



April 14, 2022

**RE: Request for 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 2021, or with year-end dates closest to April 1, 2022.

The COVID-19 pandemic and the resulting public health measures may continue to affect real estate markets. If impacted, please ensure these effects 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, and complete the supplemental questionnaire pertaining to COVID-19. Accurate financial reporting will assist in our valuations.

Please complete the attached forms Hotel/Motel Questionnaire (Form 529-7) and Schedule A (Form 529-8) and return them to our office on or before **May 5, 2022**. A copy of your **Audited Income and Expense Statements** for the 12-month period culminating in your most recent year-end is to be included with your questionnaires. If Audited Income and Expense Statements are not available, then please submit a copy of your Non-Audited Statements.

Instructions on how to complete the forms (Hotel Guide) have been included as an attachment to this mailing on Form 529-11.

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,

Tim Austin  
City Assessor/Director

**Enclosed:**

- Instructions for Completing Questionnaires and Legislative Authority-Form 529-2
- Hotel/Motel Questionnaire: Form 529-7
- Schedule A: Form 529-8
- Hotel Guide – Form 529-11



Le 14 avril 2022

**Objet : Demande de renseignements sur les revenus/dépenses**

**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 2021 ou dont la date de fin d'exercice est plus proche du 1er avril 2022.

La pandémie de COVID-19 et les mesures de santé publique qu'elle engendre pourraient continuer d'avoir un impact sur le marché immobilier. Si ces effets vous touchent, veuillez vous assurer que cela paraît dans les données que vous enregistrez 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, et remplir le questionnaire additionnel sur la COVID-19. La justesse de vos rapports financiers nous aidera à faire les évaluations.

Veillez remplir le Questionnaire pour les hôtels et les motels (formulaire no 529-7) et l'annexe A (formulaire no 529-8) et nous les retourner au plus tard le 5 mai 2022. Vous devez joindre à vos questionnaires une copie de vos états financiers vérifiés pour la période de 12 mois qui a précédé la fin de l'exercice le plus récent. Si vous n'avez pas accès à vos états financiers vérifiés, veuillez joindre une copie de vos états financiers non vérifiés.

Vous trouverez à la formulaire no 529-11 un guide pour les hôtels, qui contient des directives sur la façon de remplir les formulaires.

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.

Veillez agréer l'expression de mes sentiments les meilleurs.

L'évaluateur de la Ville et directeur,

Tim Austin

**Pièces jointes :**

- Directives sur la manière de remplir les questionnaires et dispositions législatives habilitantes : Formulaire n° 529-2
- Questionnaire sur les hôtels et les motels : Formulaire n° 529-7
- Annexe A : Formulaire n° 529-8
- Formulaire n° 529-11 un guide pour les hôtels

510 Main Street, Winnipeg, Manitoba R3B 3M2

510, rue Main, Winnipeg (Manitoba) R3B 3M2

T. | Tél. : 311  
Toll-free | Sans frais : 1-877-311-4974  
F. | Fax : 204-986-6105  
winnipeg.ca



## INSTRUCTIONS FOR COMPLETING HOTEL/MOTEL QUESTIONNAIRES

### GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE" of May 5, 2022.

Please include a copy of your Audited Income and Expense Statements for the 12-month period culminating in your most recent year-end. If Audited Income and Expense Statements are not available then please submit a copy of your Non-Audited Income and Expense Statements.

PLEASE COMPLETE THE "CERTIFICATION" SECTION ON ALL APPLICABLE FORMS. IF WE REQUIRE CLARIFICATION OR ADDITIONAL INFORMATION, IT IS IMPORTANT FOR US TO HAVE A CONTACT PERSON IDENTIFIED.

### HOTEL/MOTEL QUESTIONNAIRE (FORM: 529-7)/SCHEDULE A (FORM 529-8)

PLEASE NOTE THAT THIS FORM IS TO BE COMPLETED IN CONJUNCTION WITH SCHEDULE A

Enter the information as of your year-end. If the property was purchased in 2020 or 2021, include the income and expense information that was supplied by the vendor. A brief description of what is required in each section appears below.

Property Identification

Please verify that the information shown is correct.

Property Characteristics

Please check off the features/amenities that apply to this specific property.

The number of indoor/outdoor parking spaces, if applicable, is to be entered at the bottom of this section.

Summary Income Information

Total number of rooms available refers to rooms that are available for overnight accommodation only.

In Room Summary, "Theme Rooms" are to be included with the category shown for Suites.

Overall Occupancy Rate =  $\frac{\text{Total Number of Occupied Room Nights per Year}}{\text{Total Number of Rooms Available per Year}} \times 100\%$

Average Daily Room Rate =  $\frac{\text{Total Annual Room Revenue}}{\text{Total Number of occupied Room Nights}}$

Income and Expense Information

The Assessment and Taxation Department has adopted the standards set forth by; the "Uniform System of Accounts for the Lodging Industry – 9<sup>th</sup> Revised Edition". Under this system, only direct operating expenses are charged to operating departments of the hotel. General overhead items such as administration, marketing and maintenance, which are applicable to the operations as a whole, are classified as Undistributed Operating Expenses. The following list is extracted from the "Uniform Systems of Accounts for the Lodging Industry – 9<sup>th</sup> Revised Edition":

**Operated Departments**

Rooms  
Food  
Beverage  
Banquet/Meeting Rooms  
Telephone  
Garage, Parking Lot  
Health/Fitness/Spa Club  
Vendor Sales  
Other Operated Departments  
Rentals and Other Income

**Undistributed Operating Expenses**

Administration & General Expense

Manager's Office  
\* Front Office  
\* Data Processing  
\* Night Office  
\* Accounting/Credit Office  
\* Receiving Clerks  
Human Resources  
\* Employment Office

Marketing

\* Sales Department  
\* Advertising  
\* Merchandising  
\* Public Relations/Publicity  
\* Research  
Other  
\* Transportation  
\* Energy Costs

Repair & Maintenance

\* Chief Engineer  
\* Maintenance Staff  
\* Grounds Keeping Staff  
\* Office/Storerooms

### How to Submit Your Completed Questionnaires and /or Documentation

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).

## LEGISLATIVE AUTHORITY

Each form contains references to the following sections of *The Municipal Assessment Act*:  
This version is current as of January 17, 2022.

### **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.

**HOTEL/MOTEL QUESTIONNAIRE**  
FORM 529-7

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

**DUE: May 5, 2022**

**PROPERTY IDENTIFICATION**

<p><b><u>Roll Number:</u></b> _____</p> <p><b><u>Property Owner:</u></b> _____</p>	<p><b><u>Property Group:</u></b> _____</p> <p><b><u>Property Use Code:</u></b> _____</p> <p><b><u>Property Address:</u></b> _____</p>
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**PROPERTY CHARACTERISTICS**

**SUMMARY INCOME INFORMATION**

**Type of Accommodation**

Hotel                                       Motel

Suite/Apartment Hotel                       Beverage Hotel

**Facilities Provided**

Dining Room                                       Meeting Room(s)

Coffee Shop                                       Lounge

Gift Shop     Bar

Banquet Room (s)                                 Cabaret

**Recreational Facilities**

Pool     Games Room

Waterslide     Other (specify) \_\_\_\_\_

Fitness Area    \_\_\_\_\_

**Room Amenities**

TV     Bar Fridge

Modem/Data Lines/Wireless Internet               Mini-Bar

In-Room Pay for TV Movies                       Room Service Available

Jacuzzi Tub     Laundry Service Available

Kitchenette     Safety Deposit Box Available

Coffee Maker     Fax Service Available

Iron/Ironing Board                                       Other (specify) \_\_\_\_\_

Hair Dryer    \_\_\_\_\_

**Charges Included in Room Rates**

Telephone                       Included                       Not Included

Parking                               Included                       Not Included

**Number of Indoor Parking Spaces** \_\_\_\_\_

**Number of Outdoor Parking Spaces** \_\_\_\_\_

**Canada Select Star Rating (if applicable):** \_\_\_\_\_

**Rooms**

Total Number of Rooms Available \_\_\_\_\_

**Room Summary**

Room Type	Single	Double	King Size	Suites
Number of Each	_____	_____	_____	_____

Overall Occupancy Rate \_\_\_\_\_ %

Total Number of Occupied Room Nights \_\_\_\_\_

Average Daily Room Rate \$ \_\_\_\_\_

**VLT Summary (if applicable)**

Total Number of VLT's \_\_\_\_\_

**ATM Summary (if applicable)**

Total Number of ATM's (owned) \_\_\_\_\_

Acquisition Cost \$ \_\_\_\_\_

Total Number of ATM's (leased) \_\_\_\_\_

Leasing Cost per ATM \$ \_\_\_\_\_

Lease Term \_\_\_\_\_ to \_\_\_\_\_

Operating Expenses \$ \_\_\_\_\_

Servicing Fees \$ \_\_\_\_\_

Total Number of ATM transactions (annual) \_\_\_\_\_

**Annual Parking Revenue (if applicable)**

Indoor Parking \$ \_\_\_\_\_

INCOME and EXPENSE INFORMATION	CAPITAL EXPENDITURES SUMMARY		
<p><b>Revenue</b></p> <p>Rooms \$ _____ (701)</p> <p>Food \$ _____ (702)</p> <p>Beverage \$ _____ (703)</p> <p>Banquet/Meeting Rooms \$ _____ (704)</p> <p>Vendor Sales \$ _____ (705)</p> <p>VLT Net Income \$ _____ (706)</p> <p>ATM Net Income \$ _____ (707)</p> <p>Rental Income \$ _____ (708)</p> <p>Parking Income \$ _____ (709)</p> <p>Telephone \$ _____ (710)</p> <p>Other \$ _____ (711)</p> <p><b>Total Revenue</b> \$ _____ (712)</p> <p><b>Departmental Expenses</b></p> <p>*Rooms Total \$ _____ (713)</p> <p>*Food Total \$ _____ (714)</p> <p>*Beverage Total \$ _____ (715)</p> <p>*Banquet/Meeting Rooms Total \$ _____ (716)</p> <p>*Vendor Total \$ _____ (717)</p> <p>Telephone \$ _____ (718)</p> <p>Parking \$ _____ (719)</p> <p>Other \$ _____ (720)</p> <p><b>*Please complete Schedule A</b></p> <p><b>Total Departmental Expenses</b> \$ _____ (721)</p> <p><b>Undistributed Operating Expenses</b></p> <p>*Total Administration &amp; General \$ _____ (722)</p> <p><b>*Please complete Schedule A</b></p> <p>Advertising, Marketing &amp; Promotions \$ _____ (723)</p> <p>Heat, Light, Power &amp; Water \$ _____ (724)</p> <p>Repair and Maintenance \$ _____ (725)</p> <p>Franchise Fees \$ _____ (726)</p> <p>Other Expenses \$ _____ (727)</p> <p><b>Total Undistributed Operating Expenses</b> \$ _____ (728)</p> <p><b>Fixed Expenses</b></p> <p>Insurance \$ _____ (729)</p> <p>Other Fixed Expenses \$ _____ (730)</p> <p>Realty Taxes \$ _____ (731)</p> <p>Business Taxes \$ _____ (732)</p> <p><b>Total Fixed Expenses</b> \$ _____ (733)</p>	<p><b>Type</b></p> <p>Roof \$ _____</p> <p>Windows \$ _____</p> <p>Heating (HVAC) \$ _____</p> <p>Other (specify) _____ \$ _____</p> <p><b>NOTE:</b> Please DO NOT report normal Repair and Maintenance expenses in this section</p>	<p><b>Incurred</b></p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p> <p>\$ _____</p>	<p><b>Date (mm/dd/yyyy)</b></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
<b>FURNITURE, FIXTURES &amp; EQUIPMENT (FF&amp;E)</b>			
		Estimated Replacement Cost New of FF & E	\$ _____
		Annual Rate of Depreciation applied to FF & E	_____ %
		Estimated Depreciated Value of FF & E	\$ _____
		Total Expenditures for the Replacement of FF & E	\$ _____
<b>LICENSED CAPACITY</b>			
Please list the posted capacity (MLCC) of the following facilities where applicable:			
<b>Facilities</b>	<b># of Rooms</b>	<b>Capacity (# of patrons)</b>	
Banquet Room(s)	_____	_____	
Dining Room(s)	_____	_____	
Meeting Room(s)	_____	_____	
Beverage Room(s)	_____	_____	
Lounge(s)	_____	_____	
Cabaret	_____	_____	
<b>ADDITIONAL INFORMATION</b>			
1. Have you entered into any lease agreements with other companies or individuals (e.g. gift shops, restaurant etc.)? <input type="checkbox"/> YES <input type="checkbox"/> NO IF <b>YES</b> , please attach a copy of the Lease Agreement(s)			
2. Is this property operated under the terms and conditions of a Franchise and/or Management Agreement? <input type="checkbox"/> YES <input type="checkbox"/> NO IF <b>YES</b> , please attach a copy of the Franchise and/or Mgmt. Agreement			
3. Have you entered into any equipment Rental Agreement(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO IF <b>YES</b> , please attach a copy of the Rental Agreement(s)			
4. Has there been a sale (whole or in part) of ownership shares? <input type="checkbox"/> YES <input type="checkbox"/> NO IF <b>YES</b> , please attach a copy of the Sale Agreement			
<p>This information is collected under the authority of <i>The Municipal Assessment Act</i> - 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), 59(6), 60(2.1), 60(2.2) and 64 of <i>The Municipal Assessment Act</i>. Refer to page 2 of "Instructions for Completing Hotel/Motel Questionnaires" for the relevant sections of <i>The Municipal Assessment Act</i> that apply.</p> <p>The Assessment and Taxation Department is prevented from the unauthorized disclosure of this and other information under the provisions of Manitoba's <i>Freedom of Information and Protection of Privacy Act</i>.</p>			

<b>CERTIFICATION</b>		
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 <i>The Municipal Assessment Act</i> .		
Name of Contact (please print)	Position	Signature
Business Telephone	E-Mail Address	Date

FOR OFFICE USE ONLY – DATE RECEIVED



The City of Winnipeg ASSESSMENT AND TAXATION DEPARTMENT

**SCHEDULE A** FORM 529-8

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

**DUE DATE: May 5, 2022**

**PROPERTY IDENTIFICATION**

Roll Number: \_\_\_\_\_ Property Group: \_\_\_\_\_  
Property Address: \_\_\_\_\_ Property Use Code: \_\_\_\_\_  
Property Owner: \_\_\_\_\_

**SUPPLEMENTARY DEPARTMENTAL EXPENSE INFORMATION**

**Rooms Expenses**

Employee Wages \$ \_\_\_\_\_  
Employee Benefits \$ \_\_\_\_\_  
Supplies \$ \_\_\_\_\_  
Other (please specify) \_\_\_\_\_

**\*Rooms Expenses Total \$**

**\* Transfer this amount to Line 713 on FORM:529-7**

**Food Expenses**

Cost of Sales \$ \_\_\_\_\_  
Employee Wages \$ \_\_\_\_\_  
Employee Benefits \$ \_\_\_\_\_  
Entertainment \$ \_\_\_\_\_  
Supplies \$ \_\_\_\_\_  
Other \_\_\_\_\_

Other (please specify) \$ \_\_\_\_\_

**\*Food Expenses Total \$**

**\* Transfer this amount to Line 714 on FORM:529-7**

**Beverage Expenses**

Cost of Sales \$ \_\_\_\_\_  
Employee Wages \$ \_\_\_\_\_  
Employee Benefits \$ \_\_\_\_\_  
Entertainment \$ \_\_\_\_\_  
Supplies \$ \_\_\_\_\_  
Other \_\_\_\_\_

Other (please specify) \$ \_\_\_\_\_

**\*Beverage Expenses Total \$**

**\* Transfer this amount to Line 715 on FORM:529-7**

**Banquet/Mtg. Rooms Expenses**

Cost of Sales \$ \_\_\_\_\_  
Employee Wages \$ \_\_\_\_\_  
Employee Benefits \$ \_\_\_\_\_  
Entertainment \$ \_\_\_\_\_  
Supplies \$ \_\_\_\_\_  
Other \_\_\_\_\_

Other (please specify) \$ \_\_\_\_\_

**\*Banquet/Mtg. Rooms Expenses Total \$**

**\* Transfer this amount to Line 716 on FORM:529-7**

**Vendor Expenses**

Cost of Sales \$ \_\_\_\_\_  
Employee Wages \$ \_\_\_\_\_  
Employee Benefits \$ \_\_\_\_\_  
Supplies \$ \_\_\_\_\_

**\*Vendor Expenses Total \$**

**\* Transfer this amount to Line 717 on FORM:529-7**

