THE CITY OF WINNIPEG

BY-LAW NO. 107/2006

A By-law of THE CITY OF WINNIPEG to set and impose the 2006 rates of business tax.

WHEREAS *The City of Winnipeg Charter* provides that the City may by by-law create classes of premises assessed for business assessment and may differentiate such classes in any way and on any basis that Council considers appropriate.

AND WHEREAS *The City of Winnipeg Charter* provides that the City may set and impose different rates of business tax for each class which must not be more than 15% of the business assessment of any premises;

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

Title

1. This by-law may be referred to as the "2006 Business Tax Rates By-law".

Definition

2. In this by-law

"**business assessment**" has the same meaning as in Part 8 of *The City of Winnipeg Charter*.

Classes of Property

3. For the purpose of imposing rates of business tax, the classes of premises assessed for business assessment are as set out in sections 4 and 5.

Downtown

4. The class of premises known as Downtown consists of those premises assessed for business assessment all or a portion of which are located within the portion of the City of Winnipeg designated in Part 8 of the Downtown Winnipeg Zoning By-law No. 100/2004, and referred to in that By-law as Downtown Winnipeg.

Other

5. The class of premises known as Other Premises consists of all premises assessed for business assessment which are not included in the Downtown class.

2006 Business Tax Rates

6. The following rates of business tax are hereby set and imposed upon the business assessment of each class of premises for the year 2006, and those rates shall

also be applied in the calculation of supplementary business taxes as provided under *The City of Winnipeg Charter*:

Class	Business Tax Rate
Downtown	7.75%
Other Premises	9.75%

DONE AND PASSED, in Council assembled, this day of March 2006.

_____
Mayor

_____
City Clerk

Approved as to content and
financial details:

_____
City Treasurer

Certified as to form:

_____
City Solicitor/Manager of Legal Services