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

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

Evidence for exchange must be forwarded to the Board of Revision office fourteen (14) 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.

This evidence may include, but is not limited to, sales of comparable properties or income and expense information relating to your property that occurred PRIOR to the reference date (see table below).

You may also include pictures of your property to help demonstrate the physical condition. ASSESSMENTS of properties are NOT considered evidence of market value by The Board, and therefore cannot be considered as evidence.

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 Municipal Assessment Act provides that all properties in the City of Winnipeg are reassessed utilizing an updated reference date.

The Board will consider the evidence you present at your hearing along with the evidence provided by the Assessment and Taxation Department and will render a decision. If you do not agree with the decision stated in the Order, there is a further right to appeal to the Muncipal Board.

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

Be advised that comparisons of assessments of properties are not considered evidence of market value by The Board.

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 SALES ARE NOT ADMISSIBLE AS EVIDENCE.***

POLICIES AND PROCEDURES: ATTENDING YOUR HEARING

If you fail to attend, the Panel may dismiss your application for review 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 application for revision. 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 letter indicates the start time and location of the hearing at which your application for revision is to be 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. Unless preliminary issue(s) are raised, generally,the Assessor will submit their evidence first, through the Chairperson, and The Board, 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 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, there is a further right to appeal to the Manitoba Municipal Board as outlined in the Order.