

THE RURAL MUNICIPALITY OF PINEY

BY-LAW NO. #164/2026

A BY-LAW OF THE RURAL MUNICIPALITY OF PINEY FOR
ADOPTING THE FINANCIAL PLAN FOR THE FISCAL YEAR 2026.

WHEREAS Section 304 (1) of The Municipal Act provides in part as follows:

- 304 (1) 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" requires every Rural Municipality in each year to make estimates of all sums required for the lawful purposes of the Municipality of the year in which those sums are required to be levied, and to pay all its debts falling due within the year and any sums required to be levied under this act and any sums required under the Public Schools Act by school districts, school divisions, or school areas wholly or partly within the Municipality, or the Public Schools Finance Board, and any sums levied against the Municipality or against any school districts, school divisions or school area, wholly or partly within the Municipality, by the Minister, and for its proportion of the cost of administering the Act, and any revenue deficit or any over expenditure of the estimate made in the previous year making due allowance for taxes imposed on lands purchased by the Municipality at tax sale and considered uncollectible and for the cost of collection and the abatement and losses that may occur in the collection of taxes whether for the Municipal purposes, school purposes, levies by the Minister or other rates which allowance is hereinafter referred to as tax reserve;

AND WHEREAS The Rural Municipality of Piney has made estimates of all sums required for the lawful purposes of the corporation for the year 2026, which estimates are attached hereto as Schedule "A";

AND WHEREAS it is necessary for the by-law or by-laws, to levy a rate or rates of so much on the dollar upon assessed value of all rateable property liable therefore in The Rural Municipality of Piney, as the Council and the Chief Administrative Officer deems sufficient to raise the sums required for the lawful purposes of The Rural Municipality of Piney, as shown by the said estimates;

AND WHEREAS the assessed value of the rateable property within The Rural Municipality of Piney, according to the last revised assessment roll thereof for the School General Levy - other property is \$30,027,180;

AND WHEREAS the assessed value of the rateable property within The Rural Municipality of Piney, according to the last revised assessment roll thereof for the School Special levy is \$161,416,990;

AND WHEREAS the assessed value of the whole rateable property within The Rural Municipality of Piney according to the last revised assessment roll thereof for General Municipal Purposes is \$162,138,760;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes of aforesaid and the time for the payment of all taxes and taxes so fixed and levied;

NOW THEREFORE BE IT AND IT IS HEREBY ENACTED AS A BY-LAW OF THE RURAL MUNICIPALITY OF PINEY AS FOLLOWS:

ANNUAL ESTIMATES

1. THAT the Annual Estimates and adopting Resolution No #108/2026 of The Rural Municipality of Piney for the year 2026 as set forth in Schedule "A" hereto attached and forming part of this by-law and identified by the signatures of the Reeve and the Chief Administrative Officer are hereby approved.

UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the 2026 year upon the assessed value of all rateable property in The Rural Municipality of Piney respectively liable therefore according to the last revised assessment roll of general and business property thereof to raise the sums required for the uncontrollable purposes of The Rural Municipality of Piney which said rates, assessed values and sums required are set out in Schedule "A", viz:

(a) A general rate of 0 mills on the dollar to provide for the payment of the general levy of Farm and Residential property of the sums respectively set out in Schedule "A" attached.

(b) A general rate of 7.411 mills on the dollar to provide for the payment of the General Levy on Other Property of the sum respectively set out in Schedule "A" attached.

(c) The following special rates of so many mills on the dollar on property respectively assessed as set out in Schedule "A" to provide for payments to each of the said School Divisions and amounts required for Division purposes as set out in Schedule "A":

<u>School Division</u>	<u>Special Rate</u>
Seine River No. 14	<u>14.117</u> Mills
Border Land No. 16	<u>12.615</u> Mills

CONTROLLABLE PURPOSES

3. THAT a general rate of 12.090 mills on the dollar made up to the rates specified in Schedule "A" be and hereby is levied for the year 2026 upon the assessed value of all rateable property in The Rural Municipality of Piney liable therefore according to the last 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 Rural Municipality of Piney as set out in Schedule "A" attached hereto, via; General Government Services, Protective Services, Transportation Services, Economic Development Services, Recreation and Cultural Services and Education and Fiscal Services.

PAYMENT OF TAXES

4. (a) That all taxes and rates imposed and levied in The Rural Municipality of Piney for the year 2026 shall be deemed to have been imposed and to be due and payable on the 23rd day of October, A.D., 2026.

THE FINANCIAL PLAN

Rural Municipality of Piney

For the Year 2026

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Piney

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	3,648,232	3,648,232	3,888,600	1,882,440
Grants in Lieu of Taxes - Page 8	389,675	389,675	410,188	214,160
Sub-total	4,037,907	4,037,907	4,298,788	2,096,600
Requisitions (deduct) - Page 8	2,115,740	2,115,740	2,344,184	0
Net Municipal Taxes and Grants in Lieu of Taxes	1,922,167	1,927,612	1,954,604	2,096,600
Other Revenue - Page 2	1,966,176	1,819,972	1,747,064	1,784,500
Transfers from Accumulated Surplus and Reserves - Page 2	0	0	31,000	0
Total Revenue	3,888,343	3,747,584	3,732,668	3,881,100

EXPENDITURE

General Government Services	701,677	666,036	720,637	739,500
Protective Services	335,350	374,362	357,000	324,000
Transportation Services	1,168,000	960,724	1,123,500	1,265,500
Environmental Health Services	264,000	245,897	269,000	286,500
Public Health and Welfare Services	23,916	23,471	23,916	24,000
Environmental Development Services	45,500	15,661	23,000	23,500
Economic Development Services	150,000	142,866	149,000	166,000
Recreation and Cultural Services	204,000	156,195	220,000	220,000
Fiscal Services	886,600	314,695	737,400	719,500
Transfers - Deferred Surplus - Page 9	0	0	0	0
- Reserves - Page 5	104,400	106,756	106,800	107,600
Total Basic Expenditure	3,883,443	3,006,664	3,730,253	3,876,100
Allowance For Tax Assets - Page 8	5,000	0	2,415	5,000
Total Expenditure	3,888,443	3,006,664	3,732,668	3,881,100
Net Operating Surplus (Deficit)	-100	740,920	0	0

Departmental Use Only	<p>Adopted by Resolution of Council</p> <p style="text-align: right;"><i>DW Anderson</i> (Head of Council)</p> <p style="text-align: right;"><i>M. King</i> (Chief Administrative Officer)</p> <p style="text-align: center;"><i>April 28,</i> 2026</p>
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**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS**

Rural Municipality of Piney

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	50,000	68,130	65,000	70,000
Licenses				
- Animal				
- Bicycle				
- Business				
- Other <u>Amusement</u>	100	94	100	500

Permits				
- Building	30,000	32,914	30,000	40,000
- Other <u>Miscellaneous</u>	10,000	5,245	10,000	10,000

Fines	500	70	500	500
Sales of Service				
- General Government	3,500	5,225	3,500	3,500
- Protective	35,000	39,257	25,000	15,000
- Transportation	20,000	16,622	20,000	20,000
- Environmental Health	28,625	378	5,000	1,500
- Public Health and Welfare				
- Environmental Development				
- Economic Development	185,000	117,232	100,000	180,000
- Recreation and Culture				
- Other	10,000	6,918	10,000	10,000
- Sundry	35,000	20,357	5,000	15,000
Sales of Goods	5,000	1,153	5,000	5,000
Rentals	12,000	5,790	5,000	7,500
Trailer Park				
- Rentals				
- Other <u>G.S.T.</u>		-		0
Concessions and Franchises				
Returns from Investments	25,000	658	20,000	15,000
Tax and Redemption Penalties	26,000	22,044	26,000	26,000
Development and Dedication Fees	15,500	29,600	8,000	10,000
Video Lottery Terminal Transfers		-		0
Provincial Municipal Tax Sharing (Pop. ____)		-		0
Conditional Trans: - Federal Government	278,650	231,915	227,000	104,000
(Page 9) - Provincial Government	1,042,301	1,015,958	1,017,131	1,050,000
- AMBM	25,000	34,890	20,833	25,000
- Other <u>Tax Sale Costs Recovery</u>	15,000	18,687	20,000	15,000
<u>Insurance Refund</u>	8,000	-	0	10,000
Other Income				
<u>Miscellaneous</u>	5,000	43,500	13,000	10,000
<u>Recycling Programs</u>	40,000	53,389	50,000	55,000
<u>Insurance Program - Non-Profit</u>	50,000	45,088	50,000	50,000
<u>Survey Monument Restoration</u>	6,000	4,860	6,000	6,000
<u>Gain on Asset Sales</u>	5,000	-	5,000	5,000
<u>Transit</u>				0
Total Other Revenue - Page 1	1,966,176	1,819,972	1,747,064	1,759,500
Transfers From				
- Accumulated Surplus	-	-		0
- Reserves - Page 13		-	31,000	25,000
Total Transfers - Page 1	0	-	31,000	25,000
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	1,966,176	1,819,972	1,778,064	1,784,500

BUDGETED EXPENDITURE

Rural Municipality of Piney

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	146,500	121,774	142,000	150,000
1200	General Administrative				
1212	Chief Administrative Officer and Staff	312,927	313,792	314,137	325,000
1215	Office	89,000	99,216	96,500	100,000
1216	Legal	7,500	7,316	7,500	10,000
1217	Audit	15,000	16,051	17,000	20,000
1218	Assessment	28,000	28,399	29,000	30,000
1240	Taxation	15,000	26,112	20,000	20,000
1300	Other General Government				
1310	Elections	2,500	0	15,000	500
1320	Conventions	8,250	17,423	20,000	15,000
1330	Damage Claims and Liability Insurance	27,500	24,683	25,000	25,000
1340	Intergovernmental Relations	9,000	1,989	4,000	3,000
1350	Grants	500	0	500	1,000
1360	Other General Government-Sundry	25,000	7,829	20,000	25,000
	Asset Management Plan	15,000	1,454	10,000	15,000
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		701,677	666,036	720,637	739,500
1991	Recoveries (deduct) - Utility				
1992	- Capital				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		701,677	666,036	720,637	739,500
PROTECTIVE SERVICES					
2100	Police	500	548	600	500
2400	Fire	273,650	286,308	295,000	250,000
2500	Emergency Measures				
2510	Emergency Measures Organization	7,500	17,171	7,500	9,000
2520	SOLE Response				3,000
2540	Ambulance Services				
2550	Other	9,200	9,270	9,400	9,000
2600	Other Protection				
2621	Building Inspection	40,000	58,301	40,000	45,000
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	4,500	2,763	4,500	7,500
2650	Other - Traffic Services				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		335,350	374,362	357,000	324,000
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32110	Road Commissioners' Fees and Mileage	224,000	203,651	224,000	235,000
	Fleet Operation	52,500	48,227	55,000	60,000
32200	Engineering				
Roads and Streets					
	Unallocated Costs - Equipment, Workshop & Yard Operations	12,000	14,762	14,500	20,000
3219	Road Maintenance - Road Repairs	15,000	444	1,000	20,000
3221	- Blading	225,000	190,623	200,000	245,000
3222	- Graveling	247,500	241,315	250,000	250,000
3223	- Brushing	30,000	14,625	30,000	30,000
3224	- Mowing	60,000	56,488	60,000	60,000
3225	- Patching	2,000	367	2,000	4,000
3226	- Dust Control	56,000	45,333	70,000	75,000
3245	- Culverts	10,500	4,597	10,500	11,000
3297	- CNR Crossings	10,000	0	500	2,500
	-				
Transportation Services Sub-Total Forward to Page 4		847,500	820,432	917,500	1,012,500

BUDGETED EXPENDITURE

Rural Municipality of Piney

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		847,500	820,432	917,500	1,012,500
3230	Road Re-Constru - Services	-	-	-	-
3230	- Materials				
3230	- Rentals				
3233	Sidewalks and Boulevards				
3300	Ditches and Road Drainage	21,000	10,358	41,000	70,000
32350	Storm Sewers				
32360	Street Cleaning				
3237	Snow and Ice Rei - Winter Blading	140,000	72,742	107,500	120,000
3237	- Ice Removal/Sanding	2,500	58	2,500	2,500
3237	-				
3245	Bridges	2,000	-	2,000	2,500
3250	Street Lighting	45,000	48,830	50,000	55,000
3260	Traffic Control Devices	3,000	4,278	3,000	3,000
32700	Parking				
32900	Other Road Transport				
3296	Other Transportation Services				
	- Airport	10,000	4,026	-	-
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,168,000	960,724	1,123,500	1,265,500
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Nuisance Grounds	195,000	204,694	192,500	210,000
Other Environmental Health					
4480	Lagoon	5,000	1,269	5,000	5,000
4490	Public Rest Rooms				
	Other <u>Recycling Program</u>	64,000	39,934	71,500	71,500
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		264,000	245,897	269,000	286,500
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries				
5186	Other _____				
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Welfare					
5410	Administration				
5420	Social Welfare Assistance	14,916	15,916	14,916	14,916
5430	Social Welfare Services	9,000	7,555	9,000	9,084
	Other - Work projects				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		23,916	23,471	23,916	24,000
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	5,000	1,825	2,500	2,500
Community Development					
6220	General Land Assembly	5,000	6,790	5,000	500
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	500	539	500	500
6241	Urban Area Weed Control				
	Other : <u>Cost of Sales - Land</u>	35,000	6,507	15,000	20,000
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		45,500	15,661	23,000	23,500

BUDGETED EXPENDITURE

Rural Municipality of Piney

For the Year 2026

ECONOMIC DEVELOPMENT SERVICES

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	40,000	31,876	40,000	45,000
7124	Drainage of Land				
7125	Veterinary Services	6,000	4,677	5,000	5,000
7130	Water Resources and Conservation	6,000	5,800	6,000	6,000
7200	Regional Development	10,000	3,303	10,000	10,000
7300	Industrial Development				
7400	Other Economic Development	44,000	24,299	44,000	50,000
7410	Tourism	44,000	72,913	44,000	50,000
7420	Public Receptions				
	Cell Development		0		0
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		150,000	142,866	149,000	166,000

RECREATION AND CULTURAL SERVICES

8110	Recreation	4,000		25,000	25,000
8120	Community Centers and Halls	45,000	49,985	45,000	45,000
8130	Swimming Pools and Beaches	0		0	
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Community Insurance Refund (VLT's)				
	Community Grant Program	110,000	106,210	120,000	120,000
8240	Museums				
8250	Libraries				
8280	Other Cultural Facilities	20,000	0	20,000	20,000
		25,000	-	10,000	10,000
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		204,000	156,195	220,000	220,000

FISCAL SERVICES

9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	884,100	309,830	735,400	717,500
9330	Transfer to Utility - Page 6				
9410	Debenture Debt Charges - Page 11				0
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges		4,782		
	Other Fiscal Services	2,500	83	2,000	2,000
TOTAL FISCAL SERVICES - TO PAGE 1		886,600	314,695	737,400	719,500

TRANSFERS

9900	General Reserve				
9910	Specific Reserves:				
9911	- Replacement Reserve				
9912	- Capital Development	4,800	0	4,800	5,600
9913	- Other _____				
	Gas Tax Reserve	102,000	106,756	102,000	102,000
TOTAL TRANSFERS - TO PAGE 1		104,400	106,756	106,800	107,600

CALCULATION OF TAX LEVIES

Rural Municipality of Piney

For the Year 2026

	Assessments				Expenditures			M/R Frt	Revenues			
	Taxable	Otherwise Exempt	Grants	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Requisition Taxes:												
Foundation - Residential				0.00			0					0.00
Foundation - Other	25,933,180.00		4,094,000.00	30,027,180.00	222,532		222,532	7.411	192,191	30,341		222,532
Special - Seine River No. 14	50,335,510.00	120,330.00	2,784,780.00	53,240,620.00	751,615		751,615	14.117	710,603	39,314	1,699	751,615
Special - Border Land No. 16	95,875,190.00	307,200.00	12,421,510.00	108,603,900.00	1,370,037		1,370,037	12.615	1,209,464	156,697	3,875	1,370,037
Special				0.00			0					0
Special							0					0
Special							0					0
Hospital District							0					0
Hospital District							0					0
Total Requisition	172,143,880.00	427,530.00	19,300,290.00	191,871,700.00	2,344,184	0	2,344,184		2,112,258	226,352	5,574	2,344,184
Local Urban Districts					Page 1							
L.U.D.				0.00			0.00					0.00
L.U.D.							0.00					0.00
L.U.D.							0.00					0.00
L.U.D.							0.00					0.00
Debenture Debt Charges:												
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
Special Services Levies:				0.00								0.00
				0.00			0.00					0.00
							0.00					0.00
Deferred Surplus												
General							0.00					
Utility							0.00					
Reserve Funds												
General Reserve				0.00			0.00					0.00
Machinery Replacement				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
General Municipal:												
Rural Area	146,932,470.00		15,206,290.00	162,138,760.00	3,730,253	2,415	3,732,668	12.090	1,776,341	183,837		1,960,178
At Large				0.00			0					0
Business Tax, Fees				0.00			0					0
Other Revenue and Transfers							0				1,772,490	1,772,490
Budgeted Deficit							0					
Total Municipal					3,730,253	2,415	3,732,668		1,776,341	183,837	1,772,490	3,732,668
Totals					6,074,437	2,415	6,076,852		3,888,600	410,188	1,778,064	6,076,852

SUNDRY REVENUE AND EXPENDITURE ANALYSES

Rural Municipality of Piney

For the Year 2026

Part 1 - Grants in Lieu of Taxes

	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Seine River SD 14						
1121 Province of Manitoba	198,820		26.207	5210		5210
1122 Province of Manitoba	1,518,070		26.207	39784		39784
1300 MHRC	214,780		26.207	5629		5629
1020 Province of Manitoba	790,830		26.207	20725		20725
1121 Province of Manitoba		16,450	33.618	553		553
1770 Manitoba Hydro		45,830	33.618	1541		1541
Borderland SD 16						
1020 Province of Manitoba	6,206,960		24.704	153340		153340
1080 Province of Manitoba	39,470		24.704	975		975
1120 Province of Manitoba	620		24.704	15		15
1121 Province of Manitoba	722,890		24.704	17859		17859
1122 Province of Manitoba	407,970		24.704	10079		10079
1127 Province of Manitoba	73,500		24.704	1816		1816
1150 Province of Manitoba	8,920		24.704	220		220
1300 MHRC	781,450		24.704	19305		19305
1770 Manitoba Hydro	7,510		24.704	186		186
2700 Federal Government	117,100		24.704	2893		2893
2714 Federal Government	0		24.704	0		0
2715 Federal Government	55,710		24.704	1376		1376
3800 Municipal Government			24.704	0		0
1020 Province of Manitoba		5,590	32.116	180		180
1120 Province of Manitoba		2,600	32.116	84		84
1121 Province of Manitoba		69,880	32.116	2244		2244
1127 Province of Manitoba		20,420	32.116	656		656
1150 Province of Manitoba		197,420	32.116	6340		6340
1770 Manitoba Hydro		114,220	32.116	3668		3668
2700 Federal Government		23,860	32.116	766		766
2714 Federal Government		303,360	32.116	9743		9743
2715 Federal Government		74,490	32.116	2392		2392
705 Centra Gas		23,610	32.116	758		758
700 Inter City Gas Ltd.		3,074,650	32.116	98744		98744
1 Personal Ownership			32.116	0		0
3 Corporate		89,310	32.116	2868		2868
				0		0
Total	11,144,600	4,061,690		409,949	0	409949

Total - Pages 1, 8 409949

(b) Upon all taxes remaining unpaid after the 31st day of October of the year for which they are imposed there shall be added as a penalty on the first day of each month thereafter an amount calculated at the rate of one and a quarter percent per month until all taxes are paid or The Rural Municipality of Piney sells the land liable therefore at Tax Sale.

DONE AND PASSED as a By-Law of The Rural Municipality of Piney at the Office of Vassar, in the Province of Manitoba, this 28th day of April, 2026.

The Rural Municipality of Piney



Wayne Anderson
Reeve



Martin Van Osch
Chief Administrative Officer

GIVEN FIRST READING THIS 24th day of March, 2026.
GIIVEN SECOND READING THIS 28th day of April, 2026.
GIVEN THIRD READING THIS 28th day of April, 2026.