

Inactive By-law
(expired December 17, 2002)

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CONSOLIDATION UPDATE: DECEMBER 11, 2002

THE CITY OF WINNIPEG

1998 HOME RENOVATION TAX ASSISTANCE PROGRAM BY-LAW
NO. 7137/97

**A By-law of THE CITY OF WINNIPEG to
establish a program of real property tax credits
in the year 1998 to encourage and assist in the
renovation of residential premises in the City of
Winnipeg.**

amended 8162/2002

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

1. 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 building that is used solely as a dwelling unit 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 building that contains more than one dwelling unit;

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 of the opposite sex as the spouse of that eligible homeowner.

2. 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.

3. Annual tax credits shall be provided to eligible residential units, as set out in this by-law.

4. 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 residential unit;
- (b) the person is entitled to be registered as the owner of the land on which the residential unit is situated pursuant to *the Veterans' Land Act* (Canada);

- (c) the person is a lessee or permittee of the land on which the residential unit is situated under a lease or permit from the Crown; or
- (d) the person is someone other than the owner of the residential unit 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.

5. Subject to section 6, 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 or air exchanger;
- (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.

6. The following are not eligible renovations:

- (a) building or repairing a deck, patio, fence, verandah, garage, driveway 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 or repairing an adjunct or accessory building such as a greenhouse or gazebo;
- (c) building, installing or repairing a play structure or swings;
- (d) building, installing or repairing a swimming pool;
- (e) landscaping, except
 - (i) landscaping that is eligible under section 5, 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;
- (f) interior decorating, including the cost of purchasing and installing wallpaper, blinds and drapes;
- (g) interior or exterior painting, except

- (i) painting that is part of a renovation or addition described in clauses 5(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;
- (h) purchasing, installing or repairing floor covering, except
 - (i) as part of a renovation or addition described in clauses 5(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;
- (i) 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, an air exchanger 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 security system;
 - (xii) awnings or other exterior window coverings;
 - (xiii) any equipment or other thing that is not permanently affixed to a residential unit;
- (j) building an addition to a residential unit if the addition will not be capable of being used as year-round living space;
- (k) any modification to a residential unit to permit a non-residential use;

- (l) any modification to a residential unit to permit a multi-family use; and
- (m) repairing a residential unit or part of a residential unit which has been damaged by fire, flood or other insurable risk.

7. To be an eligible residential unit,

- (a) a residential unit must be owned by an eligible homeowner under section 4;
- (b) a residential unit must have been built before January 1, 1981; 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 \$100,000 for the year in which the application is made.

8. Subject to section 9, applications for real property tax credits may be made in the year 1998 and a real property tax credit given pursuant to this by-law shall be provided for the year following the completion of the eligible renovation and for the following years up to and including 2002.

amended 8162/2002

9. In order for a tax credit to be provided

- (a) the eligible homeowner must make application for a tax credit 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 a tax credit has been made pursuant to this by-law;
- (c) the eligible renovation must be commenced after December 31, 1997;
- (d) the eligible renovation must be completed within 12 months of the date of the application for a tax credit;
- (e) 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;

- (f) the eligible homeowner must allow the designated officer or his designate a reasonable opportunity to inspect the completed eligible renovation; and
- (g) 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. The annual tax credit shall consist of \$15 for every full increment of \$1,000 expended for eligible renovations per eligible residential unit, to a maximum annual tax credit of \$150 per eligible residential unit.

11. Subject to section 12, 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
- (h) legal and inspection fees.

12. Notwithstanding clause 11(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.

13. Notwithstanding section 8, a tax credit will be terminated in the year following the occurrence of any of the following events:

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

14.1 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, 2}

14.2 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.¹

14.3 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, 2}

14.4 This by-law shall be referred to as the "**1998 Home Renovation Tax Assistance Program By-law**".

15. *repealed 8162/2002*

16. *repealed 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. This by-law takes effect on the day it is passed and shall expire five years after that day unless, in the fifth year, it is reviewed and extended by Council.

DONE AND PASSED in Council assembled, this 17th day of December, 1997.

1 [See sections 116 and 117 of *The City of Winnipeg Charter* for information about how to serve orders, decisions and other documents.](#)

2 [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.](#)