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

Written submissions MUST be submitted to the Board of Revision office at least fourteen (14) days prior to the hearing.

Note: The submission due date is stated on your Notice Letter.

The Board of Revision Office is located in the City Clerk’s Department, City Hall, Susan A. Thompson Building, Main Floor, 510 Main Street, R3B 1B9. Office hours are Monday to Friday, 8:30 AM to 4:30 PM, closed holidays.

The day after the due date, the Assessment and Taxation Department’s submission will be available for PICK UP at the Board of Revision office. It is at the discretion of the Chairperson and Panel Members as to whether late submissions and/or rebuttal evidence submitted will be accepted at the hearing.

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

If you fail to attend, the Panel may dismiss your application for review 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 application for revision. 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 are able to appoint someone to represent you. Authorization must be in writing and provided 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

POLICIES AND PROCEDURES: AT YOUR HEARING

1. The Notice of Hearing letter indicates the start time and location of the hearing at which your application for revision is being heard. You are required to be present in the meeting room at the start time indicated in your Notice of Hearing.

2. You must register with the Secretary upon arrival at the hearing.

3. 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 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 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 Order