THE CITY OF WINNIPEG

BY-LAW NO. 84/2007

A By-law of THE CITY OF WINNIPEG to amend the Tax Penalty By-law No. 5796/91.

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

1. The Tax Penalty By-law No. 5796/91 is amended by this By-law.

2. Subsection 4(1) is repealed and the following is substituted:

4 Imposition and compounding of Penalties

(1) Penalties at the rates set out in section 5 shall be added to

a) all taxes remaining due and unpaid on the day following the due date as fixed in Section 2; and

b) on the 1st day of each month thereafter, provided that where a penalty under clause (a) has been added:

(i) on May 30 or May 31, no additional penalty shall be added on June 1 of that year;

(ii) on June 29 or June 30, no additional penalty shall be added on July 1 of that year.

3. Section 5 is repealed and the following is substituted:

5 Penalty rates

(1) Subject to this section, a penalty equivalent to the product of 1.25% and the amount of unpaid taxes shall be applied to taxes remaining due and unpaid on the dates referred to in subsection 4(1).

(2) Subject to subsection (4), the penalty referred to in subsection (1) does not apply to business taxes in the month of August of the year in which the business taxes are due but a penalty equivalent to the product of 6.25% and the amount of unpaid business taxes on that date shall be added to the amount of unpaid business taxes on that date;

(3) Subject to subsection (4), the penalty referred to in subsection (1) does not apply to real and personal property taxes in the month of September of the year in which the real and personal property taxes are due but a penalty equivalent to the product of 7.5% and the amount of unpaid real and personal property taxes on that date shall be added to the amount of unpaid real and personal property taxes on that date;

(4) Subsection (1) applies and subsections (2) and (3) do not apply to supplementary taxes levied pursuant to section 341 of The City of Winnipeg Charter.

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

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Mayor

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City Clerk

Approved as to content:

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City Treasurer

Certified as to form:

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for City Solicitor/Manager of Legal Services