THE ROLE OF BOARD OF REVISION
The Board is the first level to which persons questioning their assessments may seek a review. Individual assessments are reviewed by The Board and The Board is responsible for determining they are fair and equitable and fairly represent market values within the City of Winnipeg. **The Board is not responsible for adjudicating rates or amounts of taxes.**

All members of the panel must consider the merits of each application before rendering a decision. The Chairperson has the additional responsibility of maintaining order and decorum in the hearing, and to assist the focus on the issues for all persons attending the hearing. The Secretary keeps an accurate record of the decisions and completes the necessary documentation required by Section 54(5) of *The Municipal Assessment Act*.

The Board of Revision is a citizen board appointed by Council to hear applications for revision of assessments in a fair, open, efficient and quasi-judicious manner with consideration given to the City of Winnipeg’s fiscal timeframe.

**POLICIES AND PROCEDURES: PREPARING FOR YOUR HEARING**

Businesses are assessed by calculating the Annual Rental Value (ARV). The ARV is equal to the net rent per square foot as determined by the market, plus costs to comfortably occupy, multiplied by the area or square footage of the premises leased or occupied. Costs to comfortably occupy space consist of utility costs, including lighting, heat, water, and common area charges where applicable.

The Annual Rental Value (ARV) reflects the typical market rents for commercial space similar to your premise in the reference year or at the reference date.

*Please see the table below for applicable reference years.*

A search for comparable ARV which details information of the area, occupancy cost breakdown, and other details that are part of the calculation of Annual Rental Value can be found on Assessment’s website www.winnipegassessment.com.

Submissions for exchange must be forwarded to the Board of Revision office two (2) business days prior to the hearing date as stated in your Notice of Hearing letter. The Board of Revision will forward the evidence for exchange to the applicable parties the next business day.

It is at the discretion of the Chairperson and Panel Members as to whether late submissions and/or rebuttal evidence submitted will be accepted.

The Board of Revision Panel will consider the evidence you present at your hearing along with the evidence provided by the Assessment and Taxation Department and will decide if the ARV reflects the market value of your business as of the reference date.

The Board does NOT hear arguments concerning your rate of taxation or city services.

**Your goal is to show proof to the Board of Revision that the assessment on your property is not a fair estimate of the price your property would have reasonably RENT for on the market on the reference date, in its current physical condition.**
Preparing and presenting evidence with respect to RENTAL RATES OF COMPARABLE PROPERTIES will assist you with your case. Rental Rate information is the evidence that is given the most weight in a hearing.

Comparable rental rates are the evidence that will be brought in by the Assessor to support their assessment value. Comparable means as close to or as similar to the property under application for revision in regards to size, age, location, etc.

The following will provide valuable support for the evidence you will give either in written form and/or verbally:

- Photographs of the property in its current condition: pictures taken on, or as close to the date of your hearing, as is possible.
- Description of the business operations.
- Repair estimates/ invoices from a professional contractor for structural/ foundation issues, etc.
- Issues such as needing shingles/roofing repairs, window replacement, repainting, worn carpet/flooring, dated finish of your property will not lower the assessed value, as these matters are considered to be normal wear and tear and/or aging of a property.

**REFERENCE DATES**

All properties are assessed as of a reference date. This provides a level playing field and standard viewpoint. Please reference the table below.

<table>
<thead>
<tr>
<th>General Assessment Year</th>
<th>Reference Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>April 1, 2021</td>
</tr>
<tr>
<td>2025</td>
<td>April 1, 2023</td>
</tr>
<tr>
<td>2027</td>
<td>April 1, 2025</td>
</tr>
</tbody>
</table>

**NOTE: POST REFERENCE SALES ARE NOT ADMISSIBLE AS EVIDENCE.**

**POLICIES AND PROCEDURES: ATTENDING YOUR HEARING**

If you fail to attend, the Panel may dismiss your application for revision without a hearing under subsection 46(2) of The Municipal Assessment Act.

*Board may dismiss where applicant absent*

46(2) Where notice is given in accordance with Section 44 and the applicant fails to attend at a scheduled sitting of the board, the board may dismiss the application without a hearing and in the absence of the applicant.
The absence of an applicant or their representative may affect their right of appeal. The Municipal Board does not have jurisdiction to consider an appeal of an Order made by a Board of Revision under subsection 46(2) of *The Municipal Assessment Act*.

If you cannot attend your hearing, you may appoint someone to represent you. Authorization must be submitted in writing or by email and provided to the Board of Revision prior to the hearing date or presented to the Secretary prior to the commencement of the hearing.

You may also use the Authorization form found here: winnipeg.ca/boardofrevision

You must register with the Board of Revision office to participate in the hearing. Instructions to register are outlined in your Notice of Hearing letter.

### POLICIES AND PROCEDURES: AT YOUR HEARING

1. The Notice of Hearing indicates the time and location of the hearing at which your application for revision is being heard. You are required to be present at the start time indicated in your Notice of Hearing. **There will be multiple applications scheduled to be heard.**

2. The Chairperson will call the hearing to order and will advise as to the procedure and processes that the hearing will follow. All questions and/or comments during the hearing process must be directed to the Chairperson only.

3. When it is your turn, you will be affirmed prior to presenting your evidence to the Board.

4. The Assessor will submit his/her evidence first, through the Chairperson, and the Board of Revision Panel Members as well as the Applicant, are allowed to ask questions, through the Chair, regarding the Assessor’s evidence that was just presented.

5. You will then reference your evidence, through the Chairperson, and you will be open to the same questioning/cross-examination by the Board of Revision Panel Members and the Assessor, through the Chair.

6. The Chairperson may ask both parties to summarize, if required.

7. After all the applications for revision on the docket are addressed, the Decisions will be rendered in-camera and the hearing will then conclude. The Board of Revision Orders will be sent to you by Certified Mail within two weeks of the hearing date.

8. If you are not satisfied with the Board of Revision’s decision, a further appeal process to the Manitoba Municipal Board is outlined in the Order.