

THE CITY OF WINNIPEG

BY-LAW NO. 106/2025

A By-law of THE CITY OF WINNIPEG to amend the
Tax Penalty By-law No. 5796/91

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

**PART 1
AMENDMENTS TO THE TAX
PENALTY BY-LAW**

Tax Penalty By-law amended

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

Section 5 amended

2(1) Subsection 5(2) is deleted.

2(2) Subsection 5(3) is deleted.

2(3) Subsection 5(4) is amended to delete “and subsections (2) and (3) do not apply”.

2(4) Subsection 5(5) is deleted.

**PART 2
AMENDMENTS TO THE TAX SALE
PENALTY BY-LAW**

Tax Sale Penalty By-law amended

1 The Tax Sale Penalty By-law No. 8157/2002 is amended by this Part.

Section 2 amended

2 Section 2 is amended by replacing “penalties” to “*penalty*”.

3 Clause 2(a) is deleted in its entirety.

Section 3 amended

4 Section 3 is amended to replace “2.50” with “2.75”.

**PART 3
COMING INTO FORCE**

Coming into force

1(1) This By-law, with the exception of Section 4, is intended to apply retroactively and is deemed to have come into force on January 1, 2025.

1(2) Section 4 of this By-law will come into force on January 1, 2026.

DONE AND PASSED this 27th day of November, 2025.

Mayor

City Clerk

Approved as to content:

City Assessor

Legally reviewed and certified as to form:

For Director of Legal Services/ City Solicitor