

# **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.

<u>326(1)</u> 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 <u>every two years</u> 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.

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

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



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:

<u>328(1)</u> 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 <u>later date.</u>

#### 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 regarding any further questions you may have.

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

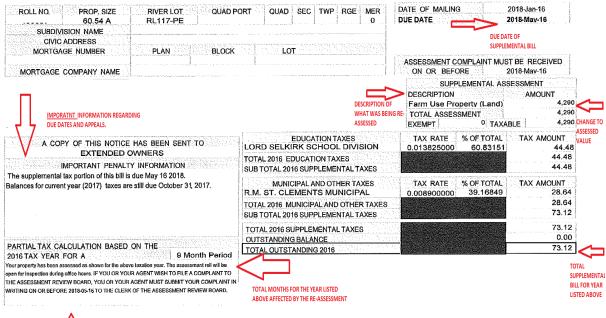
BOX 2 GRP 35 RR1 EAST SELKIRK, MB R0E 0M0 (204) 482-3300



YEAR BEING REASSESSED

2016

SUPPLEMENTAL
TAXATION NOTICE





## 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

> AMOUNT DUE PLEASE PAY

	OUTSTANDING	SUPPLEMENTAL	TOTAL
	BALANCE	TAXES	OUTSTANDING
<b>ニー</b> ク	0.00	73.12	73.12

73,12
AMOUNT PAID
PLEASE SUBMITTHIS PORTION WHEN

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 MAKING PAYMENT, THANK YOU.

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