

## **BOARD OF REVISION HEARING PROCEDURES**

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

1. Call to order and preamble by Chairperson.
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 directed through the Chairperson.
5. The Chairperson controls the flow of the hearing, the submission of evidence, and time allocation.
6. An opportunity to summarize may be given.
7. After hearing all the applications on the docket, the hearing is concluded; decisions are made by the panel and sent out to both parties by Certified or Registered Mail.

### **EVIDENCE – RESIDENTIAL ASSESSMENT**

If at a hearing you intend to make a written presentation or submit documentation (pictures, reports, etc.); [Please have 5 copies available for distribution]. A written presentation is not essential but may be helpful.

#### **REMEMBER:**

A comparison of other assessments is not necessarily effective evidence. The best evidence to establish the value of a residential property is by comparing the property to SALES of similar homes. Sales are demonstrated facts whereas other assessments are only other opinions of value that may or may not be correct.

### **EVIDENCE – BUSINESS ASSESSMENT**

If at a hearing you intend to make a written presentation or submit documentation (pictures, reports, etc.); [Please have 5 copies available for distribution]. A written presentation is not essential but may be helpful.

#### **REMEMBER:**

1. Business Assessments are based on an annual rental value (ARV) plus cost to occupy as of a reference year.
2. Rental value comparables as of the reference year are the most effective evidence as current rates may be different.

## EVIDENCE – COMMERCIAL ASSESSMENT

See Hearing Process - Commercial Appeals

<http://winnipeg.ca/clerks/pdfs/bor/commercial.pdf>

### REFERENCE DATES

All properties are assessed as of a reference date. This provides a level playing field and standard viewpoint. For the 2012 General Reassessment, the reference date is April 1, 2010.

General Assessment Year	Reference Date
2012	April 1, 2010
2014	April 1, 2012
Every second year after 2014	April 1 in every second year after 2014

Simply put, your property assessment should reflect what it would have sold for on the applicable reference date given its current physical condition. Current values may be different. Today's values may be higher or lower than the reference date.

### BOARD POLICIES AND PROCEDURES

1. If you fail to attend your hearing, the panel may dismiss your application without a hearing. It is important to attend.
2. You may appoint someone to represent you. They must be authorized by you in writing (forms available).
3. If you have reached an agreement with the Assessor (with the exception of a Revision by Agreement, Section 15.1 of The Municipal Assessment Act) prior to the hearing date, it is still important to attend the hearing to ensure your rights are protected.
4. Postponements are not generally granted. As a first level of appeal, the Board of Revision by virtue of the number of applications heard cannot accommodate individual scheduling.