

Information Bulletin 01/2023

Key Municipal Dates

January 1 - March 31, 2023

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| 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 <i>MGA</i> . |
| January 1 | Earliest date a penalty can be imposed for non-payment of taxes from other years. See section 345(3) of the <i>MGA</i> . |
| 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 1. See section 308.1 of the <i>MGA</i> . |
| January 1 | Annual Statement of Funding and Expenditures (SFE) for Municipal Sustainability Initiative and Gas Tax Fund available for submission. SFE reporting can be completed at http://www.maconnect.alberta.ca . |
| January 15 | Application deadline for the Provincial Education Requisition Credit program. Program guidelines and application form are at the following link: https://www.alberta.ca/provincial-education-requisition-credit.aspx . |
| January 16 | Application submission deadline for the Alberta Community Partnership – Municipal Restructuring component. Program guidelines and application information are available at https://www.alberta.ca/alberta-community-partnership.aspx . |
| February 3 | Application submission deadline for the Alberta Community Partnership – Mediation and Cooperative Processes component. Program guidelines and application information are available at https://www.alberta.ca/alberta-community-partnership.aspx . |

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](https://open.alberta.ca/publications/1718-1798) (<https://open.alberta.ca/publications/1718-1798>).

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*.

February 28 Last day for all assessors to report and declare assessment roll corrections and changes from the previous tax year. See section 2.4 of the 2021 Alberta Assessment Quality Minister's Guidelines.

March 31 Municipalities must submit the 1st 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*.

Update of Municipal Affairs Resources

With the recent legislative amendments to the *Municipal Government Act*, the ministry has updated the Procedure Bylaw and Agenda Guide to reflect key changes to the legislation. This document is available at: <https://open.alberta.ca/publications/procedure-bylaw-and-agenda-guide>.

Recordings of recent Municipal Affairs Administrators' Training Initiative

Recordings of the training sessions from the Municipal Affairs Administrators' Training Initiative held between November 28 to December 2, 2022 will be posted on the Training for Municipal Officials page of Alberta.ca (<https://www.alberta.ca/training-for-municipal-officials.aspx>). The recordings include sessions on topics such as tax recovery, legislative changes, public engagement, bylaws, policies and procedures.

Joint Use Planning Agreements (JUPAs)

Reminder of upcoming deadline- the legislated deadline for municipalities to complete a joint use planning agreement with each school board that operates within their municipal boundaries is June 10, 2023. Information about JUPAs can be found at <https://open.alberta.ca/publications/municipal-government-act-mga-joint-use-and-planning-agreements>

