

# Information Bulletin 04/2018

## Key Municipal Dates

January 1 - March 31, 2019

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- January 1** Listing and publishing of policies – new requirements come into force. Municipalities **must** list, publish and keep updated the list of all planning policy documents, and describe how they relate to each other and to the municipality's statutory plans. All planning policy documents must be listed and published by January 1, 2019. See section 638.2 of the MGA.
- January 1** Taxes are deemed to be imposed on January 1, except for supplementary property tax and supplementary business tax. See section 332 of the MGA.
- January 1** Earliest date a penalty can be imposed for non-payment of taxes from other years. See section 345(3) of the MGA.
- January 1** The Community Organized Property Tax Exemption Regulation (COPTER) expires on December 31, 2018. As the replacement COPTER is not yet in place, it was necessary to extend the current regulation, in its current form. COPTER will remain in effect for the upcoming 2019 tax year.
- January 1** Earliest date that a municipality can issue an assessment notice. An assessor must annually set a notice of assessment date, which must be no earlier than January 1 and no later than July. See section 308.1 of the MGA.
- January 15** Application deadline for the Provincial Education Requisition Credit program. Program guidelines and application form are at the following link: [http://www.municipalaffairs.alberta.ca/mc\\_property\\_assessment\\_and\\_taxation](http://www.municipalaffairs.alberta.ca/mc_property_assessment_and_taxation).
- February 28** Last day for each municipality's appointed assessor to provide the Minister with an annual return declaration. See section 2.3 of the Assessment Quality Minister's Guidelines
- February 28** Last day for the provincial assessor and municipalities to prepare an assessment roll for assessed property. See section 302 of the MGA.

- February 28** Last day for municipalities with supplementary assessment bylaws to remit the Alberta School Foundation Fund (ASFF) portion of their supplementary tax levy from the previous year. See section 174 of the *School Act*.
- March 31** Municipalities must submit the 1<sup>st</sup> quarterly installment to a school board or the ASFF. See section 168 of the *School Act*.
- March 31** Last day to prepare and submit a tax arrears list to the Land Titles Office. See section 412 of the *MGA*. For the tax arrears list on designated manufactured homes, see section 436.03 of the *MGA*.