THE CITY OF WINNIPEG

BY-LAW NO. 87/2017

A By-law of THE CITY OF WINNIPEG to amend the Frontage Levy By-law to exempt religious and not-for-profit cemeteries from payment of frontage levies.

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

Frontage Levy By-law amended

1 The Frontage Levy By-law No. 7958/2002 is amended by this by-law.

Section 2 amended

2 Section 2 is amended by adding the following definitions, in alphabetical order:

"cemetery" *means land that is set apart and used as a place for the burial of human remains;*

"not-for-profit cemetery" *means a cemetery that is operated by a not-for-profit organization where:*

(a) the not-for-profit organization is organized and operated exclusively for the purpose of owning or operating the cemetery; and

(b) no part of the income of which is payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the not-for-profit organization;

"religious cemetery" *means a cemetery that is operated by an organized society, association, or body, of religious believers or worshippers professing to believe in the same religious doctrines, dogmas, or creed and closely associated or organized for religious worship or discipline, or both;*

Section 5.1 added

3 adding the following after section 5:

5.1 Notwithstanding anything else in this by-law, no frontage levy is payable in respect of any property:

(a) that is used exclusively as a not-for-profit cemetery or as a religious cemetery; and

(b) which is not used for any other purpose.

DONE AND PASSED, this day of , 2017.

_____
Mayor

_____
City Clerk

Approved as to content:

_____
City Assessor

Legally reviewed and certified as to form:

_____
For Director of Legal Services and
City Solicitor