

**THE ASSESSMENT ACT****NOTICE TO PROPERTY OWNERS  
AND TENANTS**

As a result of a delay in the passage of recent amendments to The Assessment Act, the normal return of the assessment rolls in municipalities and localities in Ontario will be delayed.

The Honourable Margaret Scrivener, Minister of Revenue, has therefore extended to January 19, 1978, the date upon which the annual assessment roll is returned in all municipalities and localities in Ontario, EXCEPT those municipalities located in The Regional Municipality of Waterloo where the day upon which the assessment roll is returned will be extended to March 16, 1978.

This extension affects the time period during which owners and tenants may appeal their assessments. As a result, the final date for lodging a complaint with the Assessment Review Court in respect of any assessment contained in the assessment rolls is extended from January 19, 1978 to February 9, 1978. In The Regional Municipality of Waterloo the date for lodging a complaint has been extended to April 7, 1978.

**Ontario****MINISTRY  
OF  
REVENUE****Margaret Scrivener  
Minister of Revenue****T.M. Russell  
Deputy Minister**