

RM of Lake Lenore No. 399

Assessment Policy

WHEREAS the Administrator is appointed as the Assessor for the RM of Lake Lenore No. 399;

AND WHEREAS *The Municipalities Act* establishes that the Assessor is responsible for the assessment of properties within the municipality and that the Council has no authority over the assessment roll;

NOW THEREFORE the Administrator establishes the following policies regarding property assessment within the municipality:

- 1) Where two titled lots that are
 - (a) adjoining; and
 - (b) classed as Residential; and
 - (c) under identical names on the title; and
 - (d) a maximum of one of the lots has a maximum of one improvementthe assessor shall have the adjoining lots combined into one assessment card. Only two titled lots may be combined onto one assessment card. Where both lots have improvements, including trailers of any kind, the titled lots must remain on individual assessment cards. This policy does not apply to lots still under the name of the developer.
- 2) Where a request is received for multiple residential lots to be combined onto one assessment card and the registered title holder has improvements on more than one of the lots, the assessor shall not combine the assessments into one assessment card. The title holder shall be required to consolidate the lots into one parcel in order to have only one assessment card. Consolidation of the lots will require Council approval. Where title for multiple residential lots are only tied together at ISC, this shall be insufficient to combine the parcels into one assessment card.
- 3) Improvements shall be added to the tax roll upon completion of construction, or upon inhabitation, whichever is first.
- 4) Agricultural assessments shall only be combined onto one assessment card where the parcels are all on the same quarter section. [all on NW or NE or SE or SW]

This Assessment Policy created on 01-Aug-2019.

Amended on 14-May-2020.

Jolynne Gallays
Administrator