



PROPERTY ASSESSMENT DEPARTMENT • SERVICE DE L'ÉVALUATION FONCIÈRE

January 19, 2007

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

**Roll Number:**

**Property Address:**

**Property Group:**

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The City of Winnipeg Property Assessment Department is collecting information for the purpose of preparing the 2010 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 9, 2007. 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 the Audited Income and Expense statements that are relevant to the property sale is to be included. If Audited Income and Expense statements are not available, then please submit a copy of the Non-Audited statements.

Please note that the questionnaires and documents included in this package are also available in French by contacting us at 986-2353. Included in this package are:

- Instructions for Completing Questionnaires and Legislative Authority
- Property Income and Expense Questionnaire; Form: 2005-01
- Tenant Verification Form; Form: 2005-02
- Multi-Family Questionnaire; Form: 2005-03
- Property Sale Questionnaire; Form: 2005-04

We are confident that your cooperation will result in an accurate and fair assessment. If you have any questions, please call our Customer Service Centre at 986-2353.

Yours truly,

Nelson Karpa  
City Assessor/Director

*Embrace the spirit • Vivez l'esprit*



PROPERTY ASSESSMENT DEPARTMENT • SERVICE DE L'ÉVALUATION FONCIÈRE

19 janvier 2007

**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:**

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Le Service de l'évaluation foncière de la ville de Winnipeg collecte des renseignements en vue de la préparation de l'évaluation générale de 2010 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 9 février 2007. 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.

Doit être incluse une copie des états vérifiés du revenu et des dépenses concernant la vente du bien foncier. Si vous n'avez pas accès à vos états financiers vérifiés, veuillez joindre une copie de vos états financiers non vérifiés.

Veuillez noter que les questionnaires et les documents inclus dans le présent envoi sont aussi disponibles en anglais. Pour les obtenir, composez le 986-2353. 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° 2005-01
- Formulaire de vérification des locataires – Formulaire n° 2005-02
- Questionnaire multifamilial – Formulaire n° 2005-03
- Questionnaire sur les ventes de biens fonciers – Formulaire n° 2005-04

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 de service à la clientèle, au 986-2353.

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

*Embrace the spirit • Vivez l'esprit*



**INSTRUCTIONS FOR COMPLETING QUESTIONNAIRES**

**GENERAL INSTRUCTIONS**

The forms contained in this package indicate a "DUE DATE" of **February 9, 2007**.  
 The information requested is for 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: 2005-01)**

Enter the information requested for the **relevant year**. If the property was purchased in **2006**, include the income and expense information that was supplied by the vendor.  
 In the column, "Property Information", please complete the information required for Total Leaseable Area, Average % of Space Vacant in the **relevant year**, Number of Tenants, Number of Indoor Parking Spaces (if applicable) and Number of Outdoor Parking Spaces (if applicable).  
 If the property is 100% owner occupied, then complete the information required for "Annual Expenses" and "Capital Cost Summary" only.

**TENANT VERIFICATION FORM (FORM: 2005-02)**

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 **2006**, 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	12	N/A	~~~~~
102	1	The Clothing Store	6	2005/06/01	~~~~~

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 - 12", while the Clothing Store (or unit) would be listed as "Retail - 6".

**MULTI-FAMILY QUESTIONNAIRE (FORM: 2005-03)**

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: 2005-02. The Tenant Verification Form should list all of the commercial tenants.  
 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: 2005-04)**

This form is to be completed for all properties that sold in **2006**. 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.



The City of Winnipeg

Property Assessment Department

Please insert year ended date for Income and Expense period

**PROPERTY INCOME AND EXPENSE QUESTIONNAIRE**  
FORM 2005-01

**CALENDAR YEAR**  
\_\_\_\_\_

**DUE DATE: February 9, 2007**

ANNUAL INCOME RECEIVED	ANNUAL EXPENSES (PROPERTY)	PROPERTY INFORMATION
<b>Owner/Occupier</b> <input type="checkbox"/> Fully (101) <input type="checkbox"/> Partially (102)	<b>General/Administration</b>	
NOTE: IF the property is 100% Owner Occupied, then complete the information required for "Annual Expenses" and "Capital Cost Summary" only	Insurance \$ _____ (201)	<b>Roll Number</b>
<b>Income Type</b> <input type="checkbox"/> Gross (103) <input type="checkbox"/> Net (104)	Property Management & Administration \$ _____ (202)	<b>Property Group:</b>
<b>Residential/Apt. Suites</b> \$ _____ (105)	Professional Fees \$ _____ (203)	<b>Property Use Code</b>
Laundry (Multi-Res.) \$ _____ (106)	Office Supplies \$ _____ (204)	<b>Property Owner(s)</b>
Other Residential (specify) _____ \$ _____ (107)	Marketing/Advertising (Space for Rent) \$ _____ (205)	
<b>Non-Residential/ Office/Retail/Industrial</b>	<b>Utilities/Maintenance</b>	
Rent Income \$ _____ (108)	Hydro \$ _____ (206)	
Percentage Rents \$ _____ (109)	Water/Sewer \$ _____ (207)	<b>Property Address</b>
Other (specify) _____ \$ _____ (110)	Heat/Vent/AC(HVAC) \$ _____ (208)	
_____ \$ _____ (111)	Cable/Satellite TV \$ _____ (209)	<b>Total Leasable Area</b> _____ (301)
_____ \$ _____ (112)	Waste/Snow Removal \$ _____ (210)	<b>Average % of Space Vacant (relevant year)</b> _____ (302)
Storage (specify type/location) \$ _____ (113)	Security (Monitoring) \$ _____ (211)	<b>Number of Tenants</b> _____ (303)
Parking \$ _____ (114)	Maintenance/Repair \$ _____ (212)	_____ (Please complete Tenant Verification Form 2005-02)
Other Income (cellular towers, billboards etc.) \$ _____ (115)	Maintenance/Supplies \$ _____ (213)	<b>Number of Indoor Parking Spaces</b> _____ (304)
General Administrative Recoveries \$ _____ (116)	Wages & Benefits (Caretaker) \$ _____ (214)	
Utilities/Maintenance Recoveries \$ _____ (117)	Other (Specify) _____ \$ _____ (215)	<b>Number of Outdoor Parking Spaces</b> _____ (305)
Property Tax Recoveries \$ _____ (118)	<b>Property Taxes</b> \$ _____ (216)	
Other (specify) _____ \$ _____ (119)	<b>Total Expenses</b> \$ _____ (217)	
<b>Total Income</b> \$ _____ (120)	_____ (Add Lines 201 to 216)	
	<b>Net Operating Income</b> \$ _____ (218)	
	Business Taxes \$ _____ (219)	
	Land Lease (if applicable) \$ _____ (220)	
	Leasing Commissions \$ _____ (221)	

(continued on back)

RENTAL INCOME LOSS		CAPITAL COST SUMMARY			NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section
Vacancy	\$ _____ (121)	<b>Type</b>	<b>Incurred</b>	<b>Date (mm/dd/yyyy)</b>	
Bad Debts	\$ _____ (122)	Roof	\$ _____ (222)	_____	
		Windows	\$ _____ (223)	_____	
		Heating (HVAC)	\$ _____ (224)	_____	
		Other (specify)			
		_____	\$ _____ (225)		
		<b>Total</b>	<b>\$ _____ (226)</b>		

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 Property Assessment 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 2005: \_\_\_\_\_

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\_\_\_\_\_  
Name of Contact (please print)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Business Telephone

\_\_\_\_\_  
E-Mail Address

\_\_\_\_\_  
Date

FOR OFFICE USE ONLY - DATE RECEIVED



Please insert year ended date for Income and Expense period

MULTI-FAMILY QUESTIONNAIRE
FORM: 2005-03

CALENDAR YEAR

DUE DATE: February 9, 2007

PROPERTY IDENTIFICATION

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

PROPERTY FEATURES/AMENITIES

Please verify and/or check off the features/amenities that this property has?
Miscellaneous Heating Air Conditioning On-Site Laundry Other Features/Amenities (specify)
Resident Caretaker Electric Baseboard Central A/C Washers - Count:
Indoor Pool Electric Forced Air Wall A/C Dryers - Count:
Outdoor Pool Gas Forced Air
Sauna Hot Water In-Suite Appliances Parking
Fireplace Steam Fridge & Stove Indoor - Count:
Balcony/Sundeck Dishwasher Outdoor - Count:
Elevator(s) - Count: Washer & Dryer

SERVICES

Please verify and/or check off the services that are included in the rent?
Heat Appliances Parking
Hydro Cable/Satellite TV Security
Water Laundry Other (specify):
If Parking is NOT included in the rent, please indicate the monthly rent charged for:
Outdoor Parking Space: \$ Indoor Parking Space: \$

SUITE RENTAL INCOME

Enter the following income information for the full calendar year. If the property was purchased in 2005, attach the income and expense information that was supplied by the vendor.

Table with 4 columns: TYPE OF SUITE, NUMBER OF SUITES, MONTHLY RENT, ANNUAL INCOME. Includes rows for Bachelor, 1 Bedroom, 2 Bedroom, 3 Bedroom, Other (specify), and a total row for GROSS POTENTIAL SUITE INCOME AT 100% OCCUPANCY.

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CERTIFICATION

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

PLEASE COMPLETE THE PROPERTY INCOME AND EXPENSE QUESTIONNAIRE: FORM 2005-01

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PROPERTY SALE QUESTIONNAIRE

FORM: 2005-04

CALENDAR

YEAR 2006

DUE DATE: February 9, 2007

A. PROPERTY IDENTIFICATION

Roll Number:
Property Group:
Property Owner:

Neighbourhood Characterization Area:

Sale Date:
Vendor:

Property Address:
C.T. Number:
Property Use Code:

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?

**D. PROPERTY FINANCIAL DETAILS**

**Please complete the financial details with respect to the purchase of the property.**

	Dollar Amount/Value	% of Total	Interest Rate	Lender's Name and Address
19. Cash Down	\$			
20. Assumed Financing	\$			
21. Vendor Take-Back Mortgage	\$			
22. First Mortgage	\$			
23. Second Mortgage	\$			
24. Property in Exchange	\$			
25. Securities Transferred	\$			
26. Liens, Legacies, Annuities and Maintenance Charges to which the Transfer of Land is subject to	\$			
	\$			
27. Other Valuable Consideration	\$			
28. Goodwill	\$			
29. Chattels (items of tangible Personal Property)	\$			
30. Other Consideration not included above	\$			
<b>TOTAL</b>	\$	<b>100.0%</b>		

**E. INCOME AND EXPENSE INFORMATION**

31. Was part or all of this property tenant-occupied at the time of sale?  YES  NO
32. Was the purchase price based on the property's net operating income?  YES  NO  
 If YES, what is the Capitalization Rate at which you assumed you purchased the property \_\_\_\_\_%
33. Were there any financial details and/or investment prospectus available prior to the conclusion of the sale?  YES  NO  
 If YES, please return a copy of the above documents with this form.

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**CERTIFICATION**

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\_\_\_\_\_  
 Name of Contact (please print)                      Position                      Signature

\_\_\_\_\_  
 Business Telephone                      E-Mail Address                      Date

FOR OFFICE USE ONLY – DATE RECEIVED