

Town of Arborfield

Policy: 14-001

TAXATION ON VACANT LOTS

Drafted June 12th, 2014

Adopted June 16th, 2014

Interpretation

1(1) In this policy:

- (a) "vacant lot" means a lot without an assessable building on it;
- (b) "serviced" means Town water and/or sewer services available on the lot or at the street;
- (c) "unserviced" means Town water and/or sewer services are not available;
- (d) "adjacent lot" means a lot owned by the same owner that is directly beside that lot;
- (e) "combined" means for the lots to be joined into a parcel in the Town's taxation system; and
- (f) "parcel" means when two or more lots are taxed as a single property.

Combining of vacant lots

2(1) Conditions are:

- (a) A serviced vacant lot shall *not* be combined with any other adjacent lot(s), unless that owner has an assessed building on any adjacent parcel; and
- (b) An unserviced vacant lot *may* be combined with the same owner's other adjacent lots.

Minimum municipal taxes on vacant lots

3(1) Will be levied as follows:

- (a) Serviced lots will be individually taxed the municipal minimum land tax; and
- (b) Unserviced lots will be taxed the minimum tax as parcels, if combined as in 2(b), above.