

By-Law No. _____

A By-Law of the Local Government District of Grand Rapids to provide for the assessment and taxation of personal property.

WHEREAS Section 5(1) of the Local Government District Act CCSM L190 provides: a local government district has the right, powers, duties, and liabilities of a municipality under the Municipal Act;

AND WHEREAS the Municipal Assessment Act provides as follows:

31(2) Subject to subsection (4), a council may provide by by-law for the assessment of personal property in the municipality other than personal property to which subsection (1) applies.

31(3) Subject to subsection (1), personal property is not subject to assessment unless the council by by-law provides for the taxation of personal property and the taxable personal property is described in the by-law;

AND WHEREAS the council of the Local Government District deems it advisable and expedient in the public interest to provide for the taxation of certain personal property within the District;

AND THEREFORE The Local Government District of Grand Rapids in Council assembled in Grand Rapids, Manitoba enacts as a by-law the following:

1. In each year commencing in the year 1997, the personal property described in section 3 shall be taxed by means of the annual levy of taxes on property by the Local Government District of Grand Rapids under the Municipal Assessment Act.
2. The personal property which is subject to this by-law shall be assessed under the Municipal Assessment Act.
3. (1) The personal property which taxable under this by-law is
 - a) plant, machinery, equipment, appliances, tanks, containers, pipes and appurtenances, concerned with the storage of things manufactured or processed;
 - b) generators, transformers, transmission lines, pipes, poles, cables, structure, erection and all other plant, machinery, equipment, appliances, tanks, containers, pipes and appurtenances, concerned with;
 - i) the generation, transmission, transformation, distribution or supply of electricity, or
 - ii) transmission and distribution of telephone or other communication signals.

(2) Despite subsection (1), no personal property is subject to taxation if it is exempted from personal property taxation under the provisions of The Municipal Assessment Act.

4) In this by-law "personal property" has the meaning ascribed to it in The Municipal Assessment Act.

DONE AND PASSED as a by-law of the Local Government District of Grand Rapids in the Settlement of Grand Rapids in the Province of Manitoba, in open Council assembled this 18th day of December AD 1996.