

THE MUNICIPAL BOARD OF MANITOBA

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

February 29, 2016

Honourable Drew Caldwell
Minister of Municipal Government
Room 301 - 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, 2015.

Yours Respectfully,

A handwritten signature in blue ink, appearing to read 'Lori Lavoie', with a stylized, cursive script.

Lori Lavoie
Vice Chair

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MESSAGE FROM THE VICE CHAIR

Each year The Municipal Board provides the Minister of Municipal Government with a report of its activities for the previous year. Like past reports, the 2015 Report highlights the diverse and multi-faceted matters that come to the Board. While most matters originate in five provincial Acts, the Board has authority in 17.

The Board is a quasi-judicial tribunal comprised of a Chair, Vice Chair and 22 members, residing across Manitoba in 10 municipalities. The Board also has the full-time support of its General Secretary, Administrative Officer and three Administrative Staff. In addition the Board provides all Administrative support to the Land Value Appraisal Commission and the Disaster Assistance Appeal Board, both under the Department of Manitoba Infrastructure and Transportation.

In addition to holding hearings throughout the province, the Board decides on all municipal borrowings and certificates of agreement on assessments, in-house. The Board's decisions are made by written Order, which are final and not appealable, unless it has made a legal or jurisdictional error.

The Board continues its commitment to deal with matters in a fair, impartial and timely manner. As part of this, the Board stresses the importance of training its members and staff in administrative law, procedural fairness and natural justice. The Board has been working to update its training manual and held its most recent training for new members, this Fall. Some of its members and staff also attended the Manitoba Council of Administrative Tribunals ("MCAT") Conference, while others took part in a course facilitated by MCAT for newly appointed members.

The Chair and Vice Chair once again participated as speakers and panel members at conferences for the Assessors Association of Manitoba and Association of Manitoba Municipalities, while the General Secretary and Administrative Officer hosted a booth at the AMM Conference Trade Show in Brandon.

Unlike past years, the Vice Chair was asked to prepare the Message on behalf of the Board. This was due to the recent retirement of William Barlow from the Board, after 10 years as a member and three years as Chair, and the appointment of Marie Elliott, a member and Acting Chair since 2012. This marks Mr. Barlow's first official retirement as he has tirelessly served for the Province for 20 years since his retirement from a 35 year teaching career. The Board will miss Mr. Barlow, and thanks him, for his thoughtful and persuasive manner, his extensive knowledge of municipal government and his unwavering diplomacy.

At the same time, the Board looks forward to working with Ms Elliott in her new role and welcomes her enthusiasm and knowledge in continuing to move the Board forward.

Last but certainly not least, the Board thanks its General Secretary, Rose Gibbons, for her strong leadership and dedication, and its Administrative Staff, Brenda Loewen, Elaine Pociuk, Adrienne Newbury, Roberta Hudson and Helen Kilborne, for their hard work, professionalism and commitment to supporting the Board in fulfilling its statutory duties.

Lori Lavoie
Vice Chair

MESSAGE DE LA VICE-PRÉSIDENTE

Chaque année, la Commission municipale présente au ministre des Administrations municipales un rapport sur ses activités de l'exercice précédent. Comme c'était le cas avec les rapports précédents, le rapport 2015 met en évidence les affaires variées et complexes qui sont portées devant la Commission. La plupart des affaires relèvent de cinq lois provinciales, mais la Commission exerce son autorité relativement à 17 lois.

La Commission est un tribunal quasi judiciaire composé d'un président, d'un vice-président et de 22 membres, résidant dans dix municipalités du Manitoba. De plus, une secrétaire générale, une agente administrative et trois membres du personnel administratif apportent un appui à temps plein à la Commission.

Outre la tenue d'audiences dans l'ensemble de la province, la Commission rend des décisions à l'interne à l'égard de tous les emprunts municipaux et certificats d'entente sur les évaluations. Les décisions de la Commission sont rendues par des ordonnances écrites, qui sont définitives et sans appel, à moins que la Commission ait commis une erreur de droit ou de compétence.

La Commission maintient son engagement de prendre des décisions de manière équitable, impartiale et rapide. Pour ce faire, elle insiste entre autres sur l'importance d'offrir à ses membres et à son personnel de la formation en droit administratif, équité procédurale et justice naturelle. La Commission a travaillé à la mise à jour de son manuel de formation et a tenu sa plus récente séance de formation pour les nouveaux membres cet automne. Certains membres et employés de la Commission ont aussi participé à la conférence du Manitoba Council of Administrative Tribunals ou ont suivi un de ses cours destinés aux membres nouvellement nommés.

Le président et la vice-présidente ont participé de nouveau en qualité d'orateurs et d'experts à des conférences de l'association des évaluateurs du Manitoba et de l'Association des municipalités du Manitoba, tandis que la secrétaire générale et une agente administrative ont tenu un kiosque à la conférence et au salon professionnel de l'Association des municipalités du Manitoba à Brandon.

Contrairement aux années précédentes, c'est la vice-présidente qui a été chargée de préparer le message au nom de la Commission. C'était en raison du récent départ à la retraite de William Barlow, après dix années en qualité de membre et trois années en qualité de président de la Commission, et de la nomination de Marie Elliott, membre et présidente par intérim depuis 2012. C'est le premier départ à la retraite officiel de M. Barlow, étant donné qu'il a servi la Province sans relâche pendant 20 ans, depuis sa retraite de l'enseignement après une carrière de 35 ans. La Commission remercie M. Barlow de son attitude réfléchie et convaincante, de sa connaissance pointue des administrations municipales et de ses remarquables talents de diplomate. M. Barlow manquera à la Commission.

En même temps, la Commission se réjouit de travailler avec Mme Elliott dans le cadre de ses nouvelles fonctions, et compte sur son enthousiasme et ses connaissances pour continuer à faire avancer la Commission.

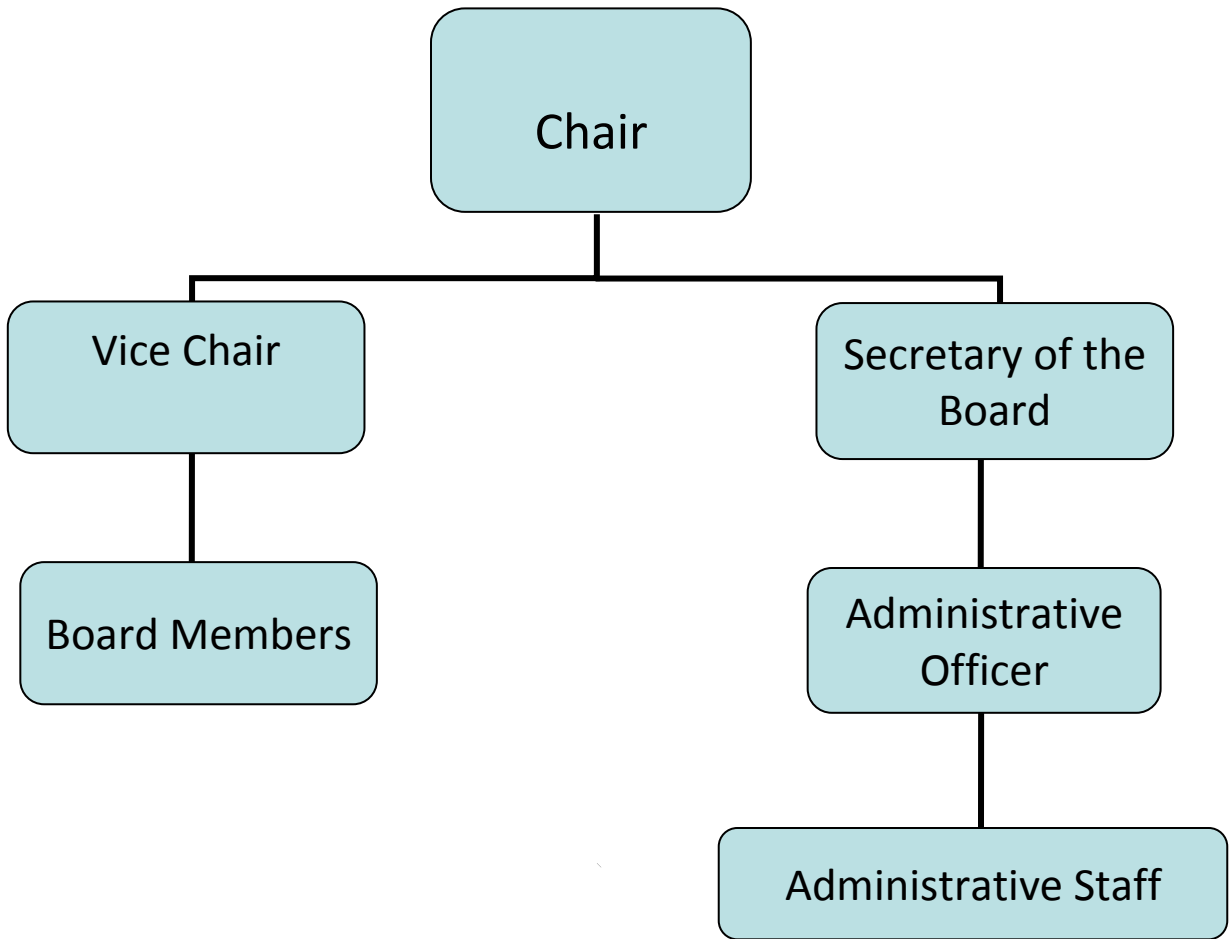
Enfin et surtout, la Commission remercie sa secrétaire générale, Rose Gibbons, de son dévouement et de son fort leadership ainsi que son personnel administratif, Brenda Loewen, Elaine Pociuk, Adrienne Newbury, Roberta Hudson et Helen Kilborne, de leur travail considérable, de leur professionnalisme et de leur engagement à aider la Commission à s'acquitter de ses obligations d'origine législative.

La vice-présidente,

Lori Lavoie

THE MUNICIPAL BOARD - ORGANIZATION CHART

2015



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.

THE MUNICIPAL BOARD OF MANITOBA

William Barlow, Chair*

Lori Lavoie, Vice Chair

MEMBERS (2015)

Val Bingeman, Winnipeg
John Blewett, Winnipeg
Gordon Daman, Niverville
Marie Elliot, Winnipeg
Patrick Fortier, Winnipeg
Robert Hanson, Mafeking
Ed Hart, Minitonas
William Hinthier, Winnipeg
Douglas Houghton, Beausejour
Alexandra Johnson, Winnipeg
Sig Laser, Winnipeg

Nora Losey, Winnipeg
Herm Martens, Steinbach
Monique Mulaire, Winnipeg
Jim Neil, Winnipeg
Lonnie Patterson, Brandon
Arthur Proulx, Winnipeg
Marion Robinsong, Brandon
John Rudyk, Fisher Branch
Beverly Sterling, Winnipeg
Maurice Tallaire, St. Adolphe
Marilyn Walder, Winnipeg

Rose Gibbons, Secretary of the Board

Administrative Staff

Administrative Officer
Administrative Secretary
Administrative Secretary
Administrative Secretary
Administrative Secretary

Brenda Loewen
Roberta Hudson
Adrienne Newbury
Elaine Pociuk
Helen Kilborne **

* Appointment expired January 13, 2016

** Term expired December 25, 2015

Summary of Applications, Appeals, and Referrals (2014 & 2015)

Consolidated Summary of Activity

A summary of all Applications, Appeals, and Referrals set forth on pages 10 to 26.

APPLICATIONS, APPEALS AND REFERRALS RECEIVED	2014	2015
Applications, Appeals and Referrals Outstanding as at January 1 st	1104	1094
New Applications, Appeals and Referrals Received	508	647
Total	1612	1741

APPLICATIONS, APPEALS AND REFERRALS DISPOSED	2014	2015
Applications Approved and Appeals Allowed/Granted	415	291
Applications Rejected and Appeals Dismissed/Rejected	28	26
Applications Referred Back to Council for Further Consideration	0	0
Reports and Recommendations Submitted	3	2
Orders Revised	0	0
Applications, Appeals and Referrals Withdrawn and/or Closed by Minute	72	41
Total	518	360

APPLICATIONS, APPEALS AND REFERRALS OUTSTANDING AS AT DECEMBER 31ST	1094	1381
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Miscellaneous Acts

The Municipal Board has responsibilities under other Statutes, but under which it has had no applications or active files in 2015.

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 Public Libraries Act R.S.M. 1987, c.P250
- 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

Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	3	3
Applications Received	2	2
Total	5	5

APPLICATIONS DISPOSED	2014	2015
Reports and Recommendations Submitted to the Minister of Municipal Government	1	2
Applications Withdrawn and/or Closed by Minute	1	0
Total	2	2

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	3	3
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	1	0
Applications Received	28	14
Total	29	14

APPLICATIONS DISPOSED	2014	2015
Applications Approved	29	13
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	1
Total	29	14

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	3	1
Applications Received	41	42
Total	44	43

APPLICATIONS DISPOSED	2014	2015
Applications Approved	42	41
Applications Rejected	1	1
Applications Withdrawn and/or Closed by Minute	0	0
Total	43	42

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	1	1
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	0	0
Applications Received	40	23
Total	40	23

APPLICATIONS DISPOSED	2014	2015
Applications Approved	40	22
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	0
Total	40	22

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	1
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	1	0
Applications Received	0	0
Total	1	0

APPLICATIONS DISPOSED	2014	2015
Applications Allowed	0	0
Applications Dismissed	0	0
Applications Referred back to Council for further consideration	0	0
Applications Withdrawn and/or Closed by Minute	1	0
Total	1	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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

Application to review a By-law which amends the Urban and Rural Ward Service Area Boundaries.

APPLICATIONS OUTSTANDING AND RECEIVED	2014	2015
Applications Outstanding as at January 1 st	0	0
Applications Received	0	0
Total	0	0

APPLICATIONS DISPOSED	2014	2015
Applications Allowed	0	0
Applications Dismissed	0	0
Applications Withdrawn and/or Closed by Minute	0	0
Total	0	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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**Summary of Applications, Appeals, and Referrals
(2014 & 2015)**

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	2014	2015
Applications Outstanding as at January 1 st	0	1
Applications Received	1	0
Total	1	1

APPLICATIONS DISPOSED	2014	2015
Applications Allowed	0	1
Applications Dismissed	0	0
Applications Withdrawn and/or Closed by Minute	0	0
Total	0	1

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	1	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Appeals Outstanding as at January 1 st	985	1002
*Appeals Received	325	358
Total	1310	1360

APPEALS DISPOSED	2014	2015
**Appeals Allowed	251	181
Appeals Dismissed	9	13
Appeals Withdrawn and/or Closed by Minute	48	34
Total	308	228

APPEALS OUTSTANDING AS AT DECEMBER 31ST	1002	1132
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* Includes appeals by the Assessment and Taxation Department as well as by ratepayers.

** Includes all appeals where the assessment has been increased or decreased, or the classification changed.

Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Appeals Outstanding as at January 1 st	97	64
*Appeals Received	31	189
Total	128	253

APPEALS DISPOSED	2014	2015
**Appeals Allowed	45	22
Appeals Dismissed	8	6
Appeals Withdrawn and/or Closed by Minute	11	1
Total	64	29

APPEALS OUTSTANDING AS AT DECEMBER 31ST	64	224
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* Includes appeals by the Provincial Municipal Assessor as well as by ratepayers.

** Includes all appeals where the assessment has been increased or decreased, or the classification changed.

Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	0	2
Applications Received	3	1
Total	3	3

APPLICATIONS DISPOSED	2014	2015
Order Revised	0	0
Applications Rejected	1	3
Applications Withdrawn and/or Closed by Minute	0	0
Total	1	3

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	2	0
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**Summary of Applications, Appeals, and Referrals
(2014 & 2015)**

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	2014	2015
Applications Outstanding as at January 1 st	0	0
Applications Received	1	1
Total	1	1

APPLICATIONS DISPOSED	2014	2015
Applications Granted	1	1
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	0
Total	1	1

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	1	0
Applications Received	0	0
Total	1	0

APPLICATIONS DISPOSED	2014	2015
Applications Granted	0	0
Applications Rejected	1	0
Applications Withdrawn and/or Closed by Minute	0	0
Total	1	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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

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

APPLICATIONS OUTSTANDING AND RECEIVED	2014	2015
Applications Outstanding as at January 1 st	0	0
Applications Received	1	0
Total	1	0

APPLICATIONS DISPOSED	2014	2015
Applications Granted	0	0
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	1	0
Total	1	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	0	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Referrals Outstanding as at January 1 st	0	1
Referrals Received	3	0
Total	3	1

REFERRALS DISPOSED	2014	2015
Reports and Recommendations Submitted to the Minister of Municipal Government	2	0
Referrals Withdrawn and/or Closed by Minute	0	1
Total	2	1

REFERRALS OUTSTANDING AS AT DECEMBER 31ST	1	0
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Applications Outstanding as at January 1 st	1	2
Applications Received	5	5
Total	6	7

APPLICATIONS DISPOSED	2014	2015
Applications Approved	2	4
Applications Rejected	0	1
Applications Withdrawn and/or Closed by Minute	2	0
Total	4	5

APPLICATIONS OUTSTANDING AS AT DECEMBER 31ST	2	2
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Appeals Outstanding as at January 1 st	6	9
Appeals Received	18	7
Total	24	16

APPEALS DISPOSED	2014	2015
Appeals Allowed	5	6
Appeals Dismissed	5	1
Appeals Withdrawn and/or Closed by Minute	5	2
Total	15	9

APPEALS OUTSTANDING AS AT DECEMBER 31ST	9	7
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Summary of Applications, Appeals, and Referrals (2014 & 2015)

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	2014	2015
Appeals Outstanding as at January 1 st	5	8
Appeals Received	9	5
Total	14	13

APPEALS DISPOSED	2014	2015
Appeals Allowed	0	0
Appeals Dismissed	3	1
Appeals Withdrawn and/or Closed by Minute	3	2
Total	6	3

APPEALS OUTSTANDING AS AT DECEMBER 31ST	8	10
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Capital Borrowing Of Local Authorities

The 2015 Municipal borrowing activity decreased by 19% in terms of the number of applications received by the Board but increased by 61% in the total dollar amounts borrowed. Borrowing purposes for the two years are summarized as follows:

NEW APPLICATIONS	2014	2015
New Applications	67	53
Borrowing Authorized		
Water and Sewer	\$17,853,811	\$35,382,808
Streets, Sidewalks, Lighting	3,398,138	1,724,654
Municipal Buildings, Libraries, Community Centres, Arenas	8,681,735	8,806,200
Machinery and Equipment	1,066,885	1,667,303
Natural Gas	0	0
Land Purchases and Development	743,000	1,483,062
Other/Multiple Projects	0	2,000,000
TOTAL	\$31,743,569	\$51,064,027

Details of the amounts of borrowing authorized for each individual municipality are shown on pages 29 and 30 (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 2015 as compared to 2014 are summarized as follows:

PURCHASER	2014	2015
Credit Unions	\$ 3,634,512	\$ 1,331,638
Banks	15,927,573	8,041,299
General Public	200,000	0
Fiscal Agent	0	0
Municipal Reserve Funds	1,152,088	383,049
Minister of Finance	5,240,037	7,532,099
TOTAL	\$26,154,210	\$17,288,085

The interest rates payable by municipalities on debentures issued in 2015 have decreased with 2014 rates. A comparison of average interest rates, weighted according to each class of purchaser is summarized as follows:

PURCHASER	2014	2015
Credit Unions	3.49%	3.41%
Banks	3.46%	3.33%
General Public	4.25%	N/A
Fiscal Agent	N/A	N/A
Municipal Reserve Funds	3.05%	3.73%
Minister of Finance	3.90%	3.33%

With respect to borrowing By-laws, The Municipal Board issued a total of 127 Board Orders in 2015 as compared to 172 in 2014. 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 2014

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Altona, Town	E-15-105	6%	20	2,700,000.00					
Arborg, Town	E-15-099	4%	3	58,000.00					
Bifrost-Riverton, Municipality	E-15-048	2.6%	4					737,008.32	
Brandon, City	E-15-057	5.75%	15		2,981,200.00				
Brokenhead, Rural Municipality	E-15-046	3.93%	8				181,388.53		
Brokenhead, Rural Municipality	E-15-094	5.125%	10				444,475.00		
Carman, Town	E-15-102	4%	10		750,000.00				
Dufferin, Rural Municipality	E-15-103	4%	10		750,000.00				
Dufferin, Rural Municipality	E-15-110	0%	2					301,417.20	
Gimli, Rural Municipality	E-15-008	5%	20	2,800,000.00					
Gimli, Rural Municipality	E-15-007	6%	10					275,000.00	
Hanover, Rural Municipality	E-15-091	5%	10	155,000.00					
Hanover, Rural Municipality	E-15-113	5%	15	550,000.00					
Hanover, Rural Municipality	E-15-124	5%	10	200,000.00					
Hanover, Rural Municipality	E-15-045	5%	5				30,000.00		
Hanover, Rural Municipality	E-15-047	5%	5				100,000.00		
Hanover, Rural Municipality	E-15-060	5%	5				21,790.00		
Headingley, Rural Municipality	E-15-063	6.5%	20	1,342,000.00					
Kelsey, Rural Municipality	E-15-041	6%	20	1,252,500.59					
Killarney-Turtle Mountain, Municipality	E-15-129	5%	10	1,800,000.00					
Minnedosa, Town	E-15-018	5.25%	20		3,500,000.00				
Morden, City	E-15-120	3.125%	10				135,000.00		
Morris, Rural Municipality	E-15-012	3.5%	10	121,762.83					
Morris, Rural Municipality	E-15-130	6%	20	640,000.00					
Norfolk-Treherne, Municipality	E-15-097	5.5%	20	733,334.00					
Oakview, Rural Municipality	E-15-020	5%	20	235,000.00					
Pembina, Municipality	E-15-042	5%	20	2,150,000.00					
Portage la Prairie, Rural Municipality	E-15-100	5%	10	1,038,300.00					

Municipal Borrowing By-Laws Authorized In 2014

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Powerview-Pine Falls, Town	E-15-108	5%	10	210,000.00					
Rhineland, Municipality	E-15-027	5%	10		500,000.00				
Rhineland, Municipality	E-15-109	5.5%	10				400,000.00		
Ritchot, Rural Municipality	E-15-122	2.88%	10						1,000,000.00
Ritchot, Rural Municipality	E-15-123	2.875%	10						1,000,000.00
Riverdale, Municipality	E-15-078	5.5%	20	2,600,000.00					
Rockwood, Rural Municipality	E-15-034	7%	20	2,500,000.00					
Roland, Rural Municipality	E-15-079	5%	10	18,010.00					
Rosser, Rural Municipality	E-15-037	7%	20	2,500,000.00					
Rosser, Rural Municipality	E-15-127	5%	25	4,933,333.00					
Russell-Binscarth, Municipality	E-15-119	5.75%	10	500,000.00					
Souris-Glenwood, Municipality	E-15-107	2.85%	10			621,562.00			
Springfield, Rural Municipality	E-15-085	6%	20			430,000.00			
Stanley, Rural Municipality	E-15-111	4.125%	10	86,500.00					
Stanley, Rural Municipality	E-15-061	4.875%	10				412,000.00		
Ste. Anne, Town	E-15-067	6%	15		325,000.00				
Ste. Rose, Municipality	E-15-121	3.5%	10	120,000.00					
Ste. Rose, Municipality	E-15-084	2.5%	5					90,000.00	
Steinbach, City	E-15-002	7%	5	2,380,000.00					
West St. Paul, Rural Municipality	E-15-098	4.625%	20	485,900.00					
West. St. Paul, Rural Municipality	E-15-101	4.625%	20	1,284,000.00					
Westlake-Gladstone, Municipality	E-15-072	5%	15	422,500.00					
Whitehead, Rural Municipality	E-15-106	3.125%	8					263,877.68	
Winnipeg Beach, Town	E-15-069	5%	12	400,000.00					
Winnipeg Beach, Town	E-15-073	5%	10	1,166,668.00					

**Revenue for the 12 Month Period Ending
December 31, 2015
(Unaudited)**

REVENUE	2014	2015
The Municipal Act	\$ 26,119.00	\$28,118.00
The Municipal Assessment Act	122,103.00	42,139.00
The Planning Act	2,566.00	1,386.00
Miscellaneous Acts	750.00	450.00
Distribution of Board Orders, Xerox Recoveries, etc.	3,048.30	3,343.55
GST	152.40	169.54
Total Revenue	\$154,738.40	\$75,606.09
*Less Refunds	(43,222.00)	(35,030.30)
Net Revenue	\$111,516.40	\$40,575.79

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