RURAL MUNICIPALITY OF WHITEMOUTH
BY-LAW NO. 777/26

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO CREATE A TAX INCENTIVE PROGRAM AND IMPLEMENT FINANCIAL ASSISTANCE FOR ELIGIBLE CONSTRUCTION AND OR RENOVATION IN THE MUNICIPALITY OF WHITEMOUTH.

WHEREAS, Section 261.2 (1) of The Municipal Act authorizes a Council of a municipality to establish by by-law financial assistance programs;

AND WHEREAS, the Council of the Rural Municipality of Whitemouth has deemed it necessary and critical to establish the terms and conditions, eligibility and criteria for a financial assistance program for economic development in support of Commercial/Industrial/residential construction and land development activities within the Rural Municipality of Whitemouth limits;

NOW THEREFORE BE IT RESOLVED THAT the Rural Municipality of Whitemouth Council in meeting duly assembled, enacts as follows:

1. The Development Incentive Grant attached in Schedule A is hereby adopted.
2. The Development Incentive Application form attached in Schedule B is hereby adopted.
3. The By-law shall be known as the Rural Municipality of Whitemouth Tax Incentive By-law No. 777/26.
4. This By-law shall come into force on January 27th, 2026.

AND FURTHER BE IT RESOLVED by-Laws 620/14, 621/14 are repealed.

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

Reeve

Smith

Chief Administrative Officer

Read a first time this 13th day of January, A.D., 2026.
Read a second time this 13th day of January, A.D., 2026.
Read a third time this 27th day of January, A.D., 2026.

SCHEDULE A: Tax Incentive Grant

Tax Incentive will be calculated based on the incremental assessed value of the building improvements, new construction or building expansion as provided by the local Manitoba Assessment Branch, times the general municipal mill rate in effect during the year it is calculated.

Tax Incentive will be awarded for up to two years, starting the year after completion of construction or occupancy, for project with an increased assessment of $100,000.00 or more.

Tax Incentive will be applied on or before October 31st based on the amount of the Tax Incentive in Year One. The scale of grant payments is as follows:

Year 1	100%
Year 2	100%

Example

Full Assessed Value of New Residential Improvement: $450,000
Term of Grant: Two Years
Portioned Assessment Value (45%): $202,500
Municipal Mill Rate: 15.822 Year 1 and 16.473 Year 2

The total incentive amount each year would be as follows:
15.822 / 1000 = 0.015822
$202,500 x 0.015822 = $3203.96 – Year 1
16.473 / 1000 = .016473
$202,500 X .016473 = $3335.78

	Incentive
Year One	(100%) - $3203.96
Year Two	(100%) - $3335.78

Definitions

New Infrastructure: for the purpose of eligibility for this incentive grant, new infrastructure represents newly constructed buildings, tear-down/re-builds and/or expansions to existing buildings. Expansions must be able to show separately the increased assessment as a result of the facility expansion as confirmed by the Manitoba Assessment Branch. **Interior renovations are not eligible for the grant.**

Increase in Assessed Value: means the actual increase in building assessment value on a property tax statement as determined by the Manitoba Assessment Branch, excluding any inflationary increase.

Program Period: any building or development permit issued for a residential, commercial, and industrial assessed property expanding, re-building, or building new infrastructure may make an application under this grant program to the Municipality up to two years after permit issued, unless an extension has been requested and approved.

Application Period: The Municipality will accept applications. Applications will be processed the first full year after supplemental tax statements are issued and the application will only be processed upon the Manitoba Assessment Branch, and the Rural Municipality of Whitemouth's Chief Administrative Officer and Building Inspector complete their review.

Application Process:

1. Applicant registers development and or building permit with Municipality.
2. Development and or building permit approved by Municipality.
3. Upon Manitoba Assessment completing its review and submitting documents to the Municipality, the Municipality provides an Application to the title holder, and reviews current status of all tax and utility accounts made by titleholder. (all accounts must be current)
4. Applicant completes and returns form with any required documentation.
5. Municipality approves / denies request and provides basis for decision.
6. IF:
    a. Approved – Municipality will provide written notice of acceptance to the Applicant;
    b. Denied – Applicant has option to request review by Council as per condition number.

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Credit Breakdown (Office Use Only)

Year 1: ______	Year 2: ______
Portioned Assessment: ______	Portioned Assessment: ______
Mill Rate: ______	Mill Rate: ______
Credit Applied: ______	Credit Applied: ______
Date: ______	Date: ______

SCHEDULE B: TAX INCENTIVE BY-LAW APPLICATION FORM

CONTACT INFO

Applicant Information (required):

Business Name (if applicable):

Applicant Name / Business Owner Name (if applicable):

Mailing Address:

E-mail:

Phone Number:

LOCATION OF WORK

(Required)

Civic Address:

Unit number:

Legal Description

Roll Number

Estimated Start Date

Estimated Completion Date

DESCRIPTION OF PROPOSED DEVELOPMENT

Description of Proposed Development:

Estimated Cost of Construction (required):

DECLARATION OF APPLICANT

I, ______ of ______
(Name of Applicant) (Name of Municipality)

In the Province of Manitoba, solemnly declare that all the above statement contained within the Application are true, and I make this solemn declaration conscientiously believing it to be true, knowing that is the same force and effect as if made under oath, and by virtue of "The Canada Evidence Act".

I certify that the above information is true and accurate to the best of my knowledge. I understand that knowingly providing false costs will nullify and void the Development Incentive Grant.

Signature

Witness

Date