

Assessment Notice Complaint Date Schedule for 2018

Amendments to the Municipal Government Act (MGA) that came into force Jan 1 include changes to the timeline for sending of assessment notices, changes to the definition of Notice of Assessment date, and changes to the definition of complaint deadline. Below is the schedule of mailing date, notice of assessment date and the final complaint deadline.

Sending assessment notices

310(1) Subject to subsections (1.1) and (3), assessment notices must be sent no later than **July 1** of each year

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 2, the Notice of Assessment is January 10. This is due to requirement for 7 clear days (January 3, 4, 5, 6, 7, 8, and 9) between Notice Sent Date and Notice of Assessment Date.

Notice of assessment date

308.1(1) An assessor must annually set a notice of assessment date, which must be no earlier than Jan 1 and no later than July 1.

(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.

Complaint deadline

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).

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date s.284(4)
Tuesday, Jan 2	Wednesday, Jan 10	Sunday*, Mar 11
Wednesday, Jan 3	Thursday, Jan 11	Monday, Mar 12
Thursday, Jan 4	Friday, Jan 12	Tuesday, Mar 13
Friday, Jan 5	Saturday, Jan 13	Wednesday, Mar 14
Saturday, Jan 6	Sunday, Jan 14	Thursday, Mar 15
Sunday, Jan 7	Monday, Jan 15	Friday, Mar 16
Monday, Jan 8	Tuesday, Jan 16	Saturday*, Mar 17
Tuesday, Jan 9	Wednesday, Jan 17	Sunday*, Mar 18
Wednesday, Jan 10	Thursday, Jan 18	Monday, Mar 19
Thursday, Jan 11	Friday, Jan 19	Tuesday, Mar 20
Friday, Jan 12	Saturday, Jan 20	Wednesday, Mar 21
Saturday, Jan 13	Sunday, Jan 21	Thursday, Mar 22
Sunday, Jan 14	Monday, Jan 22	Friday, Mar 23
Monday, Jan 15	Tuesday, Jan 23	Saturday*, Mar 24
Tuesday, Jan 16	Wednesday, Jan 24	Sunday*, Mar 25
Wednesday, Jan 17	Thursday, Jan 25	Monday, Mar 26

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date s.284(4)
Thursday, Jan 18	Friday, Jan 26	Tuesday, Mar 27
Friday, Jan 19	Saturday, Jan 27	Wednesday, Mar 28
Saturday, Jan 20	Sunday, Jan 28	Thursday, Mar 29
Sunday, Jan 21	Monday, Jan 29	Friday*, Mar 30
Monday, Jan 22	Tuesday, Jan 30	Saturday*, Mar 31
Tuesday, Jan 23	Wednesday, Jan 31	Sunday*, Apr 1
Wednesday, Jan 24	Thursday, Feb 1	Monday, Apr 2
Thursday, Jan 25	Friday, Feb 2	Tuesday, Apr 3
Friday, Jan 26	Saturday, Feb 3	Wednesday, Apr 4
Saturday, Jan 27	Sunday, Feb 4	Thursday, Apr 5
Sunday, Jan 28	Monday, Feb 5	Friday, Apr 6
Monday, Jan 29	Tuesday, Feb 6	Saturday*, Apr 7
Tuesday, Jan 30	Wednesday, Feb 7	Sunday*, Apr 8
Wednesday, Jan 31	Thursday, Feb 8	Monday, Apr 9
Thursday, Feb 1	Friday, Feb 9	Tuesday, Apr 10
Friday, Feb 2	Saturday, Feb 10	Wednesday, Apr 11

*Note that 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)
Saturday, Feb 3	Sunday, Feb 11	Thursday, Apr 12
Sunday, Feb 4	Monday, Feb 12	Friday, Apr 13
Monday, Feb 5	Tuesday, Feb 13	Saturday*, Apr 14
Tuesday, Feb 6	Wednesday, Feb 14	Sunday*, Apr 15
Wednesday, Feb 7	Thursday, Feb 15	Monday, Apr 16
Thursday, Feb 8	Friday, Feb 16	Tuesday, Apr 17
Friday, Feb 9	Saturday, Feb 17	Wednesday, Apr 18
Saturday, Feb 10	Sunday, Feb 18	Thursday, Apr 19
Sunday, Feb 11	Monday, Feb 19	Friday, Apr 20
Monday, Feb 12	Tuesday, Feb 20	Saturday*, Apr 21
Tuesday, Feb 13	Wednesday, Feb 21	Sunday*, Apr 22
Wednesday, Feb 14	Thursday, Feb 22	Monday, Apr 23
Thursday, Feb 15	Friday, Feb 23	Tuesday, Apr 24
Friday, Feb 16	Saturday, Feb 24	Wednesday, Apr 25
Saturday, Feb 17	Sunday, Feb 25	Thursday, Apr 26
Sunday, Feb 18	Monday, Feb 26	Friday, Apr 27
Monday, Feb 19	Tuesday, Feb 27	Saturday*, Apr 28
Tuesday, Feb 20	Wednesday, Feb 28	Sunday*, Apr 29
Wednesday, Feb 21	Thursday, Mar 1	Monday, Apr 30
Thursday, Feb 22	Friday, Mar 2	Tuesday, May 1
Friday, Feb 23	Saturday, Mar 3	Wednesday, May 2
Saturday, Feb 24	Sunday, Mar 4	Thursday, May 3
Sunday, Feb 25	Monday, Mar 5	Friday, May 4
Monday, Feb 26	Tuesday, Mar 6	Saturday*, May 5
Tuesday, Feb 27	Wednesday, Mar 7	Sunday*, May 6
Wednesday, Feb 28	Thursday, Mar 8	Monday, May 7
Thursday, Mar 1	Friday, Mar 9	Tuesday, May 8
Friday, Mar 2	Saturday, Mar 10	Wednesday, May 9
Saturday, Mar 3	Sunday, Mar 11	Thursday, May 10
Sunday, Mar 4	Monday, Mar 12	Friday, May 11
Monday, Mar 5	Tuesday, Mar 13	Saturday*, May 12
Tuesday, Mar 6	Wednesday, Mar 14	Sunday*, May 13

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

*Note that if the complaint date ends on a Saturday, Sunday or holiday, the date moves to the next business day

Assessment Notice Complaint Date Schedule for 2018

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

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

*Note that if the complaint date ends on a Saturday, Sunday or holiday, the date moves to the next business day

**Assessment Notice
Complaint Date Schedule for 2018**

Notice Sent Date MGA s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s.284(4)
Monday, June 11	Tuesday, June 19	Saturday*, Aug 18
Tuesday, June 12	Wednesday, June 20	Sunday*, Aug 19
Wednesday, June 13	Thursday, June 21	Monday, Aug 20
Thursday, June 14	Friday, June 22	Tuesday, Aug 21
Friday, June 15	Saturday, June 23	Wednesday, Aug 22
Saturday, June 16	Sunday, June 24	Thursday, Aug 23
Sunday, June 17	Monday, June 25	Friday, Aug 24
Monday, June 18	Tuesday, June 26	Saturday*, Aug 25
Tuesday, June 19	Wednesday, June 27	Sunday*, Aug 26
Wednesday, June 20	Thursday, June 28	Monday, Aug 27
Thursday, June 21	Friday, June 29	Tuesday, Aug 28
Friday, June 22	Saturday, June 30	Wednesday, Aug 29
Saturday, June 23	Sunday, July 1	Thursday, Aug 30

*Note that if the complaint date ends on a Saturday, Sunday or holiday, the date moves to the next business day