City of Winnipeg

Board of Revision

Annual Report of the Chair to Council – 2023

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 2024 roll was open for amendment by the Board from July 2023 through February 2024. The 2024 roll finalized by the Board becomes the City's Tax Roll for 2024 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. 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, 2023.

Respectfully submitted,

Mark Boreskie
Chairperson

Marla Billinghurst
Vice - Chairperson

BOARD APPOINTMENTS

On May 30, 2023, City Council appointed 37 members to the Board including the appointment of Mark Boreskie as Chair and Marla Billinghurst as Vice-Chair.

Gail Anderson	Ruth Carol Feldman	Lynne Nesbitt
Tracey Anderson	Neil Harden	Jeff Peitsch
Gerry Arnal	Robert Hutchings	Gisela Rempel
Robert Bilenki	Diane Knight	Larry Robinson
Marla Billinghurst	Marcel Laurendeau	Kevin Stefanson
Mark Boreskie	Kerry Linklater	Cynthia Stevens
Faye Brandson	Stewart Macpherson	Maurice Therrien
Kent Cielen	Ian Mahon	Robert Upton
Michele (Mike) Colatruglio	William Maretzki	Randy Viray
Aadila Dell'Oro	Douglas Marks	Valerie Werhun
Narinderpal Dhanjal	Linda McFadyen	Richard Whitbread
Harvey Diamond	Brent McIntyre	
Michelle Duncan	Ronald Merritt	

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 2, 2023, 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 27, 2023. The first sitting of the Board of Revision was July 12, 2023.

On November 3, 2023, 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 28, 2023. The first sitting of the Board of Revision was December 13, 2023.

The following table shows the amount of 2024 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	$51,039,000
20 – Residential 2: 5 or more dwelling units per building	$350,563,000
30 – Farm Property (Current Value Assessment)	$272,000
40 – Institutional	$56,911,000
60 – Other	$441,499,000
80 – Residential 3 – Owner Occupied Condominium and Co-operative Housing	$2,242,000
TOTAL	$902,526,000

The value of the Realty Assessment on the 2024 Roll was $902,526,000.

The value of the Business Assessment on the 2024 Roll was $10,394,460.

NUMBER OF APPLICATIONS RECEIVED IN 2023

STATUS	Certification of rolls (S. 326 of *The City of Winnipeg Charter)*	Cancellation or reduction of taxes (S. 340(1) and S. 341 of *The City of Winnipeg Charter)*	City Assessor may amend rolls (S. 14-2 of *The Municipal Assessment Act*)	Supplementary Taxes (S. 340 and 341(1) of *The City of Winnipeg Charter*	TOTAL
COMPLETE	188	52	31	11	282
DOCKETED		29			29
HEARD		2		1	3
WITHDRAWN	37	12	4	2	55
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	141	23	9	5	178
TOTAL	366	118	44	19	547

DISPOSITION OF ANNUAL ROLL APPLICATIONS BY THE BOARD

STATUS	REALTY	BUSINESS	TOTAL
COMPLETE	249	33	282
DOCKETED	29		29
HEARD	2	1	3
WITHDRAWN	50	5	55
REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)*	150	28	178
TOTAL	480	67	547

The Board's first hearing occurred on July 12, 2023 and the last hearing with respect to the 2024 annual roll was January 29, 2024. 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.