### Guidance

This schedule is a guide to assist municipalities in establishing the dates for setting the Notice of Assessment Date, sending the notice, and setting the complaint date. This guidance is based on the direction set out in the *Municipal Government Act (MGA)*. The schedule is *not* designed around the mailing date but rather around the Notice of Assessment Date. It is advised that municipalities **choose the Notice of Assessment Date first** and then set the other dates around it.

### Sending assessment notices (Mailing date)

The MGA notes in section 310(1) that subject to subsections (1.1) and (3) assessment notices must be sent no later than July 1 of each year and also under 310(3) an assessment notice must be sent at least 7 days prior to the notice of assessment date.

The *Interpretation Act* section 22(3) provides that where an enactment refers to **clear days** or to "at least" or "not less than" a certain number of days between two events (such as section 310(3) of the *MGA*), in calculating the number of days, the days on which both the events occur are to be excluded. For example, if the Notice is sent on January 3, the Notice of Assessment Date is January 11. This is due to a requirement for **7 clear days** (January 4, 5, 6, 7, 8, 9, and 10) between the Notice Sent Date and the Notice of Assessment Date.

### Notice of Assessment Date

The MGA indicates in section 308.1(1) that an assessor must annually set a notice of assessment date which must be no earlier than January 1 and no later than July 1 and that (2) An assessor must set additional notice of assessment dates for amended and supplementary assessment notices but none of those notice of assessment dates may be later than the date that tax notices are required to be sent under Part 10.

Municipal Affairs' interpretation is that the "notice of assessment date" is subject to the *Interpretation Act* and therefore it is advised not to select a weekend or holiday. The dates shown below reflect only "notice of assessment" dates that are on a regular weekday (excluding holidays as defined in the *Interpretation Act*).

### **Complaint deadline**

The MGA notes under section 284(4) in this Part and Parts 11 and 12 "complaint deadline" means 60 days after the notice of assessment date set under section 308.1 or 324(2)(a.1).

### Assessment Notice/Combined Notice Schedule

If the complaint date ends on a \*Saturday \*Sunday or \*holiday, the date moves to the next business day.

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Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Wednesday January 3	Thursday January 11	Monday March 11	Tuesday March 5	Wednesday March 13	*Sunday May 12
Thursday January 4	Friday January 12	Tuesday March 12	Wednesday March 6	Thursday March 14	Monday May 13
Monday January 8	Tuesday January 16	*Saturday March 16	Thursday March 7	Friday March 15	Tuesday May 14
Tuesday January 9	Wednesday January 17	*Sunday March 17	Monday March 11	Tuesday March 19	*Saturday May 18
Wednesday January 10	Thursday January 18	Monday March 18	Tuesday March 12	Wednesday March 20	*Sunday May 19
Thursday January 11	Friday January 19	Tuesday March 19	Wednesday March 13	Thursday March 21	*Monday May 20
Monday January 15	Tuesday January 23	*Saturday March 23	Thursday March 14	Friday March 22	Tuesday May 21
Tuesday January 16	Wednesday January 24	*Sunday March 24	Monday March 18	Tuesday March 26	*Saturday May 25
Wednesday January 17	Thursday January 25	Monday March 25	Tuesday March 19	Wednesday March 27	*Sunday May 26
Thursday January 18	Friday January 26	Tuesday March 26	Wednesday March 20	Thursday March 28	Monday May 27
Monday January 22	Tuesday January 30	*Saturday March 30	Monday March 25	Tuesday April 2	*Saturday June 1
Tuesday January 23	Wednesday January 31	*Sunday March 31	Tuesday March 26	Wednesday April 3	*Sunday June 2
Wednesday January 24	Thursday February 1	*Monday April 1	Wednesday March 27	Thursday April 4	Monday June 3
Thursday January 25	Friday February 2	Tuesday April 2	Thursday March 28	Friday April 5	Tuesday June 4
Monday January 29	Tuesday February 6	*Saturday April 6	*Monday April 1	Tuesday April 9	*Saturday June 8
Tuesday January 30	Wednesday February 7	*Sunday April 7	Tuesday April 2	Wednesday April 10	*Sunday June 9
Wednesday January 31	Thursday February 8	Monday April 8	Wednesday April 3	Thursday April 11	Monday June 10
Thursday February 1	Friday February 9	Tuesday April 9	Thursday April 4	Friday April 12	Tuesday June 11
Monday February 5	Tuesday February 13	*Saturday April 13	Monday April 8	Tuesday April 16	*Saturday June 15
Tuesday February 6	Wednesday February 14	*Sunday April 14	Tuesday April 9	Wednesday April 17	*Sunday June 16
Wednesday February 7	Thursday February 15	Monday April 15	Wednesday April 10	Thursday April 18	Monday June 17
Thursday February 8	Friday February 16	Tuesday April 16	Thursday April 11	Friday April 19	Tuesday June 18
Monday February 12	Tuesday February 20	*Saturday April 20	Monday April 15	Tuesday April 23	*Saturday June 22
Tuesday February 13	Wednesday February 21	*Sunday April 21	Tuesday April 16	Wednesday April 24	*Sunday June 23
Wednesday February 14	Thursday February 22	Monday April 22	Wednesday April 17	Thursday April 25	Monday June 24
Thursday February 15	Friday February 23	Tuesday April 23	Thursday April 18	Friday April 26	Tuesday June 25
*Monday February 19	Tuesday February 27	*Saturday April 27	Monday April 22	Tuesday April 30	*Saturday June 29
Tuesday February 20	Wednesday February 28	*Sunday April 28	Tuesday April 23	Wednesday May 1	*Sunday June 30
Wednesday February 21	Thursday February 29	Monday April 29	Wednesday April 24	Thursday May 2	*Monday July 1
Thursday February 22	Friday March 1	Tuesday April 30	Thursday April 25	Friday May 3	Tuesday July 2
Monday February 26	Tuesday March 5	*Saturday May 4	Monday April 29	Tuesday May 7	*Saturday July 6
Tuesday February 27	Wednesday March 6	*Sunday May 5	Tuesday April 30	Wednesday May 8	*Sunday July 7
Wednesday February 28	Thursday March 7	Monday May 6	Wednesday May 1	Thursday May 9	Monday July 8
Thursday February 29	Friday March 8	Tuesday May 7	Thursday May 2	Friday May 10	Tuesday July 9
Monday March 4	Tuesday March 12	*Saturday May 11	Monday May 6	Tuesday May 14	*Saturday July 13
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\*Saturday July 13 Page 2

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Tuesday May 7	Wednesday May 15	*Sunday July 14	Tuesday July 9	Wednesday July 17	*Sunday September 15
Wednesday May 8	Thursday May 16	Monday July 15	Wednesday July 10	Thursday July 18	Monday September 16
Thursday May 9	Friday May 17	Tuesday July 16	Thursday July 11	Friday July 19	Tuesday September 17
Monday May 13	Tuesday May 21	*Saturday July 20	Monday July 15	Tuesday July 23	*Saturday September 21
Tuesday May 14	Wednesday May 22	*Sunday July 21	Tuesday July 16	Wednesday July 24	*Sunday September 22
Wednesday May 15	Thursday May 23	Monday July 22	Wednesday July 17	Thursday July 25	Monday September 23
Thursday May 16	Friday May 24	Tuesday July 23	Thursday July 18	Friday July 26	Tuesday September 24
*Monday May 20	Tuesday May 28	*Saturday July 27	Monday July 22	Tuesday July 30	*Saturday September 28
Tuesday May 21	Wednesday May 29	*Sunday July 28	Tuesday July 23	Wednesday July 31	*Sunday September 29
Wednesday May 22	Thursday May 30	Monday July 29	Wednesday July 24	Thursday August 1	*Monday September 30
Thursday May 23	Friday May 31	Tuesday July 30	Thursday July 25	Friday August 2	Tuesday October 1
Monday May 27	Tuesday June 4	*Saturday August 3	Monday July 29	Tuesday August 6	*Saturday October 5
Tuesday May 28	Wednesday June 5	*Sunday August 4	Tuesday July 30	Wednesday August 7	*Sunday October 6
Wednesday May 29	Thursday June 6	*Monday August 5	Wednesday July 31	Thursday August 8	Monday October 7
Thursday May 30	Friday June 7	Tuesday August 6	Thursday August 1	Friday August 9	Tuesday October 8
Monday June 3	Tuesday June 11	*Saturday August 10	Monday August 5	Tuesday August 13	*Saturday October 12
Tuesday June 4	Wednesday June 12	*Sunday August 11	Tuesday August 6	Wednesday August 14	*Sunday October 13
Wednesday June 5	Thursday June 13	Monday August 12	Wednesday August 7	Thursday August 15	*Monday October 14
Thursday June 6	Friday June 14	Tuesday August 13	Thursday August 8	Friday August 16	Tuesday October 15
Monday June 10	Tuesday June 18	*Saturday August 17	Monday August 12	Tuesday August 20	*Saturday October 19
Tuesday June 11	Wednesday June 19	*Sunday August 18	Tuesday August 13	Wednesday August 21	*Sunday October 20
Wednesday June 12	Thursday June 20	Monday August 19	Wednesday August 14	Thursday August 22	Monday October 21
Thursday June 13	Friday June 21	Tuesday August 20	Thursday August 15	Friday August 23	Tuesday October 22
Monday June 17	Tuesday June 25	*Saturday August 24	Monday August 19	Tuesday August 27	*Saturday October 26
Tuesday June 18	Wednesday June 26	*Sunday August 25	Tuesday August 20	Wednesday August 28	*Sunday October 27
Wednesday June 19	Thursday June 27	Monday August 26	Wednesday August 21	Thursday August 29	Monday October 28
Thursday June 20	Friday June 28	Tuesday August 27	Thursday August 22	Friday August 30	Tuesday October 29
Monday June 24	Tuesday July 2	*Saturday August 31	Monday August 26	Tuesday September 3	*Saturday November 2
Tuesday June 25	Wednesday July 3	*Sunday September 1	Tuesday August 27	Wednesday September 4	*Sunday November 3
Wednesday June 26	Thursday July 4	*Monday September 2	Wednesday August 28	Thursday September 5	Monday November 4
Thursday June 27	Friday July 5	Tuesday September 3	Thursday August 29	Friday September 6	Tuesday November 5
*Monday July 1	Tuesday July 9	*Saturday September 7	*Monday September 2	Tuesday September 10	*Saturday November 9
Wednesday July 3	Thursday July 11	Monday September 9	Tuesday September 3	Wednesday September 11	*Sunday November 10
Thursday July 4	Friday July 12	Tuesday September 10	Wednesday September 4	Thursday September 12	*Monday November 11
Monday July 8	Tuesday July 16	*Saturday September 14	Thursday September 5	Friday September 13	Tuesday November 12
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Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)	Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Monday September 9	Tuesday September 17	*Saturday November 16	Tuesday October 29	Wednesday November 6	*Sunday January 5
Tuesday September 10	Wednesday September 18	*Sunday November 17	Wednesday October 30	Thursday November 7	Monday January 6
Wednesday September 11	Thursday September 19	Monday November 18	Thursday October 31	Friday November 8	Tuesday January 7
Thursday September 12	Friday September 20	Tuesday November 19	Monday November 4	Tuesday November 12	*Saturday January 11
Monday September 16	Tuesday September 24	*Saturday November 23	Tuesday November 5	Wednesday November 13	*Sunday January 12
Tuesday September 17	Wednesday September 25	*Sunday November 24	Wednesday November 6	Thursday November 14	Monday January 13
Wednesday September 18	Thursday September 26	Monday November 25	Thursday November 7	Friday November 15	Tuesday January 14
Thursday September 19	Friday September 27	Tuesday November 26	*Monday November 11	Tuesday November 19	*Saturday January 18
Monday September 23	Tuesday October 1	*Saturday November 30	Tuesday November 12	Wednesday November 20	*Sunday January 19
Tuesday September 24	Wednesday October 2	*Sunday December 1	Wednesday November 13	Thursday November 21	Monday January 20
Wednesday September 25	Thursday October 3	Monday December 2	Thursday November 14	Friday November 22	Tuesday January 21
Thursday September 26	Friday October 4	Tuesday December 3	Monday November 18	Tuesday November 26	*Saturday January 25
*Monday September 30	Tuesday October 8	*Saturday December 7	Tuesday November 19	Wednesday November 27	*Sunday January 26
Tuesday October 1	Wednesday October 9	*Sunday December 8	Wednesday November 20	Thursday November 28	Monday January 27
Wednesday October 2	Thursday October 10	Monday December 9	Thursday November 21	Friday November 29	Tuesday January 28
Thursday October 3	Friday October 11	Tuesday December 10	Monday November 25	Tuesday December 3	*Saturday February 1
Monday October 7	Tuesday October 15	*Saturday December 14	Tuesday November 26	Wednesday December 4	*Sunday February 2
Tuesday October 8	Wednesday October 16	*Sunday December 15	Wednesday November 27	Thursday December 5	Monday February 3
Wednesday October 9	Thursday October 17	Monday December 16	Thursday November 28	Friday December 6	Tuesday February 4
Thursday October 10	Friday October 18	Tuesday December 17	Monday December 2	Tuesday December 10	*Saturday February 8
*Monday October 14	Tuesday October 22	*Saturday December 21	Tuesday December 3	Wednesday December 11	*Sunday February 9
Tuesday October 15	Wednesday October 23	*Sunday December 22	Wednesday December 4	Thursday December 12	Monday February 10
Wednesday October 16	Thursday October 24	Monday December 23	Thursday December 5	Friday December 13	Tuesday February 11
Thursday October 17	Friday October 25	Tuesday December 24	Monday December 9	Tuesday December 17	*Saturday February 15
Monday October 21	Tuesday October 29	*Saturday December 28	Tuesday December 10	Wednesday December 18	*Sunday February 16
Tuesday October 22	Wednesday October 30	*Sunday December 29	Wednesday December 11	Thursday December 19	*Monday February 17
Wednesday October 23	Thursday October 31	Monday December 30	Thursday December 12	Friday December 20	Tuesday February 18
Thursday October 24	Friday November 1	Tuesday December 31	Monday December 16	Tuesday December 24	*Saturday February 22
Monday October 28	Tuesday November 5	*Saturday January 4	Thursday December 19	Friday December 27	Tuesday February 25