



## RESIDENTIAL INFILL TAX CREDIT PROGRAM

**(Please note, this program expired on June 30, 2011)**

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### 1. OBJECTIVE

- 1.1. To encourage construction of new owner-occupied infill housing units in Winnipeg's established neighbourhoods.

### 2. DESCRIPTION

The City of Winnipeg provides property tax credits for infill construction of owner-occupied single-family, duplex and triplex residential units in established neighbourhoods of Winnipeg. Please note that this document is only an unofficial summary of the program, and for an official version and details, please refer to City of Winnipeg By-law 124/2007 (Residential Infill Tax Credit By-law).

### 3. ELIGIBILITY CRITERIA

- 3.1. The project must be located in a neighbourhood listed in Schedule A of this description.
- 3.2. The project must be a newly constructed structure with a maximum of three dwelling units.
- 3.3. The project may be new development of vacant land, or redevelopment of land that previously contained a structure.
- 3.4. The property must not contain a parcel created by a subdivision that created more than five parcels, where the subdivision was created after January 1, 2002.
- 3.5. The property must front on a street in which water and sanitary and storm sewer mains had been placed prior to the construction of the residential building (i.e. no extension of these services on public right-of-way is required).
- 3.6. Building permits for the construction of the residential building on the property must have been issued and the construction of the residential building started after January 1, 2007.
- 3.7. Applications must be conditionally approved prior to their completion (e.g. closing of building permits) as determined by conditions set out in the by-law.
- 3.8. The residential building must currently be and continue to be in compliance with the Building Bylaw, the Electrical By-law, the applicable zoning by-law and all other applicable statutes or by-laws.
- 3.9. The property must be occupied in whole or in part as the principal residence of one or more of the owners of the property, and owner occupancy must continue throughout the life of the credit period<sup>1</sup>. Failure to meet this owner occupancy criterion at any time during the credit period (i.e. conversion to rental occupancy) will be cause to cancel any remaining tax credits.
- 3.10. The tax roll must finally be amended to reflect the construction of the new residential building, including amendments resulting from revisions or the results of appeals made pursuant to clause 343(2)(a) of *The City of Winnipeg Charter*.

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<sup>1</sup> This tax credit is transferable upon sale of the property, so long as it continues to be owner occupied.

- 3.11. The assessed value of the property must not exceed \$410,000 (based on the April 1, 2008 assessment reference date), as finally determined including revisions or the results of appeals made pursuant to clause 343(2)(a) of *The City of Winnipeg Charter*, if any, as of the date all building permits are closed.<sup>23</sup>
- 3.12. Applicants must have paid in full all outstanding taxes, utility charges or rates of any nature that have become due to the City of Winnipeg.
- 3.13. **This program expired on June 30, 2011. Applications must have been received on or before this date to be considered.**

#### 4. CONDITIONAL APPROVAL

- 4.1. An owner or the agent of an owner of property may, prior to the expiration of By-law 124/2007 (The Residential Infill Tax Credit By-law), apply for conditional approval of a tax credit under this program that will be applied to the property taxes if the property becomes eligible upon completion. For applications submitted after December 31, 2009, conditional approval must be granted prior to completion of the project (e.g. closing of building permits).
- 4.2. Approval of a conditional application is contingent upon total tax credits issued through this program not exceeding the sum authorized by Council for this purpose (\$3,000,000).
- 4.3. The project must meet initial eligibility criteria, including location in an eligible neighbourhood; construction on property that does not contain a parcel created by a subdivision that created more than five parcels after January 1, 2002; fronting on a street where existing services (water and sanitary and storm sewer mains); and where building permits were issued and construction started after January 1, 2007.
- 4.4. The proposed project meets or, after being constructed, is likely to meet the eligibility requirements set out in section 3 above.
- 4.5. A conditional approval will expire unless building permits for the construction of the residential building were issued not later than six months after the conditional approval was issued.
- 4.6. A conditional approval will expire unless a final inspection of the residential building has taken place and the building, plumbing and electrical permits have been given the status of "closed" pursuant to the Winnipeg Building By-law not later than 24 months after the conditional approval was issued.

#### 5. ELIGIBLE ASSISTANCE

- 5.1. Eligible projects will receive tax credits calculated as 75% of the amended annual municipal portion of real property taxes payable on the completed infill development (as determined by the reassessed value of the property), excluding frontage levies, additional land servicing costs and other charges that may be added to the municipal tax.

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<sup>2</sup> This maximum value reflects an amendment to the By-law regarding projects completed as per conditions in the By-law in 2010 or 2011. Projects completed prior to January 1, 2010 are subject to the maximum assessed value of \$230,000, based on the 2003 assessment reference year.

<sup>3</sup> For projects receiving conditional approval prior to December 31, 2009, the maximum assessed value applies only to single-family detached dwellings.

- 5.2. Eligible projects may receive tax credits of up to \$2,000 per year for up to five years, for a maximum tax credit of \$10,000 per project.
- 5.3. Tax credits will commence in the first complete calendar year for which taxes are payable in respect of a newly constructed residential building on an eligible property (i.e. no credit will be issued for the partial year in which the project is completed).
- 5.4. Tax credits are to be provided to the owner-occupant of the completed project, or to the purchaser of a completed project so long as the purchaser is an owner-occupant, to the maximum period of eligibility.
- 5.5. If a property becomes ineligible for a tax credit during the eligibility period, the tax credit shall not be applied to the property for that year or for any year thereafter; however, if the tax bill has already been issued for the year in which the property becomes ineligible, the credit will be applied for that year.
- 5.6. Eligibility of a single-detached dwelling is only confirmed at the final reassessment of value once the project is completed. A property with an assessed value exceeding the maximum allowable is not eligible for the tax credit.
- 5.7. Eligibility of a project is limited to availability of credits, which is limited to a maximum of \$3,000,000 for the duration of the program.

## **6. APPLICATION, REVIEW AND APPROVAL PROCEDURES**

- 6.1. All applications for tax credits under this program (see Schedule B, attached) shall be submitted to the City of Winnipeg Housing Development Branch for review. The Director of Planning, Property and Development shall have authority to approve or reject applications.
- 6.2. The City will provide conditional approval for those projects that meet or appear to meet program guidelines. Final approval will be subject to confirmation of project compliance with program limits.
- 6.3. The applicant must notify the City of Winnipeg Housing Development Branch when the project is complete and the building, plumbing and electrical permits have been given the status of "closed".
- 6.4. The Director shall be provided reasonable opportunity to inspect the completed project.
- 6.5. Final approval is subject to reassessment of value of the completed project by the City of Winnipeg, and of completion of construction as determined by closure of all building permits related to the project.
- 6.6. Applicants will be notified in writing of the final approval or rejection of applications, based on review of the completed project.

**Schedule A**  
**List of Eligible Neighbourhoods (Map Reference No.)**

Agassiz (1)	Kirkfield (47)	Seven Oaks (93)
Archwood (2)	Lavalee (48)	Shaughnessy Park (94)
Armstrong Point (3)	Leila-McPhillips Triangle (49)	Silver Heights (95)
Beaumont (4)	Linden Woods (50)	Sir John Franklin (96)
Betsworth (5)	Lord Roberts (51)	South River Heights (97)
Birchwood (6)	Lord Selkirk Park (52)	South Tuxedo (98)
Booth (7)	Luxton (53)	Southboine (99)
Brooklands (8)	Maginot (54)	Southdale (100)
Bruce Park (9)	Margaret Park (55)	Spence (101)
Buchanan (10)	Marlton (56)	Springfield South (102)
Burrows Central (11)	Mathers (57)	St. George (103)
Burrows-Keewatin (12)	Maybank (58)	St. John's (104)
Centennial (13)	McMillan (59)	St. John's Park (105)
Central River Heights (14)	Meadowood (60)	St. Matthews (106)
Central St. Boniface (15)	Melrose (61)	St. Norbert (107)
Chalmers (16)	Minnetonka (62)	Sturgeon Creek (108)
Crescent Park (17)	Minto (63)	Talbot-Grey (109)
Crescentwood (18)	Munroe East (64)	Templeton-Sinclair (110)
Crestview (19)	Munroe West (65)	The Maples (111)
Daniel McIntyre (20)	Mynarski (66)	Tissot (112)
Deer Lodge (21)	Niakwa Park (67)	Tuxedo (113)
Dufferin (22)	Niakwa Place (68)	Tyndall Park (114)
Dufresne (23)	Norberry (69)	Valley Gardens (115)
Earl Grey (24)	North Point Douglas (70)	Varennes (116)
East Elmwood (25)	North River Heights (71)	Varsity View (117)
Ebby-Wentworth (26)	North St. Boniface (72)	Vialoux (118)
Elm Park (27)	Norwood East (73)	Victoria Crescent (119)
Eric Coy (28)	Norwood West (74)	Victoria West (120)
Fort Richmond (29)	Old Tuxedo (75)	Vista (121)
Garden City (30)	Parc La Salle (76)	Waverley Heights (122)
Glendale (31)	Point Road (77)	Wellington Crescent (123)
Glenelm (32)	Pulberry (78)	West Alexander (124)
Glenwood (33)	Radisson (79)	West Broadway (125)
Grant Park (34)	Richmond Lakes (80)	West Wolseley (126)
Heritage Park (35)	Ridgedale (81)	Westdale (127)
Holden (36)	River East (82)	Weston (128)
Inkster-Faraday (37)	River West Park (83)	Westwood (129)
J. B. Mitchell (38)	River-Osborne (84)	Whyte Ridge (130)
Jameswood (39)	Riverview (85)	Wildwood (131)
Jefferson (40)	Robertson (86)	William Whyte (132)
Kensington (41)	Roblin Park (87)	Windsor Park (133)
Kern Park (42)	Rockwood (88)	Wolseley (134)
Kildare-Redonda (43)	Roslyn (89)	Woodhaven (135)
Kildonan Drive (44)	Rossmere-A (90)	Worthington (136)
King Edward (45)	Rossmere-B (91)	
Kingston Crescent (46)	Sargent Park (92)	

# Map of Eligible Neighbourhoods

