



## **RURAL MUNICIPALITY OF DUFFERIN**

### **By-Law No. 2041**

#### **A by-law of the Rural Municipality of Dufferin providing for the adoption of the estimates and setting the rates and levies for the year 2026 A.D.**

**WHEREAS**, pursuant to the provisions of the Municipal Act, Section 304 (1) the Council of each municipality must, in each year, after adopting its operating budget for the year, 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 the payment of the taxes.

**AND WHEREAS**, pursuant to the provisions of Section 167 of the Municipal Act a Council must include in its five-year capital expenditure program, with proposed expenditures for the next five years and the source of the money required in implementing the program.

**AND WHEREAS** the Rural Municipality of Dufferin 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 ratable 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 ratable property within the Rural Municipality of Dufferin according to the latest reviewed assessment roll is \$461,012,590.00;

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

**NOW THEREFORE BE IT ENACTED AS FOLLOWS:**

1. **THAT** the estimates of the Rural Municipality of Dufferin 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 signature of the Head of Council and the Chief Administrative Officer are hereby approved and adopted.

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for the year 2026 upon the assessed value of all ratable property in the municipality respectively liable and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in "Schedule A":

(a) the following respective Foundation and Special Rates of so many mills on the dollar levied under Section 516 of "The Public Schools Finance Act", as shown in the following schedule:

<u>School Division</u>	<u>Total Assessment</u>	<u>Foundation Levy Residential</u>	<u>Foundation Levy Other</u>	<u>Special Rate</u>
Prairie Rose	442,697,710	nil	7.411 mills	11.907 mills
Prairie Spirit	15,510,220	nil	7.411 mills	8.146 mills
Red River Valley	2,686,620	nil	7.411 mills	12.343 mills

To provide for payment to each of the said school divisions the amount required for school purposes.

(b) A special levy of 0.174 mills on the dollar of all ratable property in the Rural Municipality of Dufferin to provide for the amount due to the Machinery Replacement Reserve Fund as provided in the 2026 financial plan.

- (c) A special levy for Rural Water Lines – Phase 22 – as established under By-law No. 1961.
- (d) A special levy for Rural Water Lines – Phase 23 – as established under By-law No. 1971.
- (e) A special levy for Rural Water Lines – Phase 24 – as established under By-law No. 1974.
- (f) A special levy for Rural Water Lines – Phase 25 – as established under By-law No. 1983.
- (g) A special levy for Rural Water Lines – Phase 26 – as established under By-law No. 1984.
- (h) A special levy for Rural Water Lines – Phase 27 – as established under By-law No. 1999.
- (i) A special levy for Rural Water Lines – Phase 28 – as established under By-law No. 2008.
- (j) A special levy for Rural Water Lines – Phase 29 – as established under By-law No. 2018.
- (k) A special levy for Rural Water Lines – Phase 30 – as established under By-law No. 2027.
- (l) A special levy for Rural Water Lines – Phase 31 – as established under By-law No. 2045.
- (m) A special levy for the Personal Care Home Project – as established under By-law No. 1973.
- (n) A levy for the special service established under By-law No. 1735 for the collection and transportation of waste and recyclable materials within part of the Rural Municipality of Dufferin.
- (o) A special levy of 0.155 mills on the dollar of all ratable property for the debenture repayment for the establishment of the municipal shop as approved by the Municipal Board under By-law No. 1884 of the Rural Municipality of Dufferin.

**Controllable Expenses**

3. **THAT** a general rate of 8.991 mills on the dollar be and hereby is levied for the year 2026 upon the assessed value of all the ratable property in the municipality liable therefore according to the latest reviewed general and personal property assessment rolls thereof to

provide for the payment of the amounts estimated as required for the general controllable purposes of the corporation.

4. **THAT** the general rate includes any watershed district requisitions, which are levied on all rateable property as provided for in section 26(1)(b) of The Watershed Districts Act.

5. **THAT** all taxes and rates imposed and levied in the Rural Municipality of Dufferin for the year 2026 shall be deemed to have been imposed and to be due and payable on the 30<sup>th</sup> day of October A.D. 2026.

6. **THAT** a penalty of one and one-quarter percent (1¼ %) be added to all unpaid taxes after the 30<sup>th</sup> day of October and shall be added on the first day of each month thereafter.

7. **THAT**, in accordance with the provisions of the *Municipal Act*, Section 344 in which a municipality may allow a discount for the prepayment of taxes, the Rural Municipality of Dufferin offers discounts to the ratepayers for 2026 at the following rates:

1.0% for payments made in July 2026,

0.75% for payments made in August 2026, and

0.50% for payments made in September 2026.

**DONE AND PASSED** as a by-law of the Rural Municipality of Dufferin at Carman, Manitoba this the 14<sup>th</sup> of April, 2026.

Read it for the first time on the 7<sup>th</sup> of April, 2026.

Read a second time the 14<sup>th</sup> of April, 2026.

Read a third time the 14<sup>th</sup> of April, 2026.

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Sharla Murray, Chief Administrative Officer