

## Appealing Property Assessments

### Board of Revision

- If you do not agree with your assessment, even after talking to an assessor, you may apply for a revision of the assessment to the Board of Revision established annually by your municipality. There is no legal provision for appealing taxes. Only assessments may be appealed. You may appeal:
  - the amount of assessed value,
  - whether your property has been put in the correct property class, or
  - whether your property should be exempt from school taxes or exempt from both municipal and school taxes.
- Before deciding to apply for revision, you should:
  - discuss the value of your property with an assessor,
  - review the assessor's information about your property, and
  - review information about comparable properties with the assessor.
- To apply for a revision, send a letter to the Board of Revision, care of your municipality, ensuring that it is received by the Secretary of the Board of Revision at least 15 days before the scheduled hearing date. The hearing date is shown on your assessment notice.
- Include in your letter:
  - the roll number and legal description of the property,
  - your reason for appealing, and
  - your name, mailing address, and telephone number.
- An assessor may contact you to review your property file and arrange a re-inspection of your property. The municipality will notify you of the date, time and location of the hearing.
- At the hearing, you will be given an opportunity to present your reason for appealing and any supportive information you may have. Although the hearings are fairly informal, they are similar to a court session. Your information will be regarded as evidence and you will have to swear to or affirm its truthfulness. The assessor will present evidence and is bound by the same rules. You may call or subpoena witnesses to support your case.
- If, having applied for revision, you fail to appear at the hearing, the Board may either hear and decide on the application in your absence or dismiss the application without a hearing.

### The Municipal Board

- You may appeal a decision of the Board of Revision to The Municipal Board with regard to:
  - the amount at which the property was assessed; and
  - the classification of the property.

- All appeals to The Municipal Board are to be made directly to the Board not later than 21 days after a copy of the Board of Revision's decision was sent. Notices of appeal must state:
  - the roll number and legal description of the property,
  - whether the appeal is in respect of land or building, or both; and
  - the grounds for appeal.
- You are required to pay a fee which will be refunded if the appeal is upheld by the Board.
- At the Board of Revision or Municipal Board hearing, the assessor may recommend that a higher value be set than the amount shown on your assessment notice. When notified of an appeal, the assessor reviews the characteristics and valuation process for the property and this may lead him/her to conclude that a higher value is warranted. This is not a common occurrence and is not done with any intent to intimidate the appellant. The assessor is obliged to accurately reflect the market value of the property and any new information must be accounted for.
- To ensure that you are appropriately notified of the assessor's intent to recommend a higher value, he/she must either appeal the assessment by the deadline date or notify the Board and you at least 10 days before the hearing date.

### **The Court of Queen's Bench**

- You may appeal a decision of the Board of Revision to the Court of Queen's Bench if you question the liability of the property to taxation.
- All appeals to the Court of Queen's Bench are to be made directly to the court and within 21 days after a copy of the Board of Revision's decision was sent. Notices of appeal must contain the roll number, legal description, grounds for appeal and name, as respondents, the parties on the application for revision from which the appeal arises.

### **Court of Appeal**

- Decisions of The Municipal Board and the Court of Queen's Bench may be appealed to the Court of Appeal on questions of law or on questions regarding the jurisdiction of The Municipal Board or the Court of Queen's Bench. Court of Appeal decisions are final.