THE CITY OF WINNIPEG

BY-LAW NO. 40/2020

A By-law of THE CITY OF WINNIPEG to amend the Tax Penalty By-law and the T.I.P.P By-law for 2020 to extend the deadline for tax payments during the COVID-19 pandemic

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

Tax Penalty By-law amended

1(1) The Tax Penalty By-law No. 5796/91 is amended by this section.

1(2) The following subsection is added immediately after subsection 4(1):

4(1.1) Despite subsection (1), in respect of taxes imposed in the year 2020, including supplementary taxes, penalties at the rate set out in section 5 shall be added on the first day of the following month to all business taxes remaining due and unpaid on August 31, 2020 and all real and personal property taxes remaining due and unpaid on September 30, 2020 and shall continue to be added on the first day of each month thereafter.

1(3) The following subsections are added immediately after subsection 5(4):

(5) Subsection (2) and (3) do not apply to taxes imposed in the year 2020.

(6) Despite any other provision of this By-law or authorities delegated by Council, no administrative fees or penalties may be imposed for late or missed payments between April 1, 2020 and September 30, 2020 on account of business tax or real or personal property tax on taxes imposed in 2020.

T.I.P.P. By-law amended

2 The Tax Installment Payment Plan (T.I.P.P.) By-law No. 194/2004 is amended

(a) in subsection 5(3), by adding "*and subsection (5)*" immediately after "*Subject to subsection (4)*";

(b) by adding the following subsection immediately after subsection 5(4):

5(5) A late payment fee imposed under subsection (3) is not applicable to any taxpayer who enrolls in the Plan under section 4 between April 1, 2020 and September 30, 2020.

(c) by adding the following subsection immediately after subsection 12:

Exception for April to October, 2020

12.1 Despite any other provision of this By-law, if payment of one or more installments under the Plan between April 1, 2020 and September 30, 2020 is not

made due to insufficient funds being in the taxpayer's financial institution account referred to in section 4

(a) no fee or penalty may be charged to the taxpayer as a consequence;

(b) section 12 does not apply; and

(c) the amount of each unpaid installment shall be added to the amount payable in the next installment under the Plan.

DONE AND PASSED this 3rd day of April, 2020.

Mayor

City Clerk

Approved as to content:

Chief Financial Officer

Legally reviewed and certified as to form:

for Director of Legal Services
and City Solicitor