



Assessment and Taxation
Évaluation et taxes

April 11, 2024

Re: Request for Property Sale and Income/Expense Information

Roll Number:

Property Address:

Property Group:

The City of Winnipeg Assessment and Taxation Department is collecting information to prepare for the next General Assessment. For property assessments to reflect market values, it is necessary to collect accurate operating income and expense information for income producing properties. We are requesting information relating to income and expenses for the property referenced above.

Assessment and Taxation is collecting information from operating statements ending in 2023, or with year-end dates closest to APRIL 1, 2024.

There are three options for returning the information via our website at winnipeg.ca/IncomeExpense.

1. Enter Online:

Go to My Properties (Winnipeg.ca/MyProperties) and enter the information in our online application.

2. Submit Financial/Operating Statements:

Use our online webform to submit financial statements for the referenced property.

3. Download, Print and Remit:

Copies of our forms are available for printing. Mail, fax, or e-mail completed forms to our department.

Mail to: Assessment and Taxation Department, 510 Main Street, Winnipeg, MB R3B 3M2.

Fax to: (204) 986-6105

Email to: ATD-IncomeAndExpense@winnipeg.ca (to properly record receipt, submit separate PDF documents for each roll number).

We ask that the information be returned to our office on or before MAY 2, 2024. Failure to respond with the requested information can result in fines and penalties, as outlined in The Municipal Assessment Act.

In the event that you are responding with information on more than one property, please provide separate returns for each property roll number.

We are confident that your cooperation will result in an accurate and fair property assessment.

If you have any questions, or wish to request printed copies of the documents in English or French, please call the 311 Customer Contact Centre by phone at 3-1-1 (toll free 1-877-311-4974) or by email at 311@winnipeg.ca

Yours truly,

Tim Austin
City Assessor/Director



le 11 avril 2024

OBJET : Demande de renseignements sur les ventes ainsi que sur les revenus et les dépenses d'exploitation de biens fonciers

Numéro de rôle :

Adresse du bien :

Groupe de biens :

Le Service de l'évaluation et des taxes de la Ville de Winnipeg recueille présentement des renseignements pour se préparer à la prochaine évaluation générale. Pour que les évaluations foncières reflètent les valeurs marchandes, nous devons recueillir des renseignements exacts sur les revenus et les dépenses d'exploitation des biens productifs. Nous demandons des renseignements sur les revenus et les dépenses associés au bien mentionné ci-dessus.

Le Service de l'évaluation et des taxes recueille présentement des renseignements par rapport aux comptes d'exploitation se terminant en 2023, ou dont la date de fin d'année est plus proche du 1er avril 2024.

Il y a trois méthodes pour soumettre les renseignements par l'entremise de son site Web:
winnipeg.ca/revenusetdepenses.

1. Saisissez vos renseignements en ligne:

Rendez-vous à Mes biens winnipeg.ca/mesbiens et saisissez les renseignements dans notre formulaire de demande en ligne.

2. Soumettez vos états d'exploitation:

Servez-vous de notre formulaire Web en ligne pour soumettre les états financiers associés au bien mentionné.

3. Téléchargez, imprimez et envoyez les formulaires:

Il est possible d'imprimer des copies de nos formulaires. Envoyez les formulaires dûment remplis à notre service par la poste, par télécopieur ou par courriel.

Par la poste : Service de l'évaluation et des taxes, 510, rue Main, Winnipeg (Manitoba) R3B 3M2

Par télécopieur : 204-986-6105

Par courriel : ATD-IncomeAndExpense@winnipeg.ca (pour qu'on puisse bien enregistrer les renseignements quand ils nous parviennent, soumettez des documents PDF distincts pour chaque numéro de rôle)

Nous vous prions d'envoyer les renseignements à notre bureau au plus tard le 2 mai 2024. Le fait de ne pas soumettre les renseignements demandés peut entraîner des amendes et des pénalités selon les dispositions de la Loi sur l'évaluation foncière.

Si jamais vous soumettez les renseignements associés à plus d'un bien, veuillez faire une soumission distincte pour chaque numéro de rôle. Nous avons confiance que votre collaboration permettra d'assurer l'exactitude et la justesse des évaluations foncières

Pour toute question, ou pour demander des copies imprimées des documents en français ou en anglais, veuillez communiquer avec le Service de renseignements 311 par téléphone au 311 (sans frais au 1 877 311-4974) ou par courriel à 311@winnipeg.ca.

Veuillez agréer l'expression de mes sentiments les meilleurs.

L'évaluateur de la Ville et le directeur du Service,

Tim Austin



INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a 'DUE DATE' of May 2, 2024.
The intent is to collect information regarding operating statements for 2023, or with year-end dates closest to April 1, 2024.

Please complete the "certification" section on all applicable forms. If submitting your own forms please complete and return applicable "certification". If we require clarification or additional information, it is important for us to have a contact person identified.

PROPERTY INCOME AND EXPENSE QUESTIONNAIRE (FORM: 529-3)

If the property is 100% owner occupied, then complete the "Annual Expenses (Property)" and "Capital Cost Summary" only.

"Property Information"

Line 302 – Average % of Space Vacant – This should reflect the average percentage of area that was vacant through the period. This is calculated using the area vacant and the duration of vacancy in your calculation. For example - In a 10 unit strip mall (all units equal in size), if one unit is vacant for 6 months, this would amount to a 5% vacancy (10% for half a year).

Lines 304-311 – Parking Information – These fields are required (and the form is to be returned) for any property that has parking revenues – even if submitting financial statements.

"Rental Income Loss"

Line 123 – Vacancy – This is the loss in revenue due to actual vacancy, calculated based on the anticipated rental income.

Line 124 –Bad Debt – This is the loss in revenue resulting from unpaid or uncollected rent.

"Certification"

If submitting your own forms please complete and return applicable "certification".

TENANT VERIFICATION FORM (FORM: 529-4)

This form must be completed for ALL non-residential space, if a separate rent roll is not provided. Enter the tenant information as of the recorded year-end. Please indicate all occupied space – including Owner Occupied units.

In the column "Primary Use", please indicate the predominant use of the premises or unit. For example, tenants are located in a shopping mall, and each individual unit may have a different use. A vacant unit would be listed as "Vacant - 11", while the Clothing Store (or unit) would be listed as "Retail - 6".

Explanatory notes on lease terms or conditions for individual tenants can be provided in the "Premise Comments" area.

MULTI-FAMILY QUESTIONNAIRE (FORM: 529-5)

This form must be completed for all multi-family properties, i.e. apartment blocks, mixed-use properties and residences with more than two dwelling units.

If the property is mixed use, e.g. commercial on the main floor and apartments above, then this form must be completed along with the Tenant Verification Form, FORM: 529-4. The Tenant Verification Form should list all of the commercial tenants only.

In the "Property Features/Amenities" section, please specify features such as recreational rooms, meeting rooms, exercise rooms, and extra storage space (non-suite) for tenants.

How to Submit Your Completed Questionnaires and /or Documents

By Mail to: Assessment and Taxation Department, 510 Main Street, Winnipeg, MB R3B 3M2

By Fax to : 204-986-6105

By Email to : ATD-IncomeAndExpense@winnipeg.ca (To be properly recorded as received, submit a separate PDF document for each Roll Number).

Online: www.winnipegassessment.com - Under "Self Service" click on "My Properties", then click on "Secure Login" and follow the instructions for Creating an Account.

LEGISLATIVE AUTHORITY

Each form contains references to the following sections of The Municipal Assessment Act:

This version is current as of January 23, 2024.

Assessor may request information

16(1) *An assessor may request that a person, including a Crown agency or Crown corporation, who owns, uses or occupies assessable property, provide to the assessor information or documentation that relates or might relate to, or that affects or might affect, the value of the property being assessed or that is or might be relevant to assessment of the property which, without limiting the generality of the foregoing, may include information for each year since the previous general assessment respecting*

- (a) any sale of the property;*
- (b) the cost of any construction on the property; and*
- (c) any income or expense related to the use or operation of the property.*

Time to provide information and declaration

16(2) *Where a person, including a Crown agency or Crown corporation, receives a written request from an assessor under subsection (1), the person shall, within 21 days of receiving the request, provide information or documentation to the extent that information or documentation to which the request relates is in the possession or control of the person and shall provide, in the form of a signed statement, a declaration of the person affirming that the information or documentation provided by the person is complete, true and accurate.*

Burden of proof for non-cooperation

53(3) *Where an applicant fails or refuses*

- (a) to give an assessor a reasonable opportunity to inspect the property; or*
- (b) to comply with a request for information and documentation under section 16;*

a board shall, at the hearing of the application, place the burden of proof on the applicant on all matters at issue.

Effect of providing inconsistent information

54(3.1) *Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information that was substantially at variance with information that he or she presented at a hearing, the presiding officer of the board or panel may order that the information presented by the person at the hearing is not to be considered by the board or panel in making its decision.*

Effect of providing no information

54(3.2) *Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the board or panel shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.*

Burden of proof for non-cooperation

59(6) *Where a property owner fails or refuses*

- (a) to give an assessor a reasonable opportunity to inspect the property; or*
- (b) to comply with a request for information and documentation under section 16;*

the Municipal Board, on an appeal under subsection 56(2), shall, at the hearing of the appeal, place the burden of proof on the property owner on all matters at issue.

Effect of providing inconsistent information

60(2.1) *Where, in response to a request for information or documentation under clause 16(1)(c), a person provided information or documentation that was substantially at variance with information that he or she presented at the hearing of an appeal by The Municipal Board, the person chairing the hearing may, whether or not an order was made under subsection 54(3.1) in respect of the matter, order that the information or documentation presented at the hearing is not to be considered by The Municipal Board in making its decision.*

Effect of providing no information

60(2.2) *Where a person failed to comply with a request for information or documentation under clause 16(1)(c), the Municipal Board shall specify in its order that any reduction in the assessed value of the person's property is not to take effect until the year following the year to which the application relates.*

Offence and penalty

64 *Where a person refuses or fails to supply information or documentation as required of the person under this Act or the regulations, the person commits an offence and is liable to a fine not exceeding \$25. for each day that the person continues to refuse or fail to supply the information or documentation.*



Property Group:

Property Address:

Roll Number:

PROPERTY INCOME AND EXPENSE QUESTIONNAIRE FORM 529-3	12 MONTHS ENDING (mm/dd/yyyy)	DUE DATE: May 2, 2024
<p style="text-align: center;">ANNUAL INCOME RECEIVED</p> <p>Owner/Occupier <input type="checkbox"/> Fully (101) <input type="checkbox"/> Partially (102)</p> <p>NOTE: IF the property is 100% Owner Occupied, then complete the information required for "Annual Expenses (Property)" and "Capital Cost Summary" only</p> <p>Income Type <input type="checkbox"/> Gross (103) <input type="checkbox"/> Net (104)</p> <p>Residential/Apt. Suites \$ _____ (105)</p> <p>Laundry (Multi-Res.) \$ _____ (106)</p> <p>Other Residential (specify) _____ \$ _____ (107)</p> <p>Non-Residential/Office/Retail/Industrial</p> <p>Rent Income \$ _____ (108)</p> <p>Percentage Rents \$ _____ (109)</p> <p>Other Non-Residential (specify) _____ \$ _____ (110)</p> <p>Other Income</p> <p>Storage (specify location) \$ _____ (111)</p> <p>_____ (112)</p> <p>Parking \$ _____ (113)</p> <p>Antenna(s)/Cellular Tower(s) \$ _____ (114)</p> <p>Billboard(s) \$ _____ (115)</p> <p>Other (specify) _____ \$ _____ (116)</p> <p>_____ \$ _____ (117)</p> <p>_____ \$ _____ (118)</p> <p>General Administrative Recoveries \$ _____ (119)</p> <p>Utilities/Maintenance Recoveries \$ _____ (120)</p> <p>Property Tax Recoveries \$ _____ (121)</p> <p>Total Income \$ _____ (122)</p>	<p style="text-align: center;">ANNUAL EXPENSES (PROPERTY)</p> <p>General/Administration</p> <p>Insurance \$ _____ (201)</p> <p>Property Management and Administration \$ _____ (202)</p> <p>Professional Fees \$ _____ (203)</p> <p>Office Supplies \$ _____ (204)</p> <p>Marketing/Advertising (Space for Rent) \$ _____ (205)</p> <p>Utilities/Maintenance</p> <p>Hydro \$ _____ (206)</p> <p>Water/Sewer \$ _____ (207)</p> <p>Heat/Vent/AC \$ _____ (208)</p> <p>Cable/Satellite TV \$ _____ (209)</p> <p>Waste/Snow Removal \$ _____ (210)</p> <p>Security (Monitoring) \$ _____ (211)</p> <p>Maintenance/Repair \$ _____ (212)</p> <p>Wages/Benefits (Caretaker) \$ _____ (213)</p> <p>Maintenance/Supplies \$ _____ (214)</p> <p>Other (specify) _____ \$ _____ (215)</p> <p>Property Taxes \$ _____ (216)</p> <p>Total Expenses \$ _____ (217)</p> <p style="text-align: center;">(Add Lines 201 to 216)</p> <p>Net Operating Income \$ _____ (218)</p> <p style="text-align: center;">(Line 122 minus Line 217)</p> <p>Business Taxes \$ _____ (219)</p> <p>Land Lease (if applicable) \$ _____ (220)</p> <p>Leasing Commissions \$ _____ (221)</p>	<p style="text-align: center;">PROPERTY INFORMATION</p> <p>Property Group</p> <p>Property Owner(s)</p> <p>Total Leasable Area _____ (301)</p> <p>Average % of Space Vacant _____ (302)</p> <p>Number of Tenants (Non-Residential) _____ (303)</p> <p style="text-align: center;">(Please complete Tenant Verification Form 529-4)</p> <p>Indoor Parking</p> <p>Number of Stalls _____ (304)</p> <p>Hourly Rate \$ _____ (305)</p> <p>Daily Rate \$ _____ (306)</p> <p>Monthly Rate \$ _____ (307)</p> <p>Outdoor Parking</p> <p>Number of Stalls _____ (308)</p> <p>Hourly Rate \$ _____ (309)</p> <p>Daily Rate \$ _____ (310)</p> <p>Monthly Rate \$ _____ (311)</p>

RENTAL INCOME LOSS

CAPITAL COST SUMMARY

Vacancy \$ _____ (123) Bad Debts \$ _____ (124)	<table border="1"> <thead> <tr> <th style="text-align: left;">Type</th> <th style="text-align: left;">Incurred</th> <th style="text-align: left;">Date (mm/dd/yyyy)</th> </tr> </thead> <tbody> <tr> <td>Roof</td> <td>\$ _____ (222)</td> <td>_____</td> </tr> <tr> <td>Windows</td> <td>\$ _____ (223)</td> <td>_____</td> </tr> <tr> <td>Heat/Vent/AC</td> <td>\$ _____ (224)</td> <td>_____</td> </tr> <tr> <td>Other (specify)</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$ _____ (225)</td> <td>_____</td> </tr> <tr> <td>Total</td> <td>\$ _____ (226)</td> <td></td> </tr> </tbody> </table>	Type	Incurred	Date (mm/dd/yyyy)	Roof	\$ _____ (222)	_____	Windows	\$ _____ (223)	_____	Heat/Vent/AC	\$ _____ (224)	_____	Other (specify)				\$ _____ (225)	_____	Total	\$ _____ (226)		<p>NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section.</p>
Type	Incurred	Date (mm/dd/yyyy)																					
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Total	\$ _____ (226)																						

This information is collected under the authority of The Municipal Assessment Act—Sections 16(1), 16(2). Failure to comply with this request may result in the imposition of penalties as outlined in Sections 53(3), 54(3.1), 54(3.2), 59(6), 60(2.1), 60(2.2) and 64 of The Municipal Assessment Act. Refer to page 2 of 'Instructions for Completing Questionnaires' for the relevant sections of The Municipal Assessment Act that apply. The Assessment and Taxation Department is prevented from the unauthorized disclosure of this and other information under the provisions of Manitoba's Freedom of Information and Protection of Privacy Act.

See Attached Financial Statements or Income Tax Forms furnished in response to this request. (Signed Certification below required)

CERTIFICATION

I hereby certify that all information contained in this statement or the documents indicated as attached are true and correct. I understand that the willful making of any false statement of material fact herein will subject me and the property described to the penalties outlined in The Municipal Assessment Act.

 Name of Contact (please print) Title Signature Business Telephone E-Mail Address Date

FOR OFFICE USE ONLY - DATE RECEIVED

Premise Comments:

SPECIAL CONDITIONS (424)

1. IF any land leases exist, please provide the details: _____
2. IF incentives/inducements are given to the tenant, please indicate the value and what the inducement/incentive is. (e.g. Free rent - state if annual, tenant improvement allowance, load etc.)

3. IF tax participation is determined by a base year, please note the base year and base year taxes: _____
4. IF operating costs are determined by a base year, please specify the base year and base operating costs: _____
5. IF percentage rents apply, please specify the amount and breakpoint: _____
 - a) IS the percentage rent over and above the actual rent or is it the only rent? _____
 - b) IF percentage rents apply, please supply the percentage Rent Roll: _____

Comments:

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Name of Contact (please print)

Title

Signature

Business Telephone

E-Mail Address

Date