

## **FAQ on Supplemental Tax Billing**

### ***What is a supplemental bill?***

Each year you receive a tax bill calculated on the value of your property at the time the bill was created. If your property value has changed, a supplemental bill is produced to adjust for the difference.

As per section 326 (1) of the Manitoba Municipal Act, a municipality may impose supplementary taxes if a property meets one or more of the conditions listed below. A supplemental bill may either increase or decrease the value of your property, and either issue an additional tax amount or credit the tax amount payable depending on the change assessment has indicated.

**326(1)** *A municipality may correct its tax roll in respect of a property and impose supplementary taxes if, after the tax roll has been completed, the assessor reports to the municipality that:*

- (a) the property is liable to taxation but was not assessed;*
- (b) the property is liable to taxation due to change in ownership or use;*
- (c) the assessment of an improvement on the property requires an increase because of a change in the physical condition of the improvement;*
- (d) a change has been made in the classification of the property under The Municipal Assessment Act or a regulation under that Act; or*
- (e) the land has been improved or subdivided.*

### ***What did I get a supplemental bill for?***

Properties are assessed so that municipal governments can levy property taxes. The market creates the value, Assessment Services reports it, and the municipal corporations set the required tax rates based on a number of factors including assessed values. Under provincial legislation, all properties in Manitoba are assessed every two years to ensure assessments keep pace with changing market values. This ensures an equitable distribution of property taxes. Tax payers typically receive a notice from Assessment Services stating an increase or decrease in their property assessments. An example of a change in assessment on a property could include such factors as a new building being built, deletion of a building or new lots due to a subdivision.

### ***What initiates a change in the property?***

A change in the property can be a result of construction, demolition, subdivision, or other changes that affect the value of your land and building(s). Under most circumstances the subsequent change in assessed value(s) is initiated by Manitoba Property Assessment. Assessment Services is responsible for the assessment of all real and personal property in the province, excluding property in the City of Winnipeg.

### ***What if I disagree with the re-assessment?***

For any question regarding the assessed value of your property, please first contact the Provincial Assessment Branch by phone at 204-785-5092 or by visiting their office located at 103 – 235 Eaton Ave, Selkirk, Manitoba.

The Municipality calculates the taxes due based on the assessment provided by the Province and does not adjust assessments on property.

If no agreement is reached with the Assessment Office, a taxpayer may apply to the Board of Revision. The Board of Revision is a committee that will sit down with the tax payer and examine the tax payer's reasoning behind the dispute of the reassessment.

Please contact the Municipal Office to obtain a form to apply to the Board of Revision, which are also available on our website. Board of Revision applications are subject to the following as per the Manitoba Municipal Act:

***328(1)** A taxpayer named in a supplementary tax notice may apply to the board of revision for a revision with respect to any of the following matters which caused the imposition of supplementary taxes:*

- (a) the liability to taxation of property or business;*
- (b) the assessment of property or business;*
- (c) the classification of property.*

***328(2)** An application under subsection (1) must:*

- (a) be made in writing;*
- (b) be filed with the chief administrative officer within 30 days after the day of mailing of the supplementary tax notice;*
- (c) set out the roll number and description of the property or business for which a revision is sought; and*
- (d) state the grounds on which the application is based.*

***Why did I get two supplemental bills?***

On occasion assessment may determine that the change in value applies to a previous year. A supplemental bill must be produced for each year applicable, the last year will have the total sum balance payable after all changes. The year can be found on the top right corner of the bill.

***When is the supplemental bill due?***

The due date for the supplemental bill can be found on the top right corner of the bill under **DUE DATE**.

It is important to note that your regular property tax bill is due October 31 of the present year. Supplemental bills are usually due at a **later date**.

***How do I read what is owed for the supplemental bill?***

Please review the attached example of how to read the supplemental bill.

**Please feel free to contact the Rural Municipality of St. Clements by phone at (204) 482-3300 or by email at [info@rmofstclements.com](mailto:info@rmofstclements.com) regarding any further questions you may have.**



**St. Clements**

The place to be

# **R.M. OF ST. CLEMENTS**

BOX 2 GRP 35 RR1  
EAST SELKIRK, MB R0E 0M0  
(204) 482-3300



YEAR BEING RE-  
ASSESSED

→ **2016**

## **SUPPLEMENTAL TAXATION NOTICE**

ROLL NO.	PROP. SIZE	RIVER LOT	QUAD PORT	QUAD	SEC	TWP	RGE	MER
	60.54 A	RL117-PE						0
SUBDIVISION NAME								
CIVIC ADDRESS								
MORTGAGE NUMBER		PLAN	BLOCK	LOT				
MORTGAGE COMPANY NAME								

DATE OF MAILING	2018-Jan-16
DUE DATE	→ 2018-May-16

DUE DATE OF  
SUPPLEMENTAL BILL

ASSESSMENT COMPLAINT MUST BE RECEIVED ON OR BEFORE	2018-May-16
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↓ **IMPORTANT INFORMATION REGARDING  
DUE DATES AND APPEALS.**

A COPY OF THIS NOTICE HAS BEEN SENT TO  
EXTENDED OWNERS  
IMPORTANT PENALTY INFORMATION  
The supplemental tax portion of this bill is due May 16 2018.  
Balances for current year (2017) taxes are still due October 31, 2017.

→ **DESCRIPTION OF  
WHAT WAS BEING RE-  
ASSESSED**

SUPPLEMENTAL ASSESSMENT	
DESCRIPTION	AMOUNT
Farm Use Property (Land)	4,290
TOTAL ASSESSMENT	4,290
EXEMPT	0
TAXABLE	4,290

← **CHANGE TO  
ASSESSED  
VALUE**

PARTIAL TAX CALCULATION BASED ON THE  
2016 TAX YEAR FOR A 9 Month Period  
Your property has been assessed as shown for the above taxation year. The assessment roll will be  
open for inspection during office hours. IF YOU OR YOUR AGENT WISH TO FILE A COMPLAINT TO  
THE ASSESSMENT REVIEW BOARD, YOU OR YOUR AGENT MUST SUBMIT YOUR COMPLAINT IN  
WRITING ON OR BEFORE 2018-05-16 TO THE CLERK OF THE ASSESSMENT REVIEW BOARD.

EDUCATION TAXES			
LORD SELKIRK SCHOOL DIVISION	TAX RATE	% OF TOTAL	TAX AMOUNT
	0.013825000	60.83151	44.48
TOTAL 2016 EDUCATION TAXES			44.48
SUB TOTAL 2016 SUPPLEMENTAL TAXES			44.48
MUNICIPAL AND OTHER TAXES			
R.M. ST. CLEMENTS MUNICIPAL	TAX RATE	% OF TOTAL	TAX AMOUNT
	0.008900000	39.16849	28.64
TOTAL 2016 MUNICIPAL AND OTHER TAXES			28.64
SUB TOTAL 2016 SUPPLEMENTAL TAXES			73.12
TOTAL 2016 SUPPLEMENTAL TAXES			73.12
OUTSTANDING BALANCE			0.00
TOTAL OUTSTANDING 2016			73.12

← **TOTAL MONTHS FOR THE YEAR LISTED  
ABOVE AFFECTED BY THE RE-ASSESSMENT**

← **TOTAL  
SUPPLEMENTAL  
BILL FOR YEAR  
LISTED ABOVE**

↑ **DEADLINE FOR  
APPEAL**

# **R.M. OF ST. CLEMENTS**

BOX 2 GRP 35 RR1  
EAST SELKIRK, MB R0E 0M0  
(204) 482-3300



ROLL NUMBER

LAST DATE  
BEFORE PENALTY  
2018-May-16

## **2016 SUPPLEMENTAL TAXATION NOTICE**

OUTSTANDING BALANCE	SUPPLEMENTAL TAXES	TOTAL OUTSTANDING
0.00	73.12	73.12

AMOUNT DUE PLEASE PAY
73.12
AMOUNT PAID

PLEASE SUBMIT THIS PORTION WHEN  
MAKING PAYMENT. THANK YOU.

OUTSTANDING BALANCE WILL NORMALLY  
REFLECT YOUR CURRENT YEARS TAXES. THESE  
TAXES ARE DUE OCTOBER 31 OF THE  
CURRENT YEAR AND ARE SEPERATE FROM  
YOUR SUPPLEMENTAL BILLING

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Rural Municipality of St. Clements  
Box 2 Grp 35 RR 1 1043 Kittson Road  
East Selkirk, Manitoba R0E 0M0

Office Phone : 204 482-3300  
Winnipeg Phone : 204 474-2642  
Toll Free : 1 888 797-8725  
Fax : 204 482-3098

[www.rmofstclements.com](http://www.rmofstclements.com)