THE CORPORATION OF THE MUNICIPALITY OF WHITESTONE

By-law No. 19-2026

Being a By-law to adopt the estimates of all sums required during the year and to adopt the rates of taxation for year 2026

WHEREAS Section 290 of the *Municipal Act* 2001, as revised, provides that the Council of a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality and amounts required for any board, commission or other body; and

WHEREAS Section 312 of the *Municipal Act* 2001, as revised, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a By-law to levy a separate tax rate on the assessment in each property class; and

WHEREAS the 2026 levy for municipal purposes has been set at $3,982,104 and the 2026 levy for education purposes has been set at $1,027,141

NOW THEREFORE the Council of the Municipality of Whitestone hereby enacts as follows:

1. **THAT** the tax rates for 2026 for municipal and education purposes be hereby adopted as follows:

Class/Assessment	Municipal Rate	Education Rate	Total Tax Rate
Residential	0.00604946	0.00153000	0.00757946
Commercial- Occupied	0.00604946	0.00586377	0.01191323
Commercial-Vacant	0.00423462	0.00586377	0.01009839
Commercial – New Construction	0.00604946	0.00586377	0.01191323
Farmland	0.00151237	0.00038250	0.00189487
Industrial	0.00604946	0.00880000	0.01484946
Managed Forest	0.00151237	0.00038250	0.00189487
Aggregate Extraction	0.00492248	0.00511000	0.01003248

2. **THAT** the 2026 Budget and tax levy for municipal purposes of $3,982,104, attached hereto as Schedule 'A', be and is hereby adopted.

3. **THAT** the amounts to be levied and collected by this By-law shall be reduced by the amounts levied and collected by the interim tax levy authorized by By-law No. 03-2026 of the Corporation of the Municipality of Whitestone.

4. **THAT** the taxes shall become due and payable on the 31st day of August 2026 but may be paid in two installments on the 31st day of August 2026 and the 31st day of October 2026, or payable on the last day of each month under the pre-authorized payment plan.

5. **THAT** a penalty of one and one quarter percent (1¼%) will be imposed as a penalty for the non-payment of taxes on the first day of default, under the provisions of Section 345(2) of the *Municipal Act* 2001, revised.

6. **THAT** interest charges of one and one quarter percent (1¼%) per month will be imposed for the non-payment of taxes, on the first day of each calendar month, for each month or fraction thereof in which the default continues, under the provisions of Section 345(3) of the *Municipal Act* 2001, revised.

7. **THAT** penalty and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.

8. **THAT** the collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, as written or printed notice specifying the amount of taxes payable.

9. **THAT** this By-law shall come into effect upon the date, and at the time of its passing; and

10. **THAT** By-law No. 19-2026 being a By-law to adopt the estimates of all sums required during the year and to adopt the rates of taxation for year 2026, is hereby passed this 21st day of April, 2026.

Mayor George Comrie

CAO-Clerk Nigel Black

Schedule 'A' to By-Law 19-2026

2026 Proposed Operating and Capital Budget

The 2026 Proposed Operating and Capital/Special Projects Budget reflects a tax rate increase of 2.99% and is summarized as follows:

REVENUE		
Capital Funding	$	392,500
Capital Grant	$	230,500
Capital Reserve Transfer	$	912,700
Development Revenue	$	20,000
Fees & Service Charges	$	330,900
Investment Income	$	45,000
Lease Revenue	$	15,900
Operating Grant	$	1,523,300
Operating Reserve Transfer	$	32,850
Recycling Revenue	$	42,000
Sales	$	31,000
Payment in Lieu	$	9,097
Supplementary Taxes	$	40,000
Railway ROW	$	27,250
Taxation Revenue	$	3,866,434
Levy Increase	$	115,669
TOTAL REVENUE	**$**	**7,635,100**

EXPENDITURES		
Capital	$	1,668,700
Reserve Contributions	$	695,000
Debt	$	304,300
Administration	$	1,104,750
Building Services	$	173,600
By-Law	$	30,600
Cemeteries	$	9,450
Council	$	168,300
Environmental Initiatives	$	48,000
External Levies	$	1,153,800
Facilities	$	222,200
Fire & Rescue Services	$	291,200
Library	$	164,500
Planning	$	40,000
Recreation	$	53,950
Roads	$	1,260,700
Thrift Shop	$	25,200
Waste Management	$	214,350
Water Services	$	6,500
TOTAL EXPENDITURES	**$**	**7,635,100**