

Municipal Relations

Assessment Services

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Board of Revision Guide for Administration

Manitoba
Municipal Relations



Boards Of Revision

Overview

- What is a Board of Revision and its purpose?
- Who can appeal?
- What can be appealed?
- Who can be a Board of Revision member?
- Roles of the members of the Board of Revision
- Sequence of events for Board of Revision
- Decision Terminology
- Further recourse of the Board of Revision

Boards Of Revision

What is a Board of Revision?

- An appeal body empowered to hear evidence and decide assessment appeals
- Established by legislation enabling owners to have access to impartial procedures that ensure assessments are fair and just in relation to other assessments (Sections 41-55 in the MAA)
- Appointed by council by resolution annually, but independent of municipal council
- Normally held in the fall of each year
- Quasi-judicial
 - Power to subpoena evidence
 - Evidence presented under oath



Boards Of Revision

What is the purpose of a Board of Revision?

- Provide a check and balance for assessments
- Be an independent review of assessment where the assessor cannot resolve owner's concerns
- Solidify the assessment roll and provide municipalities with a stable base for taxation

Boards Of Revision

Who Can Appeal?

- A person in whose name property has been assessed
- An authorized agent of the owner
- A mortgagee in possession of property under *The Real Property Act*
- An occupier who under terms of a lease is required to pay the total property taxes
- The assessor

Boards Of Revision

What can be appealed?

- Amount of assessed value
- Liability to taxation
 - Taxable
 - Exempt
 - School Tax Exempt
 - Grantable
- Classification of property
- Refusal by the assessor to make a correction under Section 13(2), MAA

Boards Of Revision

Who Can Be A Board of Revision Member?

- Any or all can be councilors or private citizens
- Panel must have at least 3 members, one of whom is appointed by council as Chairperson
- Must also have a secretary who is not a Board of Revision member
 - The CAO is typically appointed by council as the secretary

Role of the Board of Revision

- Should be seen as an impartial body that hears evidence and bases decisions on the evidence
- Ensures that all parties to an appeal receive a fair and transparent hearing
- Render decisions that are accurate and equitable – assessed values should be representative of market value as of the reference date
- Reference date for appeals to 2023 annual Board of Revision is April 1, 2021
- Reference date for appeals of 2022 Supplementary Assessment is April 1, 2018

Role of the Chairperson

- Ensures the Board is conducted in an orderly and professional manner
- Explains proceedings to each applicant
- Keeps people on topic and proceedings flowing smoothly
- Points out evidence that is not relevant to the case
- Ensures all parties maintain respectful conduct
- Ensures all parties are given equal opportunity to present their case
- Ensures impartiality and appearance of a fair hearing

Role of the Secretary

- ❑ Advertises hearings 30 days in advance
 - Public notice in at least two editions of local newspaper
 - Recommended that advertisement include appeal deadline
- ❑ Accepts applications for revision up to 15 days before the hearing
 - Applications must include the grounds for the appeal (e.g. value), provide roll number and legal description
 - Contact information of the appellant is also essential
- ❑ Prepare a schedule and agenda for the board

Role of the Secretary con't

- Notifies all parties of the appeal hearing date and time
 - At least 10 days before the scheduled date
- Records decision of the Board (Board Order)
- Mails decisions (by registered mail to owner)
 - Includes a statement informing the appellant of their right and the procedure to appeal a Board of Revision decision to the Municipal Board

Roles of the Board members

- Listen carefully to all evidence
- Take notes, ask pertinent questions
- Direct questions through the chairperson
- Declare conflicts of interest and recuse self where potential for conflict arises
- Remain impartial
- Base decisions on evidence submitted and framework of *The Municipal Assessment Act*

Sequence of Events:

- Resolution passed to sit as Board of Revision
- Chairperson declares Board open
- Secretary swears or affirms parties giving evidence
- Chairperson explains procedures to applicant
- Secretary reads application
- Chairperson asks applicant if any information to add
- Assessor gives evidence first on appeals on value
- Owner provides evidence first on appeals related to classification and liability to taxation (exemptions)
- Parties allowed to cross-examine evidence provided by other party
- Parties allowed to summarize positions
- Board deliberates and renders decision

Decisions Terminology

Appeal Allowed – change in value, class or liability

Assessment Confirmed – No change in value, class or liability to taxation made

Appeal Withdrawn - Applicant withdraws appeal, preferably in writing. Appeal is not heard by the Board. No changes made.

Appeal Dismissed - If after receiving proper notice applicant fails to attend Board of Revision, Board may dismiss application without a hearing (*Section 46(2)*)

- Appeal is not heard by the Board. No change made. Since application not heard, there is no decision and applicant cannot appeal to Municipal Board or Court of Queen's Bench

Further Recourse

Applicant may appeal Board of Revision decision to:

The Municipal Board

- On value
- On classification

The Court of Queen's Bench

- On liability to taxation

The Court of Appeal

- On matters of law respecting outcome of Municipal Board or Court of Queen's Bench decisions

Further information is available in the Boards of Revision
Guide book

https://www.gov.mb.ca/mr/mfas/pubs/mmo/board_revision_guide.pdf .

