

Assessment Act R.S.O. 1990, CHAPTER A.31

Time for annual assessment and return of roll Assessment

36. (1) Except as provided in section 32, 33 or 34, assessments of land under this Act shall be made annually at any time between January 1 and the second Tuesday following December 1. 2006, c. 33, Sched. A, s. 25.

Return of the assessment roll

(2) The assessment roll for a municipality and any area attached to the municipality under clause 56 (b) or subsection 58.1 (2) of the *Education Act* shall be returned to the clerk of the municipality, the assessment roll for a locality or a local roads area under the *Local Roads Boards Act* shall be returned to the secretary of the applicable board and the assessment roll for non-municipal territory shall be returned to the Minister, **not later than the second Tuesday following December 1 in the year in which the assessment is made.** 2006, c. 33, Sched. A, s. 25.

Extension

(3) If in any year it appears that the assessment roll for a municipality or for non-municipal territory, as the case may be, will not be or has not been returned within the time required by subsection (2), the assessment corporation may extend the time for the return of the roll for such period of time as the assessment corporation considers necessary. 2006, c. 33, Sched. A, s. 25.

Notice of extension

(4) The following rules apply if the assessment corporation extends the time for the return of the roll:

1. If the extension relates to the assessment roll for a municipality, the assessment corporation shall ensure that a notice of the extension is published in a daily or weekly newspaper that, in its opinion, has sufficient circulation within the municipality to provide reasonable notice of the extension to persons affected by it.
2. If the extension relates to the assessment roll for non-municipal territory, the assessment corporation shall ensure that a notice of the extension is given in a manner specified by the Minister that he or she considers appropriate to provide reasonable notice of the extension to persons affected by it.

3. The notice must state the date on which the roll will be returned and the last date for making a request for reconsideration or appealing to the Assessment Review Board. 2006, c. 33, Sched. A, s. 25; 2008, c. 7, Sched. A, s. 8.

Duty re appeals

[\(5\)](#) As soon as practicable after the return of the assessment roll for a municipality or for non-municipal territory, as the case may be, the Assessment Review Board shall hear and dispose of all appeals respecting assessments for the year for which the roll is returned. 2006, c. 33, Sched. A, s. 25.

Certification of municipal assessment roll

[\(6\)](#) When the Assessment Review Board disposes of all appeals respecting assessments in a municipality for the year for which the assessment roll is returned, the registrar of the Board shall certify the roll to be the last revised assessment roll of the municipality for the year for which the assessments on the roll are made. 2006, c. 33, Sched. A, s. 25.

Assessment rolls to upper-tiers

[36.1 \(1\)](#) The assessment corporation shall, at the request of an upper-tier municipality, provide the municipality with the last returned assessment rolls for the municipalities that are part of the upper-tier municipality for municipal purposes. 1997, c. 5, s. 24; 1997, c. 43, Sched. G, s. 18 (27).

[\(2\)](#) Repealed: 2002, c. 17, Sched. F, Table.