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### KEY MUNICIPAL DATES JANUARY 1 – MARCH 31, 2018

December 31, 2017 The current COPTER will be extended until December 31, 2018, and it is expected the revised COPTER will come into force on January 1, 2019. See sections 362(1)(n)(i) to (v) *Municipal Government Act (MGA)*.

January 1 Impartiality of Appeal Boards comes into force. Municipal councillors are no longer able to form the majority of any legislated appeal board hearing panel. Municipalities must ensure that no more than one councillor participates as a member on any Assessment Review Board (ARB) or Subdivision & Development Appeal Board (SDAB) panel regardless of the municipality they represent. See sections 1(f), 454, 454.1, 454.11, 454.2, 454.21, 454.3, 527, 627 and 628 of the MGA.

January 1 Access to Information for Assessors and Property Owners comes into force. The existing scope of information requirements for both property assessors and property owners has been clarified within the Act, by enhancing the regulation-making authority, and by providing detailed direction in The Access to Information Guide. Municipalities may request information regarding designated industrial property within their jurisdiction, subject to confidentiality restrictions that do not preclude use of the information in an appeal. See sections 295, 296, 299, 300, 301, 304, 322, 464, 484, and 525 of the MGA and the Matters Relating to Assessment and Taxation Regulation AR 203/2017.

January 1 Corrections to Assessment under Complaint comes into force. Assessor will be able to make corrections to assessments under complaint without needing ratification from the ARB or having the complaint withdrawn first. See sections 460, and 470 of the MGA and the Matters Relating to Assessment Complaints, 2018 Regulation AR 201/2017. Section 305(5)(6) of the MGA is repealed.

January 1 Splitting the Non-Residential Property Classes comes into force. Municipalities are enabled to split the municipal non-residential class into subclasses that are specifically defined in the Matters Relating to Assessment Sub-Classes 2018 Regulation (AR 202/2017). See sections 297, and 354(3.1) of the MGA.

January 1 Centralization of Industrial Property Assessment comes into force. Designated industrial property will be defined as major plants, properties



regulated by provincial and federal regulators, linear property, and rail property. See sections 289, 292, 293, 302, 303.1(a) to 303.1(g), 304(3)(a), 308(2), 311(3), 326(1)(a)(vi), 326(1)(vi)(a)(b), 359.3, 359.3(2), 359.3(3), 359.4, 369(2.01), 493(2), 499(1)(d) of the MGA and Matters Relating to Assessment and Taxation 2018 Regulation AR 203/2017

- January 1 Assessment and Taxation of Farm Buildings (Improvements) and Assessment of Farmland Intended for Development come into force. After five years, all farm buildings in urban and rural municipalities will not be assessed or charged municipal or education property taxes. Provisions were put in place to phase in progressively increasing farm building exemptions in urban municipalities over five (5) years. Farmland will continue to be assessed as farmland until it is no longer used for farming operations. The definition of farmland and farming operations in the Matters Relating to Assessment and Taxation Regulation 2018 AR 203/2017 has been clarified.
- January 1 Brownfields tax incentives, comes into force. Municipalities may grant multi-year tax exemptions, deferrals or reductions as a means of prompting cleanup and redevelopment of brownfields. Councils may pass bylaws encouraging remediation and redevelopment of brownfield properties by developers through full or partial tax exemptions or tax collection deferrals. See Section 364.1 of the MGA.
- January 1 Notice of Assessment Date comes into force. Municipalities and the provincial assessor will be required to set a “notice of assessment date” between January 1 and July 1; and mail the assessment notices at least seven (7) days prior to the “notice of assessment date”. See sections 284(4), 308(1), 309(1), 310, 316.1, 324(2)(a.1), and 482 of the MGA.
- January 1 Tax Receipts comes into force. Municipalities are not required to provide property tax receipts unless requested by the taxpayer. See section 334(1) and 342 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 2 Application submission deadline for the Alberta Community Partnership – Intermunicipal Collaboration component. Program guidelines and application form are at the following link: <http://municipalaffairs.alberta.ca/alberta-community-partnership>
- 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 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*.
- February 28 Last day to submit invoices for the Tank Site Remediation Program before the program closes.
- 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*.