Inactive By-law
(expired April 19, 2004)

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CONSOLIDATION UPDATE: DECEMBER 11, 2002

THE CITY OF WINNIPEG

1999 HOME RENOVATION TAX ASSISTANCE PROGRAM BY-LAW NO. 7384/99

A By-law of THE CITY OF WINNIPEG to establish a program of real property tax assistance credits in the year 1999 to encourage and assist in the renovation of residential premises in the City of Winnipeg.

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:
amended 8162/2002

1. This by-law shall be referred to as the "**1999 Home Renovation Tax Assistance Program By-law**".

2. In this by-law,

"**building permit**" means a permit granted under The Winnipeg Electrical By-law or The Winnipeg Building By-law;

"**child**" means a natural, adopted or step-child;

"**designated officer**" means a person designated in writing by the Chief Administrative Officer;

"**immediate family member of the eligible homeowner**" means an eligible homeowner's spouse, parent, child, sibling, parent's parent, parent's sibling, child's spouse, sibling's spouse, child's child, sibling's child, spouse's parent, spouse's sibling, or spouse's sibling's child;

"**parent**" means a natural, adoptive or step-parent;

"**residential unit**" means:

(a) a dwelling unit in a building that is used solely for residential occupation, other than:

(i) a mobile home located in a mobile home park or not constructed on a permanent foundation;

(ii) a building that is used wholly or partly as a hotel, motel, tourist camp, apartment hotel or other transient accommodation;

(iii) a building that is used as a nursing home or personal care home; and

(iv) a dwelling unit in a building that contains more than four dwelling units;

or

(b) a condominium unit that is used solely as a single dwelling unit for residential occupation, but not including the common elements of a condominium plan;

"**sibling**" means a natural, adoptive or step-sibling;

"**spouse**" means:

(i) a person who is legally married to an eligible homeowner; or

(ii) a person publicly represented by the eligible homeowner as the spouse of that eligible homeowner;

"**total proposed valuation**" means the total valuation of proposed eligible renovations as indicated on applications under this by-law, which are

(a) stated as required under The Winnipeg Electrical By-law and/or The Winnipeg Building By-law; or

(b) stated as required under subsection 10(2) of this by-law.

3. The object of this by-law is to provide an economic incentive for the home renovation industry, to reduce the perception that property owners are penalized for improving their properties and to encourage property owners to take out building permits thereby promoting the quality of construction in meeting applicable building, electrical and plumbing codes.

4. Annual tax assistance shall be provided to the owners of buildings in which eligible residential units are contained, as set out in this by-law.

5. To be an eligible homeowner, a person must meet one of the following requirements at the time of the application and at all times until the eligible renovation is completed:

(a) the person must be the registered owner of the building in which the residential unit is contained; or

(b) the person is someone other than the owner of the building in which the residential unit is contained who is able to show long-term uninterrupted occupancy of the residential unit and who does not pay rent;

and must occupy the residential unit on a year-round basis as his or her principal residence at the time of the application and at all times until the eligible renovation is completed.

6. Subject to section 7, the following are eligible renovations:

(a) renovating any part of a residential unit that is used or will be capable of being used as year-round living space, such as

(i) renovating a kitchen,

(ii) renovating a bathroom, including the purchase and installation of sinks, tubs and vanities, and

(iii) finishing an unfinished basement;

(b) building an addition to a residential unit if the addition will be capable of being used as year-round living space;

(c) installing, repairing or upgrading a primary heating system, a plumbing system, an electrical system or a ventilation system, but not including an air conditioner;

(d) insulating walls or attics;

(e) reinforcing or repairing a foundation or basement, or repairing or replacing weeping tile or other parts of the basement, including related excavation and landscaping;

(f) installing or repairing exterior sheathing;

(g) installing or repairing roofing, shingling, soffits, fascia or eavestroughing;

(h) installing or repairing doors or windows, excluding skylight windows;

(i) installing, repairing or upgrading a water or sewer system, including related excavation and landscaping;

(j) modifying a residential unit to accommodate a disabled person;

(k) renovating for reasons of safety or occupant health;

(l) repairing or renovating a residential unit or a part of a residential unit to ensure or maintain compliance with The Maintenance and Occupancy By-law of The City of Winnipeg.

(m) constructing or repairing a deck, verandah or garage; and

(n) constructing or repairing an adjunct or accessory building such as a greenhouse, gazebo or sunroom.

7. The following are not eligible renovations:

(a) building or repairing a fence, driveway, patio or sidewalk unless

(i) the building or repairing is necessary to ensure or maintain the structural integrity of the residential unit or to ensure or maintain compliance with any by-law of the City, or

(ii) in the case of a repair, a safety or occupant health risk will exist if the repair is not carried out;

(b) building, installing or repairing a play structure or swings;

(c) building, installing or repairing a swimming pool;

(d) landscaping, except

(i) landscaping that is eligible under section 6, or

(ii) if the landscaping is necessary to ensure or maintain the structural integrity of the residential unit or to ensure or maintain compliance with any by-law of the City;

(e) interior decorating, including the cost of purchasing and installing wallpaper, blinds and drapes;

(f) interior or exterior painting, except

(i) painting that is part of a renovation or addition described in clauses 6(a) or (b),

(ii) to ensure or maintain the structural integrity of the residential unit or to ensure or maintain compliance with any by-law of the City, or

(iii) if a safety or occupant health risk will exist if the painting is not carried out;

(g) purchasing, installing or repairing floor covering, except

(i) as part of a renovation or addition described in clauses 6(a) or (b),

(ii) to ensure or maintain the structural integrity of the residential unit or to ensure or maintain compliance with any by-law of the City, or

(iii) if a safety or occupant health risk will exist if the purchasing, installing or repairing is not carried out;

(h) purchasing, installing or repairing any of the following:

(i) a household appliance, whether it is built-in or free standing;

(ii) skylight windows;

(iii) a fireplace;

(iv) a hot tub, spa or jacuzzi;

(v) a secondary heating unit unless the unit is permanently installed as the primary heating source in a new living space;

(vi) a heat pump, unless it is a primary heating source;

(vii) an air conditioner or a back-up generator;

(viii) an air purification system, unless a safety or occupant health risk will exist if the air purification system is not installed or repaired or to ensure or maintain compliance with any by-law of the City;

(ix) a security system;

(x) a radio or television antenna or a satellite dish;

(xi) a lawn sprinkler system;

(xii) awnings or other exterior window coverings;

(xiii) any equipment or other thing that is not permanently affixed to a residential unit;

(i) any modification to a residential unit to permit a non-residential use;

(j) any modification to a residential unit to permit a multi-family use; and

(k) repairing a residential unit or part of a residential unit which has been damaged by fire, flood or other insurable risk.

8. To be an eligible residential unit,

(a) a residential unit must be contained in a building which is owned by an eligible homeowner under section 5;

(b) a residential unit must have been built before January 1, 1974; and

(c) a residential unit and the land on which it is situated has an assessed value as defined in subsection 1(1) of *The Municipal Assessment Act* not exceeding $90,000 for the year in which the application is made.

9. Subject to sections 10, 11 and 12, applications for home renovation tax assistance may be made in the year 1999 and a real property tax credit given pursuant to this by-law shall be provided for the years 2000, 2001 and 2002.

amended 8162/2002

10(1). In order for a tax credit to be provided:

(a) the eligible homeowner must make application for home renovation tax assistance in a form determined by the designated officer and shall provide any information, documentation or verification that the designated officer may require, including a building permit;

(b) the eligible renovation must be commenced after an application for tax assistance has been made pursuant to this by-law;

(c) the eligible renovation must be completed by December 31, 1999.

(d) the eligible homeowner must submit proof of the completion of the eligible renovation and must submit invoices for the amount expended for the eligible renovation with proof of payment by December 31, 1999;

(e) the eligible homeowner must allow the designated officer or his designate a reasonable opportunity to inspect the completed eligible renovation; and

(f) the eligible homeowner must provide such information, documentation or verification as the designated officer may require from time to time to confirm continuing eligibility.

10(2). Notwithstanding any provision of this by-law or of any by-law of the City of Winnipeg, in order for a tax credit to be provided, where a building permit is not required for the eligible renovation, an eligible homeowner must state the valuation of the proposed eligible renovation and pay the required fee, as provided for in subsection (3).

10(3). The fee required under subsection (2) shall be calculated in the same manner as a fee for a building permit under The Development Fees By-law.

11(1). Subject to subsection (2), the annual tax credit shall be equivalent to 5% of:

(a) the valuation of the proposed eligible renovation,

(i) stated as required under The Winnipeg Electrical By-law and/or The Winnipeg Building By-law; or

(ii) stated as required under subsection 10(2) of this by-law; or

(b) the amount expended for eligible renovations;

whichever is less,

to a maximum annual tax credit of $500 per eligible residential unit.

11(2). The total amount of tax assistance provided by the City of Winnipeg under this and any other Home Renovation Tax Assistance Program shall not exceed $1,500.00 per eligible residential unit in any consecutive five year period.

11(3). In this section, "other Home Renovation Tax Assistance Program" includes City of Winnipeg By-law Nos. 6544/94, 6927/96, 6930/96, 7137/97 and 7230/98.

12(1). The designated officer shall keep a record of all applications made under section 9 of this by-law.

12(2). Notwithstanding any provision of this by-law, no application shall be made or received under section 9 of this by-law if the valuation of the proposed eligible renovation causes the total proposed valuation to exceed $6,500,000.

12(3). For greater certainty, no tax credit shall be given under this by-law which shall cause the total tax credits given under this by-law to exceed $325,000 in any of the years 2000, 2001 or 2002.

13. Subject to section 14, the following costs will be included in calculating the amount expended for eligible renovations:

(a) materials;

(b) contractor labour;

(c) retail sales tax;

(d) goods and services tax;

(e) drafting plans;

(f) architectural plans;

(g) applicable permit fees and fees under subsection 10(2) of this by-law; and

(h) legal and inspection fees.

14. Notwithstanding clause 13(b), the cost or value of labour that is carried out by the eligible homeowner or an immediate family member of the eligible homeowner will not be included in the calculation of the amount expended for eligible renovations.

15. Notwithstanding section 9, a tax credit will be terminated in the year following the occurrence of any of the following events:

(a) the eligible residential unit ceases to be occupied by a person who meets any of the requirements of clauses 5(a) or (b);

(b) the eligible residential unit is demolished;

(c) more than 50% of the eligible residential unit requires replacement as a result of fire, flood or other insurable damage;

(d) the eligible residential unit ceases to be occupied solely for residential purposes; or

(e) the eligible residential unit ceases to be a residential unit.

16. A tax credit provided pursuant to this by-law does not terminate simply by reason of the sale of the eligible residential unit.

16.1 The Chief Administrative Officer and his/her delegates may take steps to administer and enforce this by-law and their decisions must be made in accordance with *The City of Winnipeg Charter*.[1]

16.2 A copy of a decision made under this by-law must be given to the registered owner of the building in which the residential unit is contained by delivering a copy of the decision to him/her or the person authorized by him/her to apply for a tax credit on his/her behalf. [2]

16.3 A decision made under this by-law may be appealed to the Standing Policy Committee on Property and Development in accordance with *The City of Winnipeg Charter*. [1]
added 8162/2002

17. *repealed 8162/2002*

18. *repealed 8162/2002*

19. *repealed 8162/2002*

20. *repealed 8162/2002*

21. *repealed 8162/2002*

22. *repealed 8162/2002*

23. *repealed 8162/2002*

24. *repealed 8162/2002*

25. Notwithstanding any provision of this by-law, applications made in 1999 prior to the effective date of this by-law shall be deemed to have been made under this by-law.

26. This by-law takes effect on April 19, 1999 and shall expire five years after the day it is passed, unless, in the fifth year, it is reviewed and extended by Council.

DONE AND PASSED in Council assembled, this 24th day of March, 1999.

1 See sections 189 and 121 of *The City of Winnipeg Charter* for information about appeals, including information about the time limit for appeals and how appeals are to be filed.

2 See sections 116 and 117 of *The City of Winnipeg Charter* for information about how to serve orders, decisions and other documents.