# Assessment Notice/Amended Notice <br> Complaint Date Schedule for 2024 

## 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.

## Assessment Notice/Amended Notice <br> Complaint Date Schedule for 2024

| 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 <br> s.310(3) | Notice of Assessment <br> Date MGA s.308(1) | Complaint Date MGA s. <br> 284(4) |
| ---: | ---: | ---: |
| Tuesday March 5 | Wednesday March 13 | *Sunday May 12 |
| Wednesday March 6 | Thursday March 14 | Monday May 13 |
| Thursday March 7 | Friday March 15 | Tuesday May 14 |
| Monday March 11 | Tuesday March 19 | *Saturday May 18 |
| Tuesday March 12 | Wednesday March 20 | *Sunday May 19 |
| Wednesday March 13 | Thursday March 21 | *Monday May 20 |
| Thursday March 14 | Thesday April 30 | Theril 25 |

## Assessment Notice/Amended Notice

Complaint Date Schedule for 2024

| 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 |
| Wednesday May 8 | Thursday May 16 | Monday July 15 |
| Thursday May 9 | Friday May 17 | Tuesday July 16 |
| Monday May 13 | Tuesday May 21 | *Saturday July 20 |
| Tuesday May 14 | Wednesday May 22 | *Sunday July 21 |
| Wednesday May 15 | Thursday May 23 | Monday July 22 |
| Thursday May 16 | Friday May 24 | Tuesday July 23 |
| *Monday May 20 | Tuesday May 28 | *Saturday July 27 |
| Tuesday May 21 | Wednesday May 29 | *Sunday July 28 |
| Wednesday May 22 | Thursday May 30 | Monday July 29 |
| Thursday May 23 | Friday May 31 | Tuesday July 30 |
| Monday May 27 | Tuesday June 4 | *Saturday August 3 |
| Tuesday May 28 | Wednesday June 5 | *Sunday August 4 |
| Wednesday May 29 | Thursday June 6 | *Monday August 5 |
| Thursday May 30 | Friday June 7 | Tuesday August 6 |
| Monday June 3 | Tuesday June 11 | *Saturday August 10 |
| Tuesday June 4 | Wednesday June 12 | *Sunday August 11 |
| Wednesday June 5 | Thursday June 13 | Monday August 12 |
| Thursday June 6 | Friday June 14 | Tuesday August 13 |
| Monday June 10 | Tuesday June 18 | *Saturday August 17 |
| Tuesday June 11 | Wednesday June 19 | *Sunday August 18 |
| Wednesday June 12 | Thursday June 20 | Monday August 19 |
| Thursday June 13 | Friday June 21 | Tuesday August 20 |
| Monday June 17 | Tuesday June 25 | *Saturday August 24 |
| Tuesday June 18 | Wednesday June 26 | *Sunday August 25 |
| Wednesday June 19 | Thursday June 27 | Monday August 26 |
| Thursday June 20 | Friday June 28 | Tuesday August 27 |
| Monday June 24 | Tuesday July 2 | *Saturday August 31 |
| Tuesday June 25 | Wednesday July 3 | *Sunday September 1 |
| Wednesday June 26 | Thursday July 4 | *Monday September 2 |
| Thursday June 27 | Friday July 5 | Tuesday September 3 |
| *Monday July 1 | Tuesday July 9 | *Saturday September 7 |
| Wednesday July 3 | Thursday July 11 | Monday September 9 |
| Thursday July 4 | Friday July 12 | Tuesday September 10 |
| Monday July 8 | Tuesday July 16 | *Saturday September 14 |


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

## Assessment Notice/Amended Notice <br> Complaint Date Schedule for 2024

| 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 September 10 | Wednesday September 18 | *Sunday November 17 |
| Wednesday September 11 | Thursday September 19 | Monday November 18 |
| Thursday September 12 | Friday September 20 | Tuesday November 19 |
| Monday September 16 | Tuesday September 24 | *Saturday November 23 |
| Tuesday September 17 | Wednesday September 25 | *Sunday November 24 |
| Wednesday September 18 | Thursday September 26 | Monday November 25 |
| Thursday September 19 | Friday September 27 | Tuesday November 26 |
| Monday September 23 | Tuesday October 1 | *Saturday November 30 |
| Tuesday September 24 | Wednesday October 2 | *Sunday December 1 |
| Wednesday September 25 | Thursday October 3 | Monday December 2 |
| Thursday September 26 | Friday October 4 | Tuesday December 3 |
| *Monday September 30 | Tuesday October 8 | *Saturday December 7 |
| Tuesday October 1 | Wednesday October 9 | *Sunday December 8 |
| Wednesday October 2 | Thursday October 10 | Monday December 9 |
| Thursday October 3 | Friday October 11 | Tuesday December 10 |
| Monday October 7 | Tuesday October 15 | *Saturday December 14 |
| Tuesday October 8 | Wednesday October 16 | *Sunday December 15 |
| Wednesday October 9 | Thursday October 17 | Monday December 16 |
| Thursday October 10 | Friday October 18 | Tuesday December 17 |
| *Monday October 14 | Tuesday October 22 | *Saturday December 21 |
| Tuesday October 15 | Wednesday October 23 | *Sunday December 22 |
| Wednesday October 16 | Thursday October 24 | Monday December 23 |
| Thursday October 17 | Friday October 25 | Tuesday December 24 |
| Monday October 21 | Tuesday October 29 | *Saturday December 28 |
| Tuesday October 22 | Wednesday October 30 | *Sunday December 29 |
| Wednesday October 23 | Thursday October 31 | Monday December 30 |
| Thursday October 24 | Friday November 1 | Tuesday December 31 |
| Monday October 28 | Tuesday November 5 | *Saturday January 4 |


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

