

City Clerk's Department

# Board of Revision Hearing Process



Important Information about  
**Commercial  
Property Hearings**



## The Role of the Board of Revision

The Board of Revision is an impartial quasi-judicial body that has the responsibility to hear assessment appeals with respect to the assessed value, classification, liability or the refusal of the assessor to amend the assessment roll. Issues of taxation and/or city services are not addressed.

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 members are not City employees.

The goal of the Board is to ensure that all parties to an appeal, irrespective of the decision rendered, leave the hearing and appeal process with the perception that they have been treated fairly, professionally and without bias.

If you wish to file an application for assessment revision, you must obtain an application form from the Board of Revision office, Unit 1 - 756 Pembina Highway, or call 311. You must submit your application within the time frame allowed for filing appeals, as advertised by the Board of Revision.

When your application is received and processed, you will receive a notice in the mail with details as to the date, time and place of your scheduled hearing.

## Appointing a Representative

Should you wish to appoint someone to represent you at a hearing, you must do so in writing on the prescribed Board of Revision authorization form (also available at the Board of Revision office).

## Requirement for Filing Evidence

In accordance with a directive from City Council, the procedure for filing or exchanging evidence with respect to commercial property hearings is as follows:

Any party who intends to submit as evidence at a hearing any written material or other information respecting the property under appeal or any other property, **must submit five (5) copies** of that material or a summary of the information to the Board of Revision **at least 15 calendar days before the hearing**.

Written material or summaries can be submitted in person, or by registered mail, by fax, or by other means, as the Board may direct. Material that is not filed in accordance with this process will not be accepted at the hearing, except with the permission of the Board.

The Board of Revision will notify each party when the documentation is available and each party must then **pick up a copy of the documentation at the Board of Revision office, Unit 1 - 756 Pembina Highway**.

## Failure to File or Exchange Evidence in Advance of a Hearing

Written material that is not submitted by the prescribed deadline cannot be presented at the hearing, except with the permission of the Board of Revision panel.

Likewise, any late or new evidence will not be admitted at the time of the hearing, except with the permission of the Board of Revision panel.

## **Failure to Attend a Hearing**

If you fail to attend your hearing, the Board of Revision panel may dismiss your application without a later hearing.

Postponements are not generally granted, inasmuch as the Board of Revision cannot accommodate re-scheduling due to the large volume of applications.

If you have reached an agreement or resolution with the City Assessor by either a formal "Certificate of Agreement" or by recommendation prior to your hearing date, it is still important to attend the hearing to ensure that your rights are protected.

## **Hearing Procedure**

Applications are typically heard by a three-member panel. The hearings are relatively informal and follow this general procedure:

1. The Chairperson calls the meeting to order and provides a preamble.
2. All evidence is given under oath or affirmation.
3. Both parties to an application (City Assessor and applicant) are given an opportunity to present their case and respond to cross-examination.
4. All questions are to be directed through the Chairperson.
5. The Chairperson controls the flow of the hearing, the submission of evidence, and the time allocation.
6. An opportunity to summarize may be granted by the Chairperson.
7. A hearing is concluded after all applications have been heard. All applicants and the City Assessor will be dismissed.
8. The panel renders its decisions.
9. The Board of Revision sends the decisions of the panel to the City Assessor and to the Applicants or their representatives by certified or registered mail.
10. If you are not satisfied with the panel's decision, you have the right to appeal. Information on the process for appealing a decision will be included in the correspondence sent to you by the Board of Revision.

**Every effort has been made to ensure the accuracy of the information contained herein. However, in the event of any discrepancy, the governing legislation will take precedence.**

### **For more information contact:**

**City Clerk's Department  
Board of Revision  
Phone 311**

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