

### 2018 KEY MUNICIPAL DATES

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, 2018 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to make corrections to assessments under complaint without needing ratification from the ARB or having the complaint withdrawn first.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 Section 305(5)(6) of the MGA is repealed.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 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 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 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*.
- April Municipally Controlled Corporations is expected to come into force. Municipalities may establish these for-profit corporations **without** the requirement for ministerial approval. New procedural and consultative requirements focused on accountability and transparency will be put in place to ensure the public has a meaningful opportunity to review new proposals for the corporations, and to provide input before final decisions are made.
- April Off-site Levies (Provincial Transportation) is expected to come into force. Municipalities may, by bylaw, charge off-site levies for municipal road projects that connect to or improve the connection to provincial highways. The updates to the Off-site Levy Regulation (AR 187/2017) that align with this change are currently being developed. See sections 616,648, 648.01, 648.1, 688(1)(b)(ii) and 694(4) of the *MGA*.
- April Joint Use and Planning Agreements expected to come into force. Municipalities **must** develop joint use and planning agreements with school boards, through amendments to the *MGA* and the *School Act*. The updates to the *School Act* and accompanying regulations are currently being developed. See section 670.1 of the *MGA*.
- April 1 The mandate of the Alberta Ombudsman has been expanded to include municipalities under Section 12(1) of the *Ombudsman Act*. The Ombudsman will investigate complaints to determine whether a municipality acted fairly and reasonably, and whether its actions and decisions were consistent with relevant legislation, policies and procedures. See sections 1, 12, 16, 18, 21, 21.1, 26, and 28 of the *Ombudsman Act*.

- April 1 A municipal authority that wishes to conduct an official census must do so in the period starting on April 1 and ending on June 30 of the same year. See AR 63/2001, as amended by AR 198/2017. The census must be done in accordance to the Municipal Census Training Manual with the link located on Alberta Municipal Affairs website at: [www.municipalaffairs.alberta.ca/mc\\_official\\_populations.cfm](http://www.municipalaffairs.alberta.ca/mc_official_populations.cfm).
- April 1 The Subdivision and Development Appeal Board Regulation (AR 195/2017), **requiring** mandatory training for SDAB members and clerks comes into force. Training must be completed by April 1, 2019. See sections 627.1, 627.2 and 627.3 of the MGA.
- April 1 Part 17.2 of the MGA, Intermunicipal Collaborative Frameworks (ICFs) comes into force. All municipalities **must** adopt ICFs with each municipality they share a common border with. The ICFs must align with the requirements outlined in the act and the Intermunicipal Collaboration Framework Regulation (AR 191/2017). ICFs must be in place by April 1, 2020 (within two years of coming into force), or a mandatory arbitration process will be initiated. See sections 631, 708.27, 708.28, 708.29, 708.3, 708.31, 708.32, 708.321, 708.33, and 708.45 of the MGA.
- April 1 The requirement for Municipal Development Plans (MDPs) comes into force. All municipalities, no matter their population, **must** create a MDP. MDPs must be in place by April 1, 2021 (within three (3) years of it coming into force). Section 632 of the MGA.
- April 30 Last day for municipalities to pass a supplementary assessment bylaw or any amendment to it. See section 313 of the MGA.
- April 30 Last day for municipalities to pass a business tax bylaw or any amendment to it. See section 371 of the MGA.
- April 30 Last day for municipalities to pass a business improvement area tax bylaw or an amendment to it. See sections 380 of the MGA and AR 93/2016.
- April 30 Last day for assessors to report and declare assessment roll corrections and changes from the previous tax year. See section 2.4 of the 2014 Alberta Assessment Quality Minister's Guidelines and Matters Relating to Assessment and Taxation Regulation (Section 15).
- May 1 Each municipality must make its financial statements, or a summary of them, and the auditor's report on the financial statements available to the public in the manner the council considers appropriate. See section 276 of the MGA.
- May 1 Last day for municipalities to submit the audited financial statement, audited financial information return, and the auditor's report to the Minister. See section 278 of the MGA.

May 1	Last day for a Regional Services Commission to submit the audited financial information return and audited financial statements to the Minister and each member of the commission. See section 602.34 of the MGA.
May 1	Statement of Funding and Expenditures (SFE) submission due date for Municipal Sustainability Initiative (MSI) capital program, MSI operating program and the Gas Tax Fund program.
June 30	Municipalities must submit the 2 <sup>nd</sup> quarterly installment to a board or the Alberta School Foundation Fund. See section 168 of the <i>School Act</i> .
July 1	Last day for municipalities to send assessment notices. See section 310 of the MGA.
July 23	Last day for municipalities to adopt a public participation policy as per the requirements in the Public Participation Policy Regulation (AR 193/2017). See section 216.1 of the MGA.
July 23	Last day for municipalities to establish a code of conduct bylaw as per the Code of Conduct for Elected Officials Regulation (AR 200/2017) that governs the conduct of councillors and is applied to all councillors equally. See sections 146.1 and 153 of the MGA.
August 1	Last day for the Registrar to send a notice to an owner of a parcel of land shown on the tax arrears list. See section 417 of the MGA.
August 1	Last day for a municipality to send notice to the owner of a designated manufactured home, the manufactured home community, and all lien holders for each designated manufactured home shown on the tax arrears list. See section 436.08 of the MGA.
August 31	Last day for a council of a summer village to hold an organizational meeting. See section 192(2) of the MGA.
September 1	Last day for municipalities to submit their 2017 census results in the forms set out in the Determination of Population Regulation AR 63/2001 to the Minister.
September 30	Municipalities must submit the 3 <sup>rd</sup> quarterly installment to a board or the Alberta School Foundation Fund. See section 168 of the <i>School Act</i> .
October 29	Last day to hold an organizational meeting. See section 192 of the MGA.
December 1	Last day for a municipality to appeal the amount of an equalized assessment to the Municipal Government Board in the year in which the equalized assessment is prepared, if the Minister has sent the report by November 1. See section 320 of the MGA. Otherwise, 30 days from the date the Minister sends the report. See section 321 of the MGA.

December 31      Municipalities must submit the 4<sup>th</sup> quarterly installment to the Alberta School Foundation Fund or to a board. See section 168 of the *School Act*.