

RURAL MUNICIPALITY OF WOODLANDS

By-law No. 2840/26

Being a By-law to Levy Taxes for the Year 2026

WHEREAS the "The Municipal Act", S.M. 1996, c. 58 – Cap. M225 provides as follows:

"Section 304(1) No later than May 15 of each year, after adopting its operating budget for the year, a council must by by-law

- (a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under "The Municipal Assessment Act" to that tax, and
 - (ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of the taxes.

Section 345 A council may by by-law

- (a) allow taxes to be paid in instalments;

Section 346(2) A council may by by-law

- (a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- (b) impose penalties at that rate."

AND WHEREAS the Council of The Rural Municipality of Woodlands has made estimates of all sums required by the corporation for the year 2026, which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS it is necessary by by-law or by-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable real property within The Rural Municipality of Woodlands according to the latest revised assessment roll is \$365,706,700.00;

AND WHEREAS the assessed value of the whole rateable personal property within The Rural Municipality of Woodlands according to the latest revised personal assessment roll is \$1,080,700.00;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of The Rural Municipality of Woodlands in open council assembled enacts as follows:

ESTIMATES

1. THAT the Financial Plan of the Council of The Rural Municipality of Woodlands, of all sums required for the lawful purposes of the corporation for the year 2026 as set forth in Schedule "A" hereto attached and identified by the signatures of the Head of Council and the Chief Administrative Officer, are hereby approved and adopted.

UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2026 upon the assessed value of all the rateable property in the Rural Municipality of Woodlands respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz:
- (a) The following foundations rates of so many mills on the dollar, levied under Section 184 "The Public Schools Act":
- | | |
|----------------------|--------------|
| Commercial and Other | 7.412 mills. |
|----------------------|--------------|
- (b) The following respective special rates of so many mills on the dollar, levied under Section 187 "The Public Schools Act":
- | | |
|--|---------------|
| Interlake School Division #21 | 12.236 mills |
| Portage la Prairie School Division #24 | 14.385 mills |
| Prairie Rose School Division #25 | 11.907 mills. |
- (c) Debenture debt charges of \$2,491.63 per parcel, levied on properties as per By-law No. 2708/18 to provide for annual payments for the Low Pressure Sewer Force Main in the Hamlet of Woodlands.

CONTROLLABLE PURPOSES

3. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2026 upon the assessed value of all the rateable property in the Rural Municipality of Woodlands respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the controllable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A";
- (a) The rate of 7.028 mills on the dollar levied upon the assessed value of all rateable property within the Local Urban District of Warren, By-law No. 1567.
- (b) The following rates of so many mills on the dollar, levied for the Reserve Funds:
- | | |
|---|-------------|
| General Reserve Fund | 2.024 mills |
| Equipment Replacement Reserve (Rural Area) | 1.627 mills |
| Equipment Repair & Maintenance Reserve (Rural Area) | 0.048 mills |
| Fire Equipment Reserve | 0.848 mills |
| Fire Hall Reserve | 0.069 mills |
| Municipal Building Reserve | 0.069 mills |
| Recreation Capital Reserve | 0.009 mills |
| Economic Development Reserve | 0.137 mills |
| Personal Care Home Reserve | 0.074 mills |
- (c) The general rate of 6.792 mills on the dollar levied upon the assessed value of all the rateable property in the municipality, liable therefore according to the last revised assessment roll thereof, excepting the assessment for the Local Urban District of Warren.
- (d) The general rate of 4.284 mills on the dollar levied upon the assessed value of all the rateable property in the municipality, liable therefore according to the last revised assessment roll thereof.

PAYMENT OF TAXES

4. (a) THAT all taxes and rates imposed and levied in the Rural Municipality of Woodlands for the year 2026 shall be deemed to have been imposed and to be due and payable on the 30th day of October, A.D. 2026 on or before 4:30 p.m.
- (b) THAT upon all taxes remaining unpaid after the 30th day of October A.D. 2026 there shall be added a penalty on the first day of each month and every month thereafter an amount calculated at the rate of one and one quarter (1.25%) percent per month until such taxes are paid or the land sold for arrears of taxes and costs.
- (c) THAT all taxes may be paid in instalments.

DONE AND PASSED in open Council assembled at the Council Chambers of the Rural Municipality of Woodlands in the Province of Manitoba, this 28th day of April, A.D. 2026.



Reeve

Douglas Oliver



Chief Administrative Officer

Kaitlyn Griffith

Read a first time this 24th day of March, 2026.
Read a second time this 28th day of April, 2026.
Read a third time this 28th day of April, 2026.