THE ROLE OF THE BOARD OF REVISION

The 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.**

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-judicial 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 premises 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 the City of Winnipeg Assessment website found here, www.winnipegassessment.com.

To prepare for the hearing, you will need to gather evidence that will support your position. This evidence is required to be exchanged with the City of Winnipeg Assessment and Taxation Department.

Evidence for exchange is required to 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, no later than 4:30 p.m. The Board of Revision office will forward the evidence for exchange to the applicable parties the next business day.

If you missed the exchange date, your evidence will be marked LATE. It will be at the discretion of the Chairperson and Panel Members to determine whether late submissions and / or rebuttal evidence submitted will be accepted at the hearing.

The Board Panel will consider the evidence you present at your hearing along with the evidence provided by the Assessment and Taxation Department to determine the ARV of your business as of the reference date.

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

Preparing and presenting evidence with respect to RENTAL RATES OF COMPARABLE PROPERTIES will assist you with your case. 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:

- Photographs of the property in its current condition taken as close to the date of your hearing.
- Description of the business operations.
- Estimates and / or invoices including but not limited to repairs for structural / foundation issues.

NOTE:

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.

General Assessment Year	Reference Date
2023	April 1, 2021
2025	April 1, 2023
2027	April 1, 2025

*****NOTE: POST REFERENCE RENTAL MARKET AND COSTS 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 Section 46(2) of *The Municipal Assessment Act*.

> *Board may dismiss where applicant absent:*
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> *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 Section 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 may 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 made 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 their 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 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 decision will be sent to you by Certified Mail within two weeks of the hearing date.

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