



QUERY	INTERPRETATION
<i>Date Assessment Roll Completed</i>	28th February
<i>Assessment Appeal Deadlines</i>	60 Days After Assessment Notices Are Sent
<i>Frequency Of Reassessment</i>	Annual
<i>Circumstances of Supplemental Assessment</i>	Value of an improvement prorated to reflect number of months complete, occupied, and located in municipality, or in operation.
<i>Base Date</i>	31st July Year Prior To Tax Year
<i>Status Date</i>	31st Dec except Linear Property is 31st Oct
<i>When Are Tax Rates Struck</i>	April/May(In general - not legislated)
<ul style="list-style-type: none"> • <i>Payment Due Dates</i> • <i>When Penalties Apply</i> • <i>Installments</i> 	30th June(In general - not legislated) Varies (Min. 30 days)(Municipal decision) Varies (Municipal Decision)
<i>Business Tax</i>	Varies (Municipalities may pass a by-law to levy business tax)
<i>Machinery & Equipment</i>	Yes
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No

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