

Assessor's annual information request

Province	Authorizing Legislation	Typical timing	Information requested	Penalty for failure to respond	Loss of appeal rights for failure to respond?
British Columbia	Assessment Act, R.S.B.c. 1996. Section 15 (Request for Information), section 13 (Offence for not furnishing information)	Annually with requests usually beginning in July	Income and expense report for most recent fiscal year, summary of hotel statistics (number of rooms, ADR, occupancy, and revenue per room)	Failure to respond at all, sufficiently, or with false or misleading information is an offence punishable under sections 15(3), 70 and 71 of the Assessment Act on conviction to a fine up to \$10,000 or a jail term up to 2 years, or both. No taxpayer has yet been sanctioned with these penalties	No
Alberta	Municipal Government Act	Annually - each Municipality will request at a different time depending on the mailing dates in that Municipality	Three years of income & expense Information	No	Yes
Saskatchewan	The Cities Act, Section 171/172 & The Municipalities Act, Section 201/202	Annually	Income and expense statements, ADR, occupancy, number of rooms, amenities	Yes, not more than \$10,000	Yes
Manitoba	The Municipal Assessment Act, C.C.S.M. c. M226; s. 16 (request for information), offence for not providing information: lower appeal boards s. 53(3) and s. 54(3.2), upper appeal board s. 59(6) and s. 60(2.2)	Winnipeg: Initial request in April annually, usually followed by registered mail to non-responders; balance of province requires requested information by June 1 annually	Completion of income and expense forms prepared by assessing authority. Financial statements may be acceptable	Delay of any reduction by one year and shift of burden of proof from assessor to owner	No
Ontario	Assessment Act, R.S.O. 1990. Section 11 (Request for Information), section 13 (Offence for not furnishing information)	Annually in May-July (but not in 2020)	Income and expense report for most recent fiscal year, summary of hotel statistics (number of rooms, ADR, occupancy, and revenue per room)	A fine of not more than \$1,000, but which in practice is only potentially sought in the most contentious of appeals	No
Quebec	Act Respecting Municipal Taxation, Section 18 - Obligation to produce or make available any information respecting the property required for the performance of the assessment roll. Section 16 - Offence for not furnishing information	QC is on a triennial roll, so effectively there is a rotating re-assessment once every three years (for each of the 3 sets of municipalities). Requests are sent out 12 to 18 months before the entry into force of the assessment roll	Income and expense report (P&L) for the reference date and the two preceding years. Summary of hotel statistics (number of rooms, ADR, occupancy, and revenue per room). Details of any renovation work completed within the last three years. Capital plan expenditures (requests may vary from city to city)	Fine not less than \$100 and not more than \$50,000	No
New Brunswick	Assessment Act, Chapter A-14	No formal annual process but triggered by appeal filing	Request details are specific to each assessor, but can include: purchase and sale agreements, costing information, income & expense reports for up to three years and any recent appraisals completed	Punishable offense under category C and F of the Provincial Offences Procedure Act. Never been enforced	No
Nova Scotia	Assessment Act, Chapter 23 OF THE REVISED STATUTES, 1989. Section 21 (Request for Information), & Section 23 (Penalty for not providing).	Annually in February	Income and expense report for most recent fiscal year, summary of hotel statistics (number of rooms, ADR, occupancy, and revenue per room). Specific form created by the assessment authority is requested to be filled out	Loss of appeal related to that year of assessment	Yes
Prince Edward Island	N/A	No formal process	N/A	N/A	No
Newfoundland, outside of St. Johns	SNL2006 CHAPTER 1-18.1 - ASSESSMENT ACT, 2006. Section 8 (Request for information), Section 47 (Penalty for not providing information)	Anually (no specific date)	Income and expense report for most recent fiscal year, summary of hotel statistics (number of rooms, ADR, occupancy, and revenue per room)	A fine not less than \$25 for each day after the expiration of 14 days following the delivery or mailing of the request to provide the information and in default of payment imprisonment for a period not exceeding one month. In addition, shall not be entitled to appeal the assessment in the year in which information was not provided	Yes