City of Winnipeg

Board of Revision

Annual Report of the Chair to Council – 2021

INTRODUCTION

The Board of Revision is an impartial quasi-judicial body that has the responsibility to hear applications for revision of the annual realty, personal property, and business assessment rolls of the City of Winnipeg. It operates in accordance with *The Municipal Assessment Act*.

The Municipal Assessment Act requires the City and all other municipalities to create a Board of Revision each year. The Board is appointed by City Council and consists of citizens selected for their knowledge, experience and impartiality. The Board is independent of the assessment authority, and panel members are not City Employees.

The Board of Revision makes decisions with respect to assessed value, classification, and liability or the refusal of an assessor to amend the roll. It does so in a fair, efficient and judicious manner with consideration given to the City of Winnipeg's fiscal time frame. The Board attempts to ensure that all parties to an appeal, irrespective of the decision rendered, leave the hearing process with the perception that they have been treated fairly, professionally, and without bias.

The Board's work consists of an annual cycle, from the time that the roll becomes public and open to applications for revision until the conclusion of hearings on all three rolls: realty, personal, and business.

As well, the Board hears applications for revision of the supplementary notices sent to registered owners throughout the year. These notices enable the assessor to put assessment on the current year's roll that may not have been accounted for, mostly because it is new construction.

In accordance with Section 54(6) of *The Municipal Assessment Act*, we are pleased to submit the Annual Report of The Board of Revision for the year ending December 31, 2021.

Respectfully submitted,

Mark Boreskie
Chairperson

Marla Billinghurst
Vice - Chairperson

BOARD APPOINTMENTS

On May 27, 2021, City Council appointed 35 members to the Board including appointing Mark Boreskie as Chair and Marla Billinghurst as Vice-Chair. 5 of the appointees were new members and 1 member retired from the Board at the end of the 2020-2021 cycle.

Gail Anderson
Tracey Anderson
Marla Billinghurst
Mark Boreskie
Faye Brandson
Robert Buss
Kent Cielen
Laurie Davidson
Ivan Derlago
Narinderpal Dhanjal
Harvey Diamond
Robert Filuk
Kathleen Garrity
Neil Harden
Bob Hutchings
Ryan Klimack
Diane Knight
Marcel Laurendeau
Kerry J. Linklater
Stewart Macpherson
Ian Mahon
William Maretzki
Douglas Marks
Linda McFadyen
Brent McIntyre
Bernie McMullan
Ronald L. Merritt
Lynne Nesbitt
Jeff Peitsch
Gisela Rempel
Cynthia Stevens
Maurice Therrien
Bob Upton
Randy Viray
Richard Whitbread

TRAINING

New members receive training to prepare them for their role at the beginning of each cycle. This training covers assessment methodology, legislation, case law, and the proper conduct of hearings among other matters. In addition, training is conducted each year on issues that may have arisen, and on topics that prepare Board members for more complex applications.

PROPERTY CLASSIFICATIONS

Class Code	Total Value being appealed
10 – Residential 1: 1-4 dwelling units per building	$60,096,000
20 – Residential 2: 5 or more dwelling units per building	$287,780,000
40 – Institutional	$94,301,000
60 – Other	$876,224,500
80 – Residential 3 – Owner Occupied Condominium and Co-operative Housing	$7,582,000
TOTAL	$1,325,983,500

The value of Realty Assessment received for review to the Board of Revision is $1,325,983,500.

The value of Business Assessment received for review to the Board of Revision is $17,843,884.

NUMBER OF APPLICATIONS RECEIVED IN 2021

STATUS	Certification of rolls (S. 326 of *The City of Winnipeg Charter)*	Supplementary Taxes (S. 341(1) of *The City of Winnipeg Charter*	Cancellation or reduction of taxes (S. 340 and S. 341 of *The City of Winnipeg Charter)*	City Assessor may amend rolls (S. 14-2 of *The Municipal Assessment Act*)	TOTAL
COMPLETE	173	3	24	19	219
DOCKETED	36	1	11	3	51
HEARD	12	1	23	2	38
VOID	1	1	2	1	5
WITHDRAWN	48	4	2	0	54
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	90	3	13	3	109
TOTAL	360	13	75	28	476

DISPOSITION OF ANNUAL ROLL APPLICATIONS BY THE BOARD

STATUS	REALTY	PERSONAL	BUSINESS	TOTAL
COMPLETE	216	0	3	219
DOCKETED	13	0	38	51
HEARD	35	0	3	38
VOID	4	0	1	5
WITHDRAWN	50	0	4	54
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	106	0	3	109
TOTAL	424	0	52	476

The Board's first hearing occurred on July 14, 2021 and the last hearing with respect to the annual rolls was January 26, 2022. The annual process is now complete.

APPEALS TO THE MUNICIPAL BOARD

Under the provisions of *The Municipal Assessment Act,* the decisions made by the Board of Revision on an assessed value or a classification of property may be appealed to The Municipal Board of Manitoba. Appeals concerning the liability to taxation can be made to the Court of Queen's Bench. The further right to appeal must be filed not later than 21 days after the day on which the order is sent to the applicant.