

# Municipal Affairs

## Information Bulletin

Number 07/08    Date: December 2008

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### KEY MUNICIPAL DATES JANUARY 1 – MARCH 31, 2009

This information bulletin highlights important dates and deadlines that may affect your municipal operation.

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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>Municipal Government Act (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 31  | Last day for each municipality's appointed assessor to provide the Minister with an annual return declaration. See section 2.4 of the Assessment Quality Minister's Guidelines. <b>This timeline has been extended to February 28 for 2009 only. See Ministerial Order No. 248/08 (copy attached).</b> |
| February 28 | Last day for municipalities to prepare an assessment roll for assessed property. See section 302 of the <i>MGA</i> .   |
| 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 <i>School Act</i> .   |
| March 30    | Municipalities must submit the 1 <sup>st</sup> quarterly installment to a board or the ASFF. See section 168 of the <i>School Act</i> .  |
| March 31    | Last day to prepare and submit the tax arrears list to Land Titles Office. See section 412 of the <i>MGA</i> . For the tax arrears list on designated manufactured homes, see section 436.03 of the <i>MGA</i> .   |

