

## Assessment and Taxation Department

Includes records related to the Assessment and Taxation Department and its respective service responsibilities. Includes records related to the valuation and classification of all real property, personal property, and business occupancies within the City of Winnipeg for the purpose of distributing taxes fairly to the City’s citizens. Also includes records related to the activities and responsibilities of the City Assessor as specified under The Municipal Assessment Act and The City of Winnipeg Charter. Also includes records relating to tax collection, taxation rolls and tax sales.

### 1. Property Assessment

| 1. Property Assessment |                           | Function   | Description  | Retention and Disposition            |
|------------------------|---------------------------|--|--|--------------------------------------|
| 1(1) / 93.01           | City Assessor’s Files     | To provide a record of general administration of the Assessment and Taxation Department as carried out by the City Assessor.   | Correspondence, reports, agreements, directives, minutes, legal opinions and advice and other documents related to the management, direction and control of the Assessment and Taxation Department.  | Archival..                           |
| 1(2) / 93.02           | Property Assessment Files | To maintain a record of assessments of real property parcels and related services provided to the property owner or occupants. Includes commercial property parcels. | Correspondence, reports and other records pertaining to ownership, subdivision, or other real property transactions. May include copies of permits, by-laws, change forms, photographs and other documents relating to changes to the property and its taxable value as determined by assessment or tax personnel. May also include documents pertaining to errors and omissions to assessment roll including correspondence, tax certificates and other documents related to assessment roll or tax roll adjustments or exemptions. Commercial property files include Income and Expense statements, cost letters, real estate information, income approach and other documents related to income based valuation of a commercial property. Where an application has been made to the Board of Revision for revision of the | Destroy 10 years after file closure. |

| 1. Property Assessment |                           | Function   | Description  | Retention and Disposition |
|------------------------|---------------------------|--|--|---------------------------|
|                        |                           |  | assessment roll, files include copies of applications for revision, Board notices, Board orders and other documents related to Board hearings, decisions and changes made to an assessment and a revision made to the assessment roll. Where an appeal has been made of a decision, files include copies of notice of appeal, briefs, orders and other documents related to an appeal to the Court of Queens Bench (for liability for taxation) or the Municipal Board (for assessed value amount or classification of property) and confirmation of an assessment, a reassessment, or changes made to an assessment and a revision made to the assessment roll. If an assessment is further appealed, files include copies of notice of appeal, briefs, proceedings, decision and other documents related to an appeal made to the Court of Appeal. |                           |
| 1(3) / 93.03           | Property Assessment Rolls | To provide a record of the current year property assessment as carried out under The Municipal Assessment Act. | Certified assessment rolls are filed by assessment year. Entries are for assessable realty parcels and personal property subject to assessment by the City Assessor under The Municipal Assessment Act.  | Archival..                |

## 2. Assessment Research

| 2. Assessment Research |                           | Function  | Description  | Retention and Disposition |
|------------------------|---------------------------|---|--|---------------------------|
| 2(1) / 94.01           | Assessment Research Files | To maintain a record of research findings related to property valuation and tax liability issues. | Correspondence, studies and reports, legislation, policies and procedures and other documents related to tax liability, realty valuation, assessment practices, classification of properties, allocation of assessed values, revision and appeal processes and other issues related to the assessment of real property and related tax liability issues. | Archival..                |

## 3. Assessment Review and Appeals

| 3. Assessment Review and Appeals |                         | Function   | Description   | Retention and Disposition                     |
|----------------------------------|-------------------------|--|---|---|
| 3(1) / 95.01                     | Assessment Appeal Files | To maintain a record of Board of Revision and Municipal Board appeals. | Appeal briefs, correspondence, appraisal reports, maps, memos, photographs, board orders, notices of appeal, notices of hearings and hearing transcripts. | Destroy 2 years after obsolete or superseded. |

#### 4. Assessment Roll Preparation

| 4. Assessment Roll Preparation |                                     | Function   | Description   | Retention and Disposition                     |
|--------------------------------|-------------------------------------|--|---|---|
| 4(1) / 96.01                   | Building Permit Records             | To maintain reference copies of building permits for property assessment purposes.   | Copies of building permits and related assessment notes.  | Destroy 2 years after obsolete or superseded. |
| 4(2) / (96.02 )                | Field Forms                         | To provide a record of residential, commercial and business assessment values and descriptive property information based on assessors' field inspections and notes. Includes residential and commercial property assessment forms and business assessment field forms. | Field forms include assessors' entries for property parcels (identified by a Property Identification Number) or a business (Business Identification Number). Entries provide detailed information about properties, business owners and premises, including registered owners, street address, legal description, information about land and improvements (buildings, fixtures and structures), sales information and calculations. Includes sketches, assessment information, assessor's remarks, inspection data and notes, sales data and permit information related to properties, business operations and premises. New entries are made as required to record changes that affect assessed property value, rental value or tax liability. | Archival..                                    |
| 4(3) / 96.03                   | Legal Description Records           | To provide a record of legal descriptions for the purpose of identifying assessable properties.  | Includes correspondence, reports and other documents related to business tax assessment.  | Destroy 2 years after obsolete or superseded. |
| 4(4) / (96.04)                 | Property Records Information System | To maintain a record of current assessment information for individual property parcels for inspection purposes.  | Includes source documents (property record cards), reports and other records related to individual property parcels and current assessment information.   | Destroy 2 years after obsolete or superseded. |

| <b>4. Assessment Roll Preparation</b> |                                     | <b>Function</b>   | <b>Description</b>  | <b>Retention and Disposition</b>              |
|---------------------------------------|-------------------------------------|---|---|---|
| 4(5) /<br>(96.05)                     | Plans of Subdivisions &<br>Map      | To maintain a record of registered plans of subdivisions and reference maps that pertain to the City of Winnipeg for purposes of property valuation and tax assessment. | Registered plans for all subdivisions, parcel plans, road plans, drain plans, special plot plans, township survey plots, atlases and assessment maps.                 | Destroy 2 years after obsolete or superseded. |
| 4(6) /<br>(96.06)                     | Property Improvement<br>Image Files | To provide a visual record of property improvements.  | Photographic and digital images of property improvements.   | Destroy 2 years after obsolete or superseded. |
| 4(7) /<br>(96.07)                     | Real Estate Sales Records           | To maintain a record of real property sales information for the purpose of determining assessment values.   | Reports, correspondence and other records related to the tracking of real estate sales in the City of Winnipeg and assessing the market value of assessable property. | Destroy 2 years after obsolete or superseded. |

## 5. Business Assessment

| 5. Business Assessment Files |                           | Function   | Description  | Retention and Disposition            |
|------------------------------|---------------------------|--|--|--------------------------------------|
| 5(1) / (97.01)               | Business Assessment Files | To provide a record of businesses that have been assessed for the purpose of business taxation under The City of Winnipeg Charter. | Correspondence, notices of assessment and other documents related to the assessment of the rental value of a business premises including address, business name and taxation information and assessment services provided to a business owner. May include copies of permits, by-laws, licenses, photographs and other documents relating to legal and physical changes to the business. May also include documents pertaining to errors and omissions to the assessment roll including correspondence, tax certificates and other documents related to assessment roll or tax roll adjustments. Where an application has been made to the Board of Revision for revision of the assessment roll, files include copies of applications for revision, Board notices, Board orders and other documents related to Board hearings, decisions and changes made to an assessment and a revision made to the assessment roll. Where an appeal has been made of a decision, files include copies of notice of appeal, briefs, orders and other documents related to an appeal to the Court of Queens Bench (for liability for taxation) or the Municipal Board (for assessed value amount or classification of property) and confirmation of an assessment, a reassessment, or changes made to an assessment and a revision made to the assessment roll. If an assessment is further appealed, files include copies of notice of appeal, briefs, proceedings, decisions and other documents related to an appeal made to the Court of Appeal. | Destroy 10 years after file closure. |

| <b>5. Business Assessment Files</b> |                           | <b>Function</b>   | <b>Description</b>  | <b>Retention and Disposition</b>    |
|-------------------------------------|---------------------------|---|---|-------------------------------------|
| 5(2) / (97.02)                      | Business Assessment Rolls | To provide a record of the current year business assessment as carried out under The City of Winnipeg Charter           | Certified assessment rolls are filed by assessment year. Entries are for assessable rental value of business premises subject to assessment under The City of Winnipeg Charter. | Archival..                          |
| 5(3) / (97.03)                      | Net Income Statements     | To maintain a record of net income statements (income and rental data) submitted by property owners with rental income. | Completed Income and Expense Questionnaire forms and related correspondence.  | Destroy 6 years after file closure. |

## 6. Personal Property Assessment

| 6. Personal Property Assessment |                                    | Function  | Description   | Retention and Disposition            |
|---------------------------------|------------------------------------|---|---|--------------------------------------|
| 6(1) / (98.01)                  | Personal Property Assessment Files | To provide a record of properties assessed as personal property and service provided to property owners. Assessed properties include gas distribution systems and railways. | Correspondence, reports and other records pertaining to ownership, sale and disposition of personal property and its assessment, valuation and classification. Also includes records related to tax liability. May include copies of permits, by-laws, change forms, photographs and other documents relating to changes to the property and its taxable value as determined by assessment or tax personnel. May also include documents pertaining to errors and omissions to the assessment roll including correspondence, tax certificates and other documents related to assessment or tax roll adjustments or exemptions. Where an application has been made to the Board of Revision for revision of the assessment roll, files include copies of applications for revision, Board notices, Board orders and other documents related to Board hearings, decisions and changes made to an assessment and a revision made to the assessment roll. Where an appeal has been made of a decision, files include copies of notices of appeal, briefs, orders and other documents related to an appeal to the Court of Queens Bench (for liability for taxation) or the Municipal Board (for assessed value amount or classification of property) and confirmation of an assessment, a reassessment, or changes made to an assessment and a revision made to the assessment roll. If an assessment is further appealed, files include copies of notices of appeal, briefs, proceedings, decisions and other documents related to an appeal made to the Court of Appeal. | Destroy 10 years after file closure. |
| 6(2) / (98.02)                  | Personal Property Assessment Rolls | To provide a record of the current year's personal property assessment as carried out under The City of Winnipeg Charter.   | Certified assessment rolls are filed by assessment year. Entries are for properties subject to assessment as personal property.   | Archival..                           |



## 7. Taxation

| 7. Taxation    |                         | Function   | Description  | Retention and Disposition                     |
|----------------|-------------------------|--|--|---|
| 7(1) / (52.01) | Business Tax Rolls      | To provide a record of all taxable business rental value within the City of Winnipeg for the purposes of tax collection. | Annual original table that was billed in the corresponding year.   | Destroy 2 years after obsolete or superseded. |
| 7(2) / (52.02) | Realty Tax Roll Records | To provide a record of all taxable property within the City of Winnipeg for the purposes of tax collection.              | Annual original table that was billed in the corresponding year.   | Destroy 2 years after obsolete or superseded. |
| 7(3) / (52.03) | Tax Bill Receipts       | To maintain a record of the payment of tax bills.  | Original receipts from tax bills.  | Destroy 12 years after record creation.       |
| 7(4) / (52.04) | Tax Sale Records        | To maintain a record of properties that are listed, sold, redeemed or acquired due to outstanding taxes.                 | Listings, sale documents, other records related to the sale or acquisition of properties due to outstanding taxes. | Destroy 2 years after obsolete or superseded. |