



Guide for Municipalities

Homeowners Affordability Tax Credit Advance

June 1, 2025

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Introduction

The Homeowners Affordability Tax Credit (HATC) is a school tax credit for principal residences in Manitoba. The Manitoba government introduced the HATC in 2025, replacing the longstanding Education Property Tax Credit (EPTC) program. Eligible residential property owners in Manitoba will receive a rebate on their school taxes to a maximum amount that will be announced annually. The credit is set at \$1,500 in 2025 and will increase to \$1,600 in 2026.

More information about the HATC program is available at <https://www.gov.mb.ca/finance/tao/hatc.html>. Members of the public with questions about the HATC may also contact Manitoba Government Inquiry at 1- 866-626-4862 (toll-free) Monday to Friday between 8:30 AM and 4:30 PM.

The Advance is the HATC applied directly to the municipal property tax statement for eligible homeowners. The process that allows homeowners to receive the Homeowners Affordability Tax Credit Advance (HATCA) on their property tax statement for their principal residence is the same as the process for the EPTC Advance in previous years.

To receive the HATCA, homeowners must notify their municipality that the property is their principal residence. This can be done at any time throughout the year.

- Homeowners who notify their municipality before the printing of the municipal property tax statement for the year will have the HATCA applied starting in that year.
- Homeowners who notify their municipality after the printing of the municipal property tax statement for the year may claim the credit on their personal income tax return for that year and will receive the HATCA on their property tax statement in subsequent years. Adjustments may be made to a printed property tax statement at the discretion of the municipality.
- *For 2025, eligible homeowners who did not receive the HATCA on their property tax statement who declare their principal residence by November 15 may still receive the HATC in 2025. Information on this special extension has been provided to municipalities through bulletins.

Eligibility

The HATCA can only be claimed on a homeowner's principal residence. If a homeowner sells a principal residence and purchases another principal residence, each property may be eligible for the Homeowners Affordability Tax Credit Advance, but the homeowner is not eligible to receive more than the maximum Homeowners Affordability Tax Credit up to the maximum amount set by Manitoba in that year (e.g., up to \$1,500 in 2025).

To confirm eligibility for the Homeowners Affordability Tax Credit Advance, homeowners should be asked the following questions:

- Is this property yours and/or your spouse or common-law partner's principal residence?
- Do you and/or your spouse or common-law partner own another property in Manitoba?
- Are you and/or your spouse or common-law partner receiving the HATC on another property in this municipality or any other municipality in Manitoba?

Declaration

Once the ratepayer's eligibility has been established, record and keep on record a Principal Residence Declaration. A sample form is available on MMO.

- Verify on MMO that the property is assessed as a single residential dwelling unit (Resident 1).
 - If the property is not a single residential dwelling unit (such as duplexes, triplexes), notify homeowner that the HATC Advance cannot be granted on the property tax statement. They will need to apply for the credit on their income tax return.
- Verify that the mailing address on the property tax statement is correct. (Note: the mailing address may differ from the declaration of principal residence. The Credit may not be removed unless the homeowner or Manitoba Finance identifies a change in status of their principal residence).
- Verify that the homeowner is not receiving credit on another home within your municipality.
 - If Yes, notify homeowner that the credit will be removed from the other property.
 - Add comment in the MMO system to provide reason for the change.
- Add the HATCA to the principal residence the ratepayer is self-declaring.
 - Add comment in the MMO system that the homeowner requested the change.

The Manitoba Tax Assistance Office (1-204-948-2115 or 1-800-782-0771) is available to provide assistance or to verify upon request from the municipality that the homeowner is not receiving credit elsewhere.

Roles of the Municipality

The municipality is responsible for receiving principal residence declarations from homeowners and following the guidelines of the municipality checklist, reviewing the information for accuracy, and making changes to the HATCA in the MMO system. A sample principal residence declaration form is provided on MMO at <https://www.gov.mb.ca/mr/mfas/documents.html>

The municipality is responsible for maintaining a record of the homeowner self-declaration for auditing purposes for four years. Options may include, but are not limited to, having the homeowner sign the checklist and keeping a file record, or inputting the data into the comments section in MMO.

New Builds

Municipalities may include an insert with the property tax statement for new homes so that the owner(s) is notified that they need to contact the municipality to have the Credit applied.

Using MMO for HATCA Status

Manitoba has an interface in the MMO system that allows municipalities to request changes to add or remove the HATC Advance. This process is available year-round, except for the days leading up to the printing of the property tax statements.

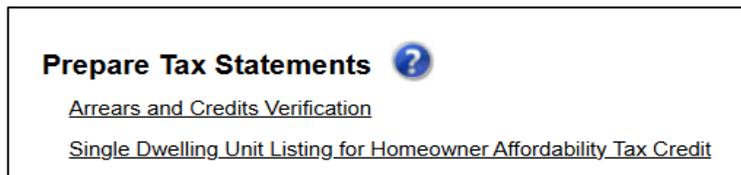
Using the MMO system, the municipality can search for information on properties within their boundaries by using the roll number or the owner's name.

Searching for multiple properties:

As part of the checklist for the municipality, it is important to verify that the owner does not receive the HATCA on another property.

From the main screen in the MMO system:

- Click on



- Select your municipality
- Sort by owner
- Enter the owner's last name

Note: It is important to search for both the owner and the spouse or common-law partner if applicable.

Updating the HATCA Status

From the main screen in the MMO system:

- Click on “Assessment Work”. The following screen will come up:

manitoba.ca > Municipal Relations > Manitoba Municipalities Online

Assessment Work

Municipality: 

To view, update or create a new work item for a roll entry, use this Search option.

Roll Number:

Roll Type:

Don't know the roll number? See [ManitobaAssessmentOnline](#) to find it.

- Select your municipality from the drop down box
- Enter the roll number of the property and click “Search” The following screen will appear:

Category: Do you want to view the [Property Assessment Report?](#)

- Select “HATCA changes” from the drop down box. The following screen will appear:

Category: Do you want to view the [Property Assessment Report?](#)

Status: Add Delete Do you want to search the [Single Dwelling Listing by Owner Name?](#)

Notes:

Receiving EPTCA for 2018 Receiving EPTCA for 2019

- Click on “Add” or “Delete” to change the status
- Enter the reason for the change – this field is required for all additions and deletions (the system will not accept changes if this field is left blank)

Current Property Address: Dwelling Units: 1
 Owner Mailing Information:

Note: Property information will appear at the bottom of this section. Dwelling units must be 1 (single dwelling unit) in order to add the HATCA.

- Click on “Save/Submit Changes”

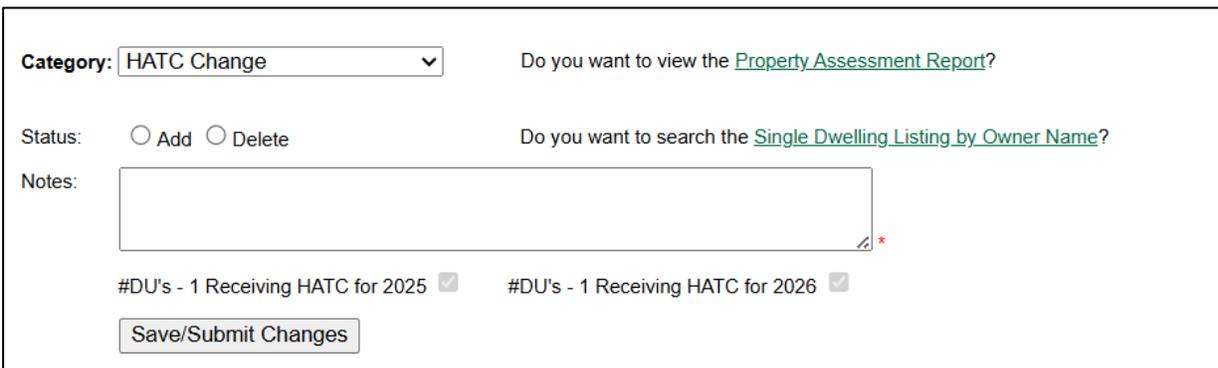
Note: The link to the Single Dwelling Listing by Owner Name is also available when you are currently in the “Assessment Work” screen. It is located just above the comment box.

Viewing the changes

The MAVAS system updates all the changes on a weekly basis. This process normally occurs on Mondays, with the changes available to view on Tuesdays. Once updated, the current roll advance indicator will change automatically and will appear under the completed work. The updated information will also appear in the MMO system where the municipalities will have the ability to view the changes.

From the main screen in the MMO system,

- Click on the “Assessment Work”
- Under Assessment Work, enter Roll # and Search



The screenshot shows a web form for adding a HATC change. It includes a 'Category' dropdown menu set to 'HATC Change', a 'Status' section with radio buttons for 'Add' and 'Delete', and a 'Notes' text area. There are two checkboxes for '#DU's - 1 Receiving HATC for 2025' and '#DU's - 1 Receiving HATC for 2026', both of which are checked. A 'Save/Submit Changes' button is located at the bottom. Two links are visible: 'Do you want to view the Property Assessment Report?' and 'Do you want to search the Single Dwelling Listing by Owner Name?'.

- Select the “HATCA Change” from the Category drop down box
- It indicates on the bottom the #DU’s
- Click on the “Search” button

Further details will appear in the description fields of the completed work items on the bottom part of the screen, providing information on updates such as: assessment branch status (complete or incomplete), description, system comments, etc. The report may also be extracted as a textfile and then imported into a spreadsheet.

Manitoba Tax Assistance Office

The Manitoba Tax Assistance Office (TAO) has the ability to review the changes in MAVAS to ensure that the registered owner is not receiving duplicate credit on another property in a different municipality. TAO (1-204-948-2115 or 1-800-782-0771) is available to assist and provide information to the municipality upon request.