

# Assessment Bulletin

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## EAP Technical Committee Recommendation

Item: 3A

Title: Physical Condition Date

EAP Recommendation: 4Ai, 4Aii

**Question:** A compressed assessment audit schedule will be introduced January 1, 2003. What change to the condition date (currently December 31), if any, is required to achieve this? Specifically:

- New condition date (Dec 31, Oct 31, July 1)?
- Impact on supplementary assessments?

**Background:**

A physical condition date of December 31 is perceived as a barrier to preparing the annual assessment roll for declaration by January 31 of each year. While it may be advantageous to the assessor to move this date, the impact on supplementary assessments and property owner reaction may make any date changes impractical.

**Recommendation:**

The characteristics and physical condition of the property will remain at December 31<sup>st</sup>.

**Recommendation Background:**

The majority of members supported the recommendation. Members who were opposed to the recommendation included the cities of Calgary and Edmonton.

Some of the concerns expressed by the committee included:

- The number of amended notices may increase as a result of the December 31<sup>st</sup> date,
- The alignment with the linear property condition date,
- The alignment of the condition date and valuation date,
- Potential impact on the ability of Municipalities and ratepayers to preview the roll in accordance with EAP recommendation (4Aii).

The committee suggested that the Assessment Services Branch review this recommendation after ASSET has been fully implemented and the magnitude of related issues is better understood.

**Recommended**

  
Steve White  
EAP Technical Committee Chair

Nov. 16, 2001  
Date

Accepted  
  
Brad Pickering  
ASSET Steering Committee Chair

Nov 20 / 01  
Date