

THE CITY OF WINNIPEG

BY-LAW NO. 7370/99

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 Section 4 of By-law No. 5796/91 of The City of Winnipeg is repealed and the following is substituted:

IMPOSITION AND COMPOUNDING OF PENALTIES

4. (1) 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.
- (2) Penalties imposed on unpaid taxes shall be compounded monthly, on the last day of the month in which they were added, except as provided in subsections (3) and (4).
- (3) Where penalties are added on a day other than the first day of the month, as provided in subsection (1), those penalties shall be compounded on the last day of the following month.
- (4) Penalties for the months of January, February, March and April 1999 shall be compounded on April 30, 1999.

- (5) Once compounded, the penalties shall form part of the unpaid taxes and in subsequent months, penalties shall be charged upon the previous month's compounded amount until the taxes and penalties are paid or the land is sold for taxes.

2. Section 8 of By-law No. 5796/91 of The City of Winnipeg is repealed and the following is substituted:

TRANSFER OF UNPAID TAXES

8. On December 31st of each year, any taxes remaining due and unpaid shall be transferred to the tax roll for the next year as unpaid taxes.
3. This by-law shall take effect on April 1, 1999.

DONE AND PASSED in Council assembled, this 27th day of January, 1999.