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 three 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. For 2020 the reference date is April 1, 2018.

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](http://www.winnipegassessment.com).

Six (6) copies of written submissions are required for distribution at the hearing.

POLICIES AND PROCEDURES: ATTENDING YOUR HEARING *** IT IS VERY IMPORTANT TO ATTEND YOUR HEARING ***

If you fail to attend, your application for review may be dismissed without a hearing under subsection 46(2) of The Municipal Assessment Act:

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 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.

Requests for postponements are generally not granted. As a first level of application for revision, the Board of Revision, by virtue of the number of applications received and heard, cannot accommodate individual scheduling requests.

If you are unable to attend, you may appoint someone to represent you. Authorization must be in writing and provided to the Board of Revision prior to the hearing date or presented to the Secretary prior to the commencement of the hearing. The Authorization form can be found and downloaded here: [http://winnipeg.ca/clerks/pdfs/BOR/AppealAuthorization.pdf](http://winnipeg.ca/clerks/pdfs/BOR/AppealAuthorization.pdf)

POLICIES AND PROCEDURES: AT YOUR HEARING

1. The Notice of Hearing letter indicates the start time and location of the hearing which your application for revision is being heard. The order in which the applications for revision are heard at the hearing is determined by the Chairperson.

2. You must register with the Secretary when you arrive at the hearing, at which time you will be provided with a copy of the Assessment and Taxation Department’s evidence with respect to your application for revision.

3. The Chairperson will call the hearing to order and will announce the procedure and processes that the hearing will follow. All questions and and/or comments must be directed to the Chairperson only.

4. When your name and/or address is called, you will take a seat at the front of the Boardroom, and all evidence you give will be under Oath or Affirmation.

5. 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 cross-examine/ask questions, through the Chair, regarding the Assessor’s evidence that was just presented.

6. You will then submit 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.

7. If need be, the Chairperson may ask both parties to summarize.

8. After all those in attendance have been heard, the Board will then deal with any applications for revision where the applicant is not in attendance.

9. After all the applications for revision on the docket are heard, the decisions will be made 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.

10. 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 printed material included with the Order.