



April 15, 2021

**RE: Request for Property Sale and Income/Expense Information**

**Roll Number:**

**Property Address:**

**Property Group:**

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The City of Winnipeg Assessment and Taxation Department is collecting information for the purpose of preparing the next General Assessment in accordance with Section 9(1) of *The Municipal Assessment Act*. In order to make property assessments reflective of market value, it is necessary for us to obtain accurate operating income and expense information for income producing properties.

We are currently collecting information regarding operating statements ending in 2020, or with year-end dates closest to April 1, 2021.

The COVID-19 pandemic and the resulting public health measures have affected real estate markets. Some of these effects may show in your entries for rental rates, losses due to vacant space, bad debts or uncollected rents, operating costs, and revenue from government support programs. Accurate financial reporting will assist in our valuations. Included in this year's package is a supplemental questionnaire pertaining to COVID-19 and its potential impact on real property.

We are requesting information relating to the income and expenses for the referenced property. The attached questionnaires are provided for convenience and outline the type of information that is being requested (Forms 529-3 and 529-4). Alternately, the submission of financial statements *or* income tax forms (Statement of Real Estate Rentals-T776) and a rent roll outlining tenancy details as of the year end will be accepted. We are also requesting that our COVID 19-Supplemental Questionnaire (Form 529-COVID) be returned for all properties.

Instructions for returning the information – including online submissions - can be found on Form 529-2. We ask that the documents be returned to our office on or before May 6, 2021.

Failure to comply with this request will result in the imposition of penalties as outlined in The Municipal Assessment Act and detailed in the attached Legislative Authority (Form 529-2). **Please note to the extent that it exists or wherever possible, submit separate questionnaires for each roll number.**

We are confident that your cooperation will result in an accurate and fair assessment. If you have any questions, or wish to request the documents in 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,

Kelly Shields  
City Assessor/Director

**Enclosed:**

- Instructions for Completing Questionnaires and Legislative Authority 529-2
- Property Income and Expense Questionnaire; Form: 529-3
- Tenant Verification Form; Form: 529-4
- COVID-19 Supplemental Questionnaire; Form 529-COVID

**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 :**

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Le Service de l'évaluation et des taxes de la Ville de Winnipeg collecte des renseignements en vue de la préparation de la prochaine évaluation générale en conformité avec le paragraphe 9(1) de la Loi sur l'évaluation municipale. Pour que les évaluations foncières reflètent la valeur marchande, il est indispensable que nous obtenions des renseignements exacts sur les revenus et les dépenses d'exploitation des biens productifs.

Nous recueillons présentement des renseignements sur les relevés de compte d'exploitation se finissant en 2020 ou dont la date de fin d'exercice est plus proche du 1er avril 2021.

La pandémie de COVID-19 et les mesures de santé publique qu'elle a engendrées ont eu un impact sur le marché immobilier. Certains de ces effets pourraient se remarquer dans les données que vous avez enregistrées relativement aux taux de location, à la perte de revenus causée par les espaces inoccupés, aux créances douteuses ou loyers impayés, aux coûts d'exploitation et aux revenus provenant des programmes de soutien du gouvernement. La justesse de vos rapports financiers nous aidera à faire les évaluations. L'envoi de cette année contient un questionnaire additionnel sur la COVID-19 et ses effets possibles sur les biens réels.

Nous demandons des renseignements sur les revenus et les dépenses associés au bien mentionné. Dans les questionnaires ci-joints, qui sont fournis à toutes fins utiles, on trouve le type de renseignements qui sont demandés (formulaires 529-3 et 529-4). Autrement, nous acceptons les états financiers ou les formulaires d'impôt sur le revenu (T776 – État des loyers de biens immeubles) et un rôle des loyers donnant le détail de la location jusqu'à la fin de l'exercice. Nous demandons également à ce que le questionnaire additionnel sur la COVID-19 (formulaire 529-COVID) nous soit retourné pour tous les biens.

Vous trouverez à la formulaire no 529-2 des directives sur la façon de renvoyer les renseignements, y compris en ligne. Veuillez nous retourner les documents au plus tard le 6 mai 2021.

Le fait de ne pas obtempérer à la présente demande se traduira par l'imposition d'amendes, ainsi qu'il est indiqué dans la Loi sur l'évaluation foncière et expliqué en détail à la formulaire no 529-2 ci-jointe sur l'autorité législative. À noter : Veuillez soumettre un questionnaire pour chaque numéro de rôle, dans la mesure du possible.

Votre collaboration permettra d'assurer l'exactitude et la justesse des évaluations. Pour toute question, ou pour demander des documents en français, veuillez communiquer avec le 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 directeur du Service,

Kelly Shields

Pièces jointes :

- Directives sur la manière de remplir les questionnaires et dispositions législatives habilitantes-Formulaire n° 529-2
- Questionnaire sur les revenus et les dépenses d'exploitation de biens fonciers – Formulaire n° 529-3
- Formulaire de vérification des locataires n° 529-4
- Questionnaire additionnel sur la COVID-19, formulaire n° 529-COVID

## INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES

### GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE" of May 6, 2021.

The intent is to collect information regarding operating statements for 2020, or with year-end dates closest to April 1, 2021.

Please complete the "certification" section on all applicable forms. If submitting your own forms please complete and return application "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 Documentation

By Mail to: Assessment and Taxation Department, 457 Main Street, Winnipeg, MB R3B 1B5

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

(Please note, the COVID-19 Supplemental Questionnaire (Form 529-COVID) can only be returned via mail, fax or e-mail).

## LEGISLATIVE AUTHORITY

Each form contains references to the following sections of *The Municipal Assessment Act*:  
This version is current as of January 20, 2021.

### **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.

### **21 days 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.



PUC:

Property Address:

Roll No.:

**PROPERTY INCOME AND EXPENSE QUESTIONNAIRE**

FORM 529-3

**12 MONTHS ENDING  
(mm/dd/yyyy)**

**DUE DATE: May 6, 2021**

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

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

**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><b>Total</b></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)	_____	<b>Total</b>	\$ _____(226)		<p><b>NOTE:</b> Please DO NOT report normal Repair and Maintenance expenses in this section.</p>
Type	Incurred	Date (mm/dd/yyyy)																					
Roof	\$ _____(222)	_____																					
Windows	\$ _____(223)	_____																					
Heat/Vent/AC	\$ _____(224)	_____																					
Other (specify)																							
	\$ _____(225)	_____																					
<b>Total</b>	\$ _____(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

PUC:

Property Address:

Roll Number:

**TENANT VERIFICATION FORM**  
FORM 529-4

**12 MONTHS ENDING (mm/dd/yyyy)**

**DUE DATE: May 6, 2021**



- Primary Use  
 Apartment(s) - 1  
 Hotels/Motels - 2  
 Manufacturing - 3  
 Medical/Nursing - 4  
 Office - 5  
 Retail - 6  
 Restaurant - 7  
 Warehouse - 8  
 Storage - 9  
 Other - 10  
 Vacant - 11

**Property Group**  
**Property Owner(s)**

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 rent (i.e. paid for by the Landlord).

Unit No. (401)	Floor No. (402)	Tenant Name (Non-Residential) (Please list all Premises including Vacant) (403)	Primary Use (404)	Lease Start (mm/dd/yyyy) (405)	Lease End (mm/dd/yyyy) (406)	Leased Area (sq. ft.) (407)	Monthly Rent (408)	Annual Property Tax Recovery (409)	Annual General/ Admin Recoveries (410)	Annual Utilities/ Maintenance Expense Recoveries (411)	(412) Owner/occupied (Y/N)	(413) Step Up Lease (Y/N)	(414) Net Lease	(415) Property Taxes	(416) Insurance	(417) Management	(418) Marketing/Advertising	(419) Hydro	(420) Water/Sewer	(421) Heat/Vent/AC	(422) Waste/Snow Removal	(423) Maintenance/Repair	(424) Cleaning/Caretaking

**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:**

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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**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





**Assessment and Taxation**  
**Évaluation et taxes**

**COVID-19 SUPPLEMENTAL QUESTIONNAIRE**

PUC:	Property Address:	Roll Number:
<p>1. Please indicate the extent to which COVID 19 pandemic and related public health measures have impacted the operation of this property.</p> <p><input type="checkbox"/> Has Not Impacted      <input type="checkbox"/> Minor Impact      <input type="checkbox"/> Moderate Impact      <input type="checkbox"/> Significant Impact</p>		
<p>2. Were tenants at this location closed temporarily due to public health measures? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p>		
<p>3. Have any of the existing tenants closed permanently as a direct result of COVID-19? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p> <p>If "Yes", please list the tenant and their closing date:</p>		
<p>4. In 2020 has the property experienced an increase in operating expenses in response to COVID-19? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p> <p>If "Yes", briefly describe the expenses incurred and the approximate amounts:</p>  <p>Were the increased expenses successfully passed on to the tenants? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p> <p>If "Yes", approximately what percentage of the expenses were recovered? _____</p>		
<p>5. Did the property incur non-recoverable capital expenses related to health and safety precautions taken in response to COVID 19? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p> <p>If "Yes", briefly describe the expenses incurred and the approximate amounts:</p>		
<p>6. Have existing tenants requested rent deferral or rent abatements resulting from COVID-19? <span style="float: right;"><input type="checkbox"/> Yes   <input type="checkbox"/> No</span></p> <p>If "Yes", briefly describe the number of tenants, the length of the deferral period and/or abatement terms:</p>		



**Assessment and Taxation**  
**Évaluation et taxes**

**COVID-19 SUPPLEMENTAL QUESTIONNAIRE**

7. Between January 01, 2020 and April 01, 2021 were new leases negotiated, after the effects of COVID-19 became apparent?  Yes  No

If "Yes", briefly describe the abatements or inducements offered in finalizing the lease terms:

8. Have any of the existing leases been amended as a result of COVID-19?  Yes  No

If "Yes", briefly describe the nature of the changes:

9. Have any tenants abandoned or breached the terms of their leases as a direct result of COVID-19?  Yes  No

If "Yes", briefly describe the number of tenants and the impact:

10. Has the property received any government funded assistance, grants, or financial support associated with COVID 19?  Yes  No

If "Yes", briefly describe:

**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.

Name:	Title:	Phone:
Signature:	Date:	E-mail: