**THE CITY OF WINNIPEG**

**BY-LAW NO. 6/2021**

A By-law of THE CITY OF WINNIPEG to impose local improvement taxes in respect of the cost of installing Lane Lighting on Wood Poles within the City of Winnipeg.

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

**Title**

**1** This By-law shall be referred to as the "**2021 Local Improvement Tax Imposition for Lighting on Wood Poles By-law**".

**Local Improvement Taxes**

**2** The one (1) Schedule hereto attached, consisting of two (2) pages in total, do and shall form part of this By-law and are identified by the signature of the City Assessor.

**3** The properties benefited by each of the local improvements named in the said Schedules are hereby determined to be those properties described, in the case of each local improvement, in the Schedule applicable thereto and, where applicable, the local improvement taxes are calculated on a per foot frontage basis benefited by the local improvement as indicated in each said Schedule.

**4** For the purpose of raising the money necessary to pay the Property Owners' Share of the cost of the various local improvements set forth in the said Schedules, there is hereby created in respect of each local improvement, a debt in the amount shown after the words "Taxable Cost" at the foot of the Schedule pertaining to such local improvement, bearing interest at the rate of two (2%) per centum per annum plus one (1%) per centum per annum for other expenses incidental to the undertaking of the local improvement or to the raising of revenue to pay for it shown on the said Schedule payable yearly.

**5** To provide the money required to repay the said debt in annual instalments of principal and interest thereon as well as the charges and expenses hereinbefore mentioned, there is hereby imposed in each and every year for a period of three (3) consecutive years beginning with the year Two Thousand and Twenty One (2021) upon all the properties set forth in the Schedules hereto, local improvement taxes based on the uniform rate per measurement specified in such Schedules (less flankage and other allowances, if any, shown thereon).

**6** The said respective local improvement taxes shall be annually inserted during the whole of said period in the Real Property Tax Roll for the ward or wards in which said properties are situated, and shall be payable to and collected by The City of Winnipeg in the same way as other rates and taxes on the said Roll.

**7** Owners of any of the said properties may at any time, upon payment of all taxes thereon, commute the annual local improvement taxes herein provided for by paying to the City the

present value as at the date of commutation, at two (2%) per centum per annum of the unaccrued local improvement taxes, which for this purpose, shall be presumed to be payable and commuted on January 1st of the first year of unaccrued local improvement taxes.

**8** Owners of any of the said properties may, on or before March 31, 2020, commute for an amount computed at the rate per foot frontage shown at the foot of the Schedule on which such property appears as the “Rate per Measurement”.

**Local Improvement Authorization By-law**

**9** The local improvements for which local improvement taxes are being imposed by this by-law were authorized by the following by-laws:

(a) By-law No. 26/2020.

**DONE AND PASSED**, this 25th day of February, 2021.

Mayor

City Clerk

***Approved as to content:***

City Assessor

***Legally reviewed and certified as to form***:

for City Solicitor and
Director of Legal Services