

APPLICATION FOR REVISION OF ASSESSMENT

There will be a non-refundable application fee of \$50.00 plus \$10 per \$100K assessed value to max of \$500.00 (Total Maximum Fee \$550.00). Application fee must be received with the application in order to be processed.

Either the owner or someone who represents the owner may apply for revision of the roll. If the applicant is not the owner, or if someone other than the owner will be the representative at the hearing, please include an Agent Authorization Form with this application.

Applicant Information:

Applicant Name _____

Owner Name - *if different from Applicant* _____

Mailing Address _____

Phone Number _____ (Fax) _____ (Email) _____

Property Information:

Municipality _____ Roll Number _____

Legal Description _____

Civic Address _____

Appeal Information:

Year(s) Under Appeal _____

Type of Application (check one):

☐ Real Property Assessment ☐ Business Assessment ☐ Personal Property Assessment

Appeal Reason:

☐ Liability to taxation ☐ Amount of an assessed value ☐ Classification of Property

☐ A refusal by an assessor to amend the assessment under subsection 13(2) The Municipal Assessment Act

The reason(s) for my application is:

This appeal is filed in accordance with (see reverse for guidance)

s. 42(1) of The Municipal Assessment Act (Revision of the Assessment Roll)

s. 328(1) of The Municipal Act (Supplementary Taxes)

Signature of Owner or Authorized Signatory _____ Date _____

Signature of Agent / Representative _____ Date _____

*An application must be delivered to the office indicated in the public notice given under subsection 41(2), or served upon the secretary at least **15** days before the scheduled sitting date of the board as indicated in the public notice.*

Date Received By Municipality: _____

Signed and completed in full, this form meets the requirements of the application for revision in sections 42(1) and 43(1) of The Municipal Assessment Act and sections 328(1) and 328(2) of The Municipal Act.

If you require further assistance in filing this appeal please contact your municipal office or the nearest Manitoba Local Government, Assessment Services office.

Appeal Information

Boards of Revision are held annually to hear assessment appeals filed in accordance with s. 42(1) of The Municipal Assessment Act and s. 328(1) of The Municipal Act. Appeals may be filed as a result of the imposition of supplementary taxes, or for revision of the assessment roll that is being prepared for the coming tax year.

If you have received a supplementary tax notice and are applying for revision of assessment as a result of the tax notice (s. 328(1) of The Municipal Act) check the appropriate box and indicate the year or years for which the tax notice has been issued as the year under appeal. Supplementary tax assessments may only be appealed for the year(s) for which the tax notice has been issued.

If you have not received a supplementary notice, but you are appealing the assessment that is being prepared for the coming tax year (s. 42(1) of The Municipal Assessment Act) check the appropriate box and indicate that year.

If you are appealing both, check both boxes and indicate the years being appealed.

Application for Revision (Municipal Assessment Act)

42(1) A person in whose name property has been assessed, a mortgagee in possession of property under subsection 114(1) of The Real Property Act, an occupier of premises who is required under the terms of a lease to pay the taxes on the property, the authorized agent of the person, mortgagee or occupier, or the assessor may make application for the revision of an assessment roll with respect to the following matters:

- (a) liability to taxation;
- (b) amount of an assessed value;
- (c) classification of property;
- (d) a refusal by an assessor to amend the assessment roll under subsection 13(2).

Application Requirements

43(1) An application for revision must

- (a) be made in writing;
- (b) set out the roll number and legal description of the assessable property for which a revision is sought;
- (c) set out which of the matters referred to in subsection 42(1) are at issue, and the grounds for each of those matters; and
- (d) be filed by
 - (i) delivering it or causing it to be delivered to the office indicated in the public notice given under subsection 41 or
 - (ii) serving it upon the secretary, at least 15 days before the scheduled sitting date of the board as indicated in the public notice.

Application for Revision (Municipal Act)

328(1) A taxpayer named in a supplementary tax notice may apply to the Board of Revision for a revision with respect to any of the following matters which caused the imposition of supplementary taxes:

- (a) the liability to taxation of property or business;
- (b) the assessment of property or business;
- (c) the classification of property.

Requirements of Application

328(2) An application under subsection (1) must

- (a) be made in writing;
- (b) be filed with the chief administrative officer within 30 days after the day of mailing of the supplementary tax notice;
- (c) set out the roll number and description of the property or business for which a revision is sought; and
- (d) state the grounds on which the application is based.