



THE CITY OF WINNIPEG
ASSESSMENT AND TAXATION DEPARTMENT
SERVICE DE L'ÉVALUATION ET DES TAXES

May 28, 2020

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 **June 18, 2020. Please note that a separate questionnaire is required for each roll number. Submitting one mailer covering multiple roll numbers is no longer acceptable.**

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 Customer Contact Centre by phone at 3-1-1 (toll free 1-877-311-4974) or by email at 311@winnipeg.ca Included in this package are:

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

For your convenience, you can now also enter the questionnaire online.

To enter your information online:

Log onto our web site at www.winnipegassessment.com Simply click on the Secure Login link in "My Properties" and then create an account, filling in your private user ID# and roll number.

We are confident that your cooperation will result in an accurate and fair assessment. If you have any questions, 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

Embrace the Spirit • Vivez l'esprit



THE CITY OF WINNIPEG

ASSESSMENT AND TAXATION DEPARTMENT

SERVICE DE L'ÉVALUATION ET DES TAXES

le 28 mai 2020

OBJET: Demande de renseignements sur les ventes ainsi que sur les revenus et les dépenses d'exploitation de biens fonciers

Numéro du rôle :

Adresse du bien :

Groupe de biens :

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 détails sur les ventes récentes de biens fonciers ainsi que sur les revenus et les dépenses d'exploitation exacts 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 18 juin 2020**. **Veillez noter qu'il faut répondre à un questionnaire par numéro de rôle. Il n'est plus permis de soumettre un seul questionnaire portant sur plusieurs numéros de rôle.**

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 municipale et dans les directives (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 français. Pour obtenir ceux-ci, communiquez avec le Centre d'appels 311 ou appelez sans frais au 311 (numéro sans frais: 1-877-311-4974) ou par courrier électronique à 311@winnipeg.ca . Le présent envoi comprend notamment :

- Directives sur la manière de remplir les formulaires et dispositions législatives habilitantes
- Questionnaire sur les revenus et les dépenses d'exploitation de biens fonciers – Formulaire 529-3
- Formulaire de vérification des locataires – Formulaire 529-4

Désormais, vous pouvez également remplir le questionnaire en ligne.

Pour fournir vos renseignements en ligne :

Connectez-vous à notre site Web, à www.winnipegassessment.com cliquez sur Secure Login (connexion sécurisée) dans My Properties (Mes propriétés), puis ouvrez un compte en entrant votre numéro d'utilisateur personnel et votre numéro de rôle.

Votre collaboration permettra d'assurer l'exactitude et la justesse des évaluations. Si vous avez des questions, veuillez communiquer avec le Centre d'appels en composant le 311, ou appelez sans frais au 311 (numéro sans frais : 1-877-311-4974) ou par courrier électronique à 311@winnipeg.ca . Veuillez d'agréer, Madame, Monsieur, l'expression de nos sentiments les meilleurs.

Kelly Shields
Évaluateur de la Ville et directeur

Embrace the Spirit • Vivez l'esprit



INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE" of June 18, 2020. The information requested is for the 12-month period culminating in your most recent year-end. This should include data from 2019 and 2020 if applicable.

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: 529-3)

Enter the information requested for the 12-month period culminating in your most recent year-end. If the property was purchased in 2019 or 2020, 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, 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: 529-4)

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 as of your year-end. If the property was purchased in 2019 or 2020, 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	Tenant Name	11	N/A	~~~~~
102	1	The Clothing Store	6	2019/06/01	~~~~~

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: 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.

PROPERTY SALE QUESTIONNAIRE (FORM: 529-10)

This form is to be completed for all properties that sold in 2019 or 2020. 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*:
This version is current as of January 17, 2020.

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.



Property Group:

Property Address:

Roll Number:

PROPERTY INCOME AND EXPENSE QUESTIONNAIRE <small>FORM 529-3</small>	12 MONTHS ENDING (mm/dd/yyyy)	DUE DATE: June 18, 2020
---	--------------------------------------	--------------------------------

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

RENTAL INCOME LOSS

CAPITAL COST SUMMARY

Vacancy	\$ _____ (123)	Type	Incurred	Date (mm/dd/yyyy)	NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section
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.

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

PUC:

Property Address:

Roll Number:

TENANT VERIFICATION FORM

FORM: 529-4

12 MONTHS ENDING (mm/dd/yyyy)

DUE DATE: June 18, 2020

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).



The City of Winnipeg ASSESSMENT AND TAXATION DEPARTMENT

- 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

Table with 14 columns: Unit No., Floor No., Tenant Name, Primary Use, Lease Start, Lease End, Leased Area, Monthly Rent, Annual Property Tax Recovery, Annual General/Admin Recoveries, Annual Utilities/Maintenance Expense Recoveries, (412) Owner/Occupied, (413) Step Up Lease, (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.

SPECIAL INSTRUCTIONS (425)

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 percentage Rent Roll: _____

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.

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