**THE CITY OF WINNIPEG**

**BY-LAW NO. 2/2015**

**A By-law of THE CITY OF WINNIPEG to impose local improvement taxes for the cost of installing a grass boulevard on Rue Messager in the City of Winnipeg.**

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

**Title**

1. This By-law shall be referred to as the **"LI 2015 Grass Boulevard on Rue Messager Tax By-law".**

**Local Improvement Taxes**

2. The Schedule hereto attached is hereby made part of this By-law. The said Schedule, consisting of one (1) page, shall be identified by the signature of the City Assessor.

3. The properties benefited by each of the local improvements named in the said Schedule are hereby determined to be those properties described, in the case of each local improvement, in the said Schedule applicable thereto and, where applicable, the local improvement taxes are calculated on a per foot frontage basis benefited by the local improvement as indicated in said Schedule.

4. For the purpose of raising the money necessary to pay the Property Owners' Share of the cost of the various local improvements set forth in the said Schedule, there is hereby created in respect of each local improvement, a debt in the amount shown after the words "Taxable Cost" at the foot of the Schedule pertaining to such local improvement, bearing interest at the rate of two and seventy-five one-hundredths (2.75%) per centum per annum plus one (1%) per centum per annum for other expenses incidental to the undertaking of the local improvement or to the raising of revenue to pay for it shown on the said Schedule payable yearly.

5. To provide the money required to repay the said debt in annual installments of principal and interest thereon as well as the charges and expenses hereinbefore mentioned, there is hereby imposed in each and every year for a period of three (3) consecutive years beginning with the year Two Thousand and Fifteen (2015) upon all the properties set forth in the Schedule hereto, local improvement taxes based on the uniform rate per measurement specified in such Schedule (less flankage and other allowances, if any, shown thereon).

6. The said respective local improvement taxes shall be annually inserted during the whole of said period in the Real Property Tax Roll for the ward or wards in which said properties are situated, and shall be payable to and collected by The City of Winnipeg in the same way as other rates and taxes on the said Roll.

7. Owners of any of the said properties may at any time, upon payment of all taxes thereon, commute the annual local improvement taxes herein provided for by paying to the City the present value as at the date of commutation, at two and seventy-five one hundredths (2.75%) per centum per annum of the unaccrued local improvement taxes, which for this purpose, shall be presumed to be payable and commuted on January 1st of the first year of unaccrued local improvement taxes.

8. Owners of any of the said properties may, on or before March 31, 2015, commute for an amount computed at the rate per foot frontage shown at the foot of the Schedule on which such property appears as the “Rate per Measurement”.

**Local Improvement Authorization By-law**

9. The local improvements for which local improvement taxes are being imposed by this by-law were authorized by By-law Number 88/2014.

**DONE AND PASSED** in Council assembled, this day of February, 2015.

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Mayor

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City Clerk

Approved as to Financial Details:

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City Assessor

Certified as to form:

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for A/Director of Legal Services and City Solicitor