applications for approval of By-laws respecting Local Improvements: Sections 311 & 320

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		4	5
Applications Received		34	64
	Total	38	69

APPLICATIONS DISPOSED		2017	2018		
Applications Approved		28	68		
Applications Rejected		0	1		
Applications Withdrawn and/or Closed by Minute		5	0		
	Total			33	69

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	5	0

### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Applications for approval of By-laws respecting Special Services: Sections 312 & 320

APPLICATIONS OUTSTANDING AND RECEIVED	2017	2018
Applications Outstanding as at January 1 <sup>st</sup>	0	1
Applications Received	44	59
Total	44	60

APPLICATIONS DISPOSED	2017	2018		
Applications Approved	43	56		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	2		
To	otal		43	Į

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	1	2

#### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Application to review a By-law that divides a Municipality into Wards and establishes ward boundaries or a By-law that eliminates wards or changes the number of wards or ward boundaries: Section 89(1)

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		0	1
Applications Received		1	1
	Total	1	2

APPLICATIONS DISPOSED	2017	2018		
Applications Allowed	0	1		
Applications Dismissed	0	1		
Applications Referred back to Council for further				
consideration	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
7	Total		0	2

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	1	0

### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Application to dissolve a municipality: Section 10(1)

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		1	1
Applications Received		0	0
	Total	1	1

APPLICATIONS DISPOSED	2017	2018	
Applications Allowed	0	0	
Applications Dismissed	0	0	
Applications Withdrawn and/or Closed by Minute	0	0	
Total			0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	1	1

#### The Municipal Act, S.M. 1996, c.58 - Cap. M225

Referral by a Municipality if unable to agree with another Municipality on a matter relating to a municipal road, bridge or drain: Sections 295(5), 312 & 320

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		0	0
Applications Received		0	0
	Total	0	0

2017	2018		
0	0		
0	0		
0	0		
1		0	0
	0 0 0	0 0 0 0 0 0	0 0 0 0 0 0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0

#### The Municipal Assessment Act, S.M. 1989-90, c.24 - Cap. M226

Appeals respecting the assessment and classification of property located within The City of Winnipeg: Section 56(2)

APPEALS OUTSTANDING AND RECEIVED		2017	2018
Appeals Outstanding as at January 1st		1570	1951
*Appeals Received	_	550	642
	Total	2120	2593

APPEALS DISPOSED	2017	2018		
**Appeals Allowed	103	290		
Appeals Dismissed	2	0		
Appeals Withdrawn and/or Closed by Minute	64	94		
	Total		169	384

APPEALS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	1951	2209

<sup>\*</sup> Includes appeals by the Assessment and Taxation Department as well as by ratepayers.

<sup>\*\*</sup> Includes all appeals where the assessment has been increased or decreased, or the classification changed.

#### The Municipal Assessment Act, S.M. 1989-90, c.24 - Cap. M226

Appeals respecting the assessment and classification of property located outside The City of Winnipeg: Section 56(2)

APPEALS OUTSTANDING AND RECEIVED	2017	2018
Appeals Outstanding as at January 1 <sup>st</sup>	249	325
*Appeals Received	119	41
Total	368	366

APPEALS DISPOSED	2017	2018		
**Appeals Allowed	34	31		
Appeals Dismissed	5	1		
Appeals Withdrawn and/or Closed by Minute	4	25		
Т	otal		43	57

APPEALS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	325	309

<sup>\*</sup> Includes appeals by the Provincial Municipal Assessor as well as by ratepayers.

<sup>\*\*</sup> Includes all appeals where the assessment has been increased or decreased, or the classification changed.

### The Municipal Board Act, R.S.M. 1987, c.M240

Applications to review, rescind, change, alter or vary a decision or order made by the Board: Section 46(3)

APPLICATIONS OUTSTANDING AND RECEIVED	2017	2018
Applications Outstanding as at January 1 <sup>st</sup>	1	0
Applications Received	5	4
Total	6	4

APPLICATIONS DISPOSED		2017	2018		
Order Revised		6	4		
Applications Rejected		0	0		
Applications Withdrawn and/or Closed by Minute		0	0		
	Total			6	4

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0
	1	

### The Municipal Board Act, R.S.M. 1987, c.M240

Applications to vary, cancel, or substitute a Building Restriction Caveat: Section 104(1) et seq.

APPLICATIONS OUTSTANDING AND RECEIVED	2017	2018
Applications Outstanding as at January 1 <sup>st</sup>	1	0
Applications Received	4	1
Total	5	1

APPLICATIONS DISPOSED	2017	2018		
Applications Granted	5	0		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
	Total		5	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	0	1

#### The Municipal Board Act, R.S.M. 1987, c.M240

Complaint that a Local Authority, Corporation or any person has unlawfully done or unlawfully failed to do, or is about to unlawfully do or not to do something relating to a matter over which The Municipal Board has jurisdiction: Section 34

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		0	0
Applications Received		0	0
	Total	0	0

APPLICATIONS DISPOSED	2017	2018		
Applications Granted	0	0	•	
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
	Total		0	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	0	0

### The Municipal Board Act, R.S.M. 1987, c.M240

Applications for cancellation of plans of subdivision: Section 95(1)

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1 <sup>st</sup>		0	0
Applications Received		0	0
	Total	0	0

2017	2018		
0	0		
0	0		
0	0		
Total		0	0
	2017 0 0 0 0 Total	0 0 0 0 0 0	0 0 0 0 0 0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0

#### The Public Libraries Act, R.S.M. 1987, c.P220

Applications for the authorization of municipal By-laws establishing Regional Public Libraries: Section 22(2)

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1 <sup>st</sup>		0	0
Applications Received		0	0
	Total	0	0

	2018		
0	0		
0	0		
0	0		
		0	0
	0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 <b>0</b>

	APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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#### The Planning Act, S.M. 2005, c.30 - Cap. P80

Objections to a By-law to adopt and/or amend a Development Plan or Basic Planning Statement filed with the Minister and referred to the Board: Section 30(4) et seq.

REFERRALS OUTSTANDING AND RECEIVED		2017	2018
Referrals Outstanding as at January 1st		0	0
Referrals Received		1	1
	Total	1	1

REFERRALS DISPOSED	2017	2018		
Reports and Recommendations Submitted to the Minister	1	0		
of Indigenous and Municipal Relations				
Referrals Withdrawn and/or Closed by Minute	0	0		
Total			1	0

REFERRALS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	0	1

### The Planning Act, S.M. 2005, c.30 - Cap. P80

Applications for approval of Zoning By-laws: Section 43(1) et seq.

APPLICATIONS OUTSTANDING AND RECEIVED		2017	2018
Applications Outstanding as at January 1st		2	1
Applications Received		2	3
	Total	4	4

2017	2018		
1	3		
1	0		
1	1		
Total		3	4
•	2017 1 1 1 1 Total	1 3 1 0 1 1	1 3 1 0 1 1

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	1	0

#### The Planning Act, S.M. 2005, c.30 - Cap. P80

Appeals of decisions of the Approving Authority respecting subdivisions of land: Section 129(1) et seq.

APPEALS OUTSTANDING AND RECEIVED	2017	7 2018
Appeals Outstanding as at January 1 <sup>st</sup>		7
Appeals Received	ć	9 4
Т	otal 13	3 11

2017	2018		
2	2	'	
2	1		
2	2		
Total		6	5
	2 2 2	2 2 2 1 2 2	2 2 2 1 2 2

APPEALS OUTSTANDING AS AT DECEMBER 31 <sup>ST</sup>	7	6

### The Water Rights Act, R.S.M. 1988, c.W80

Appeals of orders or decisions of the Minister under this Act: Section 24(1)

APPEALS OUTSTANDING AND RECEIVED		2017	2018
Appeals Outstanding as at January 1st		6	3
Appeals Received		0	1
	Total	6	4

APPEALS DISPOSED	2017	2018	
Appeals Allowed	1	0	
Appeals Dismissed	2	0	
Appeals Withdrawn and/or Closed by Minute	0	0	
	Total		

APPEALS OUTSTANDING AS AT DECEMBER 31st	3	4

#### Capital Borrowing Of Local Authorities

The 2018 Municipal borrowing activity remained unchanged in terms of the number of applications received by the Board and increased by 21% in the total dollar amounts borrowed. Borrowing purposes for the two years are summarized as follows:

NEW APPLICATIONS	2017	2018
New Applications	52	63
Borrowing Authorized		
Water and Sewer	\$70,230,624	\$36,774,378
Streets, Sidewalks, Lighting	1,343,145	6,818,017
Municipal Buildings, Libraries, Community Centres,	12,796,302	38,500,011
Arenas		
Machinery and Equipment	1,266,529	2,152,722
Natural Gas	0	0
Land Purchases and Development	514,500	342,000
Other/Multiple Projects	4,300,000	5,740,000
TOTAL	\$90,451,100	\$90,327,128

Details of the amounts of borrowing authorized for each individual municipality are shown on pages 32 through 34 (City of Winnipeg borrowing, which is not subject to Municipal Board approval, is not included in the above figures).

The amounts of debentures issued and marketed in 2017 as compared to 2018 are summarized as follows:

PURCHASER		2017	2018
Credit Unions		\$ 3,221,904	\$ 3,060,669
Banks		11,470,597	12,284,961
General Public		0	0
Fiscal Agent		0	0
Municipal Reserve Funds		249,296	1,643,616
Minister of Finance		19,648,891	28,104,278
	TOTAL	\$34,590,688	\$45,093,524

The interest rates payable by Municipalities on debentures issued in 2018 have increased.

A comparison of average interest rates, weighted according to each class of purchaser is summarized as follows:

PURCHASER	2017	2018
Credit Unions	3.47%	3.87%
Banks	3.86%	3.92%
General Public	0.0%	0.0%
Fiscal Agent	0.0%	0.0%
Municipal Reserve Funds	3.33%	3.48%
Minister of Finance	3.66%	3.66%

With respect to borrowing By-laws, The Municipal Board issued a total of 174 Board Orders in 2018 as compared to 173 in 2017. These Board Orders related to various matters including but not limited to, the following:

- a) authorization of certain projects and the borrowing of monies;
- b) the issuance of debentures;
- c) the reduction or increase of the authorized borrowing; and
- d) the cancellation of authorized but unissued borrowing.

### Municipal Borrowing By-Laws Authorized In 2018

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Argyle, Rural Municipality	E-18-017	5.625%	10	150,000.00					
Bifrost-Riverton, Municipality	E-18-094	6.25%	20						4,000,000.00
Boissevain-Morton, Municipality	E-18-020	5%	5					340,000.00	
Boissevain Morton, Municipality	E-18-107	5%	15				650,000.00		
Carman, Town	E-18-033	4%	20	4,670,000.00					
Carman, Town	E-18-097	4%	15		1,000,000.00				
Clanwilliam-Erickson, Municipality	E-18-179	0%	4			100,000.00			
De Salaberry, Rural Municipality	E-18-106	5%	15					325,000.00	
Dufferin, Rural Municipality	E-18-037	6.5%	10	8,867.00					
Dufferin, Rural Municipality	E-18-100	3.875%	15		1,000,000.00				
Dufferin, Rural Municipality	E-18-120	6.5%	10	82,000.00					
Dufferin, Rural Municipality	E-18-167	6.5%	10	13,750.00					
Gilbert Plains, Municipality	E-18-158	4.75%	20			242,000.00			
Glenella-Lansdowne, Municipality	E-18-115	5%	20	120,000.00					
Glenella-Lansdowne, Municipality	E-18-121	5%	10	100,000.00					
Grassland, Municipality	E-18-072	4%	10					430,000.00	
Grey, Rural Municipality	E-18-163	3.875%	10		672,000.00				
Killarney-Turtle Mountain, Municipality	E-18-131	5%	15		1,500,000.00				
Lac du Bonnet, Rural Municipality	E-18-161	6.25%	15	476,000.00					
Louise, Municipality	E-18-101	2.75%	4	46,000.00					
Montcalm, Rural Municipality	E-18-080	5%	15		500,000.00				
Morden, City	E-18-104	3.89%	10						600,000.00
Morden, City	E-18-105	3.89%	10		500,000.00				
Morris, Rural Municipality	E-18-123	7.5%	10				446,216.66		
Niverville, Town	E-18-150	0%	2		1,200,000.00				
Pembina, Municipality	E-18-156	5%	20	666,666.67					
Pinawa, Local Government District	E-18-079	6%	20	684,928.44					

### Municipal Borrowing By-Laws Authorized In 2018

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Pinawa, Local Government District	E-18-133	5%	20	333,334.00					
Portage la Prairie, Rural Municipality	E-18-023	4%	15				4,002,000.00		
Portage la Prairie, Rural Municipality	E-18-027	5%	10	759,000.00					
Portage la Prairie, Rural Municipality	E-18-141	5%	10	457,000.00					
Prairie View, Municipality	E-18-034	7%	20	1,589,750.00					
Prairie View, Municipality	E-18-063	2.7%	15						200,000.00
Prairie View, Municipality	E-18-137	6%	15						470,000.00
Rhineland, Municipality	E-18-074	6%	15	420,000.00					
Ritchot, Rural Municipality	E-18-173	1.75%	20		1,000,000.00				
Riverdale, Municipality	E-18-032	4.125%	20	2,900,000.00					
Rockwood, Rural Municipality	E-18-136	5.5%	20		700,000.00				
Roland, Rural Municipality	E-18-162	3.625%	10		400,000.00				
Rosser, Rural Municipality	E-18-157	6%	25	16,956,882.00					
Russell-Binscarth, Municipality	E-18-013	4%	5				300,000.00		
Selkirk, City	E-18-047	6.02%	20		3,171,011.00				
Selkirk, City	E-18-050	5.97%	15	950,000.00					
St. Andrews, Rural Municipality	E-18-065	4%	20		2,300,000.00				
St. Clements, Rural Municipality	E-18-138	4.125%	20		4,350,000.00				
St. Clements, Rural Municipality	E-18-139	4.125%	20		1,573,000.00				
St. Clements, Rural Municipality	E-18-140	4.125%	20	3,520,000.00					
St. Pierre-Jolys, Village	E-18-073	5%	5		550,000.00				
Stanley, Rural Municipality	E-18-057	4.5%	10				620,000.00		
Stanley, Rural Municipality	E-18-090	5%	20	299,700.00					
Stanley, Rural Municipality	E-18-146	4%	10	32,500.00					
Ste. Anne, Town	E-18-132	2%	20				175,800.00		
Steinbach, City	E-18-019	7%	5					800,000.00	

### Municipal Borrowing By-Laws Authorized In 2018

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Steinbach, City	E-18-024	7%	5				500,000.00		
Swan River, Town	E-18-055	5.5%	15				124,000.00		
Teulon, Town	E-18-135	5.125%	20		700,000.00				
Thompson, Rural Municipality	E-18-152	4%	10		384,000.00				
West St. Paul, Rural Municipality	E-18-031	4.625%	20	287,000.00					
West. St. Paul, Rural Municipality	E-18-098	4.625%	10					257,722.33	
WestLake-Gladstone, Municipality	E-18-087	5.5%	15	623,000.00					
WestLake-Gladstone, Municipality	E-18-102	3.875%	10	628,000.00					
Winkler, City	E-18-151	6%	20		17,000,000.00				
Yellowhead, Rural Municipality	E-18-145	6%	15						470,000.00

# Revenue for the 12 Month Period Ending December 31, 2018 (Unaudited)

REVENUE	2017	2018
The Municipal Act	\$ 39,712.00	\$ 32,772.00
The Municipal Assessment Act	74,076.00	231,531.00
The Planning Act	825.00	375,00
Miscellaneous Acts	375.00	150.00
Distribution of Board Orders, Xerox Recoveries, etc.	3390.00	3,270.00
GST	167.70	163.50
Total Revenue	\$118,545.00	\$268,261.50
*Less Refunds	(34,138.00)	(37,450.80)
Net Revenue	\$ 84,407.70	\$230,810.70

<sup>\*</sup> This revenue is subject to Section 57(4) of *The Municipal Assessment Act* which requires the refund filing of fees to successful Appellants.