

**RURAL MUNICIPALITY OF LA BROQUERIE  
BY-LAW NO. 02-2026**

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

**WHEREAS** *The Municipal Act* states that 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-laws; and
- (c) set a due date for payment of the taxes, and;

**WHEREAS** *The Municipal Act* 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 La Broquerie 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 La Broquerie according to the latest revised assessment roll is 449,397,510 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 La Broquerie in open Council assembled enacts as follows:

**ESTIMATES**

That the estimates of the Rural Municipality of La Broquerie 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.

**UNCONTROLLED AND CONTROLLED PURPOSES**

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 and controllable purposes of the corporation which said rates, assessed value and sums required are set forth in Schedule "A";

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* to provide for payments to each of the said School Divisions as:

<b>School Division</b>	<b>Other Rates</b>	<b>Special Rates</b>
Seine River #14	14.117	7.411
Hanover #15	13.317	7.411
Border Land #16	12.615	7.411

2) A rate of **5.861** mills is levied upon the assessed value of all rateable property in the Municipality at large liable therefore according to the last revised assessment roll thereof, to provide for the general controllable purpose of the Corporation; General Government Services; Protective Services; Social and Welfare Services; Public Health; Economic Services; Recreation Services and Miscellaneous purposes;

3) A rate of **6.000** mills is levied upon the assessed value of all land and buildings in the L.U.D. of La Broquerie to be used for the construction making, improving, draining, repairing and maintaining highways, in the Village of La Broquerie or for the removal of snow, ice, dirt or other obstruction from any highway in the Village of La Broquerie;

4) A rate of **5.729** mills is levied upon the assessed value of rateable property in the Municipality (Rural Area) liable therefore according to the last revised assessment roll thereof, to provide for the Transportation Services in the Rural Area;

5) A rate of **0.255** mills is levied upon the assessed value of rateable property in the Local Urban District of La Broquerie liable therefore to provide for the general controllable purposes of the L.U.D. of La Broquerie;

6) A rate of **0.271** mills is levied upon the assessed value of rateable property in the Municipality (Rural Area) to provide for the Machinery Reserve, authorized by By-Law No. 04-07;

7) A rate of **0.056** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the General Reserve, authorized by By-Law No. 05-89;

8) A rate of **0.178** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Fire Department Reserve, authorized by By-Law No. 05-07;

9) A rate of **0.011** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Emergency Measures Reserve, authorized by By-Law No.13-21;

10) A rate of **0.178** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Recreation Reserve, authorized by By-Law No. 12-11;

11) A rate of **0.018** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Election Reserve, authorized by By-Law No. 06-07;

12) A rate of **0.000** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Road Reserve, authorized by By-Law No. 06-22;

13) A rate of **0.033** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Municipal Office Reserve, authorized by By-Law No. 07-07;

14) A rate of **0.022** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Building Reserve, authorized by By-Law No. 03-14;

15) A rate of **0.045** mills is levied upon the assessed value of all rateable property in the Municipality to provide for the Development Plan Reserve, authorized by By-Law No. 01-25;

16) A rate of **1.821** mills is levied upon the assessed value of all rateable property in the Municipality for all debenture payments. The New Office (0.281) By-Law No. 07-2006, Lagoon Portion (0.099) By-Law No. 07-2006, Arena Expansion (0.428) By-Law No. 11-2013, Lagoon Expansion (0.498) By-Law No. 12-2016, Lagoon Expansion (0.237) By-Law 12-2018 and further Fire Hall (0.278) By-Law No. 03-2022.

#### **PAYMENT OF TAXES**

That all taxes and rates imposed and levied in the Rural Municipality of La Broquerie, for the year 2026 shall be deemed to have been imposed and to be due and payable on or before the 29<sup>th</sup> day of September 2026.

1) Tax Instalment Payment Plan (TIPP)

The TIPP Program starts on January 1<sup>st</sup> of each year and payments are made on the fifteenth banking day of each month through automatic withdrawal from an account with chequing privileges at a financial institution. The TIPP program will collect taxes for the calendar year January 1<sup>st</sup> to December 31<sup>st</sup> and without penalty.

2) There will be penalty added on the first day of October in 2026 and on the first day of each month thereafter, in the amount of one and one quarter per cent (1¼ %) compounded annually on all taxes or rates remaining unpaid after September 29, 2026.

3) Outstanding amounts at no more than \$10.00 that remain unpaid may be cancelled without resolution of Council.

4) To mitigate the burden of additional funds needed to mail out a tax receipt via Canada Post, and where several municipalities have adopted the same practice to save costs to their ratepayers, tax receipts are only to be sent via electronic mail (email).

**DONE AND PASSED** in Council assembled in the Rural Municipality of La Broquerie, in Manitoba, on this 25<sup>th</sup> day of March, A.D. 2026.



Ivan Normandeau  
Reeve



Dave Little  
Chief Administrative Officer

Read a First time this 11<sup>th</sup> day of March, A.D. 2026  
Read a Second time this 25<sup>th</sup> day of March, A.D. 2026  
Read a Third time this 25<sup>th</sup> day of March, A.D. 2026