City of Winnipeg

Board of Revision

Annual Report of the Chair to Council – 2022

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. The 2023 roll was open for amendment by the Board from July 2022 through February 2023. The 2023 roll finalized by the Board becomes the City's Tax Roll for 2023 and it is open to further amendment by the Board through applications for revision of supplementary tax notices, assessment amendments, and amendments due to errors or omissions.

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, 2022.

Respectfully submitted,

Mark Boreskie
Chairperson

Marla Billinghurst
Vice - Chairperson

BOARD APPOINTMENTS

On May 26, 2022, City Council appointed 39 members to the Board including the appointment of Mark Boreskie as Chair and Marla Billinghurst as Vice-Chair.

Gail Anderson	Harvey Diamond	Brent McIntyre
Tracey Anderson	Michelle Duncan	Bernie McMullan
Gerry Arnal	Robert Filuk	Ronald Merritt
Robert Bilenki	Neil Harden	Lynne Nesbitt
Marla Billinghurst	Robert Hutchings	Jeff Peitsch
Mark Boreskie	Diane Knight	Gisela Rempel
Faye Brandson	Marcel Laurendeau	Larry Robinson
Kent Cielen	Kerry Linklater	Cynthia Stevens
Laurie Davidson	Stewart Macpherson	Maurice Therrien
Ivan Derlago	Ian Mahon	Robert Upton
Aadila Dell'Oro	William Maretzki	Randy Viray
Ivan Derlago	Douglas Marks	Valerie Werhun
Narinderpal Dhanjal	Linda McFadyen	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

The Municipal Assessment Act by way of regulation sets out a scheme of property classes and determines for each the amount of assessable value that will be taxed. There are ten classifications in total and, in accordance with definitions in the regulation, the assessor determines which classification applies to each property.

On June 3, 2022, the Assessment Rolls were issued by the City Assessor. This aligns with the opening of the Application for Revision period, for which the closing date was June 28, 2022. The first sitting of the Board of Revision was July 13, 2022.

On November 4, 2022, the Business Rolls were issued by the City Assessor. This aligns with the opening of the Application for Revision period, the closing date was November 29, 2022. The first sitting of the Board of Revision was December 14, 2022.

The following table shows the amount of 2023 base assessment by classification for applications received by the Board.

Class Code	Total Value being appealed
10 – Residential 1: 1-4 dwelling units per building	$315,222,000
20 – Residential 2: 5 or more dwelling units per building	$6,450,021,000
30 – Farm Property (Current Value Assessment)	$6,975,000
40 – Institutional	$1,317,614,500
41 – Designated Higher Education Property	$16,193,000
60 – Other	$11,956,144,500
70 – Designated Recreational Property	$51,403,000
80 – Residential 3 – Owner Occupied Condominium and Co-operative Housing	$162,217,000
TOTAL	$20,275,790,000

The value of the Realty Assessment on the 2023 Roll was $20,275,790,000.

The value of the Business Assessment on the 2023 Roll was $370,699,861.

NUMBER OF APPLICATIONS RECEIVED IN 2022

STATUS	Certification of rolls (S. 326 of *The City of Winnipeg Charter)*	Supplementary Tax Notice (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	3039	6	103	49	3197
VOID	14				14
DOCKETED			1	1	2
WITHDRAWN	300	1	3	4	308
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	1276	5	7	11	1299
TOTAL	4629	12	114	65	4820

DISPOSITION OF ANNUAL ROLL APPLICATIONS BY THE BOARD

STATUS	REALTY	BUSINESS	TOTAL
COMPLETE	2634	563	3197
DOCKETED	2		
HEARD		11	12
WITHDRAWN	202	108	310
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	1117	182	1299
TOTAL	3956	864	4820

The Board's first hearing occurred on July 13, 2022 and the last hearing with respect to the 2023 annual roll was February 10, 2023. 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 King'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.