# City of Winnipeg

# Board of Revision

# Annual Report of the Chair to Council – 2024

## 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 2025 roll was open for amendment by the Board from July 2024 through February 2025. The 2025 roll finalized by the Board becomes the City's Tax Roll for 2025 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, 2024.

Respectfully submitted,

Mark Boreskie
Chairperson

Marla Billinghurst
Vice - Chairperson

## BOARD APPOINTMENTS

On May 30, 2024, City Council appointed 38 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 | Kira Penner |
| Gerry Arnal | Robert Hutchings | Clay Purves |
| Robert Bilenki | Diane Knight | Judy Redmond |
| Marla Billinghurst | Robert Krause | Gisela Rempel |
| Mark Boreskie | Kerry Linklater | Larry Robinson |
| Brian Carlin | Stewart Macpherson | Ethan Robson |
| Kent Cielen | Ian Mahon | Linda Schulze |
| Michele (Mike) Colatruglio | William Maretzki | Kevin Stefanson |
| Aadila A. Dell'Oro | Douglas Marks | Cynthia Stevens |
| Narinderpal Dhanjal | Linda McFadyen | Valerie Werhun |
| Harvey Diamond | Brent McIntyre | Richard Whitbread |
| Michelle Duncan | Ronald L. Merritt | |

## TRAINING

New members receive multiple days of 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 5, 2024, 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 July 2, 2024. The first sitting of the Board of Revision was July 19, 2024.

On November 6, 2024, the Business Rolls were issued by the City Assessor. This aligns with the opening of the Application for Revision period, the closing date was December 3, 2024. The first sitting of the Board of Revision was December 20, 2024.

The following table shows the amount of 2025 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 | $448,194,000 |
| 20 – Residential 2: 5 or more dwelling units per building | $9,906,072,000 |
| 30 – Farm Property (Current Value Assessment) | $40,254,000 |
| 31 – Farm Property (Farm Use Value) | $7,522,000 |
| 40 – Institutional | $1,505,830,000 |
| 60 – Other | $13,109,725,756 |
| 70 – Designated Recreational Property | $66,179,000 |
| 80 – Residential 3 – Owner Occupied Condominium and Co-operative Housing | $175,290,000 |
| TOTAL | $25,259,066,756 |

The value of the Realty Assessment on the 2025 Roll was $25,259,066,756.

The value of the Business Assessment on the 2025 Roll was $353,203,321.

**NUMBER OF APPLICATIONS RECEIVED IN 2024**

| 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 | 2256 | 6 | 15 | 12 | 2289 |
| HEARD | 88 | | | 1 | 89 |
| VOID | 15 | | | | 15 |
| WITHDRAWN | 299 | 2 | 10 | | 311 |
| REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)* | 2465 | 6 | 11 | 4 | 2486 |
| TOTAL | 5123 | 14 | 36 | 17 | 5190 |

## DISPOSITION OF ANNUAL ROLL APPLICATIONS BY THE BOARD

| STATUS | REALTY | BUSINESS | PERSONAL REAL | TOTAL |
|---|---|---|---|---|
| COMPLETE | 2094 | 194 | 1 | 2289 |
| HEARD | 1 | 88 | | 89 |
| VOID | 15 | | | 15 |
| WITHDRAWN | 228 | 86 | | 314 |
| REVISIONS BY AGREEMENT (S. 15.1 (1) of *The Municipal Assessment Act)* | 2115 | 368 | | 2483 |
| TOTAL | 4453 | 736 | 1 | 5190 |

The Board's first hearing occurred on July 19, 2024 and the last hearing with respect to the 2025 annual roll was February 14, 2025. The revision process for the year 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.