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

The Municipal Assessment Act provides that every two years all properties in the City of Winnipeg are reassessed utilizing an updated reference date. The reference date for the 2020 Assessment roll year is April 1, 2018.

This means your assessment should reflect what your property would have reasonably SOLD for on the reference date in its current physical condition.

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 assessment reflects the market value of your home 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 SOLD for on the market on the reference date, in its current physical condition.

A valid application for revision must include evidence as to why the assessment notice is incorrect. Stating only that the assessment is too high or incorrect is NOT sufficient.

Preparing and presenting evidence with respect to SALES OF COMPARABLE PROPERTIES will assist you with your case. Sales information is the evidence that is given the most weight in a hearing.

Comparable SALES 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.

Sales data and property details that may assist you can be found on Assessment and Taxation Department’s website at http://winnipegassessment.com/AsmtTax/English/SelfService/SalesBooks.stm

Be advised that comparisons of ASSESSMENTS of properties are NOT considered evidence of market value by the Board of Revision.

REFERENCE DATES

All properties are assessed as of a reference date. This provides a level playing field and standard viewpoint. For the 2020 General Assessment, the reference date is April 1, 2018. See table below:

<table>
<thead>
<tr>
<th>General Assessment Year</th>
<th>Reference Date</th>
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<tbody>
<tr>
<td>2016</td>
<td>April 1, 2014</td>
</tr>
<tr>
<td>2018</td>
<td>April 1, 2016</td>
</tr>
<tr>
<td>2020</td>
<td>April 1, 2018</td>
</tr>
<tr>
<td>2022</td>
<td>April 1, 2020</td>
</tr>
<tr>
<td>2024</td>
<td>April 1, 2022</td>
</tr>
</tbody>
</table>
In presenting SALES comparisons between your property and comparable properties compare features such as: location, proximity of services, size of lot, size and age of house, topography, view, number and size of bedrooms and bathrooms, basement (finished or unfinished), fireplaces, garage / carport, outbuildings, significant repairs required.

For condominium units, compare features such as the floor your unit is on, corner, inside or end unit, floor plan, parking (underground / street), elevators and building services.

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.
- Appraisals/estimates of the property value in its current condition, from either a professional appraiser or realtor.
- 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.

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 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 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 are unable to attend, you are able to appoint someone to represent you. Authorization MUST be in writing and MUST be provided to the Board of Revision prior to the hearing date or presented to the Secretary when registering for your 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. Your 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 in the meeting room at the start time indicated in your Notice of Hearing. Registration opens a half hour prior to the hearing start time.
   You are encouraged to arrive early enough to allow sufficient time for registration and to familiarize yourself with the details of the Assessor's Brief which you will be provided during your registration process.

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 advise as to the procedure and processes that the hearing will follow. Please note that ALL questions and comments during the hearing process 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. **You are required to bring SIX (6) COMPLETE COPIES of your printed evidence with you to your hearing**, which you will give to the Secretary once you are called to the front of the room to be heard. The Secretary will distribute 1 copy to each of the 3 Board Members (= 3 copies); 1 copy to the Assessor; 1 copy will be kept for the Board of Revision Hearing File; 1 copy is to keep for yourself to refer to during your presentation.

6. 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.

7. 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.

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

9. 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.

10. 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.

11. 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.