



**Assessment and Taxation
Évaluation et taxes**

April 9, 2026

RE: Request for Income/Expense Information

Roll Number:

Property Address:

Property Group: Hotel

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 2025, or with year-end dates closest to April 1, 2026.

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 1, 2026. 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).

Yours truly,

Tim Austin
City Assessor/Director

Enclosed

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

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

DS-IEQCOVER-HOTEL-529-1



le 9 avril 2026

OBJET : Demande de renseignements sur les revenus/dépenses

Numéro de rôle :

Adresse du bien :

Groupe de biens : Hotel

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 2025 ou dont la date de fin d'exercice est plus proche du 1er avril 2026.

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 01 mai 2026. 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).

Veillez agréer l'expression de mes sentiments les meilleurs.

L'évaluateur de la Ville et directeur du Service,

Tim Austin

Pièces jointes :

- o Directives sur la manière de remplir les questionnaires et dispositions législatives habilitantes : Formulaire no 529-2
- o Questionnaire sur les hôtels et les motels : Formulaire no 529-7
- o Annexe A : Formulaire no 529-8
- o Formulaire no 529-11 un guide pour les hôtels

INSTRUCTIONS FOR COMPLETING HOTEL/MOTEL QUESTIONNAIRES

GENERAL INSTRUCTIONS

The forms contained in this package indicate a "DUE DATE".

The information requested is for **the relevant Income and Expense statements.**

Please include a copy of your **Audited Income and Expense Statements.** 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 requested for the **relevant year.** If the property was purchased, 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 – 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

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

HOTEL/MOTEL SALE QUESTIONNAIRE (FORM: 529-9)

This form is to be completed for all properties that sold. The Sale Date shown is the date the Transfer of Land was registered at the Winnipeg Land Titles Office. The Sale Price shown is based on available information which may include the following: the consideration and sworn value registered at the Land Titles Office, media releases, company websites, advertisements/listings for sale, etc.

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 February 2, 2026.

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.

Time 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.



SCHEDULE A

FORM 529-8

12 MONTHS ENDING (mm/dd/yyyy)

DUE DATE: May 1, 2026

PROPERTY IDENTIFICATION

Roll Number: _____ Property Group: Hotel

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**

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 \$ _____

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 A \$

TOTAL COLUMN B \$

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

*** Transfer this amount to Line 722 on the Hotel/Motel Questionnaire, FORM:529-7**

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)

 Position

 Signature

 Business Telephone

 E-Mail Address

 Date



HOTEL/MOTEL QUESTIONNAIRE FORM 529-7	12 MONTHS ENDING (mm/dd/yyyy)	DUE DATE: May 1, 2026
---	--------------------------------------	------------------------------

PROPERTY IDENTIFICATION

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

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	
Revenue	
Rooms	\$ _____ (701)
Food	\$ _____ (702)
Beverage	\$ _____ (703)
Banquet/Meeting Rooms	\$ _____ (704)
Vendor Sales	\$ _____ (705)
VLT Net Income	\$ _____ (706)
ATM Net Income	\$ _____ (707)
Rental Income	\$ _____ (708)
Parking Income	\$ _____ (709)
Telephone	\$ _____ (710)
Other	\$ _____ (711)
Total Revenue	\$ _____ (712)
Departmental Expenses	
*Rooms Total	\$ _____ (713)
*Food Total	\$ _____ (714)
*Beverage Total	\$ _____ (715)
*Banquet/Meeting Rooms Total	\$ _____ (716)
*Vendor Total	\$ _____ (717)
Telephone	\$ _____ (718)
Parking	\$ _____ (719)
Other	\$ _____ (720)
*Please complete Schedule A	
Total Departmental Expenses	\$ _____ (721)
Undistributed Operating Expenses	
*Total Administration General	\$ _____ (722)
*Please complete Schedule A	
Advertising, Marketing and Promotions	\$ _____ (723)
Heat, Light, Power Water	\$ _____ (724)
Repair and Maintenance	\$ _____ (725)
Franchise Fees	\$ _____ (726)
Other Expenses	\$ _____ (727)
Total Undistributed Operating Expenses	\$ _____ (728)
Fixed Expenses	
Insurance	\$ _____ (729)
Other Fixed Expenses	\$ _____ (730)
Realty Taxes	\$ _____ (731)
Business Taxes	\$ _____ (732)
Total Fixed Expenses	\$ _____ (733)

CAPITAL EXPENDITURES SUMMARY		
Type	Incurred	Date (mm/dd/yyyy)
Roof	\$ _____	_____
Windows	\$ _____	_____
Heating (HVAC)	\$ _____	_____
Other (specify)	_____	_____
	\$ _____	_____
NOTE: Please DO NOT report normal Repair and Maintenance expenses in this section		

FURNITURE, FIXTURES and EQUIPMENT (FFE)	
Estimated Replacement Cost New of FFE	\$ _____
Annual Rate of Depreciation applied to FFE	_____ %
Estimated Depreciated Value of FFE	\$ _____
Total Expenditures for the Replacement of FFE	\$ _____

LICENSED CAPACITY		
Please list the posted capacity (MLCC) of the following facilities where applicable:		
Facilities	# of Rooms	Capacity (# of patrons)
Banquet Room(s)	_____	_____
Dining Room(s)	_____	_____
Meeting Room(s)	_____	_____
Beverage Room(s)	_____	_____
Lounge(s)	_____	_____
Cabaret	_____	_____

ADDITIONAL INFORMATION	
1. Have you entered into any lease agreements with other companies or individuals (e.g. gift shops, restaurant etc.)? IF YES, please attach a copy of the Lease Agreement(s)	<input type="checkbox"/> YES <input type="checkbox"/> NO
2. Is this property operated under the terms and conditions of a Franchise and/or Management Agreement? IF YES, please attach a copy of the Franchise and/or Mgmt. Agreement	<input type="checkbox"/> YES <input type="checkbox"/> NO
3. Have you entered into any equipment Rental Agreement(s)? IF YES, please attach a copy of the Rental Agreement(s)	<input type="checkbox"/> YES <input type="checkbox"/> NO
4. Has there been a sale (whole or in part) of ownership shares? IF YES, please attach a copy of the Sale Agreement	<input type="checkbox"/> YES <input type="checkbox"/> NO

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)	Position	Signature
_____	_____	_____
Business Telephone	E-Mail Address	Date