



# 2021

Provincial Assessment Review  
Deadlines and Pertinent Dates



800.667.1600

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# Provincial Assessment Review Deadlines and Pertinent Dates 2021



Province/City	Market Value Base Date	Revaluation Cycle	Mailing Date of Assessment Notices	Assessment Appeal Deadlines		
				1st Level	2nd Level	Assessment Appeal Fees
BRITISH COLUMBIA	July 1, 2020	1 year	January 1, 2021	February 1, 2021	April 30, 2021	\$30/property
ALBERTA						
City of Calgary	July 1, 2020	1 year Annual right of review for all municipalities	January 14, 2021	60 days from mailing date of notice	30 days from mailing date of CARB/LARB decision (matters of law only)	Up to \$650 /property, depending on property assessment value
City of Edmonton			February 12, 2021			
All Other Jurisdictions			Varies annually by municipality – 60 days prior to appeal deadline			
SASKATCHEWAN						
City of Regina	January 1, 2019	4 year (2021-2024) Annual Right to Appeal	January 12, 2021	March 15, 2021 (60 days in first year; 30 days after the release of the assessment roll in years 2, 3 & 4)		Ranges from \$50/property to \$750/property, depending on property assessment value
City of Saskatoon			January 25, 2021	March 29, 2021 (60 days after the release of the assessment roll in years 2, 3 & 4; 60 days in first year)		
City of Prince Albert			January 28, 2021	March 30, 2021 (60 days after the release of the assessment roll in years 2, 3 & 4; 60 days in first year)		
MANITOBA						
City of Winnipeg	April 1, 2018	2 year (2020-2022*) Annual Right to Appeal	June 5, 2020 (Property Assessment Notices) Nov 5, 2020 (Business Assessment Notices)	June 30, 2020	21 days from receipt of Board of Revision decision notice (appeals relating to value and classification of property)	Ranges from \$50/property to \$500/property, depending on property assessment value
All Other Jurisdictions			Three weeks before appeal deadline; varies by municipality.	Varies by municipality; ~15 days before the hearing date		

\*Please note the current 2-year cycle was extended to 2022 due to COVID-19

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Ontario	January 1, 2016	4+1 Year (2017 - 2021) Annual Right to Appeal	Fall 2020 (for properties with change in ownership, assessment, classification)	March 31, 2021		Commercial, Industrial, Multi-Residential \$318/appeal. Residential, Farm or Managed Forest \$132.50/appeal
Quebec						
Montreal	July 1, 2018	3 year (2020-2022) - right of appeal within first tax year	Fall 2020	April 30, 2020		Ranges from <b>\$75/property to \$1000/ property</b> , depending on property assessment and jurisdiction
Gatineau, Drummondville, Rosemere, Cowansville	July 1, 2019	3 year (2021-2023) - right of appeal within first tax year	Fall 2021	April 30, 2021		
Quebec City and North/ South Islands of Montreal	July 1, 2020	3 year (2022-2024) - right of appeal within first tax year	Fall 2022	April 30, 2022		
Newfoundland	January 1, 2020	3 year – annual right of appeal	Early Sept annually	30 days from mailing date of notice	30 days from mailing date of notice	Filing fee of <b>\$25/appeal</b> ; fee is fully refundable if appeal is upheld by Assessment Review Commission
City of St. John’s	January 1, 2020	3 year – annual right of appeal	Early August annually	30 days from mailing date of notice	30 days from mailing date of notice	Filing fee of <b>\$200/business appeal</b> ; fee is fully refundable if appeal is successful
Nova Scotia	January 1, 2021	1 Year	Mid January annually	31 days from mailing date of the notice	14 days from date of amended/ confirmation notice	No fee.
New Brunswick	January 1, 2021	1 Year	October 1, 2020	30 days from mailing date of the notice	21 days from mailing date of review decision	No fee.
Prince Edward Island	December 1, 2016	1 Year	Early May annually	90 days from mailing date of notice	21 days from mailing date of appeal decision	No fee.