



**Natural Resources and Northern Development**

Manitoba Parks  
4<sup>th</sup> Floor – 258 Portage Avenue (Box 51), Winnipeg, Manitoba R3C 0B6  
[www.manitobaparks.com](http://www.manitobaparks.com)

**Chief Place of Residence Declaration Form**

Full Name of Owner(s)  
Or Occupier<sup>1</sup>(s) of Land:

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Mailing Address of Owner(s)  
or Occupier(s) of Land:

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(street)

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(city/town)

(prov.)

(postal code)

(phone number)

Land Description:

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Lease/Permit/SFEE Number:

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Any house, cottage, mobile home, trailer that provides living accommodation, living accommodations in business premises, or other residential dwelling unit, situated on privately owned land or Crown land in a provincial park in Manitoba, is a person’s chief place of residence if it is where he or she, in the settled routine of his or her life, regularly, normally or customarily resides, or where the owner or occupier is a corporation, it is the residence where any shareholder of that corporation, in the settled routine of his or her life, regularly, normally or customarily resides.

Check the section(s) that apply:

- I hereby declare that the property described above is not used as a Chief Place of Residence.
- I hereby declare the property described above is used as a Chief Place of Residence by the following persons:

**Name**

**Relationship to Owner or Occupier**

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**Date:** \_\_\_\_\_

**Signature(s):** \_\_\_\_\_

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<sup>1</sup>occupier is defined to mean the lessee or permittee named in one of the following types of lease or permit: Vacation Home Lease, Crown Land Permit for a Vacation Home, a Crown Land Permit for a Staff Trailer Village, a Commercial Lease, a Crown Land Permit for commercial premises, a Special Consideration Organization Lease or a Crown Land Permit for a special consideration organization.

## **CHIEF PLACE OF RESIDENCE LEVY**

The Province of Manitoba has introduced a Chief Place of Residence Levy. In the past, people living in provincial parks have not been charged any educational fees or assessed school taxes. Through payment of the Chief Place of Residence Levy, those living in provincial parks will help to offset provincial education costs.

### **WHO IS OBLIGED TO PAY THE CHIEF PLACE OF RESIDENCE LEVY**

Generally, the levy applies to registered owners of privately held land in a provincial park and to occupiers of Crown land in a provincial park who have their chief place of residence in a provincial park. An occupier is defined to mean the lessee or permittee named in vacation home leases, commercial leases, special consideration organization leases and Crown land permits for vacation homes, staff trailer village, commercial premises and special consideration organizations.

In order for the levy to be applicable:

1. You must reside in a building situated on Crown land or privately owned land in a provincial park in Manitoba. The building may be a house, a cottage, a mobile home, a trailer which provides living accommodation, living accommodations in business premises, or other residential dwelling unit.
2. The building is defined to be your chief place of residence if during the year (April 1 - March 31) it is the residence where you, in the settled routine of your life, regularly, normally or customarily reside.

Where the owner or occupier of a building is a corporation, the building is deemed to be the corporation's chief place of residence if, in the settled routine of his or her life, any shareholder of the corporation regularly, normally or customarily resides there.

Where a building is the chief place of residence for more than one person, only one levy is payable.

If there is any question about whether a building is a person's chief place of residence, the Minister of Conservation and Climate is responsible for deciding the question. In making a decision, the Minister will take into account all relevant factors. Factors which the Minister may consider include, but are not limited to:

1. the length of time spent at the building during the year;
2. whether you have a residence outside a provincial park in Manitoba;
3. whether you maintain Manitoba hospital and medical insurance coverage;
4. your residence for income tax purposes;
5. the jurisdictional location of your personal property and social ties; and
6. the residence of your spouse and dependents.

## **CHIEF PLACE OF RESIDENCE DECLARATION FORM**

Enclosed with this package is a Chief Place of Residence Declaration Form which **you must complete and return to, Manitoba Parks, 4<sup>th</sup> Floor – 258 Portage Avenue (Box 51), Winnipeg, Manitoba R3C 0B6, 204-945-4545.** The Declaration will be used as the basis for the initial determination of whether the Chief Place of Residence Levy is applicable.

There is an obligation for you to complete a new Declaration Form if you begin to use your building as your chief place of residence. As well, there is an obligation on persons purchasing privately owned land in a provincial park or becoming an occupier to complete a Declaration Form.

**Even if you believe that you are not obliged to pay the levy, you must return the form to Manitoba Parks.** Please be sure to check all applicable sections of the Declaration Form.

If you fail to return the form to **Manitoba Parks** or provide a false statement on the form, you may be charged with an offence under *The Provincial Parks Act*. Upon conviction, *The Provincial Parks Act* permits the imposition of fines and/or imprisonment.

## **FREQUENTLY ASKED QUESTIONS ABOUT THE CHIEF PLACE OF RESIDENCE LEVY**

*Q: How much is the levy?*

A: The amount of the levy will be fixed on an annual basis. The levy is \$500.00 per year.

*Q: When will the levy be charged?*

A: The chief place of residence levy will be included on the annual invoice for land rental and service fees. The levy is in addition to the land rental and service fees.

*Q: Will most cottagers pay the levy?*

A: Most cottagers will not be subject to the levy. Of the approximately 6300 cottagers, residents and commercial operators in Manitoba parks, it is estimated that only about 500 - 600 will be subject to the levy.

*Q: I live in a park because I work here. Must I pay the levy?*

A: Yes.

*Q: I own and pay property taxes on land elsewhere in Manitoba. Must I pay the chief place of residence levy?*

A: You must pay the levy unless you regularly, normally or customarily reside on other Manitoba land outside a provincial park in Manitoba.

*Q: We put the cottage in my spouse's name a few years ago to lessen the impact of capital gains tax. Does my spouse have to pay the levy?*

A: If you maintain both a residence outside a provincial park and a cottage, the levy is only payable if you or your spouse regularly, normally or customarily reside at your cottage.

*Q: In the spring and summer we live at the cottage and in the fall and winter we live at our condominium in Arizona. Do we have to pay the levy?*

A: The levy is payable by those who live at their cottage, even though they do not live there 12 months of the year.

*Q: We live and work in Saskatchewan but own a cottage in a Manitoba provincial park where we spend a month each summer. We have no other Manitoba residence. Do we have to pay the levy?*

A: No. The levy is not payable unless you make your home at your cottage. Cottagers who regularly use their cottage, but who live and work outside a Manitoba provincial park are not obliged to pay the levy.

*Q: Who should fill out the Declaration Form in circumstances where there is more than one owner or occupier?*

A: The Declaration Form has been designed to have you identify all of the owners or occupiers, and all owners or occupiers should sign the Form. However, it is intended that there be only one \$500.00 levy for each building used as a chief place of residence.

*Q: Where can I get some advice respecting my situation?*

A: You may phone 204-945-8872, but please first read the information in this fact sheet carefully to see if it answers your question.