

# **GUIDE TO MUNICIPAL AMALGAMATION**

## **Developing Your Amalgamation Plan**



**Manitoba Local Government**  
**January 31, 2013**

**Manitoba** 

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# GUIDE TO MUNICIPAL AMALGAMATIONS

All Manitoba municipalities have been challenged to consider how to reshape their municipalities through amalgamation to lay the groundwork for rural economic development, growth and investment. Municipalities that do not meet the minimum 1,000 population to be recognized as a municipality under *The Municipal Act* will be required to develop a plan that ensures they meet the 1,000 minimum population requirement.

To ensure that municipal amalgamations occur in time for the October 2014 General Municipal Election, the Province is developing an expedited approval process to be established in legislation. The new expedited approval process will be used rather than the amalgamation process that is currently established in *The Municipal Act*.

Amalgamated municipalities will be created under legislation and will begin to function on January 1, 2015. Councils of the amalgamated municipality will be elected at the 2014 General Municipal Election.

However, before municipalities amalgamate, amalgamation partners need to come to agreement and make decisions about the new amalgamated municipality.

Some decisions must be made now to ensure that the new municipality is fairly governed and can function as soon as it is created. Decisions must be made to ensure that the identity of the municipalities is reflected, citizens' interests are represented on Council, and municipal taxation is fair. Municipalities have considerable flexibility that enables solutions to be tailored to individual local circumstances and needs.

Many other decisions do not have to be made by amalgamating municipalities immediately. Some decisions, notably about municipal employees and municipal facilities, can and should be made after the new municipality has functioned for a period of time and Council can assess the needs of the new municipality.

Amalgamation provides an opportunity to Manitoba's local governments. Several Manitoba municipalities have already successfully amalgamated and have benefited: more efficient and effective delivery of municipal services; improved economies of scale enabling them to better fund infrastructure projects, and better ability to attract and retain municipal staff.

## **GOAL OF THE GUIDE**

This Guide addresses the key components of an amalgamation, and is intended to assist municipalities in making the important decisions necessary to create a new, amalgamated municipality. These decisions must be included in the Amalgamation Plan.

Amalgamation Plans will be used to assist in creating the new amalgamated municipalities under legislation. A regulation will be passed under the legislation that sets out the specific detail about how the amalgamated municipality will be governed and function.

A template Amalgamation Plan is included in the Guide.

The Guide provides practical information and advice on decisions that have to be made about the amalgamated municipality.

- Some decisions need to be made now, such as the amalgamated municipality's name, council size and structure, location of the municipal office, and which of the former municipality's by-laws will apply if there is a conflict between by-laws. These decisions must be included in municipalities' Amalgamation Plans to ensure that the amalgamated municipality can function once it is created.
- Other decisions need to be made before the new amalgamated municipality is created, but do not need to be included in municipalities' Amalgamation Plans. These include naming a person to the Chief Administrative Officer position, establishing the date, time and place of the first Council meeting, and agreeing on how the assets of the former municipalities, such as reserves and equipment, will be used.
- Still other decisions can be made after the amalgamated municipality is created and has functioned for a period of time. These include decisions about staffing, municipal facilities, and most by-laws.

The Guide also highlights transitional measures that can be taken to give amalgamating municipalities time to develop longer-term solutions that meet the needs of their citizens.

**For additional information or assistance in completing the Amalgamation Plan contact Manitoba Local Government at (204) 945-2572.**

## IMPORTANT DATES

- January 31, 2013 -** Municipalities provide preliminary indication of their amalgamation partners to Manitoba Local Government.
- March 31, 2013 -** Municipalities provide final names of their amalgamation partner or partners to Manitoba Local Government. A resolution passed by each respective Council is required.
- December 1, 2013 -** Municipalities submit their Amalgamation Plans to Manitoba Local Government so the amalgamated municipality can be established for the 2014 General Municipal Election.
- Manitoba Local Government will review an Amalgamation Plan within 2 weeks of receiving it.
- May 1, 2014 -** Campaign finance period begins for candidates running for Mayor / Reeve of the amalgamated municipality in the 2014 General Municipal Election.
- June 30, 2014 -** Campaign finance period begins for candidates running for Councillor of the amalgamated municipality in the 2014 General Municipal Election.
- October 22, 2014 -** General Municipal Election day. Council of the amalgamated municipality is elected.
- The term of office for existing Councils of amalgamation partners is extended to December 31, 2014 to allow the new Council to take office at the start of the new municipality's fiscal year beginning January 1, 2015.
- Existing Councils have administrative authority only and may not make any decisions that bind the new Council.
- January 1, 2015 -** New amalgamated municipalities are in effect and begin to operate at the start of the municipality's fiscal year. The term of office for Councils of new amalgamated municipalities begins.

## DEVELOPING YOUR AMALGAMATION PLAN

Amalgamating municipalities are required to develop an Amalgamation Plan. The Amalgamation Plan establishes the framework for how the new amalgamated municipality will be governed and function. The Amalgamation Plan must be agreed to by all amalgamation partners and adopted by a Resolution of each partner.

The Amalgamation Plan contains a number of **required** and **discretionary** elements:

1. **Names of the amalgamation partners** and a description of the legal boundaries of the amalgamated municipality – **required**.
2. **Name of the new amalgamated municipality** eg. “Municipality of ....” or “Rural Municipality of ..... “ – **required**.
3. **Council representation** including the total number of council members (Mayor / Reeve and councillors) of the new amalgamated municipality; whether councillors will be elected at large or by ward, and if by ward, a legal description of the ward boundaries – **required**.

Transitional measures can also be used to ensure all citizens’ interests are fairly represented – discretionary.

4. **Transitional measures to manage municipal taxation** that may be taken – **discretionary**.
5. **Location of the municipal office** – **required**.
6. **Name of the Chief Administrative Officer** – **discretionary**.

The name of the person to be appointed to the Chief Administrative Officer position may be included in the Amalgamation Plan if the name is known at that time.

7. **By-laws and resolutions that will apply** if there is a conflict between existing by-laws and resolutions – **required**.
8. **2014 General Municipal Election matters** that will apply to the election of the Council of the new amalgamated municipality – **required**.
9. **Date, time and location of the first meeting** of the new Council – **discretionary**.

The first meeting will be required no later than January 31, 2015.

10. **A description of the process used to consult** with the public – **required**.

A template Amalgamation Plan is attached in Appendix 1. The template plan is also available to download from [www.gov.mb.ca/assessment/subscriber](http://www.gov.mb.ca/assessment/subscriber).

To access the website you will be required to use your User ID and password. If you have any difficulties accessing the website please contact (204) 945-2581 or [Linda.Klump@gov.mb.ca](mailto:Linda.Klump@gov.mb.ca).

## Your Amalgamation Partners

Municipal amalgamation merges two or more municipal partners to create a single, larger municipality. Logical amalgamation partners share a common vision and have positive working relationships. Their citizens live, work and do business throughout all municipalities.

Municipalities typically work in partnership with their neighbours to deliver a range of services to citizens. Municipalities do this in several ways, such as through inter-municipal boards and committees or through service sharing agreements. Some share a Chief Administrative Officer and a municipal office.

Citizens typically work and do business in communities that are close to where they live, including working and doing business in neighbouring municipalities. Citizens' communities of interest therefore encompass larger regions.

In determining your municipality's amalgamation partner consider the following:

- Do our municipalities share a common vision on how to approach challenges? Do we already work together to address challenges?
- What partnerships already exist between our municipalities? What service sharing agreements exist? What inter-municipal boards or committees are we partners on? Do we already share a Chief Administrative Officer and a municipal office?
- What communities are our citizens part of? Where do our citizens work and do business?

Minimum requirements for an amalgamation partner are:

- Municipalities must share a municipal boundary or boundaries (ie. be contiguous).

The amalgamation partner of an urban municipality will always be the surrounding rural municipality. The amalgamation partner of a rural municipality could also be a neighbouring rural municipality.

- The amalgamated municipality must have at least 1,000 population. Population is determined based on the 2011 Census.

Under *The Municipal Act*, 1,000 is the minimum population to form as a new municipality. To meet the minimum 1,000 population requirement, a third amalgamation partner may be required.

- The whole of a municipality will be amalgamated with another municipality. Consideration may be given to splitting existing municipalities in limited circumstances where it can be demonstrated that by doing so all municipal partners continue to be viable.

Municipalities were requested to provide the Manitoba Local Government with a preliminary indication of their amalgamation partner by January 31, 2013.

**Municipalities must confirm their final partners by March 31, 2013.** Supporting Council resolutions from the amalgamation partners are required.

**IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **Logical amalgamation partners are municipalities that share a vision and already have strong working relationships.**
- ✓ **Typically citizens' interests encompass larger regions – they live, work and do business in their municipality and in neighbouring municipalities.**

## **Name of the Amalgamated Municipality**

Amalgamation creates a single, larger municipality from two or more smaller municipalities. Each of these smaller municipalities has their own identity and a history. The identity and history of these municipalities will never be lost.

The name of the new amalgamated municipality is therefore one of the most important decisions that amalgamating partners must make.

A good name reflects the past, the present and the future of the municipality. It should take into account the identity and history of the amalgamation partners. However, it should also take into account the vision for the new amalgamated municipality.

The views of citizens on the name of the amalgamated municipality should be considered, given the importance of the name. Amalgamating partners may want to actively involve citizens in selecting the name.

There are different ways to involve citizens. Amalgamation partners may want to hold a contest where citizens can submit their suggestions for a new name. Local area schools could be involved in discussions about their vision for the future of their municipality and in selecting a new name that reflects their vision. Citizens could also be invited to sit on a council committee to generate a list of potential names.

Even with a new name, areas of the amalgamated municipality will still continue to be identified by their former names. Communities have highway signs, are identified on highways maps, and have listings in the telephone directory even if they are not incorporated municipalities.

The name of the new amalgamated municipality has two components: type of municipality and place name. The name must be included in the Amalgamation Plan.

## **Type of Municipality**

Municipalities are either “rural municipalities” or “urban municipalities” under *The Municipal Act*. The type of municipality is determined by the municipality’s population density:

- A rural municipality has a density of less than 400 residents per square kilometre.
- An urban municipality has a density of at least 400 residents per square kilometre.

Based on population and geographic area, most amalgamated municipalities will be “rural municipalities”.

However, this does not mean the amalgamated municipality needs to be called “Rural Municipality of ....”.

Amalgamation partners have flexibility to determine what to call the new amalgamated municipality. This should reflect the amalgamating partners' vision for the new municipality – how the amalgamating partners view their new municipality and how they want the new municipality to be viewed by others.

A first decision about the name of the municipality is to determine what the “rural municipality” will be called. As a “rural municipality”, the amalgamated municipality could be the:

- “Rural Municipality of ...”, when the amalgamation involves only Rural Municipalities.
- “Municipality of ...”, when the amalgamation involves an urban municipality and a rural municipality.

## Place Name

A second decision about the name is to determine the place name of the new amalgamated municipality. Considerations in choosing a name include:

- **Community identity** – a new name could be selected that reflects the shared identity of the new municipality. Previous amalgamating municipalities have accomplished this by combining their names (eg. Killarney-Turtle Mountain) or using an already shared name (eg. Gimli).
- **Vision for the new municipality** – a new name could be selected that reflects the shared vision for the new municipality. The new name should create a positive image of the new municipality, both for citizens and for businesses.
- **Practical considerations** – Practical considerations should also be taken into account in selecting a name. Combining the names of the former municipalities, for example, may result in a name that is too long or may not fit within a business envelope window.

The ease of speaking the name should also be considered – a name that is too long may result in it being abbreviated or result in citizens giving the new municipality a nickname.

### **IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **The name of the amalgamated municipality should reflect the shared identity and the shared vision for the new municipality.**
- ✓ **Citizens' views should be taken into account. Municipalities' youth can bring a new perspective to discussions about the new name.**

## Council Size and Structure

Councils are elected to represent the interests of their citizens. Citizens have the right to expect that their interests will continue to be fairly represented by Council after amalgamation.

Amalgamation partners will need to consider their own local circumstances and determine how the Council of the new amalgamated municipality can best represent the interests of all citizens. Council representation has two components:

- Council size (eg. the number of members on Council, including the Mayor / Reeve and councillors).
- Council structure (whether councillors are to be elected “at large” or on a ward basis). If councillors are to be elected on a ward basis, this also involves establishing ward boundaries and the number of councillors to be elected in each ward.

These decisions must be included in the Amalgamation Plan.

### Council Size

A first decision for amalgamation partners is to determine how many council members are needed to effectively govern and fairly represent all citizens of the amalgamated municipality.

Amalgamation partners need to take into account the following in determining the size of council:

- **Existing Municipal Act requirements** – Council size must be no less than 5 members and no more than 11 members under *The Municipal Act*. Council size generally reflects population, diversity of interests, geographic size of the municipality, and the overall work load for council members:
  - **population** – larger populations typically require a larger council to effectively represent citizens. Smaller populations typically have smaller councils.
  - **diversity of interests** – municipalities with citizens who have diverse and sometimes competing needs (eg. urban vs rural; seasonal vs permanent, cultural communities etc) typically require a larger council size. A less diverse municipality typically requires a smaller council.
  - **geographic size** – geographically larger municipalities with a dispersed population and distances between communities typically contain larger councils. Geographically smaller municipalities typically require a smaller council.

- **overall work load** – municipalities with a high volume of council business, delegations or complex initiatives (eg. economic development, infrastructure projects) that have an impact on Council work load typically require a larger council.
- **Common municipal practices** – Currently, council size ranges from 5 to 7 council members in 96% of municipalities (excluding Winnipeg). Almost all municipalities have either 5 council members or 7 council members.

An odd number of council members will also facilitate the decision-making process, by limiting the occurrence of tie votes.

## Council Structure

Municipal councils are elected to represent the interests of all citizens within the municipality. To ensure this occurs, amalgamation partners must decide on how their Council will be structured. Council can be structured in two different ways:

- At large – all councillors are elected by voters of the whole municipality.
- By ward – councillors are elected by voters of a defined geographic area or “ward”.

The head of council is always elected at large.

It is important to remember that Councils are elected to represent all citizens of the municipality, regardless of whether councillors are elected at large or by ward.

## Determining Council Structure

Amalgamation partners must decide whether the at large or ward structure works best in their circumstances. Considerations include the following:

- **Diversity of interests** – in a municipality where citizens have diverse interests and needs (eg. urban vs rural; seasonal vs permanent, cultural communities etc), a ward structure typically ensures that citizens in different communities of interest have representation on Council.
- **Geographic size** – in a geographically large municipality with distances between communities and dispersed population, most Manitoba rural municipalities have used a ward structure to ensure that citizens have better access to their Council representative. Citizens’ interests may be better represented on Council with a ward structure.
- **Population size** – in a municipality with a large population size, municipalities typically use a ward structure to ensure that citizens have better access to their Council representative and have a voice on Council. Citizens’ interests may be better represented on Council with a ward structure.

- **Current structure** – where both amalgamation partners have a ward structure, or where only one partner has a ward structure, a ward structure may ensure citizens’ interests are better represented on Council. Where both municipalities have an at large structure, an at large structure may continue to work best.

### Determining Ward Boundaries

Amalgamation partners must determine ward boundaries if they decide to use a ward structure. Ward boundaries must be established in the Amalgamation Plan.

In dividing a municipality into wards several factors are considered under *The Municipal Act*:

- **Population** – the number of residents within each ward must be approximately equal to ensure all citizens have an equal voice on Council.
- **Community and diversity of interests** – different interests such as urban and rural, seasonal vs permanent, cultural etc. are typically in defined areas within the municipality.
- **Topographical features** – features such as roads or rivers that already divide the municipality are natural boundaries and may define communities of interest within the municipality.
- **Settlement patterns** – people in the municipality typically live in concentrated areas within the municipality.
- **Population trends** – anticipated population growth or decline within the municipalities may change how communities of interest will be defined.

Achieving an equal number of residents in each ward is the first and foremost consideration when establishing ward boundaries. Developing wards of exactly the same size is not possible, however, and therefore the number of residents within wards typically deviates up to 10%. A greater deviation in ward population can occur in an amalgamated municipality on a transitional basis (eg. for up to two general elections) until Council develops a longer-term solution for the amalgamated municipality.

Methods to establish wards in the amalgamated municipality can include:

- **Establishing individual wards with an approximately equal number of residents in each ward.** One councillor would be elected in each ward. This approach is consistent with the existing *The Municipal Act* and could stay in place until council passed a by-law to change the wards.

Using this method will require amalgamation partners to determine the legal descriptions of the boundaries of each ward.

- **Establishing a hybrid structure, comprised of larger wards with more than one councillor elected within the ward.** The ward boundaries would mirror the boundaries of the former municipalities (eg. the former urban municipality is one ward and the former rural municipality is one ward).

Using this method will require amalgamation partners to decide how many councillors are to be elected in each ward. For example:

- if the population of the amalgamation partners is relatively equal, an equal number of councillors would be elected in each ward (eg. two councillors in each ward, for a total of four councillors elected to Council).
- if the population of the amalgamation partners is not equal, an unequal number of councillors would be elected in each ward. (eg. two councillors in one ward and four councillors in another ward, for a total of six councillors elected to Council).

A hybrid structure has been used in previous amalgamations.

**IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **Council size and structure are determined such that citizens' interests are most effectively represented on Council.**
- ✓ **Wards and the number of councillors elected in each ward can be established on a transitional basis until a longer-term solution is developed.**

## **Municipal Taxation and Finance**

Some of the most important decisions that all Councils make are about the municipal programs and services that are delivered to citizens and property owners and how those programs and services will be funded.

Through an annual financial plan, Councils determine the services and programs that will be delivered, the level of those services and programs, and how they will be paid for. In making these decisions, Councils consider the impact to residents and property owners as a whole, as well as the impact on specific property owners such as cottagers, farmers and businesses.

Municipalities adopt different financial strategies to fund their programs and services (including facilities and equipment) and ensure that the costs are fairly distributed amongst citizens and property owners. This includes using existing tools under *The Municipal Act* such as special services levies, local improvement levies, establishment of Local Urban Districts, and user fees. Municipalities also establish reserve funds and take on long-term borrowing, typically funded through taxation and paid for over time, to finance their expenditures.

As a result, amalgamation partners will have different municipal taxation levels, mill rates, and assets and liabilities.

Amalgamation partners can decide to use transitional measures to manage municipal taxation. Adopting transitional measures gives time for the new municipality to adjust and until the new Council develops a longer-term solution. If amalgamation partners decide to adopt a transitional measure, it must be included in the Amalgamation Plan.

In an amalgamation, assets and liabilities will be transferred to the amalgamated municipality from each of the former municipalities. Amalgamation partners can agree that assets of the former municipalities can be used only in the municipality that originally paid for them. Municipal liabilities will remain with the properties specified in the borrowing or local improvement by-law.

Amalgamation partners will also need to make decisions related to financial administration, such as the integration of accounting systems, banking arrangements, ordering new cheques, and insurance policies. These matters do not have to be decided immediately but should be considered prior to the amalgamation.

### **Municipal Taxation**

Municipal property taxes are the main source of revenue for most municipalities. Council establishes its mill rate, by by-law, after approving the municipality's financial plan, to raise revenue to pay for services and programs. A single rate, called the general municipal mill rate, is applied to the taxable assessment of the properties in the municipality.

Amalgamation partners will typically have different municipal taxation levels and different mill rates. This is a function of decisions made by the former municipalities about municipal programs and services, as well as service levels, together with varying assessment bases.

Amalgamating municipalities will continue to have the tools under *The Municipal Act* to ensure costs of programs and services are fairly distributed (eg. special services levies, local improvement levies, user fees, Local Urban Districts). Existing local improvement levies and special service levies, which are established by by-law, will remain in place after amalgamation.

Amalgamating municipalities will also be able to adopt transitional measures to manage municipal taxation. Transitional measures include establishing differential mill rates, creating a Local Urban District from the former urban municipality, or phasing in tax increases or decreases. If amalgamation partners decide to use transitional tax measures, the measure must be included in the Amalgamation Plan.

In considering municipal taxation and transitional measures, amalgamation partners need to take into account the following:

- **Differences between existing municipal taxation levels and mill rates** – amalgamation partners may decide to adopt transitional measures if there is a large difference between the existing municipal taxation levels and mill rates of amalgamating municipalities.

Sometimes differences can be small, for example between similar sized and serviced rural municipalities. However they can be significant between urban and rural municipalities where service levels and assessment bases vary considerably.

- **Differences between existing mill rates and mill rate of the amalgamated municipality** – amalgamation partners may decide to adopt transitional measures if amalgamation shifts municipal taxes to one municipality from another municipality, eg. if amalgamation results in an increase in the mill rate of one municipality because costs for services have shifted.
- **Impact to property owners** – amalgamation partners may decide to adopt transitional measures if amalgamation shifts the costs of municipal services to property owners who do not have access to the services. This may be an issue particularly for amalgamations involving an urban and rural municipality where service and service levels differ.

A simple easy to use Amalgamated Tax Comparator Worksheet has been developed to assist amalgamation partners make decisions about municipal taxation. The Worksheet, together with instructions, is included in Appendix 2 of the Guide. The Worksheet is also available to download in Excel format at [www.gov.mb.ca/assessment/subscriber](http://www.gov.mb.ca/assessment/subscriber).

Amalgamation also provides an opportunity to reduce costs and therefore taxation. Immediate savings will be realized through a reduction in Council members. Other savings may also be realized as Council identifies service and cost efficiencies over time.

## Measures to Manage Taxation and Mill Rates

Amalgamation partners have different transitional options to manage municipal taxation and mill rates in the new amalgamated municipality.

Transitional measures are generally adopted for no more than 8 years (up to two Council terms), to give time for the new amalgamated municipality to adjust and until the new Council develops a longer-term solution, such as the adoption of special service levies.

Transitional measures include:

- **Establishing differential mill rates** – the amalgamated municipality would establish and levy different mill rates on properties in each of the former municipalities.

The different mill rates would reflect the different services delivered in each of the former municipalities. Property owners would therefore not be required to pay for services that they cannot access.

Each of the former municipalities would be established as “service areas” for property tax purposes, eg. a rural service area comprising the former rural municipality, and an urban service area comprising the former urban municipality.

- **Forming a Local Urban District (LUD)** – the former urban municipality would be established as an LUD. Urban services would be delivered by the amalgamated municipality to LUD residents and property owners, funded through a LUD levy. An elected LUD Committee will be responsible to develop an annual service plan for the LUD. The Council of the amalgamated municipality is responsible for delivering the services.

An LUD adds another layer of governance for the amalgamated municipality and results in additional costs for urban property owners. The urban amalgamation partner will also need to consider its ability to attract candidates to run for the LUD Committee, based on previous municipal elections (eg. number of candidates in previous elections, number of acclaimed councillors, vacancies on council after election, etc.)

A decision will also have to be made on the number of elected LUD committee members. LUD committees may have 2 or 3 elected committee members, with another member appointed to the Committee by the Council of the amalgamated municipality. Elected LUD members will be elected at-large from within the LUD at the October 2014 General Municipal Election.

Formation of an LUD could also be considered on a longer-term basis. However, this would typically only be considered in a situation where the partnering rural municipality already has an LUD(s).

- **Phasing in of municipal taxes** – the amalgamated municipality would phase-in municipal tax increases or decreases that result from amalgamation (similar to phase-in at a general reassessment). Tax phase-in could be delivered on an individual or property class basis. Property tax increases could be phased in over a period of time through a phase-in tax credit. The tax credit would be funded by phasing in property tax decreases or levying “at large” to pay for the phase-in credit.

If amalgamation partners are interested in phase-in, they will have to undertake detailed tax modelling and make several decisions, including which properties would be eligible for phase in, the amount of taxes to be phased in, the number of years phase in is to be implemented, and how to fund the phase in tax credit.

## **Municipal Assets and Liabilities**

Amalgamation partners will have assets (eg. reserves, surplus and equipment) and liabilities (eg. borrowing debt) that have been established over time and paid for by citizens and property owners through their municipal taxes.

The levels of assets and liabilities will vary and are a function of spending decisions made over time by the former municipalities about the financing of municipal services and service levels.

In an amalgamation, the assets and liabilities of the amalgamation partners will transfer to the new amalgamated municipality.

If desired, amalgamation partners can agree that municipal assets are used only in the municipality that originally paid for them. For example, amalgamation partners may agree that general reserves will be spent only in the municipality that raised the reserve funds or that a grader will be used primarily in the municipality that purchased it. This will enable existing arrangements to remain status quo until the amalgamated municipality has time to adjust and the new Council can develop a longer-term solution.

It is important that agreements be ratified in some way. “Agreements” can take many forms. At minimum, amalgamation partners could hold a joint Council meeting to discuss the use of assets and agree how they will be used. The agreement would be reflected in the joint meeting minutes. Another option could be to develop a Memorandum of Understanding that is signed by amalgamation partners. Both options have been used in previous amalgamations.

Use of the former municipalities’ municipal assets does not have to be included in the Amalgamation Plan, but should be discussed and decisions made before the amalgamated municipality is created.

Liabilities (eg. long-term borrowing debt) always stay with the properties specified in the borrowing or local improvement by-law.

## Municipal Assets

The assets of the new amalgamated municipality include:

- **Capital Assets** – the amalgamated municipality will own all land, buildings, equipment and infrastructure. In most cases, there will be a duplication of some assets (eg. the amalgamated municipality may now own two graders).

An agreement can provide that capital assets continue to be used as they are used currently (eg. the former urban municipality will continue to be primarily serviced by its grader and the former rural municipality will continue to be primarily serviced by its grader) for a specified period of time.

This will give the new Council time to make decisions about how to provide similar or improved services to the former municipalities using different arrangements.

- **Reserve Funds** – Reserve funds are established by by-law that provides funds are for the purpose of the former municipality. These by-laws (and therefore the reserve funds) will continue to apply to the former municipality after amalgamation and until the new Council amends or repeals the by-law.

An agreement can provide that the reserve fund balances each amalgamation partner brings will be spent only in former municipality:

- **General Reserves** – amalgamation partners can agree that the funds in general reserves as at December 31, 2014 (ie. the end of the fiscal year prior to amalgamation) will be spent only in the municipality that contributed to the reserve.
- **Specific Purpose Reserves** - specific purpose reserve funds will remain for the purpose for which they were created. For example, if one of the partners has established a Gravel Reserve Fund, the funds will continue for the gravel purposes within the municipality that raised the funds.

Specific purpose reserve funds would also be kept separate when both municipalities have a similar reserve for a different purpose (eg. both amalgamation partners have an Arena Reserve Fund for a different arena). The funds will continue to be used for the purpose within the municipality that raised the funds.

Specific purpose reserves would typically be combined when both municipalities have a similar reserve (eg. both amalgamation partners have an Arena Reserve Fund established for the same arena).

- **Nominal Surplus** – amalgamation partners may have nominal surplus funds, of varying balances.

Amalgamation partners can agree that any surplus funds as at December 31, 2014 will be spent only in the municipality that contributed the surplus.

Some reserve funds should not be part of an agreement, however:

- **Utility Reserve Funds** - amalgamation partners may operate a sewer or water utility and may have utility reserve funds. These reserve funds must remain with the specific utility and may only be used for the purposes of that utility.
- **Local Urban District (LUD) Reserve Funds** – Rural municipalities with LUDs may also have LUD reserves. These reserves must remain for the purposes of the LUD.

### **Municipal Liabilities**

Long term debt (eg. borrowing) always stays with the properties specified in the borrowing or local improvement by-law.

As a result, taxes to repay the debt will continue to be levied on only those properties specified in the general borrowing or local improvement by-law authorizing the debt. The debt is not assumed by other properties in the amalgamated municipality.

For example, if one of the amalgamating partners has a local improvement by-law in place that authorizes a levy to pay for a major road improvement, that levy will continue against only those properties that paid it before the amalgamation. The method of taxation (assessment, per parcel, frontage levy, etc.) will also continue as per the by-law.

#### **IMPORTANT:**

- ✓ **Transitional measures can be implemented to ensure that the costs of municipal services are fairly distributed and citizens do not pay for services that they do not receive or do not want.**
- ✓ **Amalgamation partners can develop agreements to ensure that municipal assets are used in the municipality that paid for them.**
- ✓ **Long-term debt remains with the properties specified in the borrowing by-law or local improvement by-law.**

## Location of the Municipal Office

The municipal office is the “headquarters” of the municipality. Amalgamation partners therefore need to decide on the location of the municipal office for the new amalgamated municipality.

Most municipalities have their own municipal office, although some municipalities share an office. When amalgamation partners each have their own office, amalgamation partners will need to decide which office will be the municipal office for the amalgamated municipality.

Amalgamation partners can decide to keep the former municipal office open with one office operating as a “satellite” office. Decisions about whether to keep a municipal office open as a satellite office, either on an interim or permanent basis, or whether to close a municipal office are not required immediately. These decisions are typically best made after the new municipality has functioned for a period of time and Council can assess the needs of the new municipality.

If the decision is to keep a satellite office, it will be necessary to determine whether the office will be open on a full time or part time basis and the hours of operation.

Amalgamation partners may also decide to consolidate municipal offices, as a way to increase efficiencies and realize cost savings.

Considerations in selecting the location of the municipal office include:

- **Location** – the office that has the most convenient location for most citizens and is more centrally located is typically the office that is selected.
- **Public accessibility** – the office that can accommodate persons with disabilities is typically the office that is selected.
- **Use** – the office that has the best capacity to accommodate delegations, large meetings or the records of an amalgamated municipality is typically the office that is selected.
- **Condition** – the municipal office that been recently upgraded and does not require new upgrades that could result in a future expense is typically the office that is selected.

### **IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **The location of the municipal office of the amalgamated municipality should be convenient and accessible to citizens and meet the needs of the new Council.**
- ✓ **A satellite municipal office can remain open to ensure citizens continue to have convenient access to the municipality.**

## Chief Administrative Officer

The Chief Administrative Officer (CAO) position is key within the municipality. The CAO is Council's principal advisor and is responsible for the administration, financial management and human resource management of the municipality, and has specific duties under *The Municipal Act*. Open, trusting and professional interaction between Council and the CAO is vital to the smooth operation of the municipality.

Amalgamation partners do not need to establish the CAO position in their Amalgamation Plan, but they must make the important decision about who to appoint to the CAO position.

In most cases, amalgamation partners will select a CAO from amongst themselves. If the name of the CAO is known when the Amalgamation Plan is submitted, the name can be included in the Plan. If the name is not known, it does not need to be included in the Plan. In these instances, Council of the amalgamated municipality will need to appoint an individual to the CAO position at its first meeting.

Many municipalities have found it a challenge to retain qualified CAOs who have the broad range of skills required for the position. While one individual would be appointed to the CAO position, the other could be given a different title (eg. Finance Manager, Associate CAO).

Considerations in selecting a CAO include:

- **Vision of the amalgamated municipality** – the goals of the amalgamated municipality and the specific skill sets (eg. financial management, human resource management, project implementation, economic development etc) necessary in achieving those goals.
- **Existing skills and expertise** – skill sets and level of expertise of the existing CAOs and how the skills and expertise could best be used.
- **Current situation** – a soon-to-be retiring CAO may create an opportunity for succession planning and mentoring of a younger, less-experienced CAO.

## Municipal Employees & Collective Agreements

Amalgamation partners will have a number of municipal employees in addition to their CAO. All employees, including the CAO, will become the employees of the amalgamated municipality under provincial labour legislation.

Staffing decisions for the new amalgamated municipality do not have to be made immediately. Council of the amalgamated municipality will want to consider the needs of the new municipality and make staffing decisions based on those needs. It is preferable to make these decisions after the amalgamated municipality has functioned for period of time, generally within the first year of operation, after Council can assess the needs of the new municipality.

Any existing collective agreements remain in effect until new agreements are negotiated and ratified. Assistance from the Manitoba Labour Board may be required in these circumstances:

- In some cases amalgamation may result in different bargaining unions representing employees of the amalgamated municipality.

In these cases the Labour Board can be requested to amend the description of the bargaining unit and determine which union should represent the employees.

The Labour Board can also give directions to remove any inconsistencies between the two collective agreements that have occurred as a result of the intermingling of the two groups of employees.

- In some cases, some employees may be represented by a union and some employees may not be represented.

In these cases the Labour Board can be requested to deal with issues arising out of amalgamation and intermingling of two (or more) groups of employees (eg. order representation votes be conducted to determine if employees wish to be represented by the Union).

**IMPORTANT:**

- ✓ **The CAO is a key position and is critical to the smooth functioning of the amalgamated municipality. The CAO should possess the skills and expertise that are necessary for the amalgamated municipality to meet its goals.**

## By-Laws and Resolutions

Each amalgamation partner has many by-laws and resolutions. These by-laws and resolutions will remain in effect and apply to the amalgamated municipality. This provides the new Council time to pass new by-laws and resolutions on behalf of the new municipality.

In most instances continuing the existing by-laws and resolutions does not result in any difficulties, eg. a former urban municipality's zoning by-law or noise by-law would not normally contain provisions that impact the former rural municipality.

However, in some circumstances amalgamation partners may have similar by-laws or resolutions that conflict, eg. two different procedures by-laws or indemnity by-laws. This situation creates uncertainty for Council, municipal administration, citizens and property owners.

Amalgamation partners must decide on which by-law or resolution applies when by-laws or resolutions conflict. The approach that will be used to resolve conflicting by-laws and resolutions must be identified in the Amalgamation Plan.

Typically, a consistent approach to addressing conflicting by-laws and resolutions is used in all situations. This ensures that the rules of the amalgamated municipality are clear to Council, municipal administration, citizens and property owners.

Methods used to determine which by-law or resolution applies in a conflict include:

- The by-law or resolution of one of the amalgamation partners applies.
- The newest (most recently updated) by-law / or resolution applies.

Once the new Council takes office, Council needs to prioritize the development of new by-laws and resolutions for the amalgamated municipality.

Highest priority should be given to:

- **By-laws or resolutions that reflect the new governance structure** (eg. procedures by-law, organizational by-law, appointment of designated officers, council indemnity by-law, etc) to ensure the new municipality can function. These should be considered at the first meeting of the new Council.
- **Matters adopted by by-law or resolution where there is a legislated requirement** (eg. council or employee code of conduct, procurement and tendering policy, private works policy, etc.) to ensure these meet the needs of the new municipality.

**IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **The method to determine which by-laws and resolutions will apply to the amalgamated municipality ensures rules are clear to Council, municipal administration, citizens and property owners.**
- ✓ **Highest priority needs to given to developing new by-laws and resolutions to ensure the new municipality can function and meet the needs of the new municipality.**

## **Election of the New Council**

The Council of the amalgamated municipality will be elected at the 2014 General Municipal Election. Election Day is October 22, 2014.

Amalgamation partners need to name the Senior Election Official who will run the 2014 General Municipal Election and which Campaign Expenses and Contributions By-law will apply to candidates running for election in the Amalgamation Plan.

### **Senior Election Official**

The Senior Election Official (SEO) is responsible for running the election of the amalgamated Council, following municipal election procedures and rules contained in *The Municipal Act* and *The Municipal Councils and School Boards Election Act*.

Amalgamation partners need to name the SEO in the Amalgamation Plan. The SEO should have experience and expertise in running municipal elections.

### **Campaign Expenses and Contributions By-law**

All municipalities are required to have a Campaign Expenses and Contributions By-law. This by-law establishes local rules for candidates' expenditure limits, fund-raising, recording and reporting of expenses, filing of election finance statements, and form of the election finance statement.

The Campaign Expenses and Contributions By-laws of the amalgamation partners may vary, ie. different expenditure limits for candidates, different fund raising rules, etc.

Amalgamation partners are therefore required to identify which by-law will apply to the 2014 General Municipal Election. Given that amalgamation will increase the population and geographic size of the municipality, the by-law with the highest expense limits would typically be selected, to ensure limits are high enough for candidates to effectively run their campaigns.

#### **IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **The Senior Election Official should have experience and expertise in running municipal elections, to ensure election rules and procedures are followed in the 2014 General Municipal Election.**
- ✓ **The Campaign Expenses and Contributions By-law with the highest expense limits ensures candidates can effectively run their campaigns.**

## **First Meeting of the New Council**

The Council of the new amalgamated municipality will take office on January 1, 2015 (see Council Term of Office section). Council will be required to hold their first meeting no later than January 31, 2015.

Amalgamation partners need to agree in advance on the date, time and place for the first meeting of the Council, and take measures to ensure the public has advance notice of the meeting.

An earliest possible first meeting date is recommended (eg. by January 15, 2015) particularly if a CAO for the amalgamated municipality has not yet been named, and also to ensure operational matters are addressed (eg. to ensure appropriate signing authorities on the former municipalities' accounts are in place).

Council should also use the first meeting to consider proposed new by-laws that are critical to the functioning of the new municipality, such as a new Procedures By-law, Organizational By-law, Appointment of Designated Officers By-law, and Indemnity By-law.

### **IMPORTANT:**

- ✓ **The first meeting of the new Council should be held as early as possible after January 1, 2015 to ensure priority matters critical to the functioning of the new municipality, such as appointing a CAO, are dealt with.**

## Public Consultation

Amalgamation partners are making many key decisions for how the new, amalgamated municipality will be governed and how it will function. It is therefore important for amalgamation partners to obtain public input when making decisions to ensure citizens' interests are taken into account.

Amalgamation partners should provide citizens with information on their Amalgamation Plan as the Plan is being developed. A description of the amalgamation partners' public consultation process must be included in the Amalgamation Plan.

Citizens will likely have the most interest in the following:

- How their municipal services and municipal taxes will be affected. Citizens will want assurance that their taxes will not increase and that they are not paying for municipal services that they do not have access to.
- How they will be represented on the Council of the amalgamated municipality. Citizens need to know that their views will be heard on Council.
- The new name of the amalgamated municipality. Amalgamation partners could use public consultation opportunities to invite the citizens to participate in naming the new municipality.

Municipalities can consult with the public in a variety of ways. Methods used in previous amalgamations include holding public meetings, inserting an article in the local newspaper or municipal newsletter, or posting information on the municipalities' websites. Other ways can also be considered.

In choosing how and when to consult with citizens, amalgamation partners need to keep in mind timelines for making decisions and submitting the Amalgamation Plan to Manitoba Local Government.

If a public meeting is held, it is important to provide advance notice to citizens. The amount of notice should typically be consistent with notice provisions for public hearings under *The Municipal Act* (eg. at least twice during the period starting 40 days before the meeting and ending seven days before the meeting). A sample public notice is attached in Appendix 3.

Municipalities should take steps to encourage citizens' attendance and participation at the public meeting.

Strategies could include:

- Advertising well in advance that Council will be presenting information about amalgamation. This could also include posting information on the municipalities' websites.

- Holding the meeting in the evening, so more people are likely to attend. Scheduling a meeting during the day, when many people work, will mean many will not be able to attend the meeting.
- Holding the meeting at a location that will accommodate a large group and is easily accessible, such as a community hall. The facility should be accessible to persons with disabilities so that everyone in the community has an opportunity to participate.

Consistent communication to citizens is critical and ensures clear public understanding of Councils' decisions and their next steps. This can be achieved by Councils' jointly communicating information (eg. holding joint public meetings, jointly develop information to be posted on both municipal websites, jointly write newspaper articles or newsletters, etc).

**IMPORTANT:**

- ✓ **Must be included in Amalgamation Plan.**
- ✓ **Public consultation is critical to ensuring amalgamation partners take the view of citizens into account when making decisions about the amalgamated municipality.**
- ✓ **Joint communications will ensure all citizens receive consistent information and have a clear understanding of how amalgamation will affect them.**

## COUNCIL TERM OF OFFICE

Municipal councils are elected to a four year term of office under *The Municipal Act*. In typical circumstances, the term of office for a new Council begins at noon on the day following the General Municipal Election. The term of office for the outgoing Council ends at noon on the day following the General Municipal Election. This provides a smooth transition from one Council to the next.

In an amalgamation, minor changes will be made to the terms of office for the new Council and the existing Councils of the amalgamation partners, to coincide with the creation of the new amalgamated municipality. Amalgamation partners are not required to include this in their Amalgamation Plans.

Changes to the terms of office are:

- **the newly elected Council's term of office will begin on January 1, 2015.** The term of office will therefore coincide with when the amalgamated municipality is operational.

However, prior to taking office the new Council can begin to prepare for when the amalgamated municipality is operational. This could include determining the date, time and location of the first meeting of Council, getting signing authorities in place, reviewing municipal by-laws, developing a draft 2015 financial plan, etc.

The newly elected Council does not have authority to make any final decisions on behalf of the new municipality until January 1, 2015.

- **the existing Councils' term of office will be extended to December 31, 2014.** The term of office will therefore coincide with when the former municipalities cease their operations.

The authority of the existing Councils to make decisions will be limited to "housekeeping" matters only:

- Councils will only be able to spend money that is authorized in their respective 2014 financial plans, unless approved in advance by the Minister of Local Government and / or the Minister's delegate.
- Councils will not have authority to enter into a contract or new agreement, eg. servicing agreements, new purchasing contracts, or long-term borrowing, that bind the former municipalities after January 1, 2015 or that is binding on the new Council.

## **SUBMITTING YOUR AMALGAMATION PLAN**

Amalgamation partners submit their Amalgamation Plans to Manitoba Local Government once they are finalized but no later than December 1, 2013. This will ensure that the amalgamation can be implemented in time for the 2014 General Municipal Election.

The Amalgamation Plan must be accompanied by a supporting Resolution passed by each of the Councils of the respective municipalities. A sample Resolution is attached in Appendix 4.

The Amalgamation Plan, together with the supporting resolutions, may be submitted by e-mail, mail or fax to:

**E-mail:** [provimunicssupportserv@gov.mb.ca](mailto:provimunicssupportserv@gov.mb.ca)

**Mail:**

Provincial Municipal Support Services  
Manitoba Local Government  
508 - 800 Portage Avenue  
Winnipeg, Manitoba, R3G 0N4

**Fax:** (204) 948-2780

Once the Amalgamation Plan has been submitted, it will be reviewed by Manitoba Local Government to ensure that it meets legislated requirements.

A Manitoba Local Government official will contact the amalgamation partners within 2 weeks of receipt of their Amalgamation Plans. If necessary, a meeting with the amalgamation partners will be arranged.

Revisions to the Amalgamation Plan may be required if the Plan does not meet legislated requirements.

**APPENDIX 1 – TEMPLATE AMALGAMATION PLAN**

**AMALGAMATION PLAN**

*\*Only one plan of amalgamation is required per proposed amalgamated municipality*

**PART A – ESTABLISHMENT OF NEW AMALGAMATED MUNICIPALITY**

**Amalgamation partners:**

Name of Amalgamation Partners	Population (2011 Census)
<b>Total population of amalgamated municipality</b>	

**Type of new amalgamated municipality (urban or rural)** \_\_\_\_\_

**Name of new amalgamated municipality:**

\_\_\_\_\_ of \_\_\_\_\_

**Location of the municipal office of the amalgamated municipality:**

Civic Address:

\_\_\_\_\_

\_\_\_\_\_

Mailing address (if different from civic address):

\_\_\_\_\_

\_\_\_\_\_

**Legal description and map of the boundaries of the amalgamated municipality, if available.**  
[Note: Manitoba Local Government will finalize legal descriptions.]

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**PART B – COUNCIL OF NEW AMALGAMATED MUNICIPALITY**

**Total Number of Council members (includes head of council and councillors):** \_\_\_\_\_

**Structure of Council (Councillors elected At Large or by Wards):** \_\_\_\_\_  
[Note: Head of Council must be elected At Large.]

**If Councillors are to be elected by wards:**

Number of Wards: \_\_\_\_\_

Legal description of ward boundaries:

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**If wards and number of Councillors elected in each ward are established on a transitional basis:**

For each ward, provide the number of councillors to be elected in each ward and the number of residents in each ward:

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Indicate the length of time wards and the number of councillors elected in each ward will apply. The maximum is 2 terms (8 years):

4 years (one election term or 2015 – 2018): \_\_\_\_\_

8 years (two election terms or 2015 - 2018; 2019 - 2022): \_\_\_\_\_

**PART C – MUNICIPAL TAXATION**

**Indicate whether transitional measures will be used for municipal taxation:**

Yes: \_\_\_\_\_

No: \_\_\_\_\_

**If yes, indicate which transitional measure will be used:**

Differential mill rates: \_\_\_\_\_

Formation of a Local Urban District: \_\_\_\_\_

Phase-in of municipal taxes: \_\_\_\_\_

**If differential mill rates:**

Number of years differential mill rates will be used: \_\_\_\_\_

**If a Local Urban District is to be formed:**

Name of the Local Urban District: \_\_\_\_\_

Legal description and map of Local Urban District boundaries if available. [Note: Manitoba Local Government will finalize all legal descriptions.]

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Number of elected Local Urban District Committee members (maximum of 3): \_\_\_\_\_  
[Note: an additional Local Urban District Committee member will be appointed by the new Council.]

Length of time Local Urban District will be in effect.  
[Note: Local Urban Districts can be formed on a transitional basis for a specific short period of time (ie. 4 or 8 years) or for an unspecified period of time with no end date.]

4 years (one election term) – 2015 - 2018: \_\_\_\_\_

8 years (two election terms) – 2015 - 2018, 2019 - 2022: \_\_\_\_\_

Form for a longer-term (unspecified end date): \_\_\_\_\_

**If phase-in of municipal taxes:**

Phase-in to apply to:

Municipal tax increases: \_\_\_\_\_

Municipal tax decreases: \_\_\_\_\_

Eligibility requirements:

Types of properties (eg. single family residential, etc).

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Phase-in threshold amount: (eg. tax increases greater than 10% or \$100):

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Annual phase in amount (eg. 25% of increase or decrease in each year):

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Please attach a schedule of properties (roll numbers) eligible for phase-in and amount of municipal tax to be phased in, based on tax modelling.

**PART D – CHIEF ADMINISTRATIVE OFFICER**

**Legal name of Chief Administrative Officer for the amalgamated municipality.** [Note: The legal name of the CAO is discretionary for the Amalgamation Plan.]

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**PART E – BY-LAWS AND RESOLUTIONS**

**Indicate the approach that will be used to resolve conflicting by-laws and resolutions** (eg. by-laws/resolutions from one of the amalgamation partners will apply, or the newest/most recently updated by-laws/resolutions will apply)

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**PART F - ELECTION OF NEW COUNCIL**

**Legal name of Senior Election Official for the 2014 General Municipal Election:**

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**Indicate which municipality’s Campaign Expense and Contribution By-Law will apply to the 2014 General Municipal Election (please cite by-law number):**

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**PART G – FIRST COUNCIL MEETING**

**Date, time and location of the first Council meeting of the amalgamated municipality.**

[Note: The date, time and location of the first Council meeting are discretionary for the Amalgamation Plan.]

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**PART H – PUBLIC CONSULTATION PROCESS:**

**Describe the process used to consult with the public (eg. dates of public meetings, dates of municipal newsletters, website links, etc.):**

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## **APPENDIX 2 – AMALGAMATED TAX COMPARATOR WORKSHEET**

- **Instructions for Use**
- **Amalgamated Tax Comparator Worksheet (available to download in Excel format)**

## **AMALGAMATED TAX COMPARATOR WORKSHEET**

### **INSTRUCTIONS FOR USE**

The Amalgamated Tax Comparator Worksheet is a tool that can be used by amalgamating municipalities to determine municipal tax implications of amalgamation. Information will assist in determining whether measures are required to manage municipal tax shifting.

The Amalgamated Tax Comparator Worksheet has 2 different components:

- the “budget” worksheet where financial plan information is entered.
- the “tax calculation” worksheet where assessments are entered and mill rates are calculated and compared.

#### **“Budget” Worksheet**

1. Enter the current budgeted financial plan information for Partner A and Partner B (column E & F). Ensure that the total of revenue and expenditures matches the information of the financial plan.
2. The Comparator worksheet will automatically combine the Partners’ financial information (column G).
3. Enter the proposed amalgamated financial plan information (column H). At minimum, this should reflect some immediate reductions in council-related expenditures (eg. General Government Legislative, Conventions).
4. From Page 8 of your financial plans, enter any existing Local Improvement District Levies and Special Services Levies (column I).
5. In the at-large revenues and expenditures field (column J), enter the amounts from the amalgamated financial plan (column H) less amounts raised by Local Improvement District Levies and Special Services Levies (column I).

#### **“Tax Calculation” Worksheet**

6. Enter the at-large taxable assessment for Partner A and Partner B (cells E27 & F27). The tax calculator will calculate the at-large amalgamated assessment. It will also calculate the proposed mill rate.

7. From page 8 of the current financial plans, enter the at-large mill rate for Partner A and Partner B (cells E36 & E37). The tax calculator will now calculate the difference between the projected at-large mill rates and the current at-large mill rates.
8. Compare the projected at-large mill rate to the current at-large current mill rates. An increase in the mill rate suggests tax shifts will occur. Go back to the “Budget” spreadsheet and review the at-large (column J). Decide if any revenues or expenses are applicable to only one Partner.
9. Remove these amounts from the at-large column and insert them in the respective service area. As you do this, the calculator will adjust the mill rates automatically.
10. Review the mill rates on the “Tax Calculation” spreadsheet and adjust the revenues and expenditures until the at-large mill rates are acceptable.

	A	B	C	D	E	F	G	H	I	J	K	L
<b>AMALGAMATED TAX COMPARATOR WORKSHEET (Budget)</b>												
<b>For PARTNER A &amp; PARTNER B</b>												
	Financial Plan								Revenues & Expenditures			
	PARTNER A	PARTNER B	Combined	Amalgamated	Local Imp., Spec.Serv. Levies	At-Large	Service Area PARTNER A	Service Area PARTNER B				
6	<b>OTHER REVENUE</b>											
7	Taxes Added											
8	Licenses											
9	Animal											
10	Bicycle											
11	Business											
12	Other											
13	_____											
14	_____											
15	_____											
16	Permits											
17	Building											
18	Other											
19	_____											
20	Fines											
21	Sales of Service											
22	General Government											
23	Protective											
24	Transportation											
25	Environmental Health											
26	Public Health & Welfare											
27	Environmental Development											
28	Economic Development											
29	Recreational and Cultural											
30	Other											
31	Sundry											
32	Sales of Goods											
33	Rentals											
34	Trailer Park											
35	Rentals											
36	Other											
37	Concessions and Franchises											
38	Returns from Investments											
39	Tax and Redemption Penalties											
40	Development and Dedication Fees											
41	Video Lottery Terminal Transfers											
42	General Assistance Grant											
43	Conditional Transfers											
44	Federal Government											
45	Federal Gas Tax											
46	Provincial Government											
47	Local Governments											









	A	B	C	D	E	F	G	H	I	J	K	L
<b>AMALGAMATED TAX COMPARATOR WORKSHEET (Budget)</b>												
<b>For PARTNER A &amp; PARTNER B</b>												
	Financial Plan								Revenues & Expenditures			
	PARTNER A	PARTNER B	Combined	Amalgamated	Local Imp., Spec.Serv. Levies	At-Large	Service Area PARTNER A	Service Area PARTNER B				
6												
212				-								
213				-								
214				-								
215				-								
216				-								
217				-								
218				-								
219				-								
220	0	0	0	0	0	0	0	0	0	0	0	0
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251				-								
252				-								

General Land Assembly  
Urban Renewal  
Beautification & Land Rehabilitation  
Urban Area Weed Control  
Other \_\_\_\_\_  
\_\_\_\_\_

TOTAL ENVIRONMENTAL DEV. SERVICES

ECONOMIC DEVELOPMENT SERVICES  
Natural Resources  
Agriculture  
Destruction of Pests  
Protective Inspections  
Rural Area Weed Control  
Drainage of Land  
Veterinary Services  
Water Resources and Conservation  
\_\_\_\_\_

Regional Development  
Industrial Development  
Other Economic Development  
Tourism  
Public Receptions  
Other \_\_\_\_\_

TOTAL ECONOMIC DEVELOPMENT SERVICES

RECREATION & CULTURAL SERVICES  
Recreation  
Community Centers & Halls  
Swimming Pools & Beaches  
Golf Courses  
Skating Rinks & Arenas  
Parks & Playgrounds





**AMALGAMATED TAX COMPARATOR WORKSHEET (Tax Calculation)**

**For PARTNER A & PARTNER B**

	Amalgamated	Revenues & Expenditures			
		Local Imp., Spec.Serv. Levies	At Large	Service Area Partner A	Service Area Partner B
<b>Expenditures</b>					
General Government Services	0	-	-	-	-
Protective Services	0	-	-	-	-
Transportation Services	0	-	-	-	-
Environmental Health Services	0	-	-	-	-
Public Health and Welfare Services	0	-	-	-	-
Environmental Development Services	0	-	-	-	-
Economic Development Services	0	-	-	-	-
Recreation and Cultural Services	0	-	-	-	-
Fiscal Services	0	-	-	-	-
Reserves	0	-	-	-	-
<b>Less: Other Revenue</b>	0	-	-	-	-
<b>Total Requirements</b>	0	-	-	-	-

<b>Assessments</b>	Amalgamated	Partner A	Partner B
	At-Large	At-Large	At-Large
	-	0	0

**Projected**

#DIV/0!  
#DIV/0!  
#DIV/0!

<b>Projected</b>	<b>Current</b>	<b>Difference</b>
#DIV/0!	0.000	#DIV/0!
#DIV/0!	0.000	#DIV/0!

**Mill Rates**

At Large  
Service Area - Partner A  
Service Area - Partner B

Total Mill Rate - Partner A  
Total Mill Rate - Partner B

**APPENDIX 3 – SAMPLE PUBLIC NOTICE**

**SAMPLE PUBLIC NOTICE**

**YOU ARE INVITED TO ATTEND A  
PUBLIC MEETING TO CONSIDER THE AMALGAMATION OF  
(NAME OF MUNICIPALITY) WITH (NAME OF MUNICIPALITY)**

**(Day, Month, Year)**

**(Time)**

**(Location)**

The [Name of Municipality] is discussing amalgamation with [The Name of Municipality], effective January 1, 2015.

At this public meeting, Council of the [Name of Municipality] will provide an overview of:

- the amalgamation process
- amalgamation discussions which are ongoing; and
- proposals that are being considered by Council and the Council of the [Name of Municipality / Amalgamation Partner] as part of an Amalgamation Plan.

There will be opportunity for questions and comments from the public.

Questions and comments may also be directed by letter to our Chief Administrative Officer or through our email address at (insert email address).

*Consultation with our community is an important component of the decision-making process. Council encourages you to attend.*

B. Jones  
Chief Administrative Officer  
(Name of Municipality)  
(Phone Number)  
(Date)

## **APPENDIX 4 – SAMPLE RESOLUTION**

## **SAMPLE RESOLUTION**

*WHEREAS* the [Name of Municipality] is proceeding to amalgamate with the [Name of partner Municipality/ies];

*AND WHEREAS* Councils of the [Name of Municipality] and [Name of partner Municipality/ies] have jointly developed the attached Amalgamation Plan dated [insert date];

*THEREFORE BE IT RESOLVED* that Council of the [Name of Municipality] approves the attached Amalgamation Plan for submission to the Department of Local Government and requests that it be implemented.