**REFERENCE: FILE NO.**

**THE CITY OF WINNIPEG**

**BY-LAW NO. 8009/2002**

A By-law of THE CITY OF WINNIPEG to levy a rate upon the assessed value of all the real property liable to taxation in the City to raise certain sums required for the 2002 annual estimates.

**WHEREAS** Section 334 of *The City of Winnipeg Act* requires Council, not later than March 31 in each year to make and, by resolution, adopt estimates,

(a) of all amounts required for the lawful purposes of the city for operating expenditures for that year, including, without restricting the generality of the foregoing, all amounts required to pay the debts of the city, whether of principal or interest, becoming due and payable during that year;

(b) of all amounts that it will require to raise or expend in that year for capital purposes;

(c) of all amounts that, under this Act or any other Act of the Legislature, it is required to raise by the levying of taxes;

(d) of the amount required to defray the cost of collection of taxes and the abatement and losses which may occur in the collection of taxes, whether municipal taxes, school taxes, or other taxes, making due allowance for taxes unpaid on land purchased by the city at tax sale and considered by the council to be uncollectible; and

(e) of all general revenues of the city for that year;

(hereinafter called “the annual estimates”).

**AND WHEREAS** Council has made, and by resolution adopted the annual estimates for the year 2002 in the total sum of $662,555,476.00;

**AND WHEREAS** subsection 337(1) of *The City of Winnipeg Act* requires Council each year, by by-law, to levy a rate or rates of so much on the dollar on the assessed value of all the real property liable to taxation in the City as

Council considers sufficient to raise the sums required in the annual estimates after making due allowance for all other general revenues;

**AND WHEREAS** subsection 17(14) of *The Municipal Assessment Act* provides that portioned values shall be used to determine the amount of tax, or grant in lieu of tax, applicable in respect of property within a class of property for which a percentage of assessed value is prescribed in the City;

**AND WHEREAS** Section 6(1) of *The Municipal Assessment Act* provides that the Lieutenant Governor in Council may make regulations prescribing classes of assessable property according to size, ownership, type and use of the property and prescribing the percentages of assessed value that apply to classes of property for the purposes of determining portioned values under Part 5 of that Act;

**AND WHEREAS** Classification of Property and Portioned Values Regulation, Manitoba Regulation 184/98 prescribes classes of assessable property according to type, use, size, and ownership of land or buildings and prescribes the percentages of assessed value that apply to each class of property for the purpose of determining its portioned value for the year 2002 as follows:

| Class | Portion |
|---|---|
| Residential 1 | 45.0% |
| Residential 2 | 45.0% |
| Residential 3 | 45.0% |
| Farm Property | 26.0% |
| Institutional | 65.0% |
| Pipeline | 50.0% |
| Railway | 25.0% |
| Designated Recreational | 10.0% |
| Designated Higher Education Property | 52.0% |
| Other | 65.0% |

**AND WHEREAS** after making due allowances for all other general revenues, it is necessary to raise the sum of $370,244,384.00 from realty taxes, grants in lieu of tax and personal property taxes for the requirements of the annual estimates for the year 2002 by levying a rate of 29.686 Mills upon the total municipal assessment.

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

1. In this by-law, “total municipal assessment” has the same meaning as in *The Municipal Assessment Act*.

2. For the purpose of raising the sum of $370,244,384.00 as required for the annual estimates adopted by Council for the year 2002, there is hereby levied a rate of 29.686 Mills on the dollar on the total municipal assessment, calculated in accordance with the assessment roll as fixed and returned by the City Assessor.

**DONE AND PASSED**, in Council assembled, this day of , 2002.

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Mayor

_____
City Clerk

Approved as to content and
financial details:

_____
City Treasurer

Certified as to form:

_____
City Solicitor/Manager of
Legal Services