**THE CITY OF WINNIPEG**

**BY-LAW NO. 115/2021**

A By-law of THE CITY OF WINNIPEG to set and impose rates of real and personal property taxes as required by the 2022 operating budget.

**WHEREAS** Sections 284 and 285 of *The City of Winnipeg Charter* require Council to adopt an operating budget before March 31 of each fiscal year including estimates of

(a) all operating revenue for the year, including all

(i) amounts, that under (the *Charter)* or any other Act, are required to be raised in the year by imposing taxes, and

(ii) transfers from the previous year's surplus or a reserve fund;

(b) all operating expenditures for the year, including all amounts

(i) to be transferred in the year to the capital budget or a reserve fund,

(ii) needed to eliminate any deficit incurred in respect of the previous fiscal year, and

(iii) needed to defray the cost of collection of taxes, the abatement of and discounts on taxes and taxes considered by council to be uncollectible; and

(c) all amounts required to pay principal and interest payments falling due within the year on any debt of the city;

**AND WHEREAS** Council has adopted an operating budget for the year 2022;

**AND WHEREAS** subsection 334(1) of *The City of Winnipeg Charter* requires Council by by-law, to set and impose a rate of real property tax and a rate of personal property tax for the year sufficient to raise the revenue required in the operating budget to be raised by imposing such taxes;

**AND WHEREAS** subsection 17(14) of *The Municipal Assessment Act* provides that portioned values shall be used to determine the amount of tax, or grant in the place of tax, applicable in respect of property within a class of property for which a percentage of assessed value is prescribed in the City;

**AND WHEREAS** subsection 6(1) of *The Municipal Assessment Act* provides that the Lieutenant Governor in Council may make regulations prescribing classes of assessable property according to size, ownership, type and use of the property and prescribing the percentages of assessed value that apply to classes of property for the purposes of determining portioned values under Part 5 of that Act;

**AND WHEREAS** *The Classification of Property and Portioned Values Regulation*, Manitoba Regulation 184/98, prescribes classes of assessable property according to type, use, size, and ownership of land or buildings and prescribes the percentages of assessed value that apply to

each class of property for the purpose of determining its portioned value for the year 2022 as follows:

| **Class** | **Portion** |
|---|---|
| Residential 1 | 45% |
| Residential 2 | 45% |
| Residential 3 | 45% |
| Farm Property | 26% |
| Institutional | 65% |
| Pipeline | 50% |
| Railway | 25% |
| Designated Recreational | 10% |
| Designated Higher Education | 0% |
| Other | 65% |

**AND WHEREAS** after making due allowances for all other operating revenues, it is necessary to raise the sum of $653,342,508 from real property taxes, grants in the place of taxes, and personal property taxes for the requirements of the operating budget for the year 2022 by imposing a rate of 1.3468% (13.468 Mills) upon the portioned municipal assessment;

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

1 This by-law may be referred to as the "2022 Real and Personal Property Municipal Tax Rate By-law".

2 For the purpose of raising the sum of $653,342,508, as required for the operating budget adopted by Council for the year 2022, a real property tax rate of 1.3468% (13.468 Mills) and a personal property tax rate of 1.3468% (13.468 Mills)is hereby set and imposed upon the portioned municipal assessment, in accordance with the assessment rolls as revised or amended by the City Assessor, and those rates shall also be applied in the calculation of supplementary real and personal property taxes as provided under *The City of Winnipeg Charter*.

**DONE AND PASSED**, in Council assembled, this 15th day of December, 2021.

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Mayor

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City Clerk

Approved as to content:

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City Assessor/Director of Assessment and Taxation

Legally reviewed and certified as to form:

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for Director of Legal Services and City Solicitor