

RURAL MUNICIPALITY OF OAKVIEW
BY-LAW NO. 2026-6

BEING A BY-LAW to establish Mill Rates for the year 2026

WHEREAS the Council of the Rural Municipality of Oakview has by resolution adopted a Financial Plan containing estimates of the 2026 operating requirements of the Municipality in accordance with the provisions of Section 162 of the *Municipal Act*, which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS subsection 304(1) of the *Municipal Act*, provides that 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 service, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of the taxes.

AND WHEREAS the assessed value of the whole rateable property within the Municipality of Oakview according to the latest revised assessment roll is:

TAXABLE:	311,988,130
GRANT IN LIEU:	884,280
TOTAL:	312,872,410

NOW THEREFORE the Council of the Rural Municipality of Oakview in open session assembled enacts as follows:

ESTIMATES

- 1 THAT the estimates of the Municipality of Oakview 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 Reeve and the Chief Administrative Officer, are hereby approved, and adopted.

EDUCATION SUPPORT PURPOSES

- 2 THAT the following rates are levied for the year 2026 upon the assessed value of all the rateable property in the Municipality respectively liable therefore, according to the latest revised assessment roll of the Municipality:

- 2(1) The following rates of so many mills on the dollar, levied under the Public Schools Act for the Education Support levy for the respective School Divisions within the Municipality, as shown on Schedule "A", be levied:

SCHOOL DIVISION	EDUCATION SUPPORT LEVY
Rolling River S.D.	7.411
Park West S.D.	7.411

- 2(2) The following rates of so many mills on the dollar, levied under the Public Schools Act for the Special Levy requirements for the respective School Divisions within the Municipality as shown on Schedule "A", be levied:

SCHOOL DIVISION	SPECIAL LEVY RATE
Rolling River S.D.	10.625
Park West S.D.	8.736

MUNICIPAL PURPOSES

- 3(1) THAT a general rate of 5.64 MILLS on the dollar, made up of the rates specified in Schedule "A", be and is hereby levied for the year 2026 upon the assessed value of all the rateable property in the Municipality liable therefore according to the latest revised general and personal property assessment rolls thereof, to provide for the amount estimated as required for the general controllable purposes of the Corporation, being:
- General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreation and Cultural Services and Fiscal Services.
- 3(2) THAT a rate of 6.7 mills on the dollar in the rural areas of Ward 2 and Ward 3 to provide for the cost of operating in the rural areas for the year 2026 to be levied on all ratable property in Ward 2 and Ward 3 in the Rural Municipality of Oakview.
- 3(3) THAT a rate of 11.837 mills on the dollar in Oak River to provide for the cost of operating the Local Urban District of Oak River for the year 2026 to be levied on all ratable property of the Local Urban District of Oak River.
- 3(4) THAT a rate of 7.967 mills on the dollar in Rapid City to provide for the cost of operating the Local Urban District of Rapid City for the year 2026 to be levied on all ratable property of the Local Urban District of Rapid City.
- 3(5) THAT a flat rate of \$125.00 to be levied on all places of residence and businesses within the area of the L.U.D. of Oak River to cover the cost of garbage collection in 2026 as authorized by By-Law No. 2025-2.
- 3(6) THAT a flat rate of \$125.00 on all places of residence and businesses within the area of the L.U.D. of Rapid City to cover the cost of garbage collection for the 2026 year as authorized by by-law No. 2025-3.
- 3(7) THAT a rate of .65 mills on the dollar to provide for Newdale Hall Area Levy to be levied on the ratable property as set out in a letter from the Secretary of the Agricultural & Community District of Newdale dated March 22, 2026 and authorized by by-law No. 2020-1.
- 3(8) THAT a rate of .198 mills on the dollar on all ratable property to pay the debenture debt charges for the Rapid City fire truck as authorized in By-Law No. 2023-6.
- 3(9) THAT a rate of .302 mills on the dollar on all ratable property to pay the debenture debt charges for the Land purchase as authorized in By-Law No. 2025-10.
- 3(10) THAT a rate of \$96.36 on Rapid City Local Improvement District #3 properties that did not pre-pay the levy to pay the debenture debt charges to hook up to the rural water pipeline as authorized in By-Law No. 2015-11.
- 3(11) THAT a rate of \$147.43 on Oak River Local Improvement District # 1 and 2 properties that did not prepay the levy to pay the debenture debt charges for the Oak River utility deficit as authorized in By-Law No. 2015-12.

- 3(11) THAT a rate of \$28.62 on Rapid City Local Improvement District #4 properties that did not pre-pay the levy to pay the debenture debt charges for the Rapid City water plant upgrades as authorized in By-Law No. 2021-1.
- 3(12) THAT a rate of 0.32 mills on the dollar to supplement the Reserve fund established for the replacement of machinery, to be levied against the assessed value of property as shown on Schedule "A".
- 3(13) THAT a rate of 0.16 mills on the dollar to supplement the Reserve fund established for the maintenance and construction of roads, to be levied against the assessed value of property as shown on Schedule "A".
- 3(14) THAT a rate of 0.288 mills on the dollar to supplement the Reserve fund established for the maintenance and construction of municipal buildings, to be levied against the assessed value of property as shown on Schedule "A".
- 3(15) THAT a rate of 0.32 mills on the dollar to supplement the Reserve fund established for the repairs, improvements, or replacement of buildings and equipment for the Oak River and Rapid City Fire Departments, to be levied against the assessed value of property as shown on Schedule "A".

ALLOWANCE FOR TAX ASSETS

- 4(1) THAT the amounts levied by mill rate in excess of the estimated uncontrollable and controllable requirements of the Municipality be allocated as tax reserve provision in the amount of \$3,724.99.

COLLECTION OF TAXES

- 5(1) THAT all taxes and rates imposed and levied in the Rural Municipality of Oakview for the year 2026 shall be deemed to have been imposed and levied and to be due and collectable on the 30th day of October, A.D., 2026.
- 5(2) THAT A penalty of 1.25 % per month to be added to all unpaid taxes as of November 1st, 2026.

DONE AND PASSED by the Council of the Rural Municipality of Oakview in regular session assembled, this 27th day of April A.D. 2026.

REEVE

CHIEF ADMINISTRATIVE OFFICER

Read a first time this 14th day of April, A.D. 2026.
Read a second time this 27th day of April, A.D. 2026.
Read a third time this 27th day of April, A.D. 2026.