



Serving Manitoba Municipalities

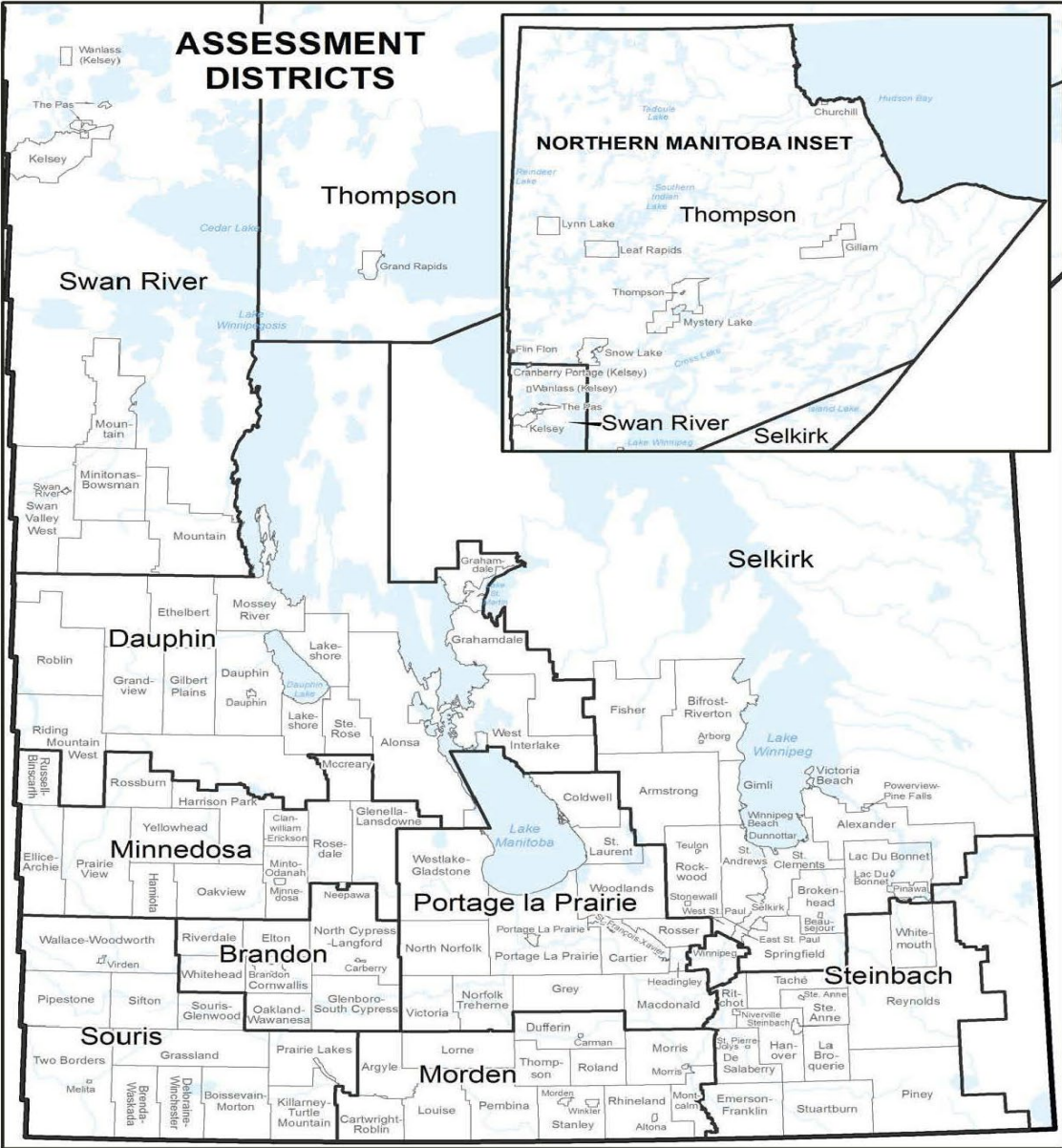
Property Assessment Services
Municipal Relations

April 2023

Property Assessment Services

10 District Offices
& Winnipeg Office

Strategically located to efficiently deliver accurate and up-to-date assessments throughout Manitoba.



Property Assessment Services

- **100** Members on staff
- Dedicated and professional staff
 - ✓ Recruited 26 new staff since 2020
- Well educated experts in field of property valuation
- Industry standards & best practices



Property Assessment Services

Fast FACTS

442K properties

\$115B market value

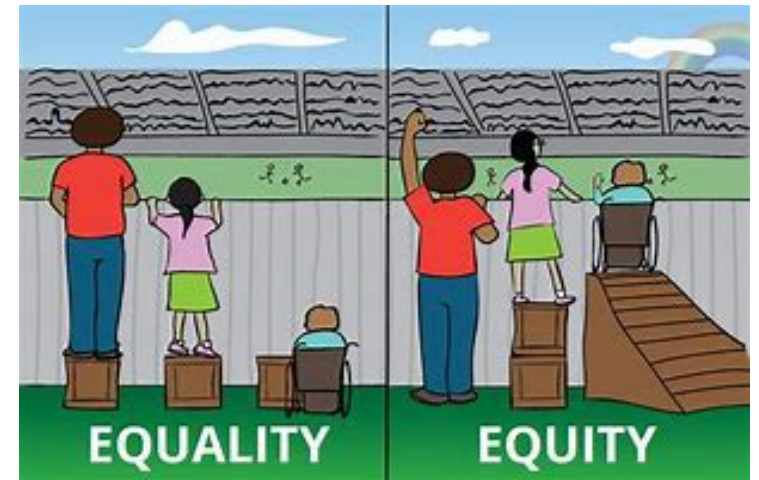
\$1.1B tax revenue



Property Assessment Services

Goals & Principles

- Accurate, fair and equitable
- Understandable and transparent
- Innovation and continuous improvement
- Commitment to quality and efficient service delivery of reliable and up-to-date property assessment rolls



Service
Efficiency
Quality
Reliability



Quality Assurance

What is Assessment?

Assessment is the estimation of a property's probable market value.



Assessment Services Branch

Clients

- 136 Municipalities (excluding Winnipeg)
- 36 School Divisions and Districts
- 61 areas within Manitoba Indigenous Reconciliation and Northern Relations
- Department of Education & Early Childhood Learning
- Property Owners

Mass Appraisal

- Valuing multiple properties as of a given date
- Economic principles, statistical testing, and market analyses to achieve equitable and uniform assessments
- Comply with industry standards set by International Association of Assessing Officers (IAAO)



Three Approaches to Value

Sales Comparison

Farm Land



Residential – Housing and Condos



Three Approaches to Value

Cost Approach

Special Purpose Properties



Unique Government Buildings



Three Approaches to Value

Income Approach

Investment properties, apartments, strip malls, office buildings, hotels



Manitoba Assessment Online

Have you looked up your assessment on Manitoba Assessment online or City of Winnipeg Assessment and Taxation website?

The screenshot shows the 'Manitoba Assessment Online Map' interface. At the top, there is a search bar labeled 'Esri World Geocoder'. The main area is an aerial satellite view of a residential neighborhood with several houses and a large pond. A property is highlighted in yellow, and a pop-up window titled '(1 of 2)' displays the following assessment information:

Assessment Information	
Roll Number	5562.000
Property Address E PARK BLVD
Municipality	CITY OF
Assessment Roll	2023 Fall Preliminary Assessment Roll
Dwelling Units	1
Frontage/Area	65.70 FEET
Total Value	\$1,180,700
Property Assessment Report	More info

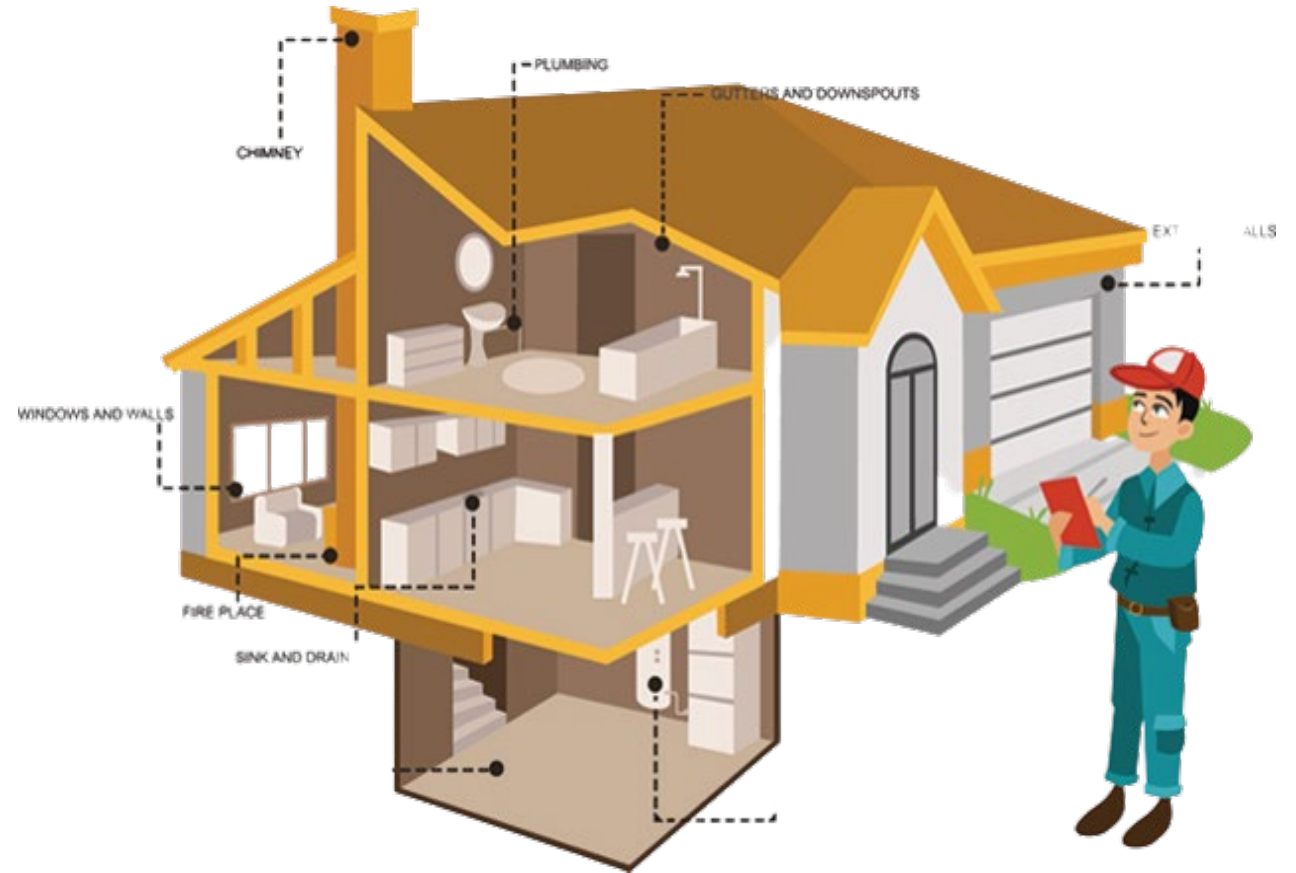
At the bottom of the map, there is a scale bar showing 10 units and coordinates: 49.53761 -96.67550 Degrees. The Esri logo is visible in the bottom right corner.

<https://assessment.winnipeg.ca/AsmtTax/English/propertydetails/default.stm>

<https://www.gov.mb.ca/mao/public/default.aspx>

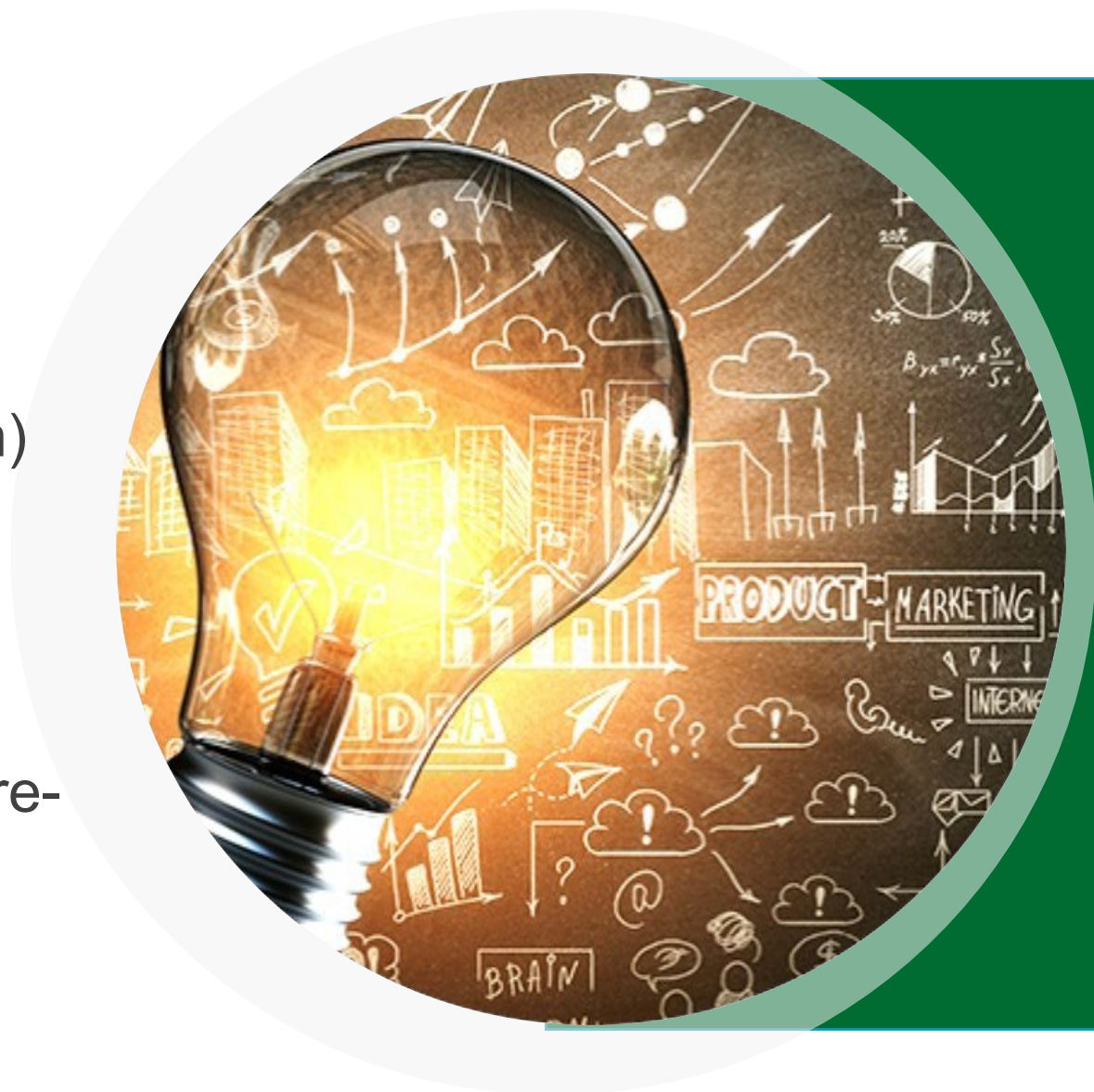
Key Deliverables

- **2 Year Province-wide revaluation**
 - Ensure current, understandable assessments
- **Annual Updates**
 - 2.5K new properties & 12K permits
- **Inspection Standards (OAG Audit)**
 - New construction: <2 years
 - Sales: <2 years
 - Re-inspection
 - Buildings: <8 years
 - Land/Exempt: <12 years



INNOVATIVE TOOLS

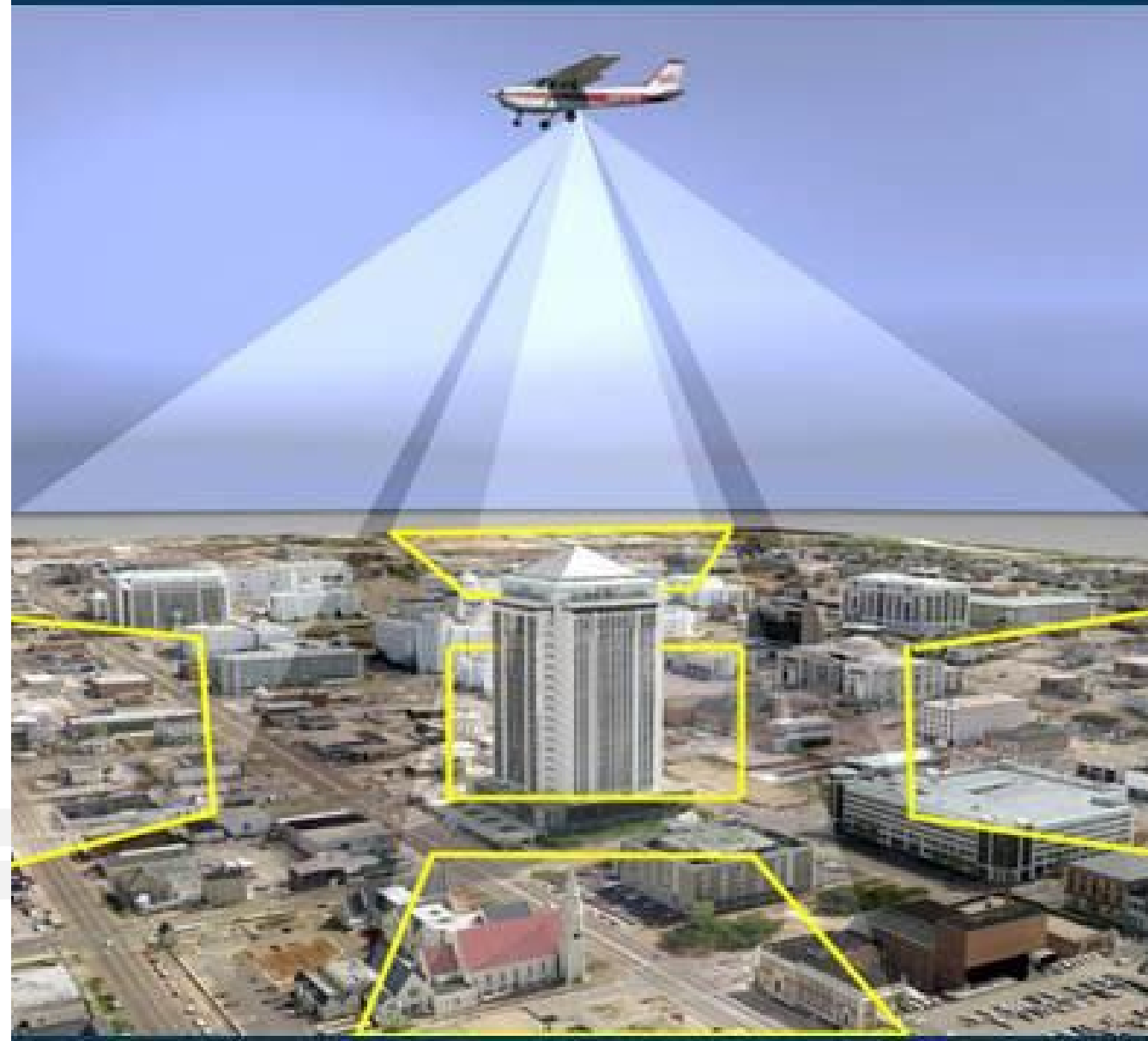
- How can we conduct inspections more effectively and efficiently?
- Keystone Matrix (sale verification)
- GIS (farmland reviews)
- High Resolution Aerial Imagery (re-inspections)



OBLIQUE IMAGERY



- high-resolution aerial imagery
- Orthomosaic and Oblique Imagery with 360 degree views
- 3-inch (7.5 cm)
- Building outlines & measurement tools



FIELD Inspection Challenges – Desktop Advantages



Orthogonal vs Oblique Imagery

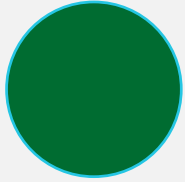


Annual Desk Top Review Program

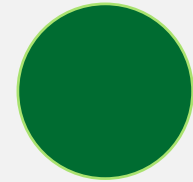
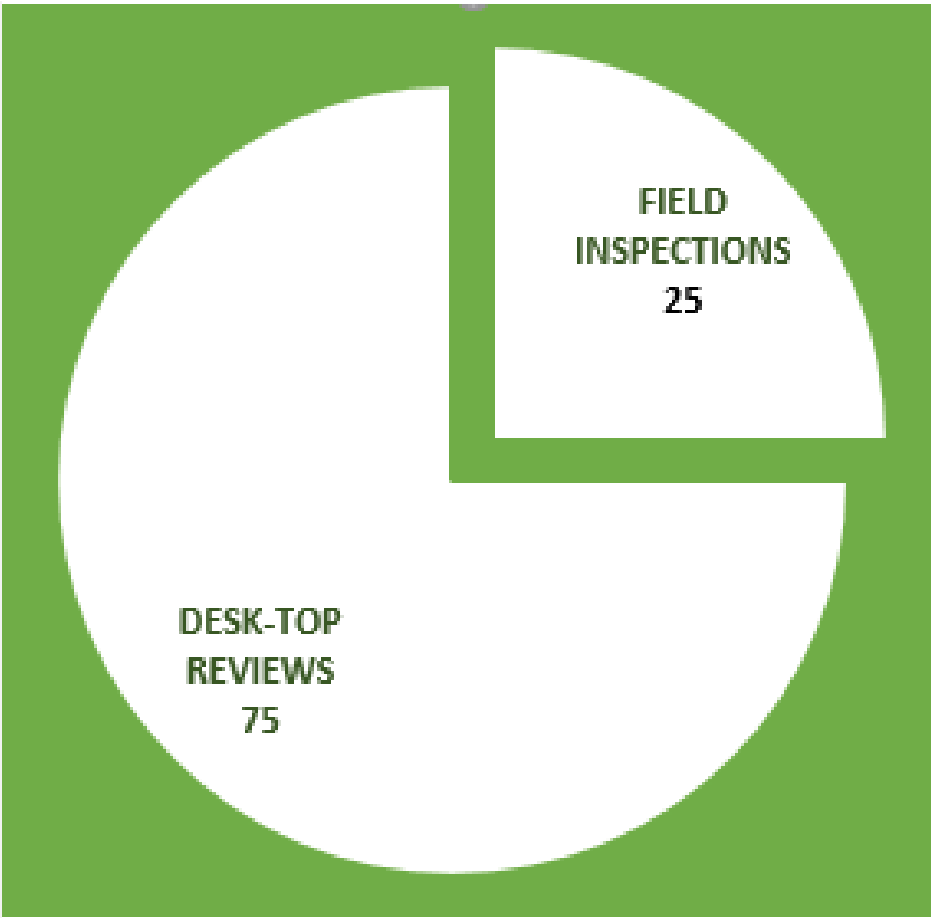
- Timeframe: Winter
- Utilize assessors from across the province
- System workflow to assign property reviews
- Performance benchmarks are set
- Senior Assessors perform Quality Assurance
- Regular progress reports
- Optimizes resources for field inspections during better conditions (Spring, Summer, Fall)



3:1 RATIO - WEEKLY INSPECTIONS



DESK-TOP REVIEWS



ON SITE INSPECTIONS



INNOVATION

- MYPROPERTYMB – Now LIVE
 - <https://www.gov.mb.ca/mao/myproperty/login.aspx>
- Mobile Assessment Interface (Tablets)
- Computer Assisted Mass Appraisal system





Annual Board of Revision

2023 Assessment Province Wide Appeals



- 1,144 formal appeals
 - ✓ 480 resolved thru OAA
 - ✓ 348 withdrawn
 - ✓ 45 dismissed
 - ✓ 204 denied
 - ✓ 67 allowed

- 99.9% of assessment rolls maintained

Board of Revision

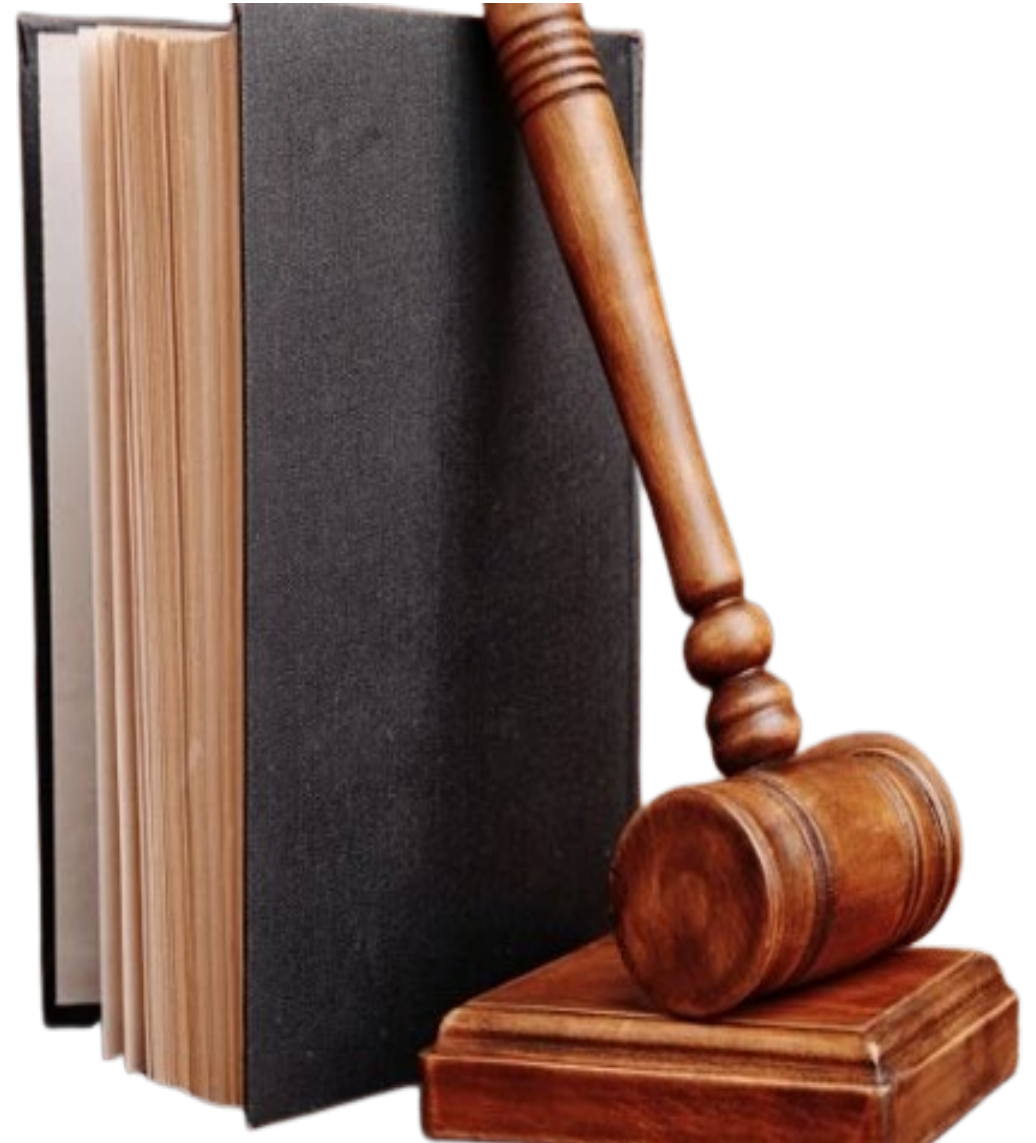
OVERVIEW



- 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

What is a Board of Revision?

- Appeal body
- Established by Legislation
- Annually appointed by council by resolution
- Quasi-judicial
- Held in the fall each year



Board of Revision

Purpose



- Provide and check and balance
- Independent review
- Solidify the assessment roll for municipal budgets

Board of Revision

Who can Appeal?

- Person in whose name property has been assessed
- Occupier who pays the taxes
- Authorized agent of the owner
- Mortgagee in possession of property under The Real Property Act
- Assessor



What can be appealed?

Assessed Value

Liability

Classification

Assessor Refusal
to Change



Who Can Be A Board of Revision Member?

Role of A Board of Revision Member?

- Impartial body
- Provide a fair and transparent hearing
- Render decisions that are accurate and equitable



Members of the Board

Role of the Secretary

- Advertises hearings 30 days in advance
- Accepts applications for revision up to 15 days before the hearing
- Prepare a schedule and agenda for the board
- Notifies all parties of the appeal hearing date and time
- Records decision of the Board (Board Order)
- Mails decisions (by registered mail to owner)

Members of the Board

Role of the Chairperson

- Ensures the Board is conducted in an orderly and professional manner
- Explains proceedings to each applicant
- Keep 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 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 & the framework of *The Municipal Assessment Act*

HEARING: 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 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 (*MAA Section 46(2)*).

Appeal is not heard by the Board. No change made.

Further Recourse

Applicant may appeal Board of Revision decision to:

The Municipal Board

- On value
- On classification

The Court of King's Bench

- On liability to taxation (exemptions)

The Court of Appeal

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

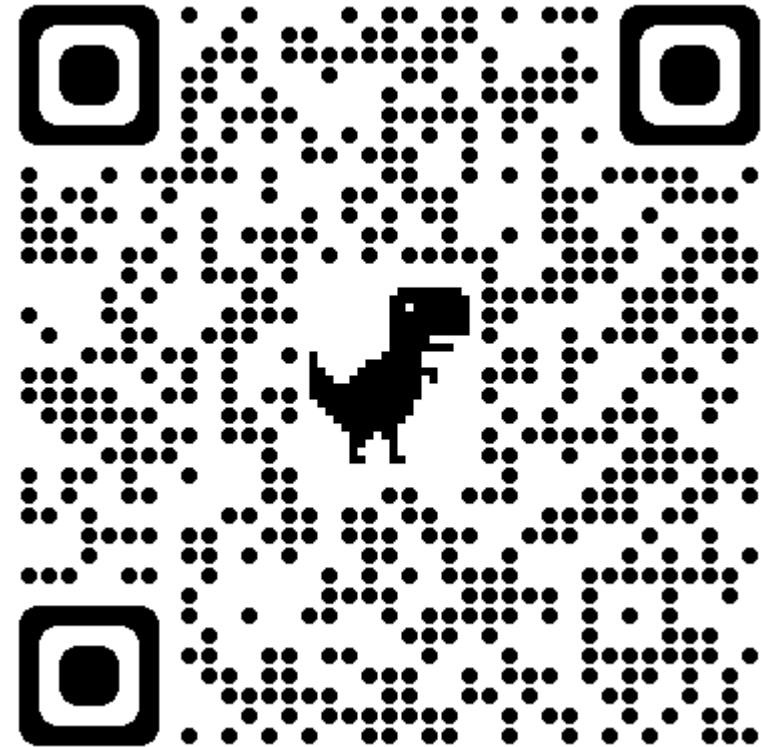
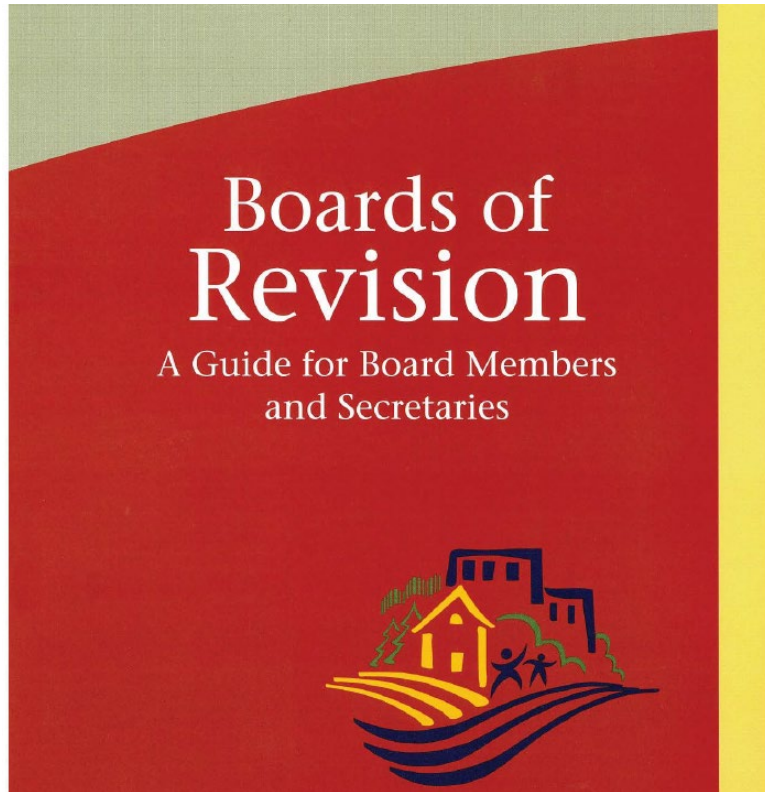
MARKET VALUE & TAXATION



FAIR SHARE?



Further information is available in the Boards of Revision Guide book https://www.gov.mb.ca/mr/mfas/pubs/mmo/board_revision_guide.pdf.



TAX TOOLS

Special Services Levy

- Links the cost of a service to those receiving the service
- Flexibility over how costs are allocated:
 - Identify benefiting properties (individual properties, classes of property, an area, the whole municipality)
 - Tax may be based on property assessment, per parcel, frontage, area, per business, business assessment or a combination
 - May use different rates
 - May include amortization expenses
 - Be careful that only properties that may be required to pay are included

Local Urban Districts (LUD)

- Unincorporated urban area within a municipality
- LUD committee structure, decides on service levels
- Allows for distinction between LUD/Rural service costs
- Can mitigate tax shifting from one area to another

TAX TOOLS

Tax Credit Programs

The Municipal Act s. 261.1 - Financial Assistance Programs

- Council determines the parameters of the program – i.e. eligibility for tax credit for municipal taxes and how it is delivered
- By By-law; no 3rd party approval required
- Every property owner pays for the credit (including those receiving the credit)
- May be delivered on tax statements

Municipal Tax Increment Financing

The Municipal Act s. 261.3 – Tax Increment Financing Programs

- Council designates an area of the municipality and determines the use of the incremental municipal taxes
- By By-law; no 3rd party approval required
- Property owners within the designated area pay for the program
- May be delivered on tax statements

TAX TOOLS

Municipal Portioning

- Authority to vary portions for municipal taxes only
- Requires authorization from Province (regulation)
- Decreasing a portion causes taxes to shift to all other property classes

Other Tools

- Phase- in
- Local Improvement Tax for capital projects
- Business taxes

QUESTIONS?

www.gov.mb.ca/mr/assessment

assessment@gov.mb.ca



MyPropertyMB

