

**THE RURAL MUNICIPALITY OF PRAIRIE LAKES  
BY-LAW NO. 4, 2026**

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF PRAIRIE LAKES TO SET THE PROPERTY TAX RATES OF THE MUNICIPALITY FOR THE FISCAL YEAR 2026.

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 services 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 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 162 (1) of *The Municipal Act*, requires Council to adopt a Financial Plan for each fiscal year consisting of

- (a) an operating budget;
- (b) a capital budget;
- (c) an estimate of operating revenue and expenditures for the following fiscal year; and
- (d) a five-year capital expenditure program.

AND WHEREAS section 344 of *The Municipal Act*, Council may by by-law allow a discount for the prepayment of taxes;

AND WHEREAS subsection 346(2) of *The Municipal Act*, Council may by by-law set a rate at which penalties may be imposed in respect of tax arrears, and impose penalties at that rate;

AND WHEREAS according to the latest revised assessment roll of the Rural Municipality of Prairie Lakes, the assessed value of the rateable property in the municipality is \$230,261,630.

AND WHEREAS the Council of the Rural Municipality of Prairie Lakes has made estimates of all sums required by the corporation, for the fiscal year 2026, which are reflected in the 2026 Financial Plan as attached hereto as Schedule "A" and form part of this By-Law;

NOW THEREFORE the Council of the Rural Municipality of Prairie Lakes, in open Council duly assembled, enacts as follows:

1. THAT this By-Law shall be known as the 2026 Property Tax Rate By-Law.
2. THAT Council has determined the estimates for the corporation for the year 2026, as set out in the 2026 Financial Plan, Schedule "A" hereto attached approved and signed by the Reeve and Chief Administrative Officer.
3. THAT the following rates are levied for the year 2026, upon the assessed value of all the rateable property in the municipality according to the latest revised assessment roll of general and personal property:

1. Educational Support Levy (ESL)	7.411 mills
2. Southwest Horizon School Division No. 43	9.673 mills
3. Turtle Mountain School Division No. 44	14.785 mills
4. Prairie Spirit School Division No. 50	8.870 mills

To provide for payments required for school purposes.
4. THAT a general rate of 11.198 mills on the dollar be levied on all rateable assessments of the L.U.D of NINETTE to raise \$134,960.00 for the L.U.D. of Ninette as set out in its 2026 Service Plan.
5. THAT a general rate of 6.458 mills on the dollar be levied on all rateable assessments, excluding the L.U.D. Ninette, to raise the amount estimated for the RURAL AREA of the municipality.

THAT a general rate of 8.000 mills on the dollar be levied on all rateable assessments of the municipality to raise the amount estimated for the AT LARGE, for the following services:

General Government  
Protective  
Transportation  
Environmental Health  
Public Health and Welfare  
Environmental Development  
Economic Development  
Recreation and Cultural  
Fiscal  
Transfers to Reserves

#### PAYMENT OF TAXES


11. THAT all taxes and all rates imposed and levied in the Rural Municipality of Prairie Lakes for the year fiscal 2026 shall be deemed to have been imposed and levied on January 1, 2026, and to be due and payable on October 31, 2026.

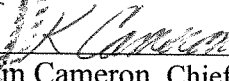
12. THAT a DISCOUNT of 2% will be allowed for payments made until the end of July 2026.

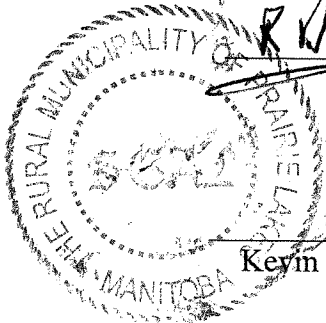
#### PENALTY

13. THAT on all unpaid taxes as of October 31, 2026, a PENALTY of 1 ¼% (One and One Quarter percent) per month, commencing on November 1, 2026 will be imposed.

DONE AND PASSED by the Council of The Rural Municipality of Prairie Lakes, duly assembled this 12<sup>th</sup> day of May, 2026.


  
Darren Seymour, Reeve

  
Kevin Cameron, Chief Administrative Officer



First Reading: April 14, 2026  
Second Reading: May 12, 2026  
Third Reading: May 12, 2026

Certified a True and Correct Copy of By-Law No. 4, 2026 by the Council of the Rural Municipality of Prairie Lakes, duly assembled, this 12th day of May AD, 2026.

  
Kevin Cameron,  
Chief Administrative Officer  
R.M. of Prairie Lakes

