

Order No. 83/23

**RURAL MUNICIPALITY OF TACHE
LANDMARK WATER AND WASTEWATER UTILITY
WATER AND WASTEWATER RATES
2020 and 2021 OPERATING DEFICITS**

July 21, 2023

Revised – September 20, 2023

**BEFORE: Irene Hamilton, K.C., Panel Chair
Susan Boulter, Panel Member**

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1.0 Executive Summary

By this Order, the Manitoba Public Utilities Board (Board) grants approval of the Rural Municipality of Tache (RM), Landmark Water and Wastewater Utility's (Utility) application for revised water and wastewater rates, including revised tipping fee rates and methodology. The Board varies the effective date of the revised rates as shown below.

The RM also applied for Board approval of the 2020 and 2021 operating deficits in the amount of \$121,146 and \$175,464. The Board grants approval for recovery from the Utility's Accumulated Surplus Account.

The revised rates are below:

	Jan 1, 2024	Jan 1, 2025	Jan 1, 2026
Quarterly Service Charge	\$ 32.61	\$ 32.56	\$ 32.50
Water (per cubic meter)	\$ 2.17	\$ 2.56	\$ 2.96
Wastewater (per cubic meter)	\$ 1.19	\$ 1.11	\$ 1.03
Minimum Quarterly Charge*	\$ 83.01	\$ 87.61	\$ 92.35
Wastewater Only Customers**	\$ 104.01	\$ 99.16	\$ 94.30
Tipping Fee Annual Fee	\$ -	\$ -	\$ -
Tipping Fee (per load up to 1,500 gallons)***	\$ 30.00	\$ 30.00	\$ 30.00
Tipping Fee (per load over 1,500 gallons)***	\$ 60.00	\$ 60.00	\$ 60.00

*based on 14m³

Details of other rates can be found in Schedule A.

The reasons for the Board's decisions are under Board Findings.

2.0 Background

The RM owns and operates a water and wastewater utility in the local urban district (LUD) of Landmark. Rates were last set in Board Order No. 60/17, with current rates coming into effect January 1, 2019.

The Utility provides water and wastewater services to 597 connections, with 45 of them being wastewater only. One large wastewater only customer has its water usage metered and the Utility charges the other 44 customers a flat rate calculated with estimated water usage of 60m³ per quarter.

Water Supply/Distribution

In January 2020 a new water treatment plant began production, completed along with a distribution system upgrade at a total cost of \$11.4 million. The new water treatment plant was designed in such a manner that additional reservoir cells can be added as the municipality grows. The new water mains added in the distribution system upgrade were also designed to allow further expansion in the future.

The water system is supplied by two wells located on the site of the new water treatment plant. Water is pumped from the wells into the water treatment plant for primary disinfection process and then enters the new reservoir. The water then flows throughout the distribution network and through service connections into customer's houses where it is metered with a digital radio frequency water meter for billing purposes.

Wastewater Collection and Treatment

The wastewater system is a low pressure system and the collection system is meeting current needs. The four cell lagoon was constructed in 1985, expanded in 2009 and further upgraded in 2011. There is one lift station. Residents are responsible for pumping out their own tanks. Currently, the Utility charges the septic hauler \$100 annually to dump into the lagoon. Municipal residents outside of the LUD are also permitted to dump into the lagoon and the Utility collects a flat rate of \$5,000 from the RM for this purpose.

3.0 Board Methodology

Review Process

When reviewing an application, the Board has at its disposal two approaches, a paper review process or a public hearing. After the publication of the Notice of Application, the Board considers the application and responses, if any, and determines which method of review is most appropriate. Whenever reasonable, the Board can review the application using a paper review process, which saves the cost of a public hearing.

Where there is an urgent need for initial or revised rates and the Board determines it to be in the best interest of all parties, the Board may establish interim *ex parte* rates.

Contingency Allowance and Utility Reserves

The Board's Water and Wastewater Rate Application Guidelines recommend an annual contingency allowance equal to 10% of the variable operating costs.

Working Capital

Board Order No. 93/09 established utilities should maintain a minimum working capital surplus, in an amount equal to 20% of annual expenses. The working capital surplus is the Utility fund balance, excluding any capital-related items plus Utility reserves.

Operating Deficits

By law, Manitoba utilities are not allowed to incur deficits. In the event that a deficit does occur, the Utility is required by *The Municipal Act* to obtain Board approval for both the deficit and recovery methodology. The Board is therefore bound to approve reasonable rates based on reasonable expense projections.

Cost Allocation Methodology

The Board requires all municipalities to review the costs shared between the general operations of the municipality and the Utility, and to allocate appropriate and reasonable costs to the Utility, based on a policy known as a Cost Allocation Methodology. This policy must be submitted to the Board for approval and cannot be changed without approval by the Board. The Board's requirements regarding cost allocation methodologies can be found in Board Order No. 93/09.

Unaccounted for Water

Water losses may be caused by such events as distribution line losses, service leaks, water used for fire fighting or line flushing, and under-registration of water meters. The Board Guidelines require utilities to compare the volume of water produced or purchased against the volume of water sold, to determine the percentage of unaccounted for water. Unaccounted for water volumes of approximately 10% are considered industry standard.

The Board expects any utility experiencing a greater volume of unaccounted for water to provide an explanation and plan to address the water losses.

4.0 Application

On April 21, 2022 the Board received the RM's application to revise water and wastewater rates as set out in By-Law No. 04-2022, having had first reading April 12, 2022. The application proposed that rates be revised effective January 1, 2023. The filing included an application for approval of the 2020 operating deficit.

The application was accompanied by a rate study completed by the RM's consultant. Rates were last approved in 2017 in Board Order No. 60/17, with current rates coming into effect January 1, 2019.

The Board issued a Public Notice of Application on June 20, 2022 affording customers the opportunity to comment to both the Board and the RM with respect to the proposed rate changes. The Board did not receive any responses to the Notice.

The application proposed changing the current methodology of charging tipping fees for the lagoon. Instead of charging annual fees to septic haulers and the RM to use the lagoon, the Utility proposes charging \$30 per load up to 1,500 gallons and \$60 per load over 1,500 gallons, regardless of whether the wastewater originated in the LUD or outside of the LUD.

The Board sent a list of information requests to the RM on February 24, 2023 and received the RM's response March 15, 2023.

The rates were calculated using the following revenue requirement projections:

	2023	2024	2025	2026
General Expenses				
Administration (building, office, staff, etc)	47,701	48,655	49,629	50,621
Working capital contribution - rebuild	9,685	9,685	9,685	9,685
Training costs	3,627	3,699	3,773	3,849
Billing and collection	6,562	6,693	6,827	6,963
Total expenses general	67,575	68,732	69,914	71,118
Penalties	2,400	2,400	2,400	2,400
Other income	2,800	2,800	2,800	2,800
Total revenue general	5,200	5,200	5,200	5,200
Net revenue requirement - general	62,375	63,532	64,714	65,918
Water Expenses				
Purification and treatment	142,722	145,576	148,488	151,458
Transmission and distribution	86,402	88,130	89,893	91,691
Amortization	447,909	447,909	446,274	446,274
Interest on long term debt	76,476	73,021	69,447	65,750
Reserves	0	0	0	0
Contingency	22,995	22,995	22,995	22,995
Total expenses water	776,504	777,631	777,097	778,168
Hydrant rentals	13,200	13,200	13,200	13,200
Amortization of capital grants	262,612	262,612	262,612	262,612
Taxation revenues	177,251	177,251	177,251	177,241
Total revenue water	453,063	453,063	453,063	453,053
Net revenue requirement - water	323,441	324,568	324,034	325,115
Wastewater Expenses				
Treatment and disposal	106,179	108,303	110,469	112,678
Lift station	16,750	17,085	17,427	17,776
Amortization	118,028	118,028	112,554	112,554
Reserves	0	0	0	0
Contingency	5,770	5,770	5,770	5,770
Total expenses wastewater	246,727	249,186	246,220	248,778
Lagoon tipping fees	72,750	72,750	72,750	72,750
Amortization of capital grants	39,933	39,933	39,933	39,933
Taxation revenues	0	0	0	0
Total revenue wastewater	112,683	112,683	112,683	112,683
Net revenue requirement - wastewater	134,044	136,503	133,537	136,095

The RM's consultant calculated the indicated rates for the final rate year requested (2026) and requested rates be implemented in a stable and predictable rate change year over year.

Contingency Allowance and Utility Reserves

The RM has included in the 2026 projections a contingency allowance of 10% of net rate requirements, less amortization expenses and interest costs. This equates to \$22,995 for water and \$5,770 for wastewater. There is no provision for transfer to Utility Reserve proposed.

Working Capital

As per the 2021 audited financial statements, the working capital surplus at December 31, 2021 was:

	2021
Accumulated Fund Surplus/Deficit	\$11,432,873
Deduct tangible capital assets	\$13,826,893
Add long term debt	\$2,371,715
Add utility reserves	\$126,769
Equals Working Capital Surplus/Deficit	\$104,464
Total utility expenses	\$1,245,736
20% of total utility expenses (target)	\$249,147

Operating Deficits

The RM's application included a deficit application asking the Board to approve the 2020 operating deficit in the amount of \$121,146. On March 15, 2023 the RM submitted an application to recover the 2021 actual operating deficit of \$175,464.

The deficit applications stated the deficits were due to capital upgrades, including the new water treatment plant and distribution system upgrades put into use in 2020 and several

wastewater projects were undertaken in 2021, resulting in increased amortization expense.

The RM proposed the deficits be recovered through future working capital surplus.

Cost Allocation Methodology

The RM initially proposed the cost allocation policy be based on 3.25% of General Government Services, less assessment and grants expenses. The rate study submitted from the Board projected an increase in customers of 96 new dwelling units. The customer service charge proposed did not factor in the increased customers. In response to the Board's queries about this, the RM stated:

"The additional customers were overlooked when calculating the customer service charge. It is proposed to increase the administration cost allocation percentage to compensate for more customers, more overhead, more office staff time, etc. and maintain the customer service charges proposed by the rate study." The RM included a revised proposal indicating the Utility should be allocated 4% instead of 3.25%.

Unaccounted for Water

The Utility indicated the 2020 unaccounted for water was 8% of water produced. The RM stated this was higher than Landmark's usual 5% due to flushing required when new hydrants were being installed.

5.0 Board Findings

Considering the RM's filing and noting there was no public response to the Notice of Application, the Board has chosen a paper review process.

The Board has reviewed the application and revenue projections presented by the RM and finds the projections to be reasonable. The Board grants approval of the water and wastewater rates applied for by the RM, and the changes to the lagoon tipping fees and methodology; however the Board will vary the effective date. The RM had proposed to implement the rates over a four year period beginning January 1, 2023. The Board will order the Utility to implement the rates over a three year period instead, beginning with the rates proposed for January 1, 2024.

The Board varies the effective date to provide septic haulers time to review the impact of the changes in methodology and notify customers of any subsequent changes to their prices.

The Board grants approval of the 2020 and 2021 operating deficits, and finds recovery from the Utility's Accumulated Surplus to be most appropriate.

The Board grants approval of the revised Cost Allocation Methodology, and reminds the RM that this methodology must be used consistently in the future. Board approval is required should any further changes be considered.

The Board directs the RM to review its water and wastewater rates for adequacy and file a report with the Board, as well as an application for revised rates if required, by no later than June 30, 2027.

The Board directs the RM to prepare a notice for its ratepayers, informing them of the decisions in this Order. The RM is also directed to with the Board a copy of this Notice and an amended rate By-law, having had third reading.

The Board reminds the RM regular reviews are important for a financially sound utility and encourages the RM to review Board Order Nos. 27/23 and 86/17 for future rate applications. The Orders outline the Simplified Rate Application Process for municipally owned public utilities. If, after its rate review, the RM finds it meets the designated criteria for a Simplified Rate Application, it should apply for future rates using the Simplified Rate Application Process.

6.0 IT IS THEREFORE ORDERED THAT:

1. The water and wastewater rates for the Rural Municipality of Tache – Landmark Water and Wastewater Utility, BE AND ARE HEREBY APPROVED in accordance with the attached Schedule A, effective January 1, 2024, 2025 and 2026.
2. The Cost Allocation Methodology for shared services as submitted by the Rural Municipality of Tache – Landmark Water and Wastewater Utility BE AND IS HEREBY APPROVED.
3. The operating deficits for 2020 and 2021 totalling \$296,610, when calculated for regulatory purposes, incurred in the Rural Municipality of Tache – Landmark Water and Wastewater Utility, BE AND ARE HEREBY APPROVED to be recovered from the Utility Accumulated Surplus.
4. The Rural Municipality of Tache amend its Landmark Water and Wastewater Utility rate By-law to reflect the decisions in this Order, and submit a copy to the Board once it has received third and final reading.
5. The Rural Municipality of Tache review the Landmark Water and Wastewater Utility rates for adequacy and file a report with the Public Utilities Board, as well as an application for revised rates (if applicable), on or before June 30, 2027.

Fees payable upon this Order - \$500.00

Board decisions may be appealed in accordance with the provisions of Section 58 of *The Public Utilities Board Act*, or reviewed in accordance with Section 36 of the Board's Rules of Practice and Procedure. The Board's Rules may be viewed on the Board's website at www.pubmanitoba.ca.

THE PUBLIC UTILITIES BOARD

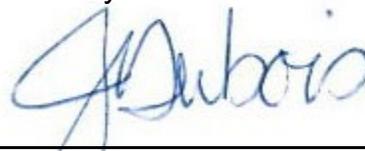
"Irene Hamilton, K.C."

Panel Chair

"Jennifer Dubois, CPA, CMA"

Assistant Associate Secretary

Certified a true copy of Order No. 83/23
issued by The Public Utilities Board



Assistant Associate Secretary

RURAL MUNICIPALITY OF TACHÉ
LANDMARK UTILITY
BY-LAW NO.
WATER & WASTEWATER UTILITY RATES
SCHEDULE "A"
SCHEDULE OF QUARTERLY RATES

1. Schedule of Commodity Rates & Quarterly Service Charge **January 1, 2024**

Quarterly Service Charge \$32.61

Quarterly Rates	Water	Wastewater	Water & Wastewater
Per Cubic Meter	\$2.17	\$1.19	\$3.36

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges per quarter set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

Group	Water	Customer Water	Wastewater	Water & Wastewater	
Capacity	Included	Service	Commodity	Total Quarterly	
<u>Meter Size Ratio</u>	<u>Cubic Meters</u>	<u>Charge</u>	<u>Charge</u>	<u>Charge</u>	
5/8 inch 1	15	\$32.61	\$32.55	\$17.85	\$83.01
1 inch 4	60	\$32.61	\$130.20	\$71.40	\$234.21
1 ½ inch 10	140	\$32.61	\$303.80	\$166.60	\$503.01
2 inch 25	340	\$32.61	\$737.80	\$404.60	\$1,175.01

b. Water Only for Residential Customers

The minimum charge will be the same for each meter size as shown above but the Wastewater Commodity Charge will be excluded.

c. Wastewater Only for Residential Customers

The wastewater only charge is based on 60 cubic meters plus the customer service charge.

The quarterly charge for wastewater only customers is $(60 * \$1.19) + \$32.61 = \$104.01$

1. Schedule of Commodity Rates & Quarterly Service Charge January 1, 2025

Quarterly Service Charge \$32.56

Quarterly Rates	Water	Wastewater	Water & Wastewater
Per Cubic Meter	\$2.56	\$1.11	\$3.67

2. Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges per quarter set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

Group		Water	Customer Water	Wastewater	Water & Wastewater
Capacity		Included	Service	Commodity	Total Quarterly
<u>Meter Size</u>	<u>Ratio</u>	<u>Cubic Meters</u>	<u>Charge</u>	<u>Charge</u>	<u>Minimum</u>
5/8 inch	1	15	\$32.56	\$38.40	\$87.61
1 inch	4	60	\$32.56	\$153.60	\$252.76
1 ½ inch	10	140	\$32.56	\$358.40	\$546.36
2 inch	25	340	\$32.56	\$870.40	\$1,280.36

b. Water Only for Residential Customers

The minimum charge will be the same for each meter size as shown above but the Wastewater Commodity Charge will be excluded.

c. Wastewater Only for Residential Customers

The wastewater only charge is based on 60 cubic meters plus the customer service charge.

The quarterly charge for wastewater only customers is $(60 * \$1.11) + \$32.56 = \$99.16$

1) Schedule of Commodity Rates & Quarterly Service Charge January 1, 2026

Quarterly Service Charge \$32.50

Quarterly Rates	Water	Wastewater	Water & Wastewater
Per Cubic Meter	\$2.96	\$1.03	\$3.99

2) Minimum Charges per Quarter

Notwithstanding the rates set forth in paragraph 1, all customers will pay the applicable minimum charges per quarter set out below, which includes the water allowance as listed.

a. Water & Wastewater Customers

Group		Water	Customer Water	Wastewater	Water & Wastewater
Capacity		Included	Service	Commodity	Total Quarterly
<u>Meter Size</u>	<u>Ratio</u>	<u>Cubic Meters</u>	<u>Charge</u>	<u>Charge</u>	<u>Minimum</u>
5/8 inch	1	15	\$32.50	\$44.40	\$92.35
1 inch	4	60	\$32.50	\$177.60	\$271.90
1 ½ inch	10	140	\$32.50	\$414.40	\$591.10
2 inch	25	340	\$32.50	\$1,006.40	\$1,389.10

b. Water Only for Residential Customers

The minimum charge will be the same for each meter size as shown above but the Wastewater Commodity Charge will be excluded.

c. Wastewater Only for Residential Customers

The wastewater only charge is based on 60 cubic meters plus the customer service charge.

The quarterly charge for wastewater only customers is $(60 * \$1.03) + \$32.50 = \$94.30$

The following clauses take effect January 1, 2024:

3) Service To Customers Outside Utility's Limits

The Council of Rural Municipality of Taché may sign Agreements with customers for the provision of water and wastewater services to properties located outside the boundaries of Local Improvement District #3 (Landmark). Such Agreements shall provide for payment of the appropriate rates set out in the Schedule, as well as a surcharge, set by Resolution of Council, which shall be equivalent to the frontage levy, general taxes, and special taxes for the Utility purposes in effect at the time or may be in effect from time to time, and which would be levied on the property concerned if it were within L.I.D. #3 boundaries. In addition, all costs of connecting to the Utility's mains, and installing and maintaining service connections, will be paid by the customer.

4) Connection Fees

All costs of connecting to the utility's mains and installing and maintaining service connections will be paid by the customer. Where a development agreement either does not exist or does exist but does not reference utility service connections, the customer must pay the following connection fees for the cost of the water meter and staff time to connect. Any external permits or costs outside of meter installation covered below shall also be passed onto the customer.

<u>Meter Size</u>	<u>Fee</u>
5/8", 3/4" & 1" water line	\$1,500.
1 1/2" & 2" water line	\$2,500.
Sprinkler Systems	\$500.
Sewer	\$500.

5) Billings And Penalties

Accounts shall be billed quarterly, and the due date shall be at least 20 days after the mailing of the bills.

A late payment charge of 1.25% per month shall be charged on the dollar amount owing after the billing due date.

6) NSF Charge

A charge of \$30.00 shall be added to the account when payment made by cheque or pre-authorized payment is returned due to insufficient funds or inability to trace the chequing account.

7) Disconnection

The Public Utilities Board has approved the Conditions Precedent to be followed by the Rural Municipality with respect to disconnection of service for non-payment including such matters as notice and the right to appeal such action to The Public Utilities Board. A copy of the condition's precedent is available for inspection at the Rural Municipality's office.

8) Reconnection

Any service disconnected, whether due to non-payment of account or for any other reason(s) mutually agreed to by the customer and the Municipality (ie. repairs necessitated by negligence of the customer, changes in tenant, vacancy for an extended period of time, etc.) shall not be reconnected until a reconnection fee of \$100.00 and all arrears and penalties, if any, have been paid.

9) Outstanding Bills

Pursuant to Section 252(2) of The *Municipal Act*, the amount of all outstanding charges for water and wastewater services are a lien and charge upon the land serviced and shall be collected in the same manner in which ordinary taxes upon the land are collectible, and with like remedies.

10) Hydrant Charges

The Rural Municipality of Taché will pay to the utility an annual rental of \$150.00 for each hydrant connected to the system.

11) Water Allowance Due to Line Freezing

That in any case where, at the request of the CAO, a customer allows water to run continuously for any period of time to prevent the water lines in the water system from freezing, the charge to the customer for the current quarter shall be the average of the billings for the last two previous quarters to the same customer, or to the same premises if the occupant has changed.

12) Wastewater Tipping Fees

a) That the municipality permit the dumping of wastewater collected from residents outside of the L.U.D. of Landmark, from within the Rural Municipality of Taché only, into the wastewater lagoon of Landmark.

b) That all Septic Haulers planning to discharge wastewater into the lagoon and collected from residents of the municipality shall register such intent at the office of the municipality. A refundable deposit of \$200.00 per key is required upon registration to receive access to lagoon. In the event a key must be replaced, the original deposit will be forfeited, and an additional \$200.00 refundable deposit will be required.

c) That between the dates of June 1 to October 15 of each year, each Septic Hauler registered with the municipality shall be charged \$30.00 per load for a vacuum truck up to 1500 gallons and \$60.00 per load for a vacuum truck greater than 1500 gallons, to be billed monthly. Each bill shall be due and payable within 30 days from the date of billing. If the current bill is not paid within 30 days from the date of billing the municipality may revoke all rights and privileges in respect of the person(s) in default of payment and shall be charged an interest rate of 1.25% monthly.

d) That between the dates of October 16 to May 31st of each year, each Septic Hauler registered with the municipality shall only discharge wastewater into the lagoon on an emergency basis and as approved by the Municipality. Each load discharged into the lagoon shall be charged \$75.00 per load, to be billed monthly. Each bill shall be due and payable within 30 days from the date of billing. If the current bill is not paid within 30 days from the date of billing the municipality may revoke all rights and privileges in respect of the person(s) in default of payment and shall be charged an interest rate of 1.25% monthly.

e) That each Septic Hauler must submit a monthly report to the municipality indicating the amount and type of wastewater discharged into the lagoon. Failure to submit these reports may result in the municipality revoking all rights and privileges to the person(s) in violation of this section.

f) That the Chief Administrative Officer (CAO) or other Designate shall be empowered to inspect all wastewater being discharged by a Septic Hauler. If a Septic Hauler is found to be in violation of this By-law the CAO or Designate shall have full authority to revoke all rights and privileges of such person(s) being in violation and the violator(s) shall immediately surrender their access key for the lagoon to the officer. A violation under this By-law either through non-payment or contravention of the By-laws may be subject to a fine as set out in the Province Offences Act By-law, to be paid before privileges are reinstated. Privileges may be permanently revoked at the discretion of Council due to the severity of the violation or repeat violations.

13)Wastewater Surcharges

a) There may be levied annually, in addition to the rates set forth above, a special surcharge on wastewater having a Biochemical Oxygen Demand in excess of 300 parts per million, to be set by Resolution of Council.

b) A special surcharge for substances requiring special treatment shall be charged based on the actual costs of treatment required for the particular wastewater or industrial waste.

14) Meter Testing

That in any case where a utility customer requests that a meter be tested for accuracy, the customer will provide the Rural Municipality with a deposit of \$200. The Rural Municipality will then remove the subject meter and send it to an independent lab for testing. If the meter is found to be faulty, all costs associated with the testing process will be borne by the Rural Municipality and the deposit will be refunded to the customer. If the meter is found to be in proper working order, all costs associated with the testing process will be borne by the customer and the customer will be billed or refunded any balance owing.

15) Cross Connections

No customer or person shall connect, cause to be connected or allow to remain connected any piping, fixture, fitting, container, or appliance in a manner which under any circumstances may allow water, wastewater or any harmful liquid or substance to enter the Municipality's water system.

If a condition is found to exist which, in the opinion of the Rural Municipality, is contrary to the aforesaid, the Rural Municipality may either:

Shut off the service or services; or

Give notice to the customer to correct the fault at his or her own expense within a specified time period.

16) Conditions of Disrepair

In the event that there are conditions of disrepair in the wastewater and water works on a property that detrimentally affects the system as a whole and, upon the failure of the owner of the property to correct the condition within a reasonable

time, the Rural Municipality, or its agents, may enter the property, effect repairs and charge the cost thereof against the subject property as ordinary taxes.

17) Authorization For Officer to Enter Upon Premises

The Utilities Manager, or other employee authorized by the Rural Municipality in the absence of the Utilities Manager, shall be authorized to enter upon any premise for the purpose of:

Affixing to any pipe, wire or apparatus connected with any such utility, a meter or any other measuring or testing device; or taking readings from, repairing, inspecting, or removing any meter or apparatus belonging to the Rural Municipality.