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Policy Title		
PAYMENT OF TAXES AS A CONDITION OF SUBDIVISION APPROVAL		

Council Resolution	GMCS	CC	Cross Reference	Effective
No. 425-00 Date: September 26, 2000				September 26, 2000

PURPOSE

For further information related to Section 651(1)(d) of the Municipal Government Act, S.A., 1994, M-26.1, and amendments thereto, the purpose of this policy is to outline County requirements with respect to the prepayment of property taxes before a transfer/separation of title document or plan can be endorsed for registration.

POLICY

Prior to the registrable instrument being endorsed by the County for registration at the Land Titles Office, the applicant shall be required to prepay the current year's tax estimate prior to the tax deadline (normally June 30). In these cases, once the final tax notice is mailed out, the balance owing for that year must also be paid.

In those instances where a document or plan is submitted to the County for endorsement after the tax deadline, all outstanding taxes, including any arrears, must be paid in full.

BACKGROUND

The reason for this policy is to avoid any potential conflict that may arise from the sale of a newly created parcel, when in accordance with County Assessment Department practice, said parcel is not going to be re-assessed until the following tax year.

It is a condition of all subdivision approvals that outstanding property taxes be paid prior to subdivision endorsement. Subdivisions that are registered after December 31 and prior to the tax payment deadline (normally June 30), must prepay the property taxes that would be due on or before the above noted deadline.

By requiring the applicant prepay property taxes at the time of subdivision endorsement, the applicant will make provision for tax sharing at the time of sale (i.e. statement of adjustment), instead of incorrectly assuming that the property will be promptly re-assessed proportionally.