

## LINEAR PROPERTY TAX NOTICES

Some municipalities have been issuing Combined Assessment and Tax Notices for linear property without noting that the “on or before date for assessment complaint” does not apply to linear property.

Any reference on a combined notice to an “on or before date for assessment complaints” must clearly indicate that this date refers only to non-linear property.

According to the Municipal Government Act, section 308(5), “When an assessment notice is combined with a tax notice under subsection (4) in respect of linear property, the combined notice must indicate that:

- (a) an assessment review board has no jurisdiction to deal with complaints about assessments for linear property, and
- (b) the Municipal Government Board has jurisdiction to hear complaints about assessments for linear property.”

Complaints on linear property assessments must be submitted to the Municipal Government Board within the time period shown on the linear assessment notices which are sent out by the assessor designated by the Minister. (The deadline for submitting complaints on the 2007 assessment notices for the 2008 tax year was March 26, 2008.)

If you have any questions regarding this matter, please contact Sheila Young of the Assessment Services Branch with Alberta Municipal Affairs at 780-422-8078. For toll-free access, call 310-0000, then dial 780-422-8078.