

---

---

# Municipal Act Procedures Manual

<b>PART: OTHER MATTERS</b>	
<b>Subject: 2 - Board of Revision</b>	
Page: OM.2.1	Date Issued: April 2022
New:	Amendment: √

---

---

## OM.2 Board of Revision

### (1) Legal Requirements

*The Municipal Assessment Act* requires municipalities to establish Boards of Revision each year to hear and decide upon applications for revisions to the assessment roll.

### (2) Composition of the Board of Revision

By resolution, Council appoints a Board of Revision (Board) of not less than three persons whose members are:

- all councillors, or;
- a combination of councillors and citizen members, or
- all citizen members.

Council also, by resolution, appoints a Board member to serve as Chairperson and a person to serve as Secretary of the Board. All appointments are for a one year term, commencing on the date council approves the resolution. To expedite the hearing process, the Board may appoint from its members a one person panel to hear applications respecting single family residential properties (classified as Residential 1 for property tax purposes).

Council may, by by-law, provide for the payment of compensation to members of the Board who do not receive remuneration as members of the Council.

### (3) Board of Revision Guide

Municipal Relations publishes “Boards of Revision; A Guide for Board Members and Secretaries”. This Guide provides detailed information on the roles and responsibilities of the Board, appellant’s responsibilities, sequence of events at hearings, and decisions of the Board. Copies of the Guide and Orders of the Board of Revision forms can be obtained by contacting:

Director of Assessment Services  
500-800 Portage Avenue  
Winnipeg, MB R3G 0N4  
Phone: (204)945-2572  
Fax: (204) 948-2780  
E-mail: [assessment@gov.mb.ca](mailto:assessment@gov.mb.ca)