# Assessment Notice/Amended Notice

# Complaint Date Schedule for 2027

## 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 directions 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 8th the Notice of Assessment date should be Monday January 18 or later and a complaint date no earlier than Friday March 19.

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

# Assessment Notice/Amended Notice

## Complaint Date Schedule for 2027

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

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



Alberta

# Assessment Notice/Amended Notice

## Complaint Date Schedule for 2027

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

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

## Complaint Date Schedule for 2027

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

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



Alberta

# Assessment Notice/Amended Notice

## Complaint Date Schedule for 2027

| Notice Sent Date MGA s.310(3) | Notice of Assessment Date MGA s.308(1) | Complaint Date MGA s. 284(4) |
|---|---|---|
| Wednesday December 8 | Thursday December 16 | Monday February 14 |
| Thursday December 9 | Friday December 17 | Tuesday February 15 |
| Friday December 10 | Saturday December 18 | Wednesday February 16 |
| Saturday December 11 | Sunday December 19 | Thursday February 17 |
| Sunday December 12 | Monday December 20 | Friday February 18 |
| Monday December 13 | Tuesday December 21 | Saturday February 19 |
| Tuesday December 14 | Wednesday December 22 | Sunday February 20 |
| Wednesday December 15 | Thursday December 23 | Monday February 21 |

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