THE CITY OF WINNIPEG

BY-LAW NO. 7/2017

A By-law of THE CITY OF WINNIPEG to amend the Tax Instalment Payment Plan (T.I.P.P.) By-law.

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

Tax Instalment Payment Plan (T.I.P.P.) By-law amended

1 The Tax Instalment Payment Plan (T.I.P.P.) By-law No. 194/2004 is amended by this By-law.

Subsection 9(1) replaced

2 Subsection 9(1) is replaced with the following:

9(1) Subject to subsection (2), real and personal property taxes and business taxes payable under the Plan are payable in 12 equal monthly payments.

Section 10 replaced

3 Section 10 is replaced with the following:

Supplementary taxes

10(1) Where a taxpayer begins paying real or personal property taxes or business taxes, or any combination of those taxes, by instalments under the Plan after or at the time that supplementary taxes are imposed in respect of those real or personal property taxes or business taxes, those supplementary taxes may be paid in accordance with section 6.

10(2) Subject to subsection (3), where a taxpayer is paying real or personal property taxes or business taxes, or any combination of those taxes, by instalments under the Plan before supplementary taxes are imposed in respect of real or personal property taxes or business taxes payable under the Plan, the supplementary taxes may be paid:

a) in the instalments remaining in the current calendar year in such equal amounts as are required to fully pay the supplementary taxes in that year; or

b) in 12 equal payments payable in accordance with clause 5(1)(b).

10(3) Where supplementary taxes are imposed after the final instalment in a year has been paid, the supplementary taxes may be paid in equal amounts as part of the monthly instalments for the subsequent year.

DONE AND PASSED, this 25th day of January, 2017.

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Mayor

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City Clerk

Approved as to content:

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City Assessor

Approved as to form:

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For Director of Legal Services and
City Solicitor