

# TAX STATEMENT PRODUCTION INSTRUCTIONS

## **Purpose**

The purpose of this document is to act as a resource for municipalities on a number of processes and reporting requirements in relation to the Tax Statements Production Process. In addition to the document, templates have been developed to assist in submitting information. Instructions include how to add a new by-law, change by-law rates, mass update a by-law, submit arrears and credits and pre-authorized payment.

Tax Production Templates are formatted Excel Spreadsheets. All tax data for the preparation of tax statements will be required to be submitted using these templates.

This document will continue to evolve to provide updated information and direction as processes and reporting requirements change. New sections will be created and distributed as required.

This document will answer many questions related to the tax statements production process. If this document does not provide the information you require, please contact Municipal Relations at:

Email: [MRMAAS@gov.mb.ca](mailto:MRMAAS@gov.mb.ca)

Telephone: (204) 945-2572

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### Each section includes:

*When should I use this template?*

*Which documents do I need to submit?*

*How to use this template?*

*How to submit the template?*

**SECTION 1. “ADD NEW BY-LAW”**

**1.1. When should I use this template?**

The “Add New By-law” template should be submitted when:

- adding a new by-law after 3<sup>rd</sup> reading
- replacing an expired by-law or by-law with generic YEAR END (i.e. year 9999)
- updating the description of an existing by-law as it appears on the tax statement  
***Note:** enter all existing information regarding the by-law and the NEW description that will be shown in the tax statement*
- replace an existing by-law  
***Note:** if the by-law charges multiple types of levies (mill rate and per parcel, etc.) be sure to give each a unique bylaw number, such as 20-17A, 20-17B, 20-17C etc.*

**1.2. Which documents do I need to submit?**

- The “Add New By-law” template;
- A signed copy of the new by-law after 3<sup>rd</sup> reading;
- A “Mass Update By-law” Template  
***Note:** This template is required for **any new by-law** that charges different amounts per roll numbers (e.g. frontage levies, different per parcel rates). Please refer to **Section 3 “Mass Update By-law”** template.*

**1.3. How to use this template?**

This template only requires on line for each new by-law. The template provides the basic information used to add the by-law on MMO. The headings form the template are below, along with an explanation of what to enter in each column.

	A	B	C	D	E	
1	Muni #	By-law #	Start Year	End Year	By-law Code	Des
2	101	22-15	2023	2030	General Borrowing	
3	101	22-16P	2023	2027	Special Service Levy	
4	101	22-16M	2023	2027		
5					General Borrowing	
6					Special Service Levy	
7					Special Service Levy - Applied to exempt properties	
8					Local Improvement	
9					Local Improvement - Applied to exempt properties	
					Land Only	
					Land Only - Applied to exempt properties	

**Each row must have the following information:**

**MUMI #** – the number assigned to identify the municipality.

**BY-LAW #** – the new by-law number. This will show in both MMO and the Tax Statements.

**START YEAR** – the Year the municipality starts collecting levies as per the by-law.

**END YEAR** – the year that the by-law expires.

- Notes:**
- a) By-laws are removed from the system the year after the “End Year”.  
Example: For 2021, all by-laws that had an end year of 2020 will no longer show in MMO.
  - b) If a by-law is to continue following the END YEAR, an ADD NEW BY-LAW template will have to be submitted.
  - c) An existing by-law can be manually deleted by MUNICIPAL RELATIONS.  
The Municipality must email a request to: [mrmaas@gov.mb.ca](mailto:mrmaas@gov.mb.ca)

**BY-LAW CODE** – this internal categorization that will tell the system how to process the by-law. Select a by-law code from the drop down menu.

BY-LAW CODE	APPLICATION
General Borrowing	“General Borrowing” will apply to all rolls within the municipality using the land and building assessment and includes taxable and grant-in-lieu properties
Special Service Levy (SSL) , <b>excluding</b> exempt properties	Levy charged for services as prescribed the Municipal By-law with all taxable and grant-in-lieu properties and <b>excluding</b> exempt properties
Special Service Levy (SSL) , <b>including</b> exempt properties	Levy charged for services as prescribed the Municipal By-law with all taxable and grant-in-lieu properties and <b>including</b> exempt properties
Local Improvement (L_IMP) , <b>excluding</b> exempt properties	Levy charged for a capital improvement as prescribed in the Municipal By-law with all taxable and grant-in-lieu properties and <b>excluding</b> exempt properties
Local Improvement (L_IMP) , <b>including</b> exempt properties	Levy charged for a capital improvement as prescribed in the Municipal By-law with all taxable and grant-in-lieu properties and <b>including</b> exempt properties
Land Only, <b>excluding</b> exempt properties	All taxable and grant-in-lieu properties, only applying to the land assessment <b>excluding</b> exempt properties
Land Only, <b>including</b> exempt properties	All taxable and grant-in-lieu properties, only applying to the land assessment <b>including</b> exempt properties

**Notes:** BY-LAW CODE When creating a template, please select the same CODE as indicated on the Signed Copy of By-Laws after 3<sup>rd</sup> Reading.

*\* All General Borrowing will not appear on the Municipal Annual Bylaw Maintenance page of MMO because they apply to all properties in the municipality.*

**DESCRIPTION ON TAX STATEMENTS** – this wording will appear along with the by-law number on the tax statements so ratepayers are able to see the title of the by-law.

**Example:** Fire Protection

2376-15	FIRE PROTECTION	2020	174,160	1.009		175.73
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#### 1.4. How to submit the template?

- rename your files using the format:

**Add New By-law 02-21 – XXX.xlsx** (02-21=by-law #, XXX = Muni #)

**New By-law 02-21 – XXX.pdf** (A signed copy of the new by-law after 3<sup>rd</sup> reading)

**Mass Update By-law 02-21 – XXX.xlsx**

- submit on MMO under **Submit/View Municipal Reports:** Municipal Report



- You will then attach the required documents for your municipality under report name:

2021	Tax	TAX: BYLAW MAINTENANCE - ADD, CHANGE OR UPDATE
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**Notes: You will need to submit**

- the “**Add New By-law**” file,
- a **signed copy** of your by-law after 3<sup>rd</sup> reading,
- and possible a “**Mass Update By-law**” file (see **Section 3**).

## SECTION 2. “BY-LAW RATE CHANGES”

### 2.1. When should I use this template?

A municipality should submit this template when:

- updating one or up to five (5) different rates on an existing by-law, when most properties are charged the same rate.

**Note:** to add or delete only a few roll from an existing by-law, or to update levy amounts for a rolls, you will have to make the changes through the **Municipal Annual Bylaw Maintenance** screen on MMO, **NOT** through these templates.

**IMPORTANT:** Please refer to **Section 3 – “Mass Update By-law”** template when:

- applying charges to rolls pertaining to a new by-law or
- updating **6 or more** rates to an existing by-law

### 2.2. Which documents do I need to submit?

- the “By-law Rate Change” Template

### 2.3. How to use this template?

The template has the following columns:

Muni #	By-law #	Old Rate Amount	New Rate Amount
196	11/2016	129	132
196	10/2016	69	70

**Each row must have the following information:**

**MUNI #** – the number assigned to identify the municipality.

**BY-LAW #** – which by-law will be affected by this specific rate change.

**OLD RATE AMOUNT** – the rate that was being levied previous year.

**NEW RATE AMOUNT** – the new rate that will take effect on the current tax year.

### 2.4. How to submit the template?

- Rename your files using the format:

**By-law Rate Changes – 2021 – XXX.xlsx** (XXX = Muni #)

- Submit on MMO under **Submit/View Municipal Reports:** Municipal Report



- You will then attach the “**By-law Rate Changes**” file for your municipality under report name:

2021	Tax	TAX: BYLAW MAINTENANCE - ADD, CHANGE OR UPDATE
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## SECTION 3. “MASS UPDATE BY-LAW”

### 3.1. When should I use this template?

As outlined in **Section 1. “Add New By-law”**, submit this template when:

- submitting a new by-law and implementing new rates to properties.
- any by-law that only affects PART of the municipality.
- any by-law that affects the whole municipality BUT charges different amounts per roll numbers (e.g. frontage levies, different per parcel rates).

**Note:** “**Mass Update By-law**” templates is meant for large amounts of data. To add or delete rolls from an existing by-law, or to update levy amounts for a few properties, you will have to make the changes through the **Municipal Annual Bylaw Maintenance** screen on MMO, NOT through the “Mass Update By-law” template.

**IMPORTANT:** When updating up to five (5) rates, please refer to **Section 2**.

### 3.2. Which documents do I need to submit?

- the “**Mass Update By-law**” Template

### 3.3. How to use this template?

The template has the following columns:

By-law #	Muni #	Roll Type (R/P)	Roll #	Rate Amount (>= 0)
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**Each row must have the following information:**

**BY-LAW #** – identification of by-law affected.

**(Ensure this matches the # on your “Add New Bylaw” template.)**

**MUNI #** – the number assigned to identify the municipality.

**ROLL TYPE (R / P)** – whether the roll is designated as **R**eal or **P**ersonal. This is important to differentiate because there are repetitive roll numbers in both **R**eal and **P**ersonal properties.

**ROLL #** – the roll number to which the rate will be applied.

**RATE AMOUNT (>=0)** – the current rate that should be levied on that property.

Example: if your rate was \$50 previously and currently is \$25, you would enter 25 in the **Rate Amount (>=0)** column. This value can be any number **greater than zero (0)**.



### 3.4. How to submit the template?

- Rename your files using the format:

**Mass Update By-law 03-21 – XXX.xlsx** (03-21 = by-law #, XXX = Muni #)

- Submit on MMO under **Submit/View Municipal Reports:** Municipal Report



- You will then attach the “**Mass Update By-law**” file for your municipality under report name:

2021	Tax	TAX: BYLAW MAINTENANCE - ADD, CHANGE OR UPDATE
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## SECTION 4. “STATUS OF TAX STATEMENTS PRODUCTION”

### Tax Data Preparation

#### BY-LAW MAINTENANCE

- Municipalities add/delete rolls and/or update levies in MMO/Municipal Annual Bylaw Maintenance.

manitoba.ca > Municipal Relations > Manitoba Municipalities Online

#### Municipal Annual Bylaw Maintenance

- Municipalities submit “Add New By-law” and “Mass Update By-law” templates on MMO/Municipal Reports/TAX: BYLAW MAINTENANCE – ADD, CHANGE OR UPDATE.

Tax	TAX: BYLAW MAINTENANCE - ADD, CHANGE OR UPDATE
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#### SUBMITTED ALL REQUIRED DOCUMENTS

- Municipalities submit **ALL** required documents on MMO
- Required Documents
  - Financial Plan 

Tax	TAX: FINANCIAL PLAN
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  - Tax Levy Bylaws 

Tax	TAX: TAX LEVY BYLAWS
-----	----------------------
  - Arrears and Credits 

Tax	TAX: ARREARS & CREDITS
-----	------------------------
  - Property Tax Request Form

Tax	TAX: REQUEST TO PRODUCE TAX STATEMENTS
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**Note:** The process to prepare the Tax Statements cannot continue if any items are missing or incomplete.

### Tax Data Processing

#### FINANCIAL PLAN & TAX LEVY BYLAW REVIEWED

- Once the Financial Plan and Tax Levy By-law are submitted by the Municipality, Municipal Relations will be notified.

### ARREARS AND CREDITS CONFIRMED

- Municipalities fill out the “Arrears and Credits” Template (available in MMO), and submit on MMO/Municipal Reports/TAX: ARREARS & CREDITS.

Tax	TAX: ARREARS & CREDITS
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- Arrears and Credits Verification will be presented on MMO.

**Prepare Tax Statements** 

Arrears and Credits Verification - "NEW"

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**Note:** If there is an issue, the Municipality will be notified by email.

### REQUEST TO PRINT TAXES PROCESSED

- Municipalities download a fillable Property Tax Request Form from MMO.

**Prepare Tax Statements** 

Property Tax Request Form

- Please fill out the form electronically, and submit via MMO/Municipal Report/TAX: REQUEST TO PRODUCE TAX STATEMENTS.

Tax	TAX: REQUEST TO PRODUCE TAX STATEMENTS
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**Note:** Please **DO NOT** submit a **BLANK** form.

## Tax Run

### TAX STATEMENTS READY TO BE REVIEWED BY MUNICIPALITY

- When **the Draft Tax Statements** have been uploaded in MMO, the municipality must review for accuracy.

**Prepare Tax Statements** 

Tax Files Download

### TAX STATEMENTS APPROVED BY MUNICIPALITY


- Municipality have to click “**Proceed Print**” button if there are no issues with the Draft Tax Statements.

### SENT TO PRINT

- Once Municipal Relations receives a confirmation of the Tax Statements Review, the Tax Statements will be sent to the Printer.
- Printing process takes **4 to 6 business days** to complete.

### DATE MAILED

- Printed Tax Statements will be sent by Priority Post with Signature.
- Municipal Relations will update the mailed date on MMO/Status of Tax Statements Production.

**Prepare Tax Statements** 

Status of Tax Statements Production - **"NEW"**

Municipal Relations
Mailed to Municipality
 2023-01-23

***Municipal Relations has created a new section on MMO to enable Municipalities to view their tax process at a glance.***

**SECTION 5. “ARREARS AND CREDITS”**

**5.1. When should I use this template?**

- when submitting request to print tax statements in order
- to show the arrears and credits on your tax statements

**Note:** **ONLY** the roll numbers with arrears and credits need to be submitted.

	ARREARS * <b>BALANCE OWING</b> →	3,963.11 <b>7,605.27</b>
* ARREARS HAVE BEEN CALCULATED AS OF MAY 02, 2019 AND WILL BE SUBJECT TO FURTHER PENALTIES		
<b>Important Messages:</b>		<b>DUE DATE : Oct 31, 2019</b>
<b>Manitoba Education Property Tax Credit Advance:</b> If this is not your principal residence, you may not be eligible for the Manitoba Education Property Tax Credit Advance. For eligibility please contact your Municipality or Manitoba Tax Assistance Office at Toll Free 1-800-782-0771, Winnipeg 204-948-2115 or email: TAO@gov.mb.ca. <b>Manitoba Farmland School Tax Rebate :</b> Applications and more information is available at your local MASC and MAFRI offices and <a href="http://www.masc.mb.ca">www.masc.mb.ca</a> . For additional information email: <a href="mailto:fsr@masc.mb.ca">fsr@masc.mb.ca</a> or telephone 204-726-7068.		
DETACH AND RETURN WITH PAYMENT TO : <span style="float: right;">≠ 000</span>		
ROLL NUMBER <b>0017325.000</b>	ARREARS * <b>3,963.11</b>	BALANCE OWING <b>7,605.27</b>
AMOUNT PAID		

**5.2. Which documents do I need to submit?**

- the “Arrears and Credits” Template

**5.3. How to use this template?**

- Arrears and Credits template consist of four columns A) Muni #, B) Roll Type (Real/Personal/Business), C) Roll #, and D) Outstanding Total Amount. Columns A, B and C **MUST** agree with the Assessment roll.

The template has the following columns:

	A	B	C	D
1	<b>As of date calculated: yyyy/mm/dd</b>			
2	<b>Muni #</b>	<b>Roll Type (R/P/B)</b>	<b>Roll #</b>	<b>Outstanding Total Amount</b>
3		▼		
4		R		
5		P		
		B		

**Each row must have the following information:**

**AS OF DATE CALCULATED** – Please provide the date arrears and credits were calculated

**MUNI #** – the number assigned to identify the municipality.

**ROLL TYPE (REAL / PERSONAL / BUSINESS)** – whether the roll is designated as **R**eal, **P**ersonal or **B**usiness. This **MUST** match the same roll type indicated by Assessment.

**ROLL #** – the roll number to which the rate will be applied. Roll numbers should be in the following format **654321.000** (Nine digits long with no more than **six digits** before the decimal point and no more than **three digits** after the decimal point)

**Example:**

	A	B	C
1	Muni #	Roll Type (Real/Personal/Business)	Roll #
2	101	B	10
3	101	P	1000.01
4	101	R	110110.000
5	101	P	10111000.000
6	101		20123456.123

**CORRECT** (points to rows 2-4)

**ERROR** (points to rows 5-6)

**IMPORTANT:** a) **DO NOT** contain any kind of prefixes.  
b) The file **MUST** contain **ONLY ACTIVE** rolls.

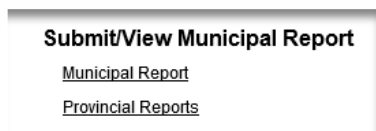
**OUTSTANDING TOTAL AMOUNT** – **MUST** combined all previous and current arrears and credits into **one total**. Positive values indicate **Arrears** and negative values indicate **Credits**.

**Example:**

	A	B	C	D
1	Muni #	Roll Type (Real/Personal/Business)	Roll #	Outstanding Total Amount
2	000	B	10	-22.75
3		B	50	12570
4		P	5001.010	2980.2
5		P	123000.123	-458
6		R	123400	420.23
7		R	123400.010	420.23
8		R	123400.500	-29.77
9		R	123400.950	-9.77

**5.4. How to submit the template?**

- Rename your file using the format:  
**Arrears and Credits 2021 – XXX.xlsx** (XXX = Muni #)
- Submit on MMO under **Submit/View Municipal Reports: Municipal Report**



- You will then attach the **“Arrears and Credits”** template under report name:

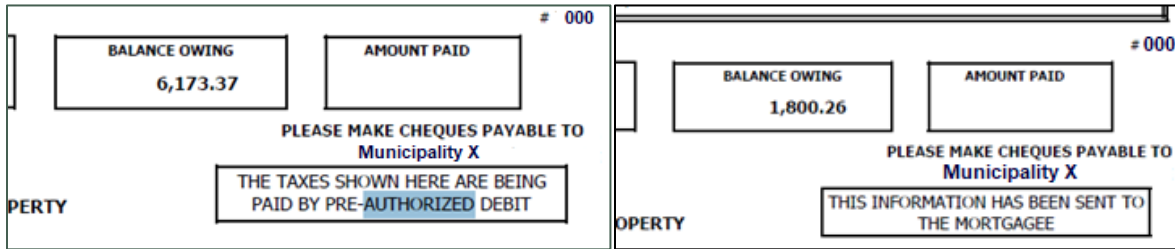
2021	Tax	TAX: ARREARS & CREDITS
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**SECTION 6. “PRE-AUTHORIZED PAYMENT”**

**6.1. When should I use this template?**

- If your municipality allows for pre-authorized payment of property tax. This information will show on the property tax statements.

**Example:**



The image shows two examples of property tax statements. Both statements include a 'BALANCE OWING' box and an 'AMOUNT PAID' box. The left statement shows a balance owing of 6,173.37 and a note that taxes are being paid by a pre-authorized debit. The right statement shows a balance owing of 1,800.26 and a note that the information has been sent to the mortgagee.

**6.2. Which documents do I need to submit?**

- the “Pre-Authorized Payment” Template

**6.3. How to use this template?**

The template has the following columns:

Muni #	Roll Type (R/P)	Roll #	Pay Code (A [pre Authorized debit] or M [paid by Mortgager])
101	R	12345.001	A
101	R	123456.1	A

**Each row must have the following information:**

**MUNI #** – the number assigned to identify the municipality.

**ROLL TYPE (R / P)** – whether the roll is designated as **R**eal or **P**ersonal. This **MUST** match the same roll type indicated by Assessment.

**ROLL #** – the roll number to which the payment option will be applied.

**PAY CODE** – **A**: Pre-**A**uthorized Debit or **M**: Paid by **M**ortgager

**IMPORTANT:** The file **MUST** contain **ONLY ACTIVE** rolls.

#### 6.4. How to submit the template?

- Rename your file using the format:

**Pre-Authorized Payment 2021 – XXX.xlsx (XXX = Muni #)**

- Submit on MMO under **Submit/View Municipal Reports:** Municipal Report



- You will then attach the “**Pre-Authorized Payment**” template under report name:

2021	Tax	TAX: PRE-AUTHORIZED PAYMENTS
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## SECTION 7. “MASS CIVIC ADDRESS CHANGE”

### 7.1. When should I use this template?

- When your municipality has a large number of civic addresses to update.

**Notes:** a) **Mass Update** templates are meant for large amounts of data.  
b) **Individual roll updates** should still be submitted through MMO/Assessment Work.

#### Assessment Work (building permits, memos, address changes, etc)

Assessment Work

Send Building Permits (Spreadsheet) to Assessment

Assessment Information Extracts

### 7.2. Which documents do I need to submit?

- the “**Mass Civic Address Update**” Template

### 7.3. How to use this template?

The template has the following columns:

Muni #	Type (Add New/Change)	Roll #	New Address
	<input type="text" value="A"/>		
	<input type="text" value="C"/>		

#### Each row must have the following information:

**MUNI #** – the number assigned to identify the municipality.

**TYPE (ADD NEW / CHANGE)** – **A:** Add new civic address or **C:** Change civic address

**ROLL #** – the roll number for property that needs to be updated.

**NEW ADDRESS** – enter the New Civic Address for the property. (**Example:** 123 Cherry Tree Lane NE)

### 7.4. How to submit the template?

- Rename your file using the format:

**Mass Civic Address Update 2021 – XXX.xlsx (XXX = Muni #)**

- Email the file to: [mrmaas@gov.mb.ca](mailto:mrmaas@gov.mb.ca)

**SECTION 8. “MASS PERMIT SUBMISSION”**

**8.1. When should I use this template?**

- To submit more than five (5) permits

**8.2. Which documents do I need to submit?**

- the “**Mass Permit Submission**” Template

**8.3. How to use this template?**

The template has the following columns:

Muni #	Permit #	Issued Date	Roll #	Legal Desc	Address	Applicant Info	Contractor Info	Desc of Work	Building Type	unit #	Value	Permit Fee	Sq Ft

Each row must have the following information (**Mandatory fields** will be marked with \*):

**MUNI #** \* – the number assigned to identify the municipality

**PERMIT #** \* – the designated permit number for the work on the property. \*If no permit number is assigned, use the roll number

**ISSUE DATE** \* – the date the permit was issued

**ROLL #** \* – roll number of the property on the permit (**Note:** if two (2) properties are listed on the permit, there should be two (2) rows on the spreadsheet. One row per roll number)

**LEGAL DESC** \* – The legal description for the roll number on the permit

**ADDRESS** – Civic Address for the property listed on the permit. Required if roll number is unknown. Only leave blank if there is no civic address for this property.

**APPLICANT INFO** \* – Name of the owner for the property on the permit, along with contact information if available (i.e. phone number and/or email)

**CONTRACTOR INFO** – Name of person/company doing the work on the property along with contact info if available (i.e.: phone number and/or email)

**DESC OF WORK** \* – Describe the work that is being applied for on the permit. Example: New RTM on a full ICF foundation, or Removal of pole shed. Provide as much information as possible from the permit.

**BUILDING TYPE** \* – To the best of your ability enter one of the three (3) following building types for the work involved. Residential (homes, sheds, garages, etc.), Farm (pole shed, barn, silo, etc.), Commercial (Retail stores, commercial buildings, businesses, etc.)

**UNIT #** – Number of buildings on the property or condo unit number

**VALUE** \* – The estimated cost of the work that is being done on the property. If the cost of the permit is based on an estimated cost of the project, submit the estimated cost.

**PERMIT FEE** \* – The fee collected when the permit was issued.

**SQ FT** – The square footage of the building being affected by the permit. (Example: 1500 for a new 1,500 sq. ft. home, or 130 for a new deck, or 2300 for a renovation of a commercial building)

#### 8.4. How to submit the template?

- Rename your file using the format:

**Mass Permit Submission 2021 – XXX.xlsx (XXX = Muni #)**

- Submit on MMO under **Assessment Work**: Send Building Permits

#### **Assessment Work (building permits, memos, address changes, etc)**

Assessment Work

Send Building Permits (Spreadsheet) to Assessment

Assessment Information Extracts



- Click **Browse** and find your permit file. Double-click on the file name. Once it is attached, the file will be displayed in the **Attached file:** box, click **Send** to submit.

#### **Send Building Permits (Spreadsheet) to Assessment**

The following is a suggested layout for your Excel spreadsheet when submitting building permits.

- Municipality Number
- Roll Number
- Property Address (only required if roll number is unknown)
- Permit Number (your own internal number to ID the work)
- Issued Date (the date the permit was issued)
- Value
- Building Type (Residential/Farm/Commercial)
- Applicant Information (name and contact information)
- Contractor Information (if known)
- Description of Work (new house, addition, deck, foundation only, etc.)
- Square Footage (if known)
- Estimated Completion Date (if known)

This option has been provided for use where a municipality's permit system has an extract option. However, if you're keying into a spreadsheet, it is preferable to use the regular Assessment Work option to submit your permit information. It is faster and ensures that the correct roll # has been identified. It also allows you to provide the attachment - the permit, the plan, etc. when you're adding the item. Otherwise you'll need to provide the supporting attachments once the spreadsheet has been loaded. Any questions, please contact [mrmaas@gov.mb.ca](mailto:mrmaas@gov.mb.ca) 204-945-2572.

Attachment File:  No file chosen (XLS, XLSX)

