

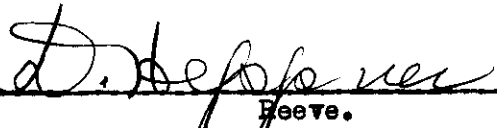
RURAL MUNICIPALITY OF MORRIS.


BY - LAW NO. 739.

WHEREAS it is deemed advisable to make a Business Assessment instead of a Personal Property Assessment within the Rural Municipality of Morris in the Province of Manitoba, and provide for a Business Tax.

NOW THEREFORE, the Council of the Rural Municipality of Morris in Council assembled, enacts as follows:

- (1) THAT instead of an assessment of Personal Property within the limits of the Rural Municipality of Morris, a Business Assessment shall be made.
- (2) THAT hereafter, a Business Tax shall be imposed and levied on:-
 - (a) all traders and manufacturers;
 - (b) all financial and commercial institutions, including banks, chartered or private, loan companies, insurance companies and all persons whose business consists in dealing in money;
 - (c) all warehousemen and persons operating storage houses, hotels, etc.,and
 - (d) all persons or corporations carrying on or operating railway, telegraph, express or railway trucking business; and
 - (e) all persons engaged in any occupation, art, profession or means of profit or livelihood.
- (3) That the Business Assessment Roll shall be completed and returned annually to the Council by the Assessor on or before June 15th, of each year.
- (4) That the Council shall sit annually as a Court of Revision for the hearing and determining of complaints from the Business Assessment, on or before August 15th, in each year.
- (5) That the Business Tax shall be payable annually on or before October 31st, at such rates as may be provided by BY-LAW.
- (6) That any person carrying on a business within the limits of the Rural Municipality of Morris, not otherwise liable for the Business Tax, shall pay a Tax not to exceed the sum of \$50.00 in respect to such business carried on.
- (7) That any former BY-LAWS of the Rural Municipality of Morris respecting Business Tax, be and are hereby rescinded.
- (8) That the contents of this BY-LAW shall be effective for the levying of Business Tax for the year A.D. 1949.
- (9) Done and passed in open Council of the Rural Municipality of Morris at Morris in the Province of Manitoba this 11th, day of June A.D. 1948.


Heeve.


Secretary-Treasurer.