

Municipal Affairs and Housing

Information Bulletin

Number: 09/07

Date: December 2007

KEY MUNICIPAL DATES JANUARY 1 – MARCH 31, 2008

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 the supplementary property tax and the 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. This timeline has been extended to February 28 for 2008 only. See Ministerial Order No. 241/07 (copy attached). |
| 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 31 | Municipalities must submit the 1 st 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 the 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> . |

The logo for the province of Alberta, featuring the word "Alberta" in a stylized, bold, sans-serif font.