REPEALED BY BY-LAW NO. 36/2024
MARCH 20, 2024

THE CITY OF WINNIPEG

BY-LAW NO. 7075/97

A By-law of THE CITY OF WINNIPEG to establish a program of realty tax credits to reduce the amount of realty tax payable by registered owners who occupy premises serviced by neither water nor sewer.

WHEREAS Section 138.2 of The City of Winnipeg Act provides as follows:

> **"By-laws re unserviced residential premises tax credit program**
> **138.2** The council may by by-law establish a program of property tax credits for residential premises that are not serviced by the city's sewer and water system, and any such by-law shall include provisions
>
> (a) prescribing types or classes of premises eligible for tax credits;
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> (b) prescribing the amount of the tax credit for each premises;
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> (c) establishing terms and conditions under which tax credits may be provided and terminated; and
>
> (d) respecting any other matter that the council considers necessary or advisable."

AND WHEREAS Council wishes to establish a program of realty tax credits to reduce the amount of realty tax payable by registered owners who occupy premises serviced by neither water nor sewer;

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

1. In this by-law,

   "City Treasurer" means the Director of the Corporate Finance Department or his designate;

   "committee" means the Committee on Finance and Administration;

"realty taxes" means all general and school taxes, excluding local improvement levies, arrears, penalties and any other amounts added for the recovery of a debt pursuant to statutory authority, payable in the taxation year, after the application of phase-in credits or debits and any other tax credit provided under a by-law of the City of Winnipeg but prior to the allowance of the Manitoba Resident Home Owner Tax Assistance deduction.

2. Annual tax credits shall be applied to realty taxes with respect to property which meets all of the following requirements on January 1st of the taxation year:

(a) the property or a portion of the property must be classified as Residential 1 pursuant to the Classification of Property Regulation made pursuant to The Municipal Assessment Act;

(b) the property must contain a building which is occupied in whole or in part by one or more of the registered owners of the property, as the registered owner's home and principal residence;

(c) the property must be neither:

(i) connected to either a water or a sewer utility of the City of Winnipeg, or both; nor

(ii) fronting on a street in which either watermains or a sewer of the City of Winnipeg, or both, have been placed.

3. Notwithstanding section 2 of this by-law, a tax credit shall not be applied to the realty taxes with respect to any of the following properties:

(a) a mobile home located in a mobile home park or not constructed on a permanent foundation;

(b) a building that is used wholly or partly as a hotel, motel, tourist camp, apartment hotel or other transient accommodation; or

(c) a building that is used as a nursing home or personal care home.

4. The annual tax credit provided under this by-law shall apply in 1997 and subsequent taxation years until this by-law is amended or repealed.

5. The annual tax credit per property shall be an amount equal to the lesser of

(a) $250.; or

(b) the amount by which the realty taxes with respect to the portion of the property which is classified as Residential 1 for the taxation year exceed $500.

6. For greater certainty, where, in a particular taxation year, the realty taxes with respect to the portion of the property which is classified as Residential 1 are equal to or less than $500., the amount of the annual tax credit in that particular taxation year shall be zero.

7. Neither the application of a tax credit to realty taxes nor the amount of the tax credit shall be affected simply by reason of the sale of the property.

8. Notwithstanding any other provision of this by-law, there shall be only one tax credit provided under this by-law in a taxation year for any one roll number entered on the realty tax roll.

9. The determination of whether a tax credit shall be applied to realty taxes with respect to the property shall be made by the City Treasurer.

10. Any person who is aggrieved by a decision of the City Treasurer made under section 9 may, within 15 days of the mailing of the statement and demand for payment of taxes, appeal from that decision to the Committee, by filing a written notice of appeal with the City Clerk, which states the grounds for the appeal and the mailing address of the appellant.

11. The Committee shall fix a date for a meeting to consider the appeal and shall cause not less than 15 days notice of the meeting to be provided by certified mail to the appellant, at the address of the appellant as specified in the notice of appeal.

12. The notice under section 11 shall inform the appellant that he or she may appear at the meeting and make such representation as he or she desires and that in the event that he or she does not appear at the meeting, a decision may be made by the Committee in his or her absence.

13. On the day and at the time and place stated in the notice, the Committee shall conduct the meeting and receive representations from the appellant and the City Treasurer and any other person deemed appropriate by the Committee.

14. The meeting may be adjourned from time to time and may be resumed at such time and place as the Committee may decide.

15. The Committee, after conducting the meeting, may:

(a) rescind, modify or confirm any decision made by the City Treasurer;

(b) make such other decision as in the circumstances of each case it deems just;

and the decision of the Committee, upon being communicated to the appellant shall be final for all purposes under this by-law.

16. The Committee Clerk shall cause a copy of the Committee's decision to be mailed to the appellant and to any other person who made representation to the Committee.

DONE AND PASSED in Council assembled, this 24th day of July, 1997.