

Reference Sheet

Answering questions about assessment administration

Tax Liability and Exemptions

- The tax liability of all properties is indicated on assessment notices, tax bills, and assessment rolls through the use of five tax status codes:

- T - taxable properties
- S - taxable properties exempt from school levies
- E - exempt from taxation (except for local improvement levies)
- G - exempt from taxation but pay a grant in lieu of the taxes
- N - exempt from taxation but pay a grant in lieu of taxes except the school levies

- Some general examples of different tax liability situations are:

- the average residence, local gas station, donut shop and dental clinic, are “T”
- the local community hall and personal care home (if owned by a non-profit organization are “S”
- the neighbourhood church, hospital and school are “E”
- the Manitoba Hydro office and RCMP detachment office are “G”
- the personal care home (if owned by government) is “N”

- Part 6 Sections 21 to 27 of *The Municipal Assessment Act* provide for the following exemptions:

- 21 – Real property general exemptions
- 22 – Real property partial exemptions
- 23 – Exemptions from school taxes
- 24 – Contiguous land exemption
- 25 – Right, interest or estate of an occupier
- 26 – Proportionate building tax exemption
- 27 – Contiguous land to multiple exemptions

- In some cases, properties must also conform to the criteria of other legislation. For example, a personal care home, in order to qualify for the school levy exemption must also meet the definition of such a facility in *The Health Services Insurance Act*.
- Municipal staff are advised to contact the Assessment Services office that serves their municipality to discuss any circumstances or questions they may have regarding tax liability.