

This document is an office consolidation of by-law amendments which has been prepared for the convenience of the user. The City of Winnipeg expressly disclaims any responsibility for errors or omissions.

CONSOLIDATION UPDATE: FEBRUARY 25, 2021

THE CITY OF WINNIPEG

THE TAX PENALTY BY-LAW
NO. 5796/91

A By-law of THE CITY OF WINNIPEG to fix the date on which real and personal property taxes and business taxes shall be due and payable and to establish a rate of penalties to be added to taxes in arrears.

amended 8162/2002

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

amended 8162/2002

1. This By-law shall be referred to as "**The Tax Penalty By-law**".
2. Tax Due Dates
 - (1) In this section, "business day" means a day that is not a Saturday, a Sunday or a statutory holiday.
amended 6995/97; 7047/97; 8162/2002; 51/2004; 116/2014
 - (1.1) With the exception of supplementary taxes referred to in subsection (2),
 - (a) business taxes imposed in a year are due on the last business day of May of that year; and
 - (b) real property and personal property taxes imposed in a year are due on the last business day of June of that year.
added 116/2014 (entire subsection)
 - (2) Supplementary taxes levied pursuant to section 341 of *The City of Winnipeg Charter* are due and payable on the last day of the month immediately following the month in which a supplementary tax notice is mailed by the tax collector.
amended 8162/2002
 - (3) *repealed 8162/2002*

3. *repealed 6995/97*

4. Imposition and Compounding of Penalties

(1) Penalties at the rates set out in section 5 shall be added to
amended 84/2007

a) all taxes remaining due and unpaid on the day following the due date as fixed in Section 2; and

b) on the 1st day of each month thereafter, provided that where a penalty under clause (a) has been added:

i) on May 30 or May 31, no additional penalty shall be added on June 1 of that year;

ii) on June 29 or June 30, no additional penalty shall be added on July 1 of that year.

amended 84/2007

(1.1) Despite subsection (1), in respect of taxes imposed in the year 2021, including supplementary taxes, penalties at the rate set out in section 5 shall not be added to

added 40/2020; amended 98/2020; amended 18/2021

a) business taxes remaining due and unpaid from May 31, 2021 until August 31, 2021; and

b) real and personal property taxes remaining due and unpaid from June 30, 2021 until September 30, 2021

but shall continue to be added on the first day each month thereafter

(2) Penalties imposed on unpaid taxes shall be compounded monthly, on the last day of the month in which they were added, except as provided in subsections (3) and (4).

(3) Where penalties are added on a day other than the first day of the month, as provided in subsection (1), those penalties shall be compounded on the last day of the following month.

(4) *repealed 8162/2002*

- (5) Once compounded, the penalties shall form part of the unpaid taxes and in subsequent months, penalties shall be charged upon the previous month's compounded amount until the taxes and penalties are paid or the land is sold for taxes.

amended 7370/99

5. Penalty Rates

- (1) Subject to this section, a penalty equivalent to the product of 2.50% and the amount of unpaid property taxes shall be applied to property taxes remaining due and unpaid on the dates referred to in subsection 4(1).

amended 31/2015; 54/2016; 132/2017

- (1.1) Subject to this section, a penalty equivalent to the product of 2.50% and the amount of unpaid business taxes shall be applied to the business taxes remaining due and unpaid on the dates referred to in subsection 4(1).

added 54/2016; 132/2017

- (2) Subject to subsection (4), the penalty referred to in subsection (1) does not apply to business taxes in the month of August of the year in which the business taxes are due but a penalty equivalent to the product of 7.50% and the amount of unpaid business taxes on that date shall be added to the amount of unpaid business taxes on that date.

amended 31/2015

- (3) Subject to subsection (4), the penalty referred to in subsection (1) does not apply to real and personal property taxes in the month of September of the year in which the real and personal property taxes are due but a penalty equivalent to the product of 7.5% and the amount of unpaid real and personal property taxes on that date shall be added to the amount of unpaid real and personal property taxes on that date.

- (4) Subsection (1) applies and subsections (2) and (3) do not apply to supplementary taxes levied pursuant to section 341 of The City of Winnipeg Charter.

amended 84/2007

- (5) Subsection (2) and (3) do not apply to taxes imposed in the year 2021.

added 40/2020; amended 18/2021

- (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 November 30, 2020 on account of business tax or real or personal property tax on taxes imposed in 2020.

added 40/2020; amended 98/2020

6. No Exception for Weekends or Holidays

The due dates fixed under this by-law apply even where those dates fall upon a weekend or holiday and in such case the time for payment without penalty shall not be deemed to have been extended.

7. Taxes paid by Mail

Except where property has been advertised for tax sale, where payment of taxes is made by mail, payment shall be deemed to occur on the date of postmark of the envelope in which the payment is enclosed.

8. Transfer of Unpaid Taxes

(1) On December 31st of each year, any taxes remaining due and unpaid shall be transferred to the tax roll for the next year as unpaid taxes.

amended 7370/99

9. By-law Nos. 5601/91 and 5602/91 shall be repealed as of the 1st day of January, 1992.

DONE AND PASSED in Council assembled, this 27th day of November, A.D., 1991.