



ASSESSMENT AND TAXATION DEPARTMENT • SERVICE DE L'ÉVALUATION ET DES TAXES

April 24, 2009

RE: Request for Income/Expense Information

Roll Number:

Property Address:

Property Group:

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 details of recent property sales and, for all income-producing properties, accurate operating income and expense information. We have included a "Hotel Guide" to assist you in completing the forms.

We, therefore, request that you complete the enclosed questionnaires and return them to our office on or before **May 15, 2009**. 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 Instructions for Completing Questionnaires.

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.

Please note that the questionnaires and documents included in this package are also available in French by contacting us at 311 or toll free 1-877-311-4974. Included in this package are:

- Instructions for Completing Hotel/Motel Questionnaires and Legislative Authority
- Hotel/Motel Questionnaire; Form: 2008-06
- Schedule A
- Hotel/Motel Sale Questionnaire; Form: 2005-07

We are confident that your cooperation will result in an accurate and fair assessment. If you have any questions, please call our Contact Centre at 311 or toll free 1-877-311-4974.

Yours truly,

Nelson Karpa
City Assessor/Director

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INSTRUCTIONS FOR COMPLETING HOTEL/MOTEL QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE" of **May 15, 2009**.

The information requested is for the 12-month period culminating in your most recent year-end. This should include data from 2008, and 2009 if applicable.

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: 2008-06)/SCHEDULE A

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 **2008 or 2009**, 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.

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

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

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 – 9th 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 – 9th Revised Edition":

Operated Departments	Undistributed Operating Expenses		
Rooms	<u>Administration & General Expense</u>	<u>Marketing</u>	<u>Repair & Maintenance</u>
Food	Manager's Office	* Sales Department	* Chief Engineer
Beverage	* Front Office	* Advertising	* Maintenance Staff
Banquet/Meeting Rooms	* Data Processing	* Merchandising	* Grounds Keeping Staff
Telephone	* Night Office	* Public Relations/Publicity	* Office/Storerooms
Garage, Parking Lot	* Accounting/Credit Office	* Research	
Health/Fitness/Spa Club	* Receiving Clerks	<u>Other</u>	
Vendor Sales	<u>Human Resources</u>	* Transportation	
Other Operated Departments	* Employment Office	* Energy Costs	
Rentals and Other Income			

PROPERTY SALE QUESTIONNAIRE (FORM:2008-07)

This form is to be completed for all properties that sold in **2008 or 2009**. The Sale Date shown is the date the Transfer of Land was registered at the Winnipeg Land Titles Office.

Please verify the information in Section A - "Property Identification" and note any discrepancies.

The Property Use Code is the most recent use of the property and may not be your intended use.

The Section C - "Property Characteristics" deals with any intended change in use of the property.

LEGISLATIVE AUTHORITY

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

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 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 applicant, 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 or documentation that was substantially at variance with information that he or she presented at the 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 in which the order is made, or the year following the year to which the application relates, whichever is later.

Burden of proof for non-cooperation

59(6) 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 Municipal Board, on 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 in which the order is made, or the year following the year to which the application relates, whichever is later.

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 \$25.00 for each day that the person continues to refuse or fail to supply the information or documentation.

INCOME and EXPENSE INFORMATION	CAPITAL EXPENDITURES SUMMARY																					
<p>Revenue</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>Total Revenue \$ _____ (712)</p> <p>Departmental Expenses</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>*Please complete Schedule A</p> <p>Total Departmental Expenses \$ _____ (721)</p> <p>Undistributed Operating Expenses</p> <p>*Total Administration & General \$ _____ (722)</p> <p>*Please complete Schedule A</p> <p>Advertising, Marketing & Promotions \$ _____ (723)</p> <p>Heat, Light, Power & Water \$ _____ (724)</p> <p>Repair and Maintenance \$ _____ (725)</p> <p>Franchise Fees \$ _____ (726)</p> <p>Other Expenses \$ _____ (727)</p> <p>Total Undistributed Operating Expenses \$ _____ (728)</p> <p>Fixed Expenses</p> <p>Insurance \$ _____ (729)</p> <p>Other Fixed Expenses \$ _____ (730)</p> <p>Realty Taxes \$ _____ (731)</p> <p>Business Taxes \$ _____ (732)</p> <p>Total Fixed Expenses \$ _____ (733)</p>	<p>Type</p> <p>Roof \$ _____</p> <p>Windows \$ _____</p> <p>Heating (HVAC) \$ _____</p> <p>Other (specify) _____ \$ _____</p> <p>NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section</p> <hr/> <p style="text-align: center;">FURNITURE, FIXTURES & EQUIPMENT (FF&E)</p> <p>Estimated Replacement Cost New of FF & E \$ _____</p> <p>Annual Rate of Depreciation applied to FF & E _____%</p> <p>Estimated Depreciated Value of FF & E \$ _____</p> <p>Total Expenditures for the Replacement of FF & E \$ _____</p> <hr/> <p style="text-align: center;">LICENSED CAPACITY</p> <p>Please list the posted capacity (MLCC) of the following facilities where applicable:</p> <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Facilities</th> <th style="text-align: center;"># of Rooms</th> <th style="text-align: center;">Capacity (# of patrons)</th> </tr> </thead> <tbody> <tr> <td>Banquet Room(s)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Dining Room(s)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Meeting Room(s)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Beverage Room(s)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Lounge(s)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Cabaret</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <hr/> <p style="text-align: center;">ADDITIONAL INFORMATION</p> <p>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 YES, please attach a copy of the Lease Agreement(s)</p> <p>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 YES, please attach a copy of the Franchise and/or Mgmt. Agreement</p> <p>3. Have you entered into any equipment Rental Agreement(s)? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Rental Agreement(s)</p> <p>4. Has there been a sale (whole or in part) of ownership shares? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, please attach a copy of the Sale Agreement</p>	Facilities	# of Rooms	Capacity (# of patrons)	Banquet Room(s)	_____	_____	Dining Room(s)	_____	_____	Meeting Room(s)	_____	_____	Beverage Room(s)	_____	_____	Lounge(s)	_____	_____	Cabaret	_____	_____
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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), 59(6), 60(2.1), 60(2.2) and 64 of *The Municipal Assessment Act*. Refer to page 2 of "Instructions for Completing Hotel/Motel 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*.

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

FOR OFFICE USE ONLY – DATE RECEIVED



SCHEDULE A

12 MONTHS ENDING
(mm/dd/yyyy) _____

DUE: May 15, 2009

PROPERTY IDENTIFICATION

Roll Number: _____	Property Group: _____
Property Owner: _____	Property Use Code: _____
	Property Address: _____

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:2008-06

Vendor Expenses

Cost of Sales \$ _____

Employee Wages \$ _____

Employee Benefits \$ _____

Supplies \$ _____

***Vendor Expenses Total \$**

* Transfer this amount to Line 717 on FORM:2008-06

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:2008-06

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:2008-06

(continued on back)

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:2008-06

ADMINISTRATION and GENERAL EXPENSE INFORMATION

COLUMN A

COLUMN B

Accounting \$ _____

Automobile \$ _____

Bad Debt \$ _____

Bank Charges (Net of Interest) \$ _____

Business License and Dues \$ _____

Credit Card Commissions \$ _____

Courier \$ _____

Canada Pension Plan \$ _____

Cash Over and Short \$ _____

Designated Driver Program \$ _____

Employment Insurance \$ _____

Employee Benefits \$ _____

Equipment Rental and Lease \$ _____

Garbage \$ _____

Hotel Supplies \$ _____

Janitorial Services \$ _____

Legal Fees \$ _____

TOTAL COLUMN A \$

Salaries and Wages \$ _____

Management Fee(s) \$ _____

Management Wage(s) \$ _____

Office Supplies \$ _____

Professional Fees \$ _____

Employee Transportation \$ _____

Security \$ _____

Sign Rentals \$ _____

Travel and Entertainment \$ _____

Worker's Compensation \$ _____

Other (please specify) _____

_____ \$ _____

Other (please specify) _____

_____ \$ _____

Other (please specify) _____

_____ \$ _____

_____ \$ _____

TOTAL COLUMN B \$

* TOTAL ADMINISTRATION and GENERAL EXPENSES = COLUMN A + COLUMN B = \$

* Transfer this amount to Line 722 on the Hotel/Motel Questionnaire, Form:2008-06

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Name of Contact (please print)

Position

Signature

Business Telephone

E-Mail Address

Date

FOR OFFICE USE ONLY – DATE RECEIVED