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 2022, or with year-end dates closest to APRIL 1, 2023.

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 4, 2023. 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
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 2022, ou dont la date de fin d’année est plus proche du 1er avril 2023.

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 4 mai 2023. 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

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Assessment and Taxation
Évaluation et taxes

le 13 avril 2023
INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a ‘DUE DATE’ of May 4, 2023. The intent is to collect information regarding operating statements for 2022, or with year-end dates closest to April 1, 2023.

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 Questennaires 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.
Each form contains references to the following sections of The Municipal Assessment Act:
This version is current as of February 15, 2023.

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;
the 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 INCOME AND EXPENSE QUESTIONNAIRE**

**ANNUAL INCOME RECEIVED**

 Owner/Occupier  □ Fully (101)  □ Partially (102)

NOTE: IF the property is 100% Owner Occupied, then complete the information required for “Annual Expenses (Property)” and “Capital Cost Summary” only

| Income Type | Residential/Apt. Suites | Laundry (Multi-Res.) | Other Residential (specify) | Non-Residential/Office/Retail/Industrial Rent Income | Percentage Rents | Other Non-Residential (specify) | Other Income Storage (specify location) | Parking | Antenna(s)/Cellular Tower(s) | Billboard(s) | Other (specify) | General Administrative Recoveries | Utilities/Maintenance Hydro | Water/Sewer | Heat/Vent/AC | Cable/Satellite TV | Waste/Snow Removal | Security (Monitoring) | Maintenance/Repair | Wages_Benefits (Caretaker) | Maintenance/Supplies | Other (specify) | Property Taxes | Total Expenses | Net Operating Income |
|-------------|-------------------------|----------------------|-----------------------------|---------------------------------|-----------------|-------------------------------|---------------------------------------|---------|-------------------|--------------|-----------------|-------------------------------|---------------------|--------------|-------------|-----------------|------------------|------------------|-------------------|---------------------|-----------------|-----------------|----------------|---------------------|
|             | $____________________   | $___________________ | $_________________________ | $___________________________  | $_________________| $_________________________ | $______________________________ | $________________ | $________________ | $________________ | $________________ | $____________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ | $________________ |

**ANNUAL EXPENSES (PROPERTY)**

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</tr>
</tbody>
</table>

**PROPERTY INFORMATION**

- Property Group:
- Property Owner(s):
- Total Leasable Area: ____________________________ (301)
- Average % of Space Vacant: ____________________________ (302)
- Number of Tenants (Non-Residential): ____________________________ (303)
- Indoor Parking:
  - Number of Stalls: ____________________________ (304)
  - Hourly Rate: $________________ (305)
  - Daily Rate: $________________ (306)
  - Monthly Rate: $________________ (307)
- Outdoor Parking:
  - Number of Stalls: ____________________________ (308)
  - Hourly Rate: $________________ (309)
  - Daily Rate: $________________ (310)
  - Monthly Rate: $________________ (311)
<table>
<thead>
<tr>
<th>RENTAL INCOME LOSS</th>
<th>CAPITAL COST SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vacancy $___________ (123)</td>
<td>Type Incurred Date (mm/dd/yyyy)</td>
</tr>
<tr>
<td>Bad Debts $___________ (124)</td>
<td></td>
</tr>
<tr>
<td>Roof $___________ (222)</td>
<td></td>
</tr>
<tr>
<td>Windows $___________ (223)</td>
<td></td>
</tr>
<tr>
<td>Heat/Vent/AC $___________ (224)</td>
<td></td>
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<tr>
<td>Other (specify)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>$___________ (225)</td>
</tr>
<tr>
<td>Total $___________ (226)</td>
<td></td>
</tr>
</tbody>
</table>

**NOTE:**
Please DO NOT report normal Repair and Maintenance expenses in this section.

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 __________________________
|---------|----------|-----------------------------|-------------------|----------------------------------------|------------------------|-------------------------------|-----------------------------|--------------------------------|------------------|-------------------|----------------|----------------|------------------|---------------------|---------------------|---------------------|------------------|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|

The City of Winnipeg

ASSESSMENT AND TAXATION DEPARTMENT

DUE DATE: May 4, 2023

Primary Use:

1. Apartments
2. Hotels/Motels
3. Manufacturing
4. Medical/Nursing
5. Office
6. Retail
7. Restaurant
8. Warehouse
9. Storage
10. Other
11. Vacant

If ALL services are paid for by the Tenant, place an "X" under "Net Lease". Otherwise, indicate (by placing an "X") which services are included in the lease (i.e. paid for by the Landlord).
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:

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.

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Name of Contact (please print) __________________________ Title __________________________ Signature __________________________

Business Telephone __________________________ E-Mail Address __________________________ Date __________________________

DS-TVFORM-529-4 FOR OFFICE USE ONLY - DATE RECEIVED
The City of Winnipeg  
ASSESSMENT AND TAXATION DEPARTMENT

MULTI-FAMILY QUESTIONNAIRE  
FORM 529-5  
12 MONTHS ENDING (mm/dd/yyyy)  
DUE DATE: May 4, 2023

PROPERTY IDENTIFICATION

<table>
<thead>
<tr>
<th>Roll Number:</th>
<th>Property Group:</th>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>Property Address:</th>
<th>Property Use Code:</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Property Owner:</th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

PROPERTY FEATURES/AMENITIES

Please verify and/or check off the features/amenities that this property has?

<table>
<thead>
<tr>
<th>Miscellaneous</th>
<th>Heating</th>
<th>Air Conditioning</th>
<th>On-Site Laundry</th>
<th>Other Features/Amenities (specify)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident Caretaker</td>
<td>Electric Baseboard</td>
<td>Central A/C</td>
<td>Washing Machines - Count</td>
<td></td>
</tr>
<tr>
<td>Indoor Pool</td>
<td>Electric Forced Air</td>
<td>Wall A/C</td>
<td>Dryers - Count</td>
<td></td>
</tr>
<tr>
<td>Outdoor Pool</td>
<td>Gas Forced Air</td>
<td>Hot Water</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sauna</td>
<td>Central A/C</td>
<td>Steam</td>
<td></td>
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<tr>
<td>Fireplace</td>
<td>Wall A/C</td>
<td></td>
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<tr>
<td>Balcony/Sundeck</td>
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<tr>
<td>Elevator(s) - Count:</td>
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</table>

PROPERTY FEATURES/AMENITIES

Please verify and/or check off the services that are included in the rent?

<table>
<thead>
<tr>
<th>SERVICES</th>
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</thead>
<tbody>
<tr>
<td>Heat</td>
<td>Appliances</td>
<td>Parking</td>
<td>Security</td>
</tr>
<tr>
<td>Hydro</td>
<td>Cable/Satellite TV</td>
<td></td>
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</tr>
<tr>
<td>Water</td>
<td>Laundry</td>
<td></td>
<td>Other (specify)</td>
</tr>
</tbody>
</table>

If Parking is NOT included in the rent, please indicate the monthly rent charged for:

- Outdoor Parking Stalls: $__________  
- Indoor Parking Stalls: $__________

SERVICES

Please verify and/or check off the services that are included in the rent?

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If Parking is NOT included in the rent, please indicate the monthly rent charged for:

- Outdoor Parking Stalls: $__________  
- Indoor Parking Stalls: $__________

SUITE RENTAL INCOME

Enter the following income information for the full year. If the property was purchased in 2023 or 2022, attach the income and expense information that was supplied by the vendor.

<table>
<thead>
<tr>
<th>TYPE OF SUITE</th>
<th>NUMBER OF SUITES</th>
<th>MONTHLY RENT</th>
<th>ANNUAL INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1 Bedroom</td>
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<tr>
<td>2 Bedroom</td>
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<tr>
<td>3 Bedroom</td>
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<tr>
<td>Other (specify)</td>
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GROSS POTENTIAL SUITE INCOME AT 100% OCCUPANCY

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.

CERTIFICATION

I hereby certify that all information contained in this statement is 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.

<table>
<thead>
<tr>
<th>Name of Contact (please print)</th>
<th>Position</th>
<th>Signature</th>
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<table>
<thead>
<tr>
<th>Business Telephone</th>
<th>E-Mail Address</th>
<th>Date</th>
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