Inactive By-law

(expired June 30, 2011)

THE CITY OF WINNIPEG

RESIDENTIAL INFILL TAX CREDIT BY-LAW NO. 124/2007

A By-law of THE CITY OF WINNIPEG to establish a program of tax credits to encourage the construction of new infill housing in designated areas of the City of Winnipeg.

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

Short title

1. This By-law may be referred to as the "**Residential Infill Tax Credit By-law**".

Definitions

2. In this By-law

"construction" means the construction of a new building and does not include the rehabilitation, renovation or enlargement of an existing building;

"Director" means the Director of Planning, Property and Development for the City of Winnipeg or delegate;

"dwelling unit" means a self-contained unit that has facilities for living, sleeping and the preparation and consumption of food;

"eligible property" means property that meets the conditions set out in section 4;

"owner" means a person who is the owner of a freehold estate in real property, and includes

(a) a person who is an owner, with another person as joint tenant or tenant in common, of a freehold estate,

(b) a person who is registered under *The Condominium Act* as the owner, as defined in that Act, of a unit under that Act, and

(c) a real owner, as defined in subsection 1(1) of *The Municipal Assessment Act*;

"property" means real property identified by roll number on the tax roll but does not include a condominium unless it is located within a residential building;

"real property taxes" means municipal taxes imposed by the City of Winnipeg for its own purposes on the residential component of properties pursuant to clauses 334(1)(a) and 341(1) of *The City of Winnipeg Charter* after the application of any other credits provided under a by-law of the City of Winnipeg and, for greater certainty, does not include:

(a) taxes levied for school purposes;
(b) business taxes;
(c) personal property taxes;
(d) local improvement taxes;
(e) frontage levies;
(f) arrears of taxes;
(g) penalties;
(h) any amounts added to taxes for the recovery of a debt pursuant to a statutory authority;

"residential building" means a building that contains three or fewer dwelling units;

"single-detached house" means a residential building containing only one dwelling unit that would be permitted to be constructed on a parcel zoned "Residential 1" under the Winnipeg Zoning By-law;

"Tax Collector" means the Chief Financial Officer of the City or designate.

Tax credit applied to eligible properties

3(1) Subject to this section, a tax credit in the amount of 75% of the real property taxes payable in a year shall be applied by the Tax Collector to a property that the Tax Collector determines to be eligible.

3(2) The tax credit referred to in subsection (1) shall be applied for the first complete calendar year for which taxes are payable in respect of a newly-constructed residential building on an eligible property.

3(3) A tax credit applied to a property pursuant to subsection (1) shall not exceed $2000.00 in any single year or $10,000.00 in total.

3(4) Where a property has become eligible for a tax credit pursuant to this By-law, until and unless it becomes ineligible, a tax credit under subsection (1) shall be applied to the property for a total of five consecutive years.

3(5) Subject to subsection (6), where a property becomes ineligible for a tax credit pursuant to this By-law during a year, the Tax Collector shall not apply the tax credit to that property for that year or thereafter.

3(6) Notwithstanding subsection (5), where a tax bill incorporating the tax credit has been issued for a property, the tax credit is applicable to the property.

Eligibility requirements

4(1) A property is eligible for a tax credit pursuant to this By-law if all of the following conditions are met:

(a) the property is located within a neighbourhood listed in Schedule "A", attached hereto, and shown in Policy Plate "A" of *Plan Winnipeg: 2020 Vision*;

(b) the property does not contain a parcel created by a subdivision that

(i) created more than five parcels; and

(ii) was approved after January 1, 2002;

(c) the property fronts on streets in which water and sanitary and storm sewer mains had been placed prior to the construction of the residential building;

(d) building permits for the construction of the residential building on the property were not issued and the construction of the residential building did not begin until after January 1, 2007;

(e) building permits for the construction of the residential building were issued not later than six months after conditional approval of an application pursuant to this By-law was issued;

(f) a final inspection of the residential building has taken place and the building, plumbing and electrical permits have been given the status of "closed" pursuant to the Winnipeg Building By-law not later than 24 months after conditional approval of an application pursuant to this By-law was issued;

(g) the residential building is and continues to be in compliance with the Building By-law, the Electrical By-law, the applicable zoning by-law and all other applicable statutes or by-laws; and

(h) the property is and continues to be occupied in whole or in part as the principal residence of one or more of the owners of the property;

(i) the tax roll is finally amended to reflect the construction of the new residential building, including amendments resulting from revisions or the results of appeals made pursuant to clause 343(2)(a) of *The City of Winnipeg Charter*;

(j) if the property contains a single-detached house, the property has an assessed value of $230,000 or less, as finally determined including revisions or the results of appeals made pursuant to clause 343(2)(a) of *The City of Winnipeg Charter*, if any, as of the date it meets the requirement set out in clause (f); and

(k) a conditional approval has been issued under section 6 of this By-law and the property met the requirements set out in clauses (a) to (j) before the conditional approval expired.

4(2) In the absence of evidence to the contrary, the fact that an owner of the property is eligible to receive the Provincial Education Property Tax Credit may be accepted by the Tax Collector as proof that the property meets the occupancy requirement set out in clause (1)(h).

Application for tax credit

5(1) An owner or the agent of an owner of property may, prior to the expiration of this By-law, apply to the Director for conditional approval of a tax credit that will be applied to the property taxes pursuant to this By-law if the property becomes eligible.

5(2) The Director may refuse to accept an application where it appears that additional conditional approvals will result in tax credits being applied that will exceed the sum authorized by Council for this purpose.

Conditional approval of application

6(1) The Director may issue a conditional approval of an application if:

(a) the application has been made prior to the expiration of this By-law;

(b) the property meets the requirements of clauses 4(1)(a) to 4(1)(d);

(c) the Director is satisfied that the project proposed to be construction on the property meets or, after being constructed, is likely to meet the eligibility requirements set out in section 4.

6(2) A conditional approval issued under this section expires:

(a) six months after the conditional approval has been issued unless clause 4(1)(e) has been met;

(b) 24 months after the conditional approval has been issued unless a clause 4(1)(f) has been met; or

(c) the day after clause 4(1)(i) has been met.

6(3) Where a conditional approval has been issued under this section and the Tax Collector determines that the property meets of the other eligibility requirements set out in section 4 prior to the expiration of the conditional approval, the tax credit shall be applied by the Tax Collector against the taxes payable in respect of that property.

Administration

7(1) The Director may conduct inspections and take steps to administer and enforce this By-law in accordance with *The City of Winnipeg Charter* and, for those purposes, has the powers of a "designated employee" under *The City of Winnipeg Charter*.

7(2) Without restricting the generality of subsection (1), the Director may require that an applicant contact the Director in a manner authorized by the Director to advise when construction of the residential building is complete.

7(3) Where it is necessary to determine an address for service on a person, the following addresses may be used:

(a) if the person is an applicant, the address provided by the applicant in an application under this By-law;

(b) if the person is not an applicant, but is the owner of real property, the address maintained by the Tax Collector for the purpose of issuing the tax notice for that property.

7(4) A decision made by the Director or the Tax Collector under this By-law may be appealed to the Standing Policy Committee on Property and Development.

Schedule forms part of By-law

8. Schedule "A", attached hereto, forms part of this By-law.

Coming into force and expiration

9(1) This By-law comes into force on May 1, 2007.

9(2) This By-law expires three years after the date it comes into force.

DONE AND PASSED, in Council assembled, this 16th day of May, 2007.

SCHEDULE "A"

LIST OF NEIGHBOURHOODS DEFINED IN POLICY PLATE "A"
OF *PLAN WINNIPEG: 2020 VISION* THAT QUALIFY UNDER CLAUSE 4(a)

AGASSIZ,
ARCHWOOD,
ARMSTRONG POINT,
BEAUMONT,
BETSWORTH,
BIRCHWOOD,
BOOTH,
BROOKLANDS,
BRUCE PARK,
BUCHANAN,
BURROWS CENTRAL,
BURROWS-KEEWATIN,
CENTENNIAL,
CENTRAL RIVER HEIGHTS,
CENTRAL ST. BONIFACE,
CHALMERS,
CRESCENT PARK,
CRESCENTWOOD,
CRESTVIEW,
DANIEL McINTYRE,
DEER LODGE,
DUFFERIN,
DUFRESNE,
EARL GREY,
EAST ELMWOOD,
EBBY-WENTWORTH,
ELM PARK,
ERIC COY,
FORT RICHMOND,
GARDEN CITY,
GLENDALE,
GLENELM,
GLENWOOD,
GRANT PARK,
HERITAGE PARK,
HOLDEN,
INKSTER-FARADAY,
J. B. MITCHELL,
JAMESWOOD,
JEFFERSON,
KENSINGTON,
KERN PARK,
KILDARE-REDONDA,
KILDONAN DRIVE,
KING EDWARD,
KINGSTON CRESENT
KIRKFIELD,
LAVALEE,
LEILA-McPHILLIPS TRIANGLE,
LINDEN WOODS,
LORD ROBERTS,
LORD SELKIRK PARK,
LUXTON,
MAGINOT,
MARGARET PARK,
MARLTON,
MATHERS,
MAYBANK,
McMILLAN,
MEADOWOOD,
MELROSE,
MINNETONKA,
MINTO,
MUNROE EAST,
MUNROE WEST,
MYNARSKI,
NIAKWA PARK,
NIAKWA PLACE,
NORBERRY,
NORTH POINT DOUGLAS,
NORTH RIVER HEIGHTS,
NORTH ST. BONIFACE,
NORWOOD EAST,
NORWOOD WEST,
OLD TUXEDO,
PARC LA SALLE,
POINT ROAD,
PULBERRY,
RADISSON,
RICHMOND LAKES,
RIDGEDALE,
RIVER EAST,
RIVER WEST PARK,
RIVER-OSBORNE,
RIVERVIEW,
ROBERTSON,
ROBLIN PARK,
ROCKWOOD,
ROSLYN,
ROSSMERE-A,
ROSSMERE-B,
SARGENT PARK,
SEVEN OAKS,
SHAUGHNESSY PARK,
SILVER HEIGHTS,
SIR JOHN FRANKLIN,
SOUTH RIVER HEIGHTS,
SOUTH TUXEDO,
SOUTHBOINE,
SOUTHDALE,
SPENCE,
SPRINGFIELD SOUTH,
ST. GEORGE,
ST. JOHN'S,
ST. JOHN'S PARK,
ST. MATTHEWS,
ST. NORBERT,
STURGEON CREEK,
TALBOT-GREY,
TEMPLETON-SINCLAIR,
THE MAPLES,
TISSOT,
TUXEDO,
TYNDALL PARK,
VALLEY GARDENS,
VARENNES,
VARSITY VIEW,
VIALOUX,
VICTORIA CRESCENT,
VICTORIA WEST,
VISTA,
WAVERLEY HEIGHTS,
WELLINGTON CRESCENT,
WEST ALEXANDER,
WEST BROADWAY,
WEST WOLSELEY,
WESTDALE,
WESTON,
WESTWOOD,
WHYTE RIDGE,
WILDWOOD,
WILLIAM WHYTE,
WINDSOR PARK,
WOLSELEY,
WOODHAVEN,
WORTHINGTON