

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 6 the Notice of Assessment Date is January 14. This is due to a requirement for 7 clear days (January 7, 8, 9, 10, 11, 12 and 13) 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.

It is advised that the Notice of Assessment Date be set first and not include a Saturday, Sunday or holiday. If you do select the Notice Sent Date (Mailing date) first and the corresponding Notice of Assessment Date falls on a Saturday, Sunday, or holiday, then select the next Notice of Assessment Date that falls on a business date and the applicable Complaint Date.

For example, if you want to mail assessment notices on Friday January 9th, the Notice of Assessment date should be Monday January 19 or later and a complaint date no earlier than Friday March 20.

Mailing dates that fall on a Saturday, Sunday or holiday are highlighted for reference.

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

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

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

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

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

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

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

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

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Monday September 28	Tuesday October 6	Saturday December 5
Tuesday September 29	Wednesday October 7	Sunday December 6
Wednesday September 30	Thursday October 8	Monday December 7
Thursday October 1	Friday October 9	Tuesday December 8
Friday October 2	Saturday October 10	Wednesday December 9
Saturday October 3	Sunday October 11	Thursday December 10
Sunday October 4	Monday October 12	Friday December 11
Monday October 5	Tuesday October 13	Saturday December 12
Tuesday October 6	Wednesday October 14	Sunday December 13
Wednesday October 7	Thursday October 15	Monday December 14
Thursday October 8	Friday October 16	Tuesday December 15
Friday October 9	Saturday October 17	Wednesday December 16
Saturday October 10	Sunday October 18	Thursday December 17
Sunday October 11	Monday October 19	Friday December 18
Monday October 12	Tuesday October 20	Saturday December 19
Tuesday October 13	Wednesday October 21	Sunday December 20
Wednesday October 14	Thursday October 22	Monday December 21
Thursday October 15	Friday October 23	Tuesday December 22
Friday October 16	Saturday October 24	Wednesday December 23
Saturday October 17	Sunday October 25	Thursday December 24
Sunday October 18	Monday October 26	Friday December 25
Monday October 19	Tuesday October 27	Saturday December 26
Tuesday October 20	Wednesday October 28	Sunday December 27
Wednesday October 21	Thursday October 29	Monday December 28
Thursday October 22	Friday October 30	Tuesday December 29
Friday October 23	Saturday October 31	Wednesday December 30
Saturday October 24	Sunday November 1	Thursday December 31
Sunday October 25	Monday November 2	Friday January 1, 2027
Monday October 26	Tuesday November 3	Saturday January 2
Tuesday October 27	Wednesday November 4	Sunday January 3
Wednesday October 28	Thursday November 5	Monday January 4
Thursday October 29	Friday November 6	Tuesday January 5
Friday October 30	Saturday November 7	Wednesday January 6
Saturday October 31	Sunday November 8	Thursday January 7

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

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Wednesday December 2	Thursday December 10	Monday February 8
Thursday December 3	Friday December 11	Tuesday February 9
Friday December 4	Saturday December 12	Wednesday February 10
Saturday December 5	Sunday December 13	Thursday February 11
Sunday December 6	Monday December 14	Friday February 12
Monday December 7	Tuesday December 15	Saturday February 13
Tuesday December 8	Wednesday December 16	Sunday February 14
Wednesday December 9	Thursday December 17	Monday February 15
Thursday December 10	Friday December 18	Tuesday February 16
Friday December 11	Saturday December 19	Wednesday February 17

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Saturday December 12	Sunday December 20	Thursday February 18
Sunday December 13	Monday December 21	Friday February 19
Monday December 14	Tuesday December 22	Saturday February 20
Tuesday December 15	Wednesday December 23	Sunday February 21
Wednesday December 16	Thursday December 24	Monday February 22
Thursday December 17	Friday December 25	Tuesday February 23
Friday December 18	Saturday December 26	Wednesday February 24
Saturday December 19	Sunday December 27	Thursday February 25
Sunday December 20	Monday December 28	Friday February 26
Monday December 21	Tuesday December 29	Saturday February 27
Tuesday December 22	Wednesday December 30	Sunday February 28