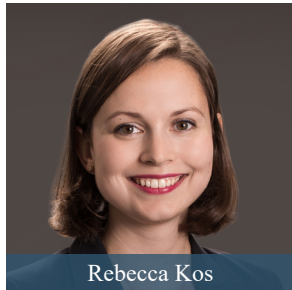




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Update on Assessment and Taxation Deadlines Extended by Ministerial Order: Blanket Extension to October Rescinded



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By Rebecca Kos

This article is current as of April 20, 2020. The COVID-19 response is continually evolving. Therefore, before relying on this article, please confirm whether any additional Ministerial Orders have been issued which may affect the information provided in this article.

On April 17, 2020, the Minister of Municipal Affairs issued two new Ministerial Orders: MAG: 014/20 and MSD: 036/20. This article will focus on MAG: 014/20, which primarily addresses the assessment and taxation deadlines under Parts 9, 10, 11 and 12 of the *Municipal Government Act* (the “MGA”).

MSD: 036/20 addresses a number of other extensions under the *MGA* outside the area of assessment and taxation. Importantly, it also rescinds MSD: 022/20, previously issued in March (the “Former Ministerial Order”). The Former Ministerial Order extended a number of deadlines under the *MGA* to October 1, 2020. With the rescission of the Former Ministerial Order, those extensions no longer apply and reference should instead be made to MAG: 014/20 and MSD: 036/20.

The following extensions are applicable to assessment and taxation matters pursuant to MAG: 014/20:

1. The deadline for assessment complaints for an assessment notice with a notice of assessment date that falls on or after January 31, 2020 is extended to July 1, 2020 or 60 days from the notice of assessment date, whichever time is later (*MGA*, s. 284(4)).
2. The date by which a municipality must prepare, send and post a tax arrears list for 2020 is extended from March 31, 2020 to June 30, 2020 (*MGA*, s. 412).
3. The date by which a municipality must prepare a tax arrears list for designated manufactured homes in the municipality, register a tax recovery lien against each designated manufactured home shown on the tax arrears list, and post a copy of the tax arrears list for 2020 is extended from March 31, 2020 to June 30, 2020 (*MGA*, s. 436.03(1)).
4. For properties that were to be put up for tax sale between March 31, 2019 and March 31, 2020, the time to complete a sale is extended to October 1, 2020 (*MGA*, s. 418(2)).
5. The deadline for the Land Titles Registrar to send warnings of sale respecting parcels of land on a municipality’s tax arrears list is extended from August 1, 2020 to October 1, 2020 (*MGA*, s. 417).
6. The deadline for when a municipality must, in respect of each designated manufactured home shown on the tax arrears list it has prepared, send a warning of sale to the owner of the designated manufactured home, the owner of the designated manufactured home community, and anyone who has a security interest in or a lien, writ, charge



or other encumbrance against the designated manufactured home is extended from August 1, 2020 to October 1, 2020 (*MGA*, s. 436.08).

7. The time for a person to provide information requested by an assessor pursuant to section 295(1) is extended to July 1, 2020 or within 60 days from the date of the request, whichever is later (*MGA*, s. 295(4)).
8. The time for an assessor to provide information requested pursuant to sections 299, 299.1, 300 and 300.1 of the *MGA* is extended to July 1, 2020 or within 15 days of receiving the request, whichever time is later (*Matters Relating to Assessment and Taxation Regulation, 2018* ("MRAT, 2018"), ss. 34 and 35).
9. The deadline for making an application for judicial review respecting a decision made under a tax incentive bylaw passed pursuant to section 364.2 of the *MGA* is extended to October 1, 2020 or not more than 60 days after the date of the decision, whichever is later (*MGA*, s. 364.3).
10. The deadline for a request for compliance review by the Minister to determine if a municipality has complied with an information request under section 299 or 300 of the *MGA* and Part 6 of *MRAT, 2018* is extended to October 1, 2020 or within 45 days of the assessed person's request under section 299 or 300 of the *MGA*, whichever is later.
11. Anything that, under the normal timelines pursuant to Parts 9, 10, 11 and 12 of the *MGA* and its associated regulations, would have been required to be done between March 25, 2020 and April 17, 2020, which as a result of the Former Ministerial Order (MSD: 022/20) was not done, and is not otherwise addressed in MAG: 014/20, must be completed no later than May 31, 2020.



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Questions?

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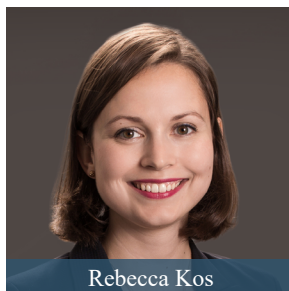
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