THE MUNICIPAL BOARD OF MANITOBA

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

February 15, 2018

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

Dear Minister:

In accordance with Section 106 of *The Municipal Board Act*, I am pleased to submit the Annual Report of The Municipal Board for the year ending December 31, 2017.

Yours Respectfully,

Jeff Bereza Chair

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MESSAGE FROM THE EXECUTIVE

On behalf of The Municipal Board, we are pleased to present the 2017 Annual Report for the year ending December 31, 2017.

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

The Board's duties and responsibilities are assigned to it under 15 Acts of the Legislature. For your ease of reference, a consolidated summary of the Board's 2017 activities is located on page 8. The majority of the Board's activities relate to Assessment Appeals under *The Municipal Assessment Act*, the bulk of which are assessments of properties in The City of Winnipeg. The Board invited both the City of Winnipeg Assessment and the Provincial Municipal Assessor to an information meeting regarding the Board's plan to initiate Case Management as a positive way to address the current backlog of Assessment Appeals. The Board encouraged both authorities to actively communicate during the pilot period regarding process. The Board also invited agents to a separate meeting, where like the City of Winnipeg Assessment and the Provincial Municipal Assessor, they showed a willingness to undertake Case Management.

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

The complement of the Board as of December 31, 2017 is 21, which includes the Chair and Vice Chair. Our Board Members have consistently attended the Manitoba Council of Administrative Tribunals Annual Conference and Board Member seminars, as well as participated in the Board's in-house orientation and training. The Board continues to have a presence at the Association of Manitoba Municipalities ("AMM") Annual Convention and the Manitoba Municipal Administrators Association Annual Conference.

As a quasi-judicial tribunal, the Board is governed by the laws of natural justice that requires, among other things, the fair and equal treatment of all parties. The Board ensures that it provides service to municipalities and the public at-large in a fair, transparent and professional manner through consistent review of, and updates to, its Policies and Procedures, its commitment to providing all documents in both official languages, keeping its website up-to-date and responding to all public enquiries in a timely and comprehensive manner. The Chair, Vice Chair and General Secretary hold regular meetings with the Board's Acting Chairs to provide legal and administrative updates, share hearing experiences and to address other matters. The Board also meets annually with the Executive of the AMM and The City of Winnipeg Assessment Department to get their input on matters under the Board's jurisdiction.

We are pleased to announce the appoint of three new Acting Chairs, Patrick Fortier, Steven Lupky and Tom Raine, and thank them for their willingness to take on this added responsibility.

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

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

MESSAGE DU L'ÉQUIPE DE DIRECTION

Au nom de la Commission municipale, nous avons l'honneur de vous présenter le rapport annuel 2017 pour l'exercice se terminant le 31 décembre 2017.

La Commission municipale est établie et exerce ses activités en vertu de la Loi sur la Commission municipale. Le paragraphe 106(1) de la Loi exige que la Commission transmette au plus tard le 1^{er} mars de chaque année au ministre responsable un rapport sur l'exercice terminé le 31 décembre de l'année précédente.

Les fonctions et responsabilités de la Commission lui sont conférées par 15 lois adoptées par l'Assemblée législative. À des fins de référence, vous trouverez en page 8 de ce rapport un sommaire consolidé des activités entreprises par la Commission en 2017. La majeure partie des activités de la Commission sont liées à des appels de la valeur déterminée de biens imposables déposés en vertu de la Loi sur l'évaluation municipale. La majorité de ces appels concerne des propriétés situées dans la Ville de Winnipeg. La Commission a invité le Service de l'évaluation de la Ville de Winnipeg et l'évaluateur municipal de la province à une réunion d'information sur le plan de la Commission visant à entreprendre la gestion de cas afin de remédier au retard accumulé dans le traitement des appels de la valeur déterminée de biens imposables. La Commission a invité les deux autorités à communiquer activement durant la période d'essai au sujet du processus. La Commission a également invité des mandataires à une réunion distincte au cours de laquelle, à l'instar du Service de l'évaluation de la Ville de Winnipeg et de l'évaluateur municipal de la province, ils se sont montrés désireux d'entreprendre la gestion de cas.

Il y a eu une légère diminution du nombre de règlements d'emprunt en vertu de la Loi sur les municipalités par rapport à l'année dernière. La plupart de ces emprunts ont été gérés de manière administrative, et seul un petit nombre ont fait l'objet d'une audience. De plus, la Commission a participé, dans diverses municipalités manitobaines, à un certain nombre d'audiences traitant de planification et d'appels sur les droits d'utilisation de l'eau.

Au 31 décembre 2017, la Commission comptait 21 membres, y compris la présidence et la vice-présidence. Les membres de la Commission ont régulièrement participé à des séances d'information pour administrateurs, à la conférence annuelle du conseil manitobain des tribunaux administratifs ainsi qu'aux cours de formation interne de la Commission. La Commission continue de participer à la convention annuelle de l'Association des municipalités du Manitoba et à la conférence annuelle de l'Association des administrateurs municipaux du Manitoba.

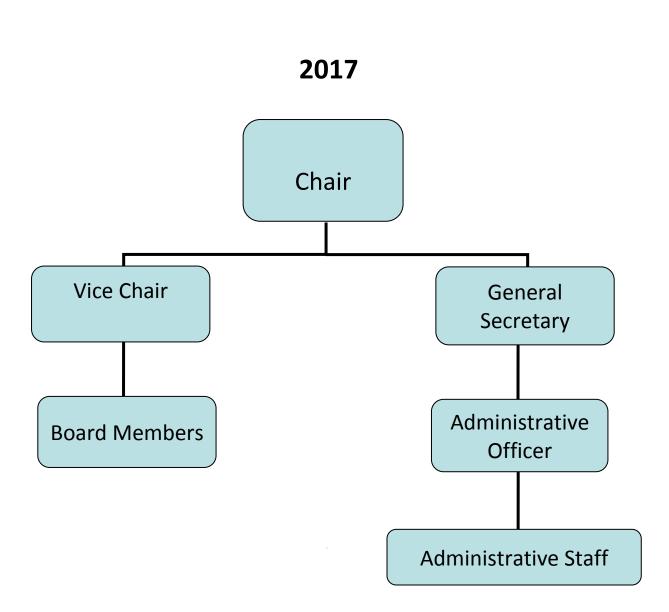
En tant que tribunal quasi judiciaire, la Commission est régie par les règles de justice naturelle, qui exigent, entre autres choses, le traitement juste et équitable de toutes les parties. Afin d'offrir ses services aux municipalités et au grand public d'une manière équitable, transparente et professionnelle, la Commission examine régulièrement, à des fins de mise à jour, ses politiques et procédures ainsi que son engagement à fournir tous les documents dans les deux langues officielles. Elle veille également à tenir son site Web

à jour, et à répondre aux questions du grand public dans les meilleurs délais et le plus complètement possible. Le président, la vice-présidente et la secrétaire de la Commission se rencontrent régulièrement, en compagnie des présidents suppléants, pour échanger les dernières nouvelles judiciaires et administratives, pour discuter de leurs expériences en audience et pour régler d'autres questions. La Commission rencontre également chaque année l'équipe de direction de l'Association des municipalités du Manitoba et celle du Service de l'évaluation de la Ville de Winnipeg afin de connaître leur avis sur des questions qui relèvent de la compétence de la Commission.

Nous avons le plaisir d'annoncer la nomination de trois nouveaux présidents suppléants, soit Patrick Fortier, Steven Lupky et Tom Raine, et nous les remercions de bien vouloir assumer cette responsabilité supplémentaire.

Pour finir, nous souhaitons remercier les membres et le personnel de la Commission ainsi que les ministères, les municipalités et le grand public, pour le soutien qu'ils offrent à la Commission dans son objectif d'amélioration constante.

Jeff Bereza, président Lori Lavoie, vice-présidente Brenda Loewen, secrétaire générale



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

Jeff Bereza, Chair Lori Lavoie, Vice Chair

MEMBERS (2017)

Matt Allard, Winnipeg
Anne Appleby, Steinbach
Denise Carlyle, Sandy Hook
Gordon Daman, Niverville *
Marie Elliot, Winnipeg *
Patrick Fortier, Winnipeg *
Robert Hanson, Mafeking
Douglas Houghton, Beausejour
Kathryn Jasienczyk, Neepawa
Steven Lupky, Winnipeg *

Budd Mager, Lac du Bonnett Herm Martens, Steinbach Andy McMaster, Winnipeg Maxine Plesiuk, Carman Tom Raine, Winnipeg * John Rudyk, Fisher Branch Elisabeth Saftiuk, Brandon Maurice Tallaire, St. Adolphe Sudesh Treon, Winnipeg

Rose Gibbons, General Secretary (retired May, 2016) Brenda Loewen, General Secretary

Administrative Staff

Administrative Officer Administrative Secretary Administrative Secretary Administrative Secretary Brenda Loewen Roberta Hudson Adrienne Newbury Elaine Pociuk

Note: *Acting Chair

Consolidated Summary of Activity

A summary of all Applications, Appeals, and Referrals set forth on pages 10 to 27.

APPLICATIONS, APPEALS AND REFERRALS RECEIVED		2016	2017
Applications, Appeals and Referrals Outstanding as at January 1st		1381	1840
New Applications, Appeals and Referrals Received		786	796
	Total	2167	2636

APPLICATIONS, APPEALS AND REFERRALS DISPOSED	2016	2017		
Applications Approved and Appeals Allowed/Granted	259	243		
Applications Rejected and Appeals Dismissed/Rejected	8	12		
Applications Referred Back to Council for Further				
Consideration	0	0		
Reports and Recommendations Submitted	3	2		
Orders Revised	1	6		
Applications, Appeals and Referrals Withdrawn and/or				
Closed by Minute	56	76		
Total			327	339

APPLICATIONS, APPEALS AND REFERRALS OUTSTANDING		
AS AT DECEMBER 31 ST	1840	2297

Miscellaneous Acts

The Municipal Board has responsibilities under other Statutes, but under which it has had no applications or active files in 2017.

The Acts are as follows:

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

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

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

APPLICATIONS OUTSTANDING AND RECEIVED		2016	2017
Applications Outstanding as at January 1st		3	2
Applications Received		0	1
	Total	3	

APPLICATIONS DISPOSED	2016	2017		
Reports and Recommendations Submitted to the Minister of	1	1		
Indigenous and Municipal Relations				
Applications Withdrawn and/or Closed by Minute	0	0		
Total			1	1

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	2	2

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		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received		15	26
	Total	15	26

APPLICATIONS DISPOSED	2016	2017		
Applications Approved	15	26		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
Tot	al		15	26

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0

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

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

APPLICATIONS OUTSTANDING AND RECEIVED	2016	2017
Applications Outstanding as at January 1st	1	4
Applications Received	44	34
Tota	I 45	38

	2016	2017		
	38	28		
	2	0		
	1	5		
Total			41	3
	Total	38 2 1	38 28 2 0 1 5	38 28 2 0 1 5

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	4	5

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		2016	2017
Applications Outstanding as at January 1st		1	0
Applications Received		45	44
	Total	46	

APPLICATIONS DISPOSED	2016	2017		
Applications Approved	46	43		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
To	otal		46	4

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	1

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		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received		0	1
	Total	0	1

APPLICATIONS DISPOSED	2016	2017		
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	0	0		
To	tal		0	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	0	1

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

Application to dissolve a municipality: Section 10(1)

APPLICATIONS OUTSTANDING AND RECEIVED		2016	2017
Applications Outstanding as at January 1st		1	1
Applications Received		0	0
	Total	1	1

2016	2017		
0	0		
0	0		
0	0		
		0	0
	0 0 0 0	0 0 0 0 0 0	2016 2017 0 0 0 0 0 0 0 0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	1	1

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

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

APPLICATIONS OUTSTANDING AND RECEIVED		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received		0	0
	Total	0	

	2017		
0	0		
0	0		
0	0		
		0	0
	0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	0	0

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

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

APPEALS OUTSTANDING AND RECEIVED		2016	2017
Appeals Outstanding as at January 1st		1132	1570
*Appeals Received		576	550
	Total	1708	2120

APPEALS DISPOSED	2016	2017		
**Appeals Allowed	99	103		
Appeals Dismissed	0	2		
Appeals Withdrawn and/or Closed by Minute	39	64		
т	otal		138	169

APPEALS OUTSTANDING AS AT DECEMBER 31 ST	1570	1951

^{*} 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.

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	2016	2017
Appeals Outstanding as at January 1 st	224	249
*Appeals Received	81	119
Tota	al 305	368

APPEALS DISPOSED	2016	2017		
**Appeals Allowed	47	34		
Appeals Dismissed	4	5		
Appeals Withdrawn and/or Closed by Minute	5	4		
Tot	al		56	

APPEALS OUTSTANDING AS AT DECEMBER 31 ST	249	325

^{*} 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.

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	2016	2017
Applications Outstanding as at January 1 st	0	1
Applications Received	2	5
Total	2	6

APPLICATIONS DISPOSED	2	2016	2017		
Order Revised		1	6		
Applications Rejected		0	0		
Applications Withdrawn and/or Closed by Minute		0	0		
	Total			1	6

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	1	0

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	2016	2017
Applications Outstanding as at January 1 st	0	1
Applications Received	5	4
To	tal 5	5

APPLICATIONS DISPOSED	2016	2017		
Applications Granted	4	5		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
ד	otal		4	

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	1	0

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		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received		0	0
	Total	0	

APPLICATIONS DISPOSED	2016	2017		
Applications Granted	0	0		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
	Total	-	0	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0

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

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

APPLICATIONS OUTSTANDING AND RECEIVED		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received	_	0	0 0 0
	Total	0	0

APPLICATIONS DISPOSED	2016	2017
Applications Granted	0	0
Applications Rejected	0	0
Applications Withdrawn and/or Closed by Minute	0	0
Т	otal	

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	0	0

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

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

APPLICATIONS OUTSTANDING AND RECEIVED		2016	2017
Applications Outstanding as at January 1st		0	0
Applications Received		2	0 0
	Total	2	0

APPLICATIONS DISPOSED	2016	2017		
Applications Approved	2	0		
Applications Rejected	0	0		
Applications Withdrawn and/or Closed by Minute	0	0		
То	tal		2	0

APPLICATIONS OUTSTANDING AS AT DECEMBER 31st	0	0

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		2016	2017
Referrals Outstanding as at January 1st		0	0
Referrals Received		2	0 1
	Total	2	1

REFERRALS DISPOSED	2016	2017		
Reports and Recommendations Submitted to the Minister	2	1		
of Indigenous and Municipal Relations				
Referrals Withdrawn and/or Closed by Minute	0	0		
Total			2	

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		2016	2017
Applications Outstanding as at January 1st		2	2
Applications Received		6	2
	Total	8	4

APPLICATIONS DISPOSED	2016	2017
Applications Approved	4	1
Applications Rejected	0	1
Applications Withdrawn and/or Closed by Minute	2	1
	Total	

APPLICATIONS OUTSTANDING AS AT DECEMBER 31 ST	2	1

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	2016	2017
Appeals Outstanding as at January 1 st	7	4
Appeals Received	6	9
То	tal 13	13

APPEALS DISPOSED		2016	2017		
Appeals Allowed		3	2		
Appeals Dismissed		1	2		
Appeals Withdrawn and/or Closed by Minute		5	2		
	Total			9	6

APPEALS OUTSTANDING AS AT DECEMBER 31 ST	4	7

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	2016	2017
Appeals Outstanding as at January 1 st	10	6
Appeals Received	2	. 0
Т	otal 12	6

APPEALS DISPOSED	2016	2017	
Appeals Allowed	1	1	
Appeals Dismissed	1	2	
Appeals Withdrawn and/or Closed by Minute	4	0	
	Total		

APPEALS OUTSTANDING AS AT DECEMBER 31 ST	6	3

Capital Borrowing Of Local Authorities

The 2017 Municipal borrowing activity remained unchanged in terms of the number of applications received by the Board and increased by 79% in the total dollar amounts borrowed. Borrowing purposes for the two years are summarized as follows:

NEW APPLICATIONS	2016	2017
New Applications	52	52
Borrowing Authorized		
Water and Sewer	\$33,577,772	\$70,230,624
Streets, Sidewalks, Lighting	2,122,304	1,343,145
Municipal Buildings, Libraries, Community Centres,	12,203,000	12,796,302
Arenas		
Machinery and Equipment	342,545	1,266,529
Natural Gas	0	0
Land Purchases and Development	600,000	514,500
Other/Multiple Projects	1,750,000	4,300,000
TOTAL	\$50,595,621	\$90,451,100

Details of the amounts of borrowing authorized for each individual municipality are shown on pages 11 and 12 (City of Winnipeg borrowing, which is not subject to Municipal Board approval, is not included in the above figures).

The amounts of debentures issued and marketed in 2017 as compared to 2016 are summarized as follows:

PURCHASER		2016	2017
Credit Unions		\$ 1,464,375	\$ 3,221,904
Banks		45,817,329	11,470,597
General Public		450,000	0
Fiscal Agent		2,567,926	0
Municipal Reserve Funds		803,531	249,296
Minister of Finance		16,251,433	19,648,891
	TOTAL	\$67,354,594	\$34,590,688

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

PURCHASER	2016	2017
Credit Unions	3.21%	3.47%
Banks	3.45%	3.86%
General Public	0.0%	0.0%
Fiscal Agent	2.0%	0.0%
Municipal Reserve Funds	3.35%	3.33%
Minister of Finance	3.68%	3.66%

With respect to borrowing By-laws, The Municipal Board issued a total of 173 Board Orders in 2017 as compared to 184 in 2016. 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 2017

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Cartier, Rural Municipality	E-17-136	5%	15	375,000.00					
Clanwilliam-Erickson, Municipality	E-17-054	4.5%	5					100,000.00	
Coldwell, Rural Municipality	E-17-101	5.5%	20		2,560,000.00				
Dauphin, Rural Municipality	E-17-109	6%	20	1,625,000.00					
Deloraine-Winchester, Municipality	E-17-061	6%			3,056,302.00				
Dufferin, Rural Municipality	E-17-134	6.5%	10	10,000.00					
Emerson-Franklin, Municipality	E-17-100	6%	20				500,000.00		
Gimli, Rural Municipality	E-17-050	5%	20	3,370,000.00					
Gimli, Rural Municipality	E-17-059	5.5%	20	6,000,000.00					
Glenboro-South Cypress, Municipality	E-17-117	3.25%	10					350,000.00	
Glenella-Lansdowne, Municipality	E-17-104	5%	5					241,228.80	
Glenella-Lansdowne, Municipality	E-17-105	6%	10					100,000.00	
Glenella-Lansdowne, Municipality	E-17-121	5%	5					260,000.00	
Hamiota, Municipality	E-17-018	5%	20						3,500,000.00
Hanover, Rural Municipality	E-17-131	4.5%	20		2,225,000.00				
Harrison Park, Municipality	E-17-151	5.5%	20	807,730.00					
Morden, City	E-17-154	3.89%	10				64,926.63		
Morris, Rural Municipality	E-17-174	6%	15		500,000.00				
Niverville, Town	E-17-108	6%	6	600,000.00					
North Norfolk, Municipality	E-17-026	4.125%	10	348,550.00					
Pembina, Municipality	E-17-073	6%	20		1,500,000.00				
Powerview - Pine Falls, Town	E-17-132	5%	15	650,000.00					
Prairie View, Municipality	E-17-082	7%	20	360,000.00					
Rhineland, Municipality	E-17-044	5%	10		300,000.00				
Rhineland, Municipality	E-17-097	5%	20						800,000.00
Rosedale, Rural Municipality	E-17-015	5%	20	1,005,000.00					
Selkirk, City	E-17-138	6.25%	25	14,239,463.71					

Municipal Borrowing By-Laws Authorized In 2017

Local Authority	Board Order No.	Rate	Term Years	Water & Sewer	Municipal Building, etc.	Purchase Land	Roads/Paving	Machinery & Equipment	Other Projects
Snow Lake, Town	E-17-116	7%	20	687,500.00					
Souris-Glenwood, Municipality	E-17-086	4%	10		150,000.00				
Springfield, Rural Municipality	E-17-155	4.5%	10		2,165,000.00				
St. Andrews, Rural Municipality	E-17-027	5.5%	20	6,924,429.00					
St. Andrews, Rural Municipality	E-17-171	5.5%	20	7,315,889.00					
Stanley, Rural Municipality	E-17-156	3.88%	10	78,500.00					
Stanley, Rural Municipality	E-17-077	4.875%	10				428,000.00		
Ste. Anne, Town	E-17-031	4.5%	15			514,500.00			
Ste. Anne, Town	E-17-126	2.875%	2				47,923.54		
Ste. Anne, Rural Municipality	E-17-172	5.88%	7				300,000.00		
Steinbach, City	E-17-128	7%	5	5,375,000.00					
Stonewall, Town	E-17-035	5.5%	20	3,200,987.00					
Swan River, Town	E-17-127	4.2%	10	250,000.00					
Swan River, Town	E-17-118	4.875%	15					215,300.00	
Tache, Rural Municipality	E-17-093	6.25%	20	1,557,000.00					
Thompson, City	E-17-005	6%	25	12,167,000.00					
Thompson, City	E-17-157	7%	20		340,000.00				
Two Borders, Municipality	E-17-010	5%	10	1,152,000.00					
Two Borders, Municipality	E-17-158	3.5%	10	53,000.00					
Virden, Town	E-17-124	2.5%	5	325,000.00					
Virden, Town	E-17-125	2.5%	5				2,295.10		
West St. Paul, Rural Municipality	E-17-123	4.625%	10	393,100.00					
Westlake-Gladstone, Municipality	E-17-164	5.5%	15	493,000.00					
Whitehead, Rural Municipality	E-17-143	4%	20	770,000.00					
Woodlands, Rural Municipality	E-17-122	5.5%	15	97,475.00					

Revenue for the 12 Month Period Ending December 31, 2017 (Unaudited)

REVENUE	2016	2017
The Municipal Act	\$ 37,077.00	\$ 39,712.00
The Municipal Assessment Act	184,897.70	74,076.00
The Planning Act	1,359.00	825.00
Miscellaneous Acts	550.00	375.00
Distribution of Board Orders, Xerox Recoveries, etc.	3,440.00	3390.00
GST	166.50	167.70
Total Revenue	\$227,490.20	\$118,545.00
*Less Refunds	(25,649.00)	(34,138.00)
Net Revenue	\$201,841.20	\$ 84,407.70

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