



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

January 29, 2009

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 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, therefore, request that you complete the enclosed questionnaires and return them to our office on or before February 19, 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.

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 Questionnaires and Legislative Authority
- Property Income and Expense Questionnaire; Form: 2006-01
- Tenant Verification Form; Form: 2006-02
- Multi-Family Questionnaire; Form: 2006-03
- Property Sale Questionnaire; Form: 2006-04

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

Le 29 janvier 2009

OBJET : Demande de renseignements sur les ventes de biens fonciers ainsi que sur les revenus et les dépenses d'exploitation de biens immobiliers
N° du rôle :
Adresse du bien :
Groupe de biens immobiliers :

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 ventes récentes de biens fonciers ainsi que sur les revenus et les dépenses d'exploitation de tous les biens immobiliers productifs de revenus.

Par conséquent, nous vous demandons de bien vouloir remplir les questionnaires ci-joints et nous les retourner au plus tard le 19 février 2009. 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 dans les instructions ci-jointes sur la manière de remplir les questionnaires.

Veillez noter que les questionnaires et les documents inclus dans le présent envoi sont aussi disponibles en anglais. Pour les obtenir, composez le 311 ou gratuitement le 1-877-311-4974. Le présent envoi comprend notamment ce qui suit :

- Instructions sur la manière de remplir les questionnaires et dispositions législatives habilitantes
- Questionnaire sur les revenus et les dépenses d'exploitation de biens immobiliers – Formulaire n° 2006-01
- Formulaire de vérification des locataires – Formulaire n° 2006-02
- Questionnaire multifamilial – Formulaire n° 2006-03
- Questionnaire sur les ventes de biens fonciers – Formulaire n° 2006-04

Nous sommes persuadés que votre collaboration permettra d'assurer l'exactitude et la justesse des évaluations. Si vous avez des questions au sujet de ce qui précède, n'hésitez pas à communiquer avec notre Centre d'appels 311 ou gratuitement au 1-877-311-4974.

Nous vous prions d'agréer, Madame, Monsieur, l'expression de nos sentiments les meilleurs.

L'évaluateur de la ville et directeur du Service de l'évaluation foncière,

Nelson Karpa

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INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE" of **February 19, 2009**.
 The information requested is from the **relevant 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.

PROPERTY INCOME AND EXPENSE QUESTIONNAIRE (FORM: 2006-01)

Enter the information requested for the **relevant year**. If the property was purchased in _____, include the income and expense information that was supplied by the vendor.

In the column, "Property Information", please complete the information required for Total Leasable Area, Average % of Space Vacant in **relevant year**, Number of Tenants (Non-Residential), Number of Indoor Parking Stalls (if applicable) and Number of Outdoor Parking Stalls (if applicable).

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

TENANT VERIFICATION FORM (FORM: 2006-02)

This form must be completed for ALL non-residential space. Indicate which space, if any, is occupied by the Building Owner.

Enter the tenant information for the **relevant year**. If the property was purchased in _____, include the tenant information that was supplied by the vendor. For units that were vacant for part of the year, record the information as follows:

Unit No.	Floor No.	Tenant Name	Primary Use	Lease Start	~~~~~
101	1	Vacant	11	N/A	~~~~~
102	1	The Clothing Store	6	2008/06/01	~~~~~

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".

MULTI-FAMILY QUESTIONNAIRE (FORM: 2006-03)

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: 2006-02. 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.

PROPERTY SALE QUESTIONNAIRE (FORM: 2006-04)

This form is to be completed for all properties that sold in _____. 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 fails to supply the information or documentation.



PUC:

Property Address:

Roll No.:

The City of Winnipeg Assessment and Taxation Department
Please insert year ended date for Income and Expense period

PROPERTY INCOME AND EXPENSE QUESTIONNAIRE FORM 2006-01
ANNUAL INCOME RECEIVED
ANNUAL EXPENSES (PROPERTY)
PROPERTY INFORMATION
Includes sections for Annual Income Received, Annual Expenses (Property), and Property Information with various sub-sections and line items.

RENTAL INCOME LOSS		CAPITAL COST SUMMARY			NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section
Vacancy	\$ _____ (123)	Type	Incurred	Date (mm/dd/yyyy)	
Bad Debts	\$ _____ (124)	Roof	\$ _____ (222)	_____	
		Windows	\$ _____ (223)	_____	
		Heat/Vent/AC	\$ _____ (224)	_____	
		Other (specify)	_____	_____	
			\$ _____ (225)	_____	
		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*.

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) Title Signature Business Telephone E-Mail Address Date

FOR OFFICE USE ONLY - DATE RECEIVED

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, loan 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 current percentage Rent Roll for the relevant year: _____

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

FOR OFFICE USE ONLY - DATE RECEIVED



The City of Winnipeg Assessment and Taxation Department

PROPERTY SALE QUESTIONNAIRE

FORM: 2006-04

CALENDAR YEAR

DUE DATE: February 19, 2009

A. PROPERTY IDENTIFICATION

Roll Number:
Property Group:
Property Owner:
Property Address:
C.T. Number:
Property Use Code:

Neighbourhood
Characterization Area:
Sale Date:
Vendor:
Consideration Paid:
Sworn Value:

B. SALES VERIFICATION

- 1. Is the consideration paid - shown above - the correct total sales price?
2. On what date was the sale price agreed upon?
3. Was this sale an arm's-length, open market transaction?
4. Were any items other than real estate included in the purchase price?
5. Was a market value appraisal report or opinion of value completed on the property at the time of sale?
6. Is there a leaseback arrangement between Vendor and Purchaser?
7. Is this sale full interest?
8. Is there a single lease covering any or all of the buildings?
9. Is there a land lease involved?
10. Did the Purchaser occupy all or part of the property prior to purchase?
11. Does the Purchaser intend to occupy all or part of the property after the sale?
12. Does the Purchaser intend to use the property for a new business?

C. PROPERTY CHARACTERISTICS

- 13. What was the property used for at the time of sale?
14. Is the intended use of the property the same?
15. What was the overall condition of the building(s) on the site at the time of purchase?
16. Did you, or do you intend to, make major repairs or improvements to the property?
17. Did you, or do you intend to, demolish any of the structures on the property?
18. Do you intend to subdivide all or a part of the property?

(continued on back)

