



POLICY NAME:
Tax Roll Administration Policy
POLICY AREA: General Government

POLICY NO: GG26-01
APPROVAL DATE: April 1, 2026
LAST UPDATED:

POLICY STATEMENT

1. The Town of Tisdale is committed to administering property assessment and taxation in a manner that is fair, consistent, and transparent.

PURPOSE

2. The purpose of this policy is to establish a consistent, fair, and legislatively compliant approach for managing properties consisting of multiple parcels under common ownership. This policy ensures alignment between land use, land titles, assessment records, and taxation.

SCOPE

3. This policy applies only to properties within the Town of Tisdale where a property owner has submitted a written request for:
 - a) Parcel consolidation
 - b) Parcel tie
 - c) Assessment review involving multiple parcels

DEFINITIONS

4. **Parcel Tie** - A restriction registered on title through ISC that links two or more parcels, preventing separate sale or transfer.
5. **Lot Consolidation** - The legal merging of two or more parcels into one title through ISC.
6. **Single Economic Unit** - Multiple parcels that function as one property for residential, commercial, or industrial use.
7. **Assessment File** - A record used to determine property assessment and taxation.

EVALUATION CRITERIA

8. When a request is received, Administration will evaluate whether consolidation or parcel tie is appropriate based on:
 - a) Whether a building or structure spans multiple parcels
 - b) Whether parcels are required to meet minimum zoning standards
 - c) Whether development approval was based on combined parcels
 - d) Whether parcels operate as a single economic unit
 - e) Whether inconsistencies exist in assessment or taxation



ASSESSMENT AND TAX ROLL TREATMENT

9. Single Assessment Account

May be applied where:

- a) Parcels function as one unit
- b) Improvements cross parcel boundaries
- c) Parcels are or will be parcel-tied or consolidated

10. Separate Assessment Accounts

May be maintained where:

- a) Parcels are independently developable
- b) Uses are distinct
- c) No functional integration exists

BASE TAX APPLICATION

In accordance with *The Municipalities Act*:

11. One (1) base tax may apply where parcels are treated as a single economic unit

12. Multiple base taxes may apply where parcels function independently

OWNER-INITIATED APPLICATIONS

13. All reviews under this policy must be initiated by the property owner.

Requirements:

- a) Written request submitted to the Town
- b) Legal land descriptions
- c) Description of current use and reason for request
- d) Compliance with the Zoning Bylaw and District Official Community Plan

MUNICIPAL REVIEW AND ADMINISTRATIVE PROCEDURES

14. Upon receipt of a request, Administration shall:

- a) Review Property Information
 - i. Compare assessment records with ISC land titles
 - ii. Confirm ownership, parcel configuration, and land use
- b) Evaluate Request
 - i. Determine if consolidation, parcel tie, or assessment adjustment is appropriate
- c) Provide Decision to Owner
 - i. Written response outlining the findings, required or recommended actions and impacts on taxation
 - ii. Letter to be submitted to Information Services Corporation (if applicable)



NON-COMPLIANCE

15. Where a property owner chooses not to proceed after submitting a request:

- a) The Town will maintain the existing assessment and tax roll structure
- b) No enforcement action will be taken solely under this policy

ROLES AND RESPONSIBILITIES

16. Council is responsible for approving the policy and providing overall governance.

17. Administration is responsible for reviewing requests, providing recommendations, maintaining accurate assessment and tax records, and communicating outcomes to property owners.

18. Property owners are responsible for initiating requests, providing accurate and complete information, and completing any required ISC or subdivision processes.

IMPLEMENTATION

19. No proactive or municipality-wide review will be conducted under this policy.

20. Changes will only occur following:

- a. A written request from the property owner; and
- b. Completion of any required ISC or subdivision processes

EFFECTIVE DATE

21. The policy shall come into force upon approval of Council at the Regular Council Meeting.

REVIEW

22. This policy shall be reviewed every four (4) years, or as required due to legislative or operational changes.

Mayor

Chief Administrative Officer