

CONSOLIDATION UPDATE: MAY 26, 1999

THE CITY OF WINNIPEG

**THE TAX INSTALMENT PAYMENT PLAN BY-LAW
NO. 6048/92**

**A By-law OF THE CITY OF WINNIPEG to
provide for the payment of real and personal
property taxes and business taxes by
instalments.**

amended 8162/2002

THE CITY OF WINNIPEG, in Council assembled, enacts as follows:

amended 8162/2002

1. Subject to the provisions of this by-law, annual real and personal property taxes, business taxes, and any other taxes which are added to the real property roll, the personal property roll, or the business tax roll may be paid to The City of Winnipeg in instalments by those taxpayers who meet the following criteria:

amended 7460/99; 8162/2002

- a) The taxpayer completes an Application For Tax Instalment Payment Plan (TIPP) and submits that application to the Tax Collector of The City of Winnipeg no later than December 1st in the year prior to that in which the instalments will commence.
- b) The application includes a pre-authorization for the taxpayer's financial institution to electronically debit the taxpayer's account in payment of monthly instalments beginning on January 1st of the following year. The pre-authorization shall provide:
 - i) for real and personal property taxes, for not less than 7 and not more than 12 instalment payments; or
amended 8162/2002
 - ii) for business taxes, for not less than 6 and not more than 10 instalment payments.
- c) The taxpayer's taxes are fully paid as of December 1st in the year prior to that in which the instalments will commence.

- d) For real and personal property tax instalments, the taxpayer is not subject to payment of the taxes through a mortgage company under a PIT arrangement.

amended 8162/2002

2. The Tax Collector of The City of Winnipeg shall review all TIPP applications and may reject those applications which fail to meet the criteria set forth in section 1.

3. The Tax Collector shall calculate the monthly instalments payable by qualifying taxpayers on the basis of the taxes levied in when the Tax Collector processes the pre-authorization for the first instalment payment.

4. Following the tax levy in any year to which the Tax Instalment Payment Plan applies, the Tax Collector shall recalculate the monthly instalments required to discharge the balance of the tax levy by equal monthly payments.

- 4.1 (a) Subject to clause (b), when additional tax levies are added to the real and personal property tax roll or to the business tax roll, the Tax Collector shall recalculate and revise the monthly instalments required to discharge the additional tax levies by equal monthly payments in that year.

amended 8162/2002

- (b) Where additional tax levies are added between the last monthly payment for the current year and the end of the calendar year, the Tax Collector may add the additional amount levied to the subsequent year's tax roll and take that amount into account in calculating the monthly instalments required in the subsequent year.

- 4.2 (a) Subject to clause (b), where any charges or amounts other than additional tax levies are added to the real and personal property tax roll or to the business tax roll, the Tax Collector shall recalculate and revise the subsequent month's payment as required to discharge the total additional charges or amounts in that month.

amended 8162/2002

- (b) Where any charges or amounts are added to the real and personal property tax roll or to the business tax roll between the last monthly payment for the current year and the end of the calendar year, the additional charges or amounts shall be payable outside the Tax Instalment Payment Plan and be subject to the provisions of the Tax Penalty By-law.

added 7460/99 (4.1(a) - 4.2(b) inclusive); 8162/2002

5. A taxpayer who is accepted and continues on the Tax Instalment Payment Plan shall pay the monthly instalments calculated by the Tax Collector on the first day of each and every month until the entire tax levy is discharged. A taxpayer who is accepted and continues on the Tax Instalment Payment Plan shall not be required to make payment of the tax levy by the due date specified under the Tax Penalty By-law and will not be liable for corresponding penalties imposed thereunder.

6. Instalment payments made under the Tax Instalment Payment Plan will not be eligible for any form of interest or discount.

7. The Tax Collector may remove any taxpayer from the Tax Instalment Payment Plan if the taxpayer fails to make payment of a tax instalment on the due date.

8. The Tax Collector may remove a business taxpayer from the Tax Instalment Payment Plan if the taxpayer's business is sold, closed or moved to a different location or if personal property belonging to the taxpayer is seized by any person to recover a debt.

9. The Tax Collector shall remove any taxpayer from the Tax Instalment Payment Plan upon receiving two weeks written notice that the taxpayer wishes to withdraw from the plan.

10. Pursuant to section 119 of *The City of Winnipeg Charter*, the requirements for notice of a decision made by the Tax Collector under this by-law are hereby varied. A copy of a decision by the Tax Collector under section 2 must be given to the taxpayer by mailing a copy of the decision by ordinary mail to the address provided on the taxpayer's application. A copy of any other decision by the Tax Collector must be given to the taxpayer by mailing a copy of the decision by ordinary mail to the address maintained by the Tax Collector for the purpose of issuing the tax notice for the property or business.

amended 8162/2002

11. Where a taxpayer is removed or withdraws from the Tax Instalment Payment Plan, all provisions of the Tax Penalty By-law, including due date for taxes and penalty provisions, shall immediately apply to the taxpayer.

12. *repealed 7460/99*

13. Applications for Tax Instalment Payment Plan (TIPP) shall be made in a form provided by the Tax Collector.

amended 8162/2002

13.1 This by-law shall be referred to as the **"Tax Instalment Payment Plan By-law"**.
added 8162/2002

14. By-law No. 5798/91 is hereby repealed.

DONE AND PASSED in Council assembled, this 14th day of October, A.D. 1992.

SCHEDULE "A"
T.I.P.P. APPLICATION FORM (Real and Personal Property Tax)
repealed; 8162/2002

SCHEDULE "B"
T.I.P.P. APPLICATION FORM (Business Tax)
repealed 8162/2002