

RURAL MUNICIPALITY of ST. CLEMENTS

BY-LAW NO. 2 - 2026

**Being a by-law of the Rural Municipality of St. Clements
to provide for the 2026 Annual Tax Levy**

WHEREAS Section 304(1) of *The Municipal Act* requires every Municipal Corporation on or before the 15th day of May in each year:

- a) *to set a rate or rates of tax sufficient to raise*
 - (i) *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 local improvement or special service and to pay the requisitions payable by the municipality;*
- b) *to impose taxes*
 - (iii) *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*
 - (iv) *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) *to set a due date for payment of taxes.*

AND WHEREAS the Rural Municipality of St. Clements has prepared a Financial Plan attached as Schedule "A" detailing all the sums required for lawful purposes of the Corporation for year 2026, and to pay all its debts within the year making due allowances for taxes on lands purchased by the Corporation at the Tax sale and considered non collectable, and for the cost of collections and abatement losses which may occur in the collection of taxes which is hereinafter referred to as an Allowance for Tax Assets;

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 sums required for the lawful purposes of the corporation as shown by said Financial Plan;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of St. Clements according to the last revised Assessment Roll thereof is \$ 1,160,728,250 for General Municipal purposes, \$ 62,523,530 Commercial or Other assessment for the Foundation School levy, \$ 803,281,720 for the Lord Selkirk Division levy, \$ 97,576,760 for the Sunrise School Division levy, and \$ 270,545,430 for the River East School Division levy.

AND WHEREAS it is deemed 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 Mayor and Council of the Rural Municipality of St. Clements in council duly assembled hereby enact the following:

FINANCIAL PLAN

1. **THAT** the Financial Plan of the Rural Municipality of St. Clements detailing all sums required for the lawful purposes of the Corporation for the year 2026 as set forth in Schedule "A" hereto attached and forming part of this bylaw and identified by the signatures of the Head of Council and the Chief Administrative Officer are hereby approved;
2. **THAT** the following respective rates of so much per one thousand dollars of assessment be and are hereby levied for the year 2026 upon the assessed value of all rateable property in the municipality liable therefore according to the last revised property assessment roll of assessable property of the corporation, which said rates, assessed values and sums required are set out in Schedule "A";

REQUISITION TAXES

1. A Special levy of 7.411 mills on the dollar on all Other assessed property to provide for the payment amount required amount for the Education Support levy as notified by the Public Schools Finance Board and as set out on Page 8 of Schedule "A" of this By-law,
2. A Special levy of 13.887 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount for the Lord Selkirk School Division as set out on Page 8 of Schedule "A" of this By-law,
3. A Special levy of 12.778 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the amount required for the Sunrise School Division as set out on Page 8 of Schedule "A" of this By-law,
4. A Special levy of 13.380 mills on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount for the River East Transcona School Division as set out on Page 8 of Schedule "A" of this By-law,

DEBENTURE DEBT CHARGES

1. A mill rate of 0.227 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 4-2017.
2. A mill rate of 0.057 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 8-2021.
3. A mill rate of 0.079 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 11-2020.

4. A mill rate of 0.090 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 7-2025.
5. A mill rate of 0.066 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 9-2025.
6. A mill rate of 0.157 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 6-2025.
7. A mill rate of 0.090 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the principal and interest payment as set out and authorized by By-Law No. 8-2025.
8. A special rate per parcel shall be charged on all rateable property within the Sunset Bay LID to provide for the principal and interest payment as set out in By-Law No. 5-2015.
9. A special rate per parcel shall be charged on all rateable property within the Roxanne Close LID to provide for the principal and interest payment as set out in By-Law No. 6-2015.
6. A special rate per parcel shall be charged on all rateable property within the Old River Road LID to provide for the principal and interest payment as set out in By-Law No. 10-2016.
7. A special rate per parcel shall be charged on all rateable property within the East Selkirk LID (a) to provide for the principal and interest payment as set out in By-Law No. 11-2016.
8. A special rate per parcel shall be charged on all rateable property within the SSC Utility Selkirk LID (a) to provide for the principal and interest payment as set out in By-Law No. 2-2023.

SPECIAL SERVICE LEVIES

RESERVE FUNDS

1. A mill rate of 1.200 on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount to provide for the contribution to the Road Reserve Fund as set out and authorized by By-Law No. 20-2016.

GENERAL MUNICIPAL

1. **THAT** a general mill rate of 7.234 on the dollar be and is hereby levied for the year 2026 upon the assessed value of all rateable property in the Municipality liable therefore, according to the last revised Assessment Rolls, as the case may be, of general and personal property thereof, to provide for the general controllable purposes of the corporation, viz:

General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreation and Cultural Services, Fiscal Services

2. **THAT** all taxes and rates imposed and levied in the Rural Municipality of St. Clements for the year 2026 shall be deemed to have been imposed and to be due and payable on the 31st day of October, 2026.
3. **THAT** all taxes and rates imposed and unpaid for the year 2026 following the date set for payment shall be subject to a penalty of one and one-quarter per cent (1 ¼ %) per month to be added on the 4th business day of each month thereafter on all taxes remaining unpaid.

DONE AND PASSED by the Council of the Rural Municipality of St. Clements duly assembled at East Selkirk,

in the Province of Manitoba, this _____ day of _____, A.D. 2026.

Mayor

Chief Administrative Officer

Read a First Time the ___ day of _____, A.D., 2026

Read a Second Time this ___ day of _____, A.D., 2026

Read a Third Time this ___ day of _____, A.D., 2026