

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 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.

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 January 3rd, the Notice of Assessment date should be Monday January 13 or later and a complaint date no earlier than Friday March 14.

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

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

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

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

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 s.310(3)	Notice of Assessment Date MGA s.308(1)	Complaint Date MGA s. 284(4)
Friday December 19	Saturday December 27	Wednesday February 25	Sunday December 21	Monday December 29	Friday February 27
Saturday December 20	Sunday December 28	Thursday February 26	Monday December 22	Tuesday December 30	Saturday February 28