



QUERY	INTERPRETATION
<i>Date Assessment Roll Completed</i>	31st December
<i>Assessment Appeal Deadlines</i>	15 Days prior scheduled date of the board of revenue
<i>Frequency Of Reassessment</i>	2-Year Cycle
<i>Circumstances of Supplemental Assessment</i>	Building completed or occupied or under construction for more than 2 years
<i>Base Date</i>	1st April of Previous Reassessment Year
<i>Status Date</i>	—
<i>When Are Tax Rates Struck</i>	By June
<ul style="list-style-type: none"> • <i>Payment Due Dates</i> • <i>When Penalties Apply</i> • <i>Installments</i> 	Varies – Winnipeg 30th June Accruing after that date Option for taxpayer
<i>Business Tax</i>	Varies (Municipalities may pass a by-law to levy business tax)
<i>Machinery & Equipment</i>	Not assessed unless specific by-law
<i>Personal Property Tax</i>	Yes – by by-law
<i>Gross Receipt Tax</i>	Cable vision

Ryan ULC provides clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan ULC is a constituent entity of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.