

# A ssessment Bulletin

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## **MUNICIPAL GOVERNMENT ACT**

### **Assessment Notice – Date by which a complaint be made**

Municipalities and Assessment Review Boards have asked the department to provide advice on what information must be shown on an assessment notice or amended assessment notice, with respect to the date by which a complaint must be made. The department's interpretation is as follows:

In accordance with section 309(1)(c) of the *Municipal Government Act (MGA)*, an assessment notice must indicate the date by which a complaint must be made. The *MGA* requires that the date by which a complaint must be made is 60 days after the assessment notice is sent.

The date the assessment notice is 'sent' is defined in section 284(3) of the *MGA*. This section states that for the purpose of Parts 9, 10, 11 and 12 of the *MGA*, that any document, including an assessment notice, is deemed to be sent on the day the document is mailed or otherwise delivered.

The department's position is that the date on the assessment notice is to be 60 days from the date the notices were sent. If you have any questions, please contact the Assessment Services Branch at [lqsmail@gov.ab.ca](mailto:lqsmail@gov.ab.ca), or at 780-422-7125 (toll free from anywhere in Alberta by first dialing 310-0000).

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