

**THE CITY OF WINNIPEG**

**BY-LAW NO. 6995/97**

**A By-law of THE CITY OF WINNIPEG to amend By-law No. 5796/91, being a By-law to fix the date on which realty and business taxes shall be due and payable and to establish a rate of penalties to be added to taxes in arrears.**

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

1. Subsection 2(1) of By-law No. 5796/91 of The City of Winnipeg is repealed and the following is substituted:

**Tax Due Dates**

- 2.(1) Except for those realty taxes referred to in subsection (2), realty taxes and business taxes levied for the following years are due on the following dates:

| <b><u>Year</u></b> | <b><u>Business Taxes Due On</u></b> | <b><u>Realty Taxes Due On</u></b> |
|--------------------|-------------------------------------|-----------------------------------|
| 1997               | May 30                              | June 30                           |
| 1998               | May 29                              | June 30                           |
| 1999               | May 31                              | June 30                           |
| 2000               | May 31                              | June 30                           |
| 2001               | May 31                              | June 29                           |
| 2002               | May 31                              | June 28                           |
| 2003               | May 30                              | June 30                           |
| 2004               | May 31                              | June 30                           |
| 2005               | May 31                              | June 30                           |
| 2006               | May 31                              | June 30                           |
| 2007               | May 31                              | June 29                           |

2. Section 3 of By-law No. 5796/91 of The City of Winnipeg is repealed.
3. Section 4 of By-law No. 5796/91 of The City of Winnipeg is repealed and the following is substituted:

4. **Imposition of Penalties**

A penalty, equivalent to the product of the penalty rate established under Section 5 and the amount of unpaid taxes, shall be added to

- a) all taxes remaining due and unpaid on the day following the due dates as fixed in Section 2; and
- b) on the 1st day of each month thereafter, provided that where a penalty under Clause (a) has been added:
  - i) on May 30 or May 31, no additional penalty shall be added on June 1 of that year.
  - ii) on June 29 or June 30, no additional penalty shall be added on July 1 of that year.

**DONE AND PASSED** in Council assembled, this 26<sup>th</sup> day of February, 1997.