



**Rural Municipality of Whitehead**  
**April 29, 2024 - Special Meeting of Council - 06:00 PM (Whitehead Community Hall)**

- 1 Call to Order**
- 2 Adoption of The Agenda**
- 3 Public Hearings**
  - 3.1 2024 Financial Plan
- 4 Bylaws and Policies**
  - 4.1 2024 Tax Levy By-law 2024-05 - 2nd Reading
    - 📎 2024 Tax Levy By-law 2024-05
  - 4.2 2024 Tax Levy By-law 2024-05 - 3rd Reading
- 5 Adjournment**

BY-LAW NO. 2024-05

BEING A BY-LAW of the Rural Municipality of Whitehead to Levy Taxes for the Year 2024;

WHEREAS subsection 304 (1) of the Municipal Act requires 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 subsection 344 of The Municipal Act 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 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, and
- (b) impose penalties at that rate.

AND WHEREAS the Council of The Rural Municipality of Whitehead has made estimates of all sums required by the corporation for the year 2024, 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 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 property within The Rural Municipality of Whitehead according to the latest revised assessment roll is \$158,974,750.00;

AND WHEREAS it is 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 Council of the Rural Municipality of Whitehead, in open council assembled, enacts as follows:

## **ESTIMATES**

1. THAT the financial plan of the Council of the Rural Municipality of Whitehead of all sums required for the lawful purposes of the corporation for the year 2024 as set forth in Schedule "A" hereto attached and identified by the signatures of the Reeve of Council and the Chief Administrative Officer, are hereby approved and adopted.

## **REQUISITION PURPOSES**

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2024 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:

a) The following respective foundation rates of so many mills on the dollar, levied under Section 184 of "The Public Schools Act", shown in Schedule "A" viz.:

Commercial and Other – 8.129 mills on the dollar

b) The following respective rates of so many mills on the dollar, levied under Section 188 of "The Public Schools Act" as shown on Schedule "A" viz.:

Brandon School Division # 40– 14.148 mills on the dollar

Fort La Bosse School Division # 41– 7.776 mills on the dollar

Southwest Horizon School Division # 43– 10.468 mills on the dollar

to provide for payment of Special School District Levies

## **CONTROLLABLE PURPOSES**

3. a) THAT a general rate of 4.894 mills on the dollar be and is hereby levied for the year 2024 upon the assessed value of all the rateable property in the Municipality liable therefore (At Large Levy), AND a general rate of 5.586 mills on the dollar be and is hereby levied for the year 2024 upon the assessed value of all the rateable rural property in the Municipality liable therefore (Rural Levy) according to the latest revised 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
- b) A general rate of 1.447 mills on the dollar sufficient to raise \$230,000.00 to provide for an Annual Levy for a Replacement Reserve Fund - By-law 2181
- c) A general rate of 0.504 mills on the dollar sufficient to raise \$80,000.00 to provide for an Annual Levy for a Fire Equipment Reserve Fund – By-law 2111
- d) A general rate of 0.472 mills on the dollar sufficient to raise \$75,000.00 to provide for an Annual Levy for a General Reserve Fund – By-law 2171
- e) A general rate of 0.346 mills on the dollar sufficient to raise \$55,000 to provide for an Annual Levy for a Waste Disposal Site Reserve Fund – By-law 2018-04
- f) A general rate of 0.063 mills on the dollar sufficient to raise \$10,000 to provide for an Annual Levy for an Emergency Measures Reserve Fund – By-law 2022-02
- g) A general rate of 0.063 mills on the dollar sufficient to raise \$10,000 to provide for an Annual Levy for a Recreation Reserve Fund – By-law 2022-03
- h) A special rate of 4.937 mills on the dollar of assessment of all properties in Local Urban District of Alexander, # 857 to provide for the payment of the amount estimated as required for the purposes of the Local Urban District
- i) A special rate of 1.665 mills on the dollar of assessment as well as a per parcel levy of properties as per By-law 2117 in Local Urban District of Alexander, to raise \$78,772.17 to provide for a Water and Sewer

- j) A special rate per parcel as per By-law 2136 to raise \$80,357.13 to provide for Rural Water
- k) A special rate per parcel as per By-law 2152 to raise \$34,372.11 to provide for Rural Water
- l) A special rate per parcel as per By-law 2174 to raise \$11,507.88 to provide for Rural Water
- m) A special rate per parcel as per By-law 2177 to raise \$25,462.61 to provide for Rural Water
- n) A special rate per parcel as per By-law 2018-02 to raise \$35,488.09 to provide for Rural Water

**PAYMENT OF TAXES**

- 4. THAT all taxes and rates imposed and levied in The Rural Municipality of Whitehead for the year 2024 shall be deemed to have been imposed as of January 1, 2024 and shall be due and payable at par during the month of October, A.D., 2024, and further that a penalty rate on all arrears of taxes shown on the Tax Roll after October 31, 2024, shall be set at the rate of 1.25% per month on the first day of each month until paid or the land sold for arrears of taxes and costs

DONE AND PASSED by the Council of the Rural Municipality of Whitehead this xx<sup>th</sup> day of April A.D. 2024

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REEVE

\_\_\_\_\_  
Chief Administrative Officer

Read a first time this 8<sup>th</sup> day of April A.D. 2024  
Read a second time this xx<sup>th</sup> day of April A.D. 2024  
Read a third time this xx<sup>th</sup> day of April A.D. 2024