

**Bulletin #2021-66**

**MUNICIPAL RELATIONS**

**Important Notice to  
Elected Officials and Chief Administrative Officers**

**Approval of Special Service and  
Local Improvement Levy By-laws**

Municipalities are reminded to review their existing special service by-laws in advance of their 2022 Financial Plan, and should be starting the process to seek Municipal Board approval for any new special service or local improvement by-laws that will be included in the 2022 Financial Plan.

Municipalities that do not start the process early may experience delays, and may also miss statutory deadlines for their 2022 Financial Plan and tax levy by-law. All municipalities are required to submit their 2022 Financial Plan by May 15, 2022 and their tax levy by-law by June 15, 2022 in accordance with The Municipal Act.

Amalgamated municipalities using differential mill rates are also reminded to make plans to transition away from the use of differential mill rates by December 31, 2024.

**Special Service and Local Improvement Levy Process and By-Law Templates:**

Municipalities are encouraged to refer to Part 10.1 of The Municipal Act Procedures Manual to review the process for preparing special service or local improvement levy by-laws. The Manitoba Municipal Act Procedures Manual can be accessed from: [https://www.gov.mb.ca/mr/mfas/pubs/mmo/procedures\\_manual\\_201802.pdf](https://www.gov.mb.ca/mr/mfas/pubs/mmo/procedures_manual_201802.pdf)

To assist municipalities, sample by-laws for special service or local improvement levy are attached.

Should you require assistance or additional information, please contact Jesse Oyugi, Municipal Finance Officer, at 204-599-4480 or [jesse.oyugi@gov.mb.ca](mailto:jesse.oyugi@gov.mb.ca).

Once a special service or local improvement by-law is approved by the Municipal Board and given third reading, Chief Administrative Officers should also ensure that all necessary documentation is submitted on Manitoba Municipalities Online (MMO). Further information is available on MMO under the "Manitoba Municipalities Online Documents".