

Assessment and Tax Roll Schedule

(As of January 2009)

MUNICIPALITIES ACT	CITIES ACT	NORTHERN MUNICIPALITIES ACT	ACTION REQUIRED PRIOR TO OR ON THE DATE SHOWN
258	228	254	<p>The assessor shall make a return to the agency on or after January 1st of the year to which the assessment roll relates.</p> <p>After the allowed time for appeals has lapsed, the annual Assessment Return must be submitted to SAMA.</p>
220-222	192-194	216-218	<p>The council shall appoint not less than three persons to constitute a board of revision and secretary of the board of revision or agree with another municipality to establish a district board of revision. The council shall determine the term of office, remuneration and the manner in which vacancies shall be filled.</p> <p>Note: Council members are not eligible to be members of the board of revision in which he or she is a council member. The assessor is not eligible to be the secretary for the board of revision in which he/she is assessor.</p>
204	174	200	<p>Assessment roll shall be prepared on or before May 1st. The roll may be prepared as early as September 1st of the year prior to the year in which it relates.</p> <p>Cities: The assessment roll shall be prepared on or before April 1st.</p>
208 & 209	178 & 179	204 & 205	<p>Assessors may correct the assessment roll for the current year only. These sections apply after the appeal period.</p>
217	187	213	<p>The assessor shall within 15 days after completion of the assessment roll, advertise in the gazette and a newspaper (with general circulation in the municipality or in any other manner that is considered appropriate), that the assessment roll is open for inspection.</p> <p>Cities: Cities are not required to advertise in the gazette.</p>
214-216	184 - 186	210-212	<p>Assessment notices shall be sent to the assessed person within 15 days after the roll is completed (unless a bylaw has been passed to dispense with the preparation of assessment notices where the assessed value of the property has not changed from the previous year's assessed value, the increase or decrease does not exceed the lesser of \$1000 and 1% of the previous years assessment).</p> <p>Cities: Assessment notices shall be sent no later than the date on which the tax notices are required to be sent (unless a bylaw as noted above has been passed)</p>
215	185	211	<p>Assessment notice must state the date by which an appeal is required to be made, which is not less than 30 days (60 days in revaluation years) after the notice has been sent to the assessed person or</p>

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			the roll has been advertised, whichever is later.
219	189	215	If alterations have been made to the roll following initial confirmation, a supplementary assessment return must be submitted on or before December 1st. The municipality may adopt a policy to exclude property from supplementary assessments if the increase in value is less than the amount the municipality sets. They may also determine a deadline, not earlier than September 30th, after which no supplementary assessment may be prepared.
241	211	237	The assessor shall make any changes to its assessment roll to reflect the decision of a board of revision or any agreement entered into pursuant to MA 228 and NMA 224. Cities: The assessor shall make any changes that reflect the decision of a board of revision.
251	221	247	The assessor, SAMA and all other parties to the appeal shall be notified by the AAC of the time and place set for hearing an appeal to the AAC. Cities: The assessor, upon receiving notice, shall post the notice in a conspicuous place in the building in which the central offices of the city are located.
155	128	258.3	No tax levy shall be authorized before an operating and capital budget have been adopted.
263	233	256.3	Municipalities shall prepare a tax roll on or before August 15th. The tax roll may consist of one roll for all taxes imposed, or a separate roll for each tax. Taxes are deemed to have been imposed on January 1st. Cities: Shall prepare a tax roll annually.
The Municipalities Regulations 47(2)	N/A	N/A	Tax notices may be sent at any time, no later than August 31 (MA 267). If a municipality offers tax discounts for prompt payment, the tax notices are to be sent out during the month in which the greatest discount is offered (<i>The Municipalities Regulations</i> 47). Cities: This does not apply to cities. Northern Municipalities: Regulations have not been finalized.
257	237	256.7	Tax notices must be mailed annually before September 1st of the year in which the taxes are imposed. Cities: Before the end of the year they are imposed.