**THE CITY OF WINNIPEG**

**BY-LAW NO. 111/2018**

A By-law of THE CITY OF WINNIPEG to provide for discounts where real or personal property taxes or business taxes are prepaid in 2019.

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

1 The Tax Collector of The City of Winnipeg shall, during the months of January and February 2019, accept monies in prepayment of real or personal property taxes or business taxes from any taxpayer whose account is not in arrears and who has not applied for and been accepted to the Tax Instalment Payment Plan, at the following discount rates:

(a) during the month of January 2019:

(i) for Real or Personal Property Taxes, a discount rate of 0.307%; and

(ii) for Business Taxes, a discount rate of 0.247%, and

(b) during the month of February 2019:

(i) for Real or Personal Property Taxes, a discount rate of 0.249%; and

(ii) for Business Taxes, a discount rate of 0.188%, and

2 At the time of payment, the taxpayer shall designate the tax account to which the prepayment is to be applied and the Tax Collector shall apply the payment only towards taxes levied in 2019 on the designated account.

3 The Tax Collector may accept tax prepayments for any account to a maximum value equivalent to the amount of the 2019 taxes.

**DONE AND PASSED**, this day of , 2018.

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Mayor

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City Clerk

Approved as to content:

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City Assessor

Legally reviewed and certified as to form:

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For Director of Legal Services and
City Solicitor