

**RURAL MUNICIPALITY OF RITCHOT
BY-LAW NO. 3-2026**

BEING A BY-LAW TO LEVY TAXES FOR THE YEAR 2026.

WHEREAS subsection 304(7) of “The Municipal Act” S.M. 1996, c. 58 requires that no later than May 15th 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-laws; and
 - (iii) set a due date for payment of the taxes.

AND WHEREAS subsection 344 of “The Municipal Act” S.M. 1996, c. 58 provides that “A council may by by-law allow a discount, subject to any limitation prescribed by the minister by regulation, for the prepayment of taxes on or before a date specified in the by-law.”

AND WHEREAS subsection 346 (2) of “The Municipal Act” S.M. 1996, c. 58 provides that “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;
- (b) impose penalties at that rate.”

AND WHEREAS the Rural Municipality of Ritchot 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 to levy a rate or rates of so much on the dollar upon 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 properties within the Rural Municipality of Ritchot according to the latest revised assessment roll is \$903,450,440.

AND WHEREAS it is necessary to fix the rates of the 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 Ritchot in open Council assembled enacts as follows:

ESTIMATES

- I. That the estimates of The Rural Municipality of Ritchot 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 the Council and the Chief Administrative Officer.

**RURAL MUNICIPALITY OF RITCHOT
BY-LAW NO. 3-2026**

UNCONTROLLED PURPOSES

II. 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 rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation which said rates, assessed value and sums required are set forth in Schedule "A" "viz";

(1) The following respective Foundation and Special rates of so many mills on the dollar, levied under Sections 184 and 187 " The Public Schools Act" as shown in Schedule "A" viz.

School Division	Other Rates	Special Rates
Louis Riel	7.411	14.650
Sunrise	7.411	12.780
Seine River	7.411	14.118
Hanover	7.411	13.317
Red River Valley	7.411	12.343

to provide for payments to each of the said School Divisions the amounts required for the school purposes;

(2) A general rate of 0.176 of a mill on the dollar to provide for the payment of the amount mentioned and apportioned to the Municipality in the statement of certificate of the Minister of Municipal Government;

(3) A general rate of 0.250 of a mill on the dollar as required under By-Law No. 5-2015 to provide for the Machinery Replacement Reserve in the year 2026;

(4) A general rate of 0.238 of a mill on the dollar as required under By-Law No. 4-2015 to provide for Fire Equipment Replacement Reserve in the year 2026;

(5) A rate of 0.087 of a mill on the dollar in zone 1 (rural) as required under By-Law No. 22-90 to operate Sports Arena, Niverville;

(6) A sum of \$491,810.00 as required under Waste Management By-Law No. 9-2024, a by-law providing for the maintenance of a garbage and recycling collection system;

(7) A sum of \$18,000.00 as required under By-Law 6-92, a by-law providing for the adding to taxes of trailer licenses;

(8) A rate of 0.445 of a mill on the dollar as required under By-Law 11-2013, a by-law providing for upgrades to the Ile des Chenes Arena, Construction of the new Ile des Chenes Community Centre and a Regional Geothermal System within the Ile-des-Chenes Local Improvement District;

(9) That a general rate of 7.107 mills on the dollar be hereby levied for the year 2026 upon the assessed value of all rateable property in the Municipality liable, therefore, according to the latest general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.

**RURAL MUNICIPALITY OF RITCHOT
BY-LAW NO. 3-2026**

- (10) A sum of \$117,171.09 as required under By-law 15-2016 for debenture payments of the St. Adolphe Ring Dike Expansion Project.
- (11) A rate of 0.179 of a mill on the dollar as required under By-law 8-2018 for debenture payments of the Ste Agathe Firehall.

III. PAYMENT OF TAXES

- (1) That all taxes and rates imposed and levied in the Rural Municipality of Ritchot, for the year 2026 shall be deemed to have been imposed and to be due and payable on or before the 31st day of October, 2026.
- (2) Upon all taxes or rates remaining unpaid after the date, there will be added on the first day of November and on the first day of each month thereafter as penalty an additional sum amounting to one per centum (1 %) of such rates or taxes therefore at the tax sale.
- (3) That delinquent (2025) tax arrears of no more than \$100.00 per roll that remain outstanding on January 31, 2027, may be transferred to 2026 arrears without council approval.
- (4) That a discount is allowed for early payment of taxes; that the discount be calculated as follows:

JULY	1.50	PER CENTUM
AUGUST	1.00	PER CENTUM

DONE AND PASSED in Council assembled in the Council Chamber of the Rural Municipality of Ritchot, at St. Adolphe, in Manitoba, on the 15th day of April 2026.

Chris Ewen - Mayor

Shane Ray - Chief Administrative Officer

Read a First time this 3rd day of March 2026.

Read a Second time this 15th day of April, 2026.

Read a Third time and passed this 15th day of April, 2026.