

MUNICIPALITY OF CROWSNEST PASS

DEPT: Finance and Systems-Taxation	POLICY TITLE: Consolidation of Properties Subject to a Minimum Property Tax for General Municipal Purposes
POLICY #: TAX-004	SUPERSEDES POLICY #: n/a
COUNCIL APPROVAL: January 19, 2010	DATE: January 19, 2010-created
DISTRIBUTION:	
ADMIN POLICY:	BYLAW/RES. DATE: January 19,2010
REVIEWED:	REVISED:
REVIEWED:	REVISED:

Consolidation of Properties Subject to a Minimum Property Tax for General Municipal Purposes

PURPOSE

This policy is intended to provide property owners an opportunity to consolidate adjacent properties that are assessed and taxed below the approved minimum property tax rate as outlined in the Municipality's budget process and mill rate bylaw.

POLICY

The Municipality, on an annual basis, shall make known to property owners the amount of the approved minimum property tax to be collected for general municipal purposes and provide property owners the opportunity to consolidate their adjacent properties that are subject to a minimum property tax on or before June 1 of the current tax year. Consolidation of adjacent properties is the responsibility of and requires a decision of the property owner. Hence all matters and costs relating to a consolidation of adjacent properties must be considered by the property owner before proceeding.

MUNICIPAL GOVERNMENT ACT

Section 357 (1) Despite anything in Division 2-Property Tax, the property tax bylaw may specify a minimum amount payable as property tax.

PROCEDURE

1. Annually, during budget deliberations, the Municipal Council will set a minimum property tax for general municipal purposes as part of the Municipal Mill Rate Bylaw
2. The amount of the approved Minimum Tax will be communicated to property owners by the Director of Finance via media advertising, new letters distributed with Municipal Utility Bills, and on the Municipal Website.
3. Property owners requiring to pay **more than** the approved Minimum Property Tax per Property Tax Roll Number per current property tax year **will not** be impacted by this policy.
4. Property owners are encouraged to review their prior year property tax notices and to contact the Municipal Tax Assessor to determine how the current year minimum property tax and property assessment will affect their current year property tax payable on any single adjacent properties. This will allow the property owner to give consideration to consolidating those adjacent properties into one property tax roll number, if it is in the property owner's best interest.
 - a) This would allow the minimum tax to be applied to a consolidated property now on one Tax Roll Number instead of being applied to each adjacent property previously on more than one Tax Roll Number.
5. Consolidation of adjacent properties is the responsibility of and requires a decision of the property owner. Hence all matters and costs relating to a consolidation of adjacent properties must be considered by the property owner before proceeding to file consolidation documents with Alberta Land Titles.
 - a) Property owners may personally file for consolidation with Alberta Land Titles by submitting the applicable forms and fees or the property owner may wish to contract a professional to act on their behalf.
6. Consolidation of adjacent properties and the final consolidation documents provided by Alberta Land Titles to the property owner are to be presented to the Municipality before June 1 of the current property tax year.
7. The Municipal Tax Clerk, having received the consolidation documents on or before June 1 of the current property tax year will provide a copy to the Municipal Tax Assessor who will reassess the property value for the newly consolidated property.
 - a) Once the Municipal Tax Assessor completes his reassessment, the Municipal Tax Clerk will recalculate the property owner's current year property tax payable (now based on the one consolidated property).

8. Property owners who are in the process of consolidating their adjacent properties will still be financially responsible for paying all current year property taxes (including the minimum property tax) by the due date for the current property tax year should the property tax due date fall before June 1.
 - a) Refunds resulting from the overpayment of property taxes will be paid no later than 30 days after all Alberta Land Titles documentation and approvals are received by the Municipality.
 - b) If the property owner is participating in the preauthorized authorized tax payment plan, any property tax reductions will be reflected in the remaining preauthorized payments to be collected during the remainder of the current property tax year.