



# New Brunswick

Property Assessment and Tax Information



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	1st January
<i>Assessment Appeal Deadlines</i>	30 Days to Assessment Director 21 days after above notice to APAB
<i>Frequency Of Reassessment</i>	Annual
<i>Circumstances of Supplemental Assessment</i>	Errors, sec.22 In 1st January roll
<i>Base Date</i>	1st January
<i>Status Date</i>	Same as Base Date
<i>When Are Tax Rates Struck</i>	By February
<ul style="list-style-type: none"> <li>• <i>Payment Due Dates</i></li> <li>• <i>When Penalties Apply</i></li> <li>• <i>Installments</i></li> </ul>	1st March (Billing) 90 days after Billing Yes, Varies
<i>Business Tax</i>	No
<i>Machinery &amp; Equipment</i>	Only those that service the building
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No

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