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 The following is added after section 5:

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

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

(b) is:

(i) occupied by both a religious cemetery and a church, synagogue or other place of religious worship, whereby the portion of the property used as a religious cemetery represents an area of 80% or more of the area of the entire property; and

(ii) listed in Schedule "A" to this By-law.

Schedule "A" added

4 Schedule "A" to this By-law is added as Schedule "A".

Coming into force

5 This by-law comes into force on January 1, 2018.

DONE AND PASSED, this 15th day of November, 2017.

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Mayor

_____
City Clerk

Approved as to content:

_____
City Assessor

Legally reviewed and certified as to form:

_____
For Director of Legal Services and
City Solicitor

Schedule "A"

Roll Number	Civic Address
03030368000	842 St. Therese Avenue
05003960200	2795 Main Street
05009422000	201 John Black Avenue
06020559100	917 Archibald
06051435000	503 Plinguet Street
07105200000	3990 Portage Avenue
07205233000	3900 Portage Avenue
11030874000	235 Armstrong Avenue
12014575000	520 Osborne Street
14090070000	132 Henderson Hwy.
12080092200	525 Tylehurst Street
04002252500	360 McIvor Avenue
03080116000	826 Crescent Drive
07205520500	320 St. Charles Street
14099959300	135 Anderson Avenue
06072080200	190 De La Cathedral Avenue