THE CITY OF WINNIPEG

BY-LAW NO. 108/2006

A By-law of THE CITY OF WINNIPEG to limit the amount of increases in business taxes resulting from the 2006 general assessment.

WHEREAS section 68 of The Municipal Assessment Act provides as follows:

> **Phase-in of tax increase or decrease**
> **68** Notwithstanding any provision to the contrary in this or any other Act, where a council determines that a general assessment done under section 9 results in an increase or decrease in taxation, whether in relation to separately assessed property or a class of property, that is unreasonable in the circumstances, the council may, by by-law, on such terms and conditions as the council sets out in the by-law, limit the amount of the increase or decrease for any one or more years beginning with the year of the general assessment and ending with the year preceding the next general assessment.

AND WHEREAS Council has determined that any increase in business taxes resulting from the 2006 general assessment in excess of 15% is unreasonable in the circumstances;

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

1. This by-law shall be referred to as the "2006 Business Tax Phase-in By-law".

2. In the year 2006, all increases in business taxes resulting from the 2006 general assessment shall be limited to 15%.

3. In this by-law, "business taxes" means business taxes imposed under subsection 332(2) of The City of Winnipeg Charter and does not include:

(a) real property taxes;
(b) licence fees for licences in lieu of business taxes;
(c) licence fees for mobile home licences;
(d) personal property taxes;
(e) local improvement taxes;
(f) frontage taxes;
(g) business improvement zone taxes;
(h) electricity and gas taxes;
(i) business taxes imposed under section 32(1) of The Municipal Assessment Act;
(j) any other taxes, levies and charges imposed under The City of Winnipeg Charter which may be added to or collected in the same manner as real or personal property taxes or business taxes; or

(k) any taxes, levies or charges imposed under another Act which the City is required to collect and which may be added to or collected in the same manner as real or personal property taxes or business taxes.

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

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Mayor

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City Clerk

Certified as to form:

_____
City Solicitor/Manager of
Legal Services

Approved as to content
and financial details:

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City Treasurer