City of Winnipeg

Board of Revision

Annual Report of the Chair to Council – 2025

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,* which requires all municipalities to establish a board of revision annually. 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 is responsible for making decisions with respect to assessed value, classification, liability, and matters arising from an assessor's refusal to amend the assessment roll. In fulfilling this mandate, the Board conducts its work in a fair, efficient and judicious manner while remaining mindful of the City's fiscal timelines.

The Board is committed to ensuring that all parties involved in an appeal, irrespective of the decision rendered; leave the hearing process with the understanding that they have been treated fairly, professionally, and without bias.

The Board's work follows an annual cycle, beginning when the assessment roll is made public and open to applications for revision, and ending with the conclusion of hearings. This cycle spans the latter half of one calendar year and the first two months of the next.

The 2026 assessment roll was made public on June 26, 2025. Applications for revision were accepted from June 26, 2025 to July 21, 2025. Hearings on these applications were conducted between August 8, 2025 to February 19, 2026.

The Municipal Assessment Act requires the Board of Revision to report to Council upon completion of the revision process.

> **Board report to council**
> *54(6) Upon completion of the revision process in respect of a year, the board shall report to council that the revision process for the year is completed.*

The 2026 assessment roll, as finalized by the Board becomes the City's official Tax Roll for 2026. It remains subject to further amendments through applications for revision to supplementary tax notices, assessment changes, or corrections of errors or omissions.

These notices enable the assessor to add properties or improvements - most commonly new construction – that were not included in the original roll. In each case registered owners retain the right to apply for revision.

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, 2025.

Respectfully submitted,



Mark Boreskie
Chairperson



Marla Billinghurst
Vice – Chairperson

BOARD APPOINTMENTS

On May 22, 2025, City Council appointed 36 members to the Board including the appointment of Mark Boreskie as Chairperson and Marla Billinghurst as Vice-Chairperson.

Gail Anderson	Michelle Duncan	Brent McIntyre
Tracey Anderson	Neil Harden	Lynne Nesbitt
Gerry Arnal	Robert Hutchings	Kira Penner
Marla Billinghurst	Brenda-Lee Johnstone	Clay Purves
Mark Boreskie	Diane Knight	Judy Redmond
Brian Carlin	Robert Krause	Gisela Rempel
Kent Cielen	Kerry Linklater	Linda Schulze
Mike Colatruglio	Stewart Macpherson	Aileen Kim Sharman
Grant Crosbie	Ian Mahon	Kevin Stefanson
Aadila A. Dell'Oro	William Maretzki	Cynthia Stevens
Narinderpal Dhanjal	Douglas Marks	Valerie Werhun
Harvey Diamond	Linda McFadyen	Richard Whitbread

BOARD MEMBER DEVELOPMENT

New members participate in several days of training at the start of each cycle to prepare for their role. This training includes assessment methodology, relevant legislation, case law, and proper hearing procedures, among other topics. In addition, annual training sessions are provided to address emerging issues and to equip Board members with the knowledge needed to handle more complex applications.

PROPERTY CLASSIFICATIONS

The Municipal Assessment Act by way of regulation sets out property classes and determines the amount of each assessable value that will be taxed. The assessor determines which classification applies to each property.

On June 26, 2025, 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 21, 2025. The first sitting of the Board of Revision was August 8, 2025.

The following table represents the total 2026 base assessment by class code for applications received by the Board of Revision.

Realty Assessment - Class Code	Total Value being appealed
10 – Residential 1: 1-4 dwelling units per building	$43,406,000
20 – Residential 2: 5 or more dwelling units per building	$335,448,000
30 – Farm Property (Current Value Assessment)	$1,247,000
40 – Institutional	$161,655,000
60 – Other (ie. Retail, Office)	$1,526,014,820
80 – Residential 3 – Owner Occupied Condominium and Co-operative Housing	$1,732,000
TOTAL	$2,069,502,820

On November 4, 2025, the Business Rolls were issued by the City Assessor. This aligns with the opening of the Application for Revision period, for which the closing date was November 28, 2025. The first sitting of the Board of Revision was December 19, 2025.

Business Assessment	Total Value being appealed
Sum of Business Assessment	$28,749,540
TOTAL	$28,749,540

ASSESSMENT AND TAXATION SUMMARY

Realty Assessment:

The Assessment and Taxation Department has advised that the 2026 Assessment Roll was valued at $130,179,679,542. Of this amount, $2,069,502,820 in assessed value was appealed to the Board of Revision, representing 1.59% of the overall assessed value.

Following settlements between appellants and the Assessment and Taxation Department, along with decisions issued by the Board of Revision, the total assessed value of the 2026 assessment roll was adjusted to $130,105,015,722. This represents a decrease of $74,663,820 in Property Assessment.

As a result, 99.94% of the roll was maintained.

Business Assessment:

The 2026 Business Assessment Roll was valued at $1,743,232,560. Of this amount, $28,749,540 in business assessed value was appealed to the Board of Revision, representing 1.65% of the overall assessed value.

Following settlements between appellants and the Assessment and Taxation Department, along with decisions issued by the Board of Revision, the total assessed value of the 2026 assessment roll was adjusted to $1,738,941,075. This represents a decrease of $4,291,485 in Business Assessment.

As a result, 99.75% of the roll was maintained.

SUMMARY OF TYPES OF APPLICATIONS RECEIVED IN 2025					
STATUS	Certification of rolls – Base Assessment (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	145	10	46	29	230
Heard	12	0	2	0	14
Void	2	1	0	0	3
Withdrawn	40	1	7	4	52
Revisions by Agreement *(S. 15.1 (1) of The Municipal Assessment Act)*	193	12	87	42	334
TOTAL	392	24	142	75	633

SUMMARY OF REALTY AND BUSINESS ASSESSMENT APPLICATIONS			
STATUS	REALTY	BUSINESS	TOTAL
Complete	205	25	230
Heard	12	2	14
Void	2	1	3
Withdrawn	43	9	52
Revisions by Agreement *(S. 15.1 (1) of The Municipal Assessment Act)*	293	41	334
TOTAL	555	78	633

The Board's first Realty hearing occurred on August 8, 2025, and the last hearing with respect to the 2026 annual roll was February 19, 2025. The revision process for the year is now complete.

The Board's first Business hearing occurred on December 19, 2025, and the last hearing with respect to the 2026 annual roll was February 27, 2026. The revision process for the year is now complete.

FURTHER RIGHT OF APPEAL TO THE MUNICIPAL BOARD AND COURT OF KING'S BENCH

Decisions made by the Board of Revision under *The Municipal Assessment Act* can be appealed, depending on the issue. Appeals concerning assessed value or property classification may be made to The Municipal Board of Manitoba. Appeals related to liability to taxation may be filed with the Court of King's Bench of Manitoba. Any further appeal must be submitted within 21 days from the date the Board's decision is sent to both respective parties.