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ASSESSMENT LEGISLATION Amendments

Assessment of properties in Manitoba is governed by *The Municipal Assessment Act* (the "Act"). In its present form, the Act has existed since 1990, and over the years various amendments have been made from time to time.

At present the Act contemplates that a new general reassessment will be issued every four years.

At present the Act contemplates that the reference year, or year of value, is the year following the year of the previous general reassessment.

So, for example, a general reassessment was issued in 2006. This is to be effective for the years 2006 to 2009, inclusive.

It is based upon a year of value of 2003, which is the year following the year in which the previous general reassessment, 2002, took effect.

The four year cycle, which we presently have, results in the year of value being very much out of date. Today, in 2008, we are using a year of value of 2003. Property values have changed significantly over the years and clearly values are out of date.

The amendments to the legislation will introduce a two year cycle, with the result that a new general reassessment will be prepared every two years.

Another amendment of significance relates to the duration of penalty provisions relating to a failure on the part of a property owner to provide income and expense information.

Section 16(1) of the Act allows an assessor to request information of various kinds relating to a property including income and expense information.

Where there is a failure to provide income and expense information the Act provided that any reduction in assessment would be deferred until the year following the year to which the application related, or the year following the year in which the order reducing the assessment was made, whichever was later.

The effect of this legislation was in the context of a four year cycle to potentially

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impose a penalty as great as the entire four years, with the result that the property owner would not receive the benefit of any reduction in assessment depending on when the appeal was heard and the order finally made by the Municipal Board of Manitoba.

The amendments now specify that the reduction shall take effect in the year following the year in respect of which the application is made. In practical terms, this will have the effect of confining the penalty to a single year. ■

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