

Policy Number: Administrative 2002-01

Coverage: Tax Rebates For Destroyed Buildings

Notice of Intent: 2002 / 03 / 19

Y M D

Effective Date: 2002 / 04 / 02

Y M D

Council Approval: 2002 / 04 / 02

Y M D



Clerk



FIRE OR STORM DAMAGE -

TAX REBATE POLICY

WHEREAS Section 69 A of the *Municipal Government Act* permits council to adopt a policy allowing a tax reduction where a person's property is destroyed or partially destroyed by fire, storm or otherwise;

and

WHEREAS the resulting reduction in value is not reflected in the assessment;

THEREFORE BE IT RESOLVED that the Town of Digby hereby adopts the following policy under the provisions of the *Municipal Government Act*, Part IV, Section 69A, as follows:

Where a building (s) situated on a property has been destroyed or partially destroyed by fire, storm or otherwise and the current assessment of the property does not reflect that the building has been destroyed or partially destroyed.

(a) It shall be the policy of the Town of Digby to reduce or rebate property taxes on the building (s) alone for the balance of the taxation year. The taxpayer shall apply in writing to Council requesting a reduction or rebate of property taxes.

(b) The Town of Digby may ask the Building Inspector to confirm the complete destruction of the building (s).

(c) The Town of Digby shall ask the Regional Assessment Office to provide a new valuation for the purposes of this policy.

(d) Upon receipt of the Building Inspector's report, where required, and the Provincial Assessment report, the Town shall reduce the amount of the taxes on the building(s) by pro rating the same over the balance of the taxation year from the date of destruction.

Where there is any conflict between the policies adopted by the Town of Digby and the policies set forth in the appropriate collective agreement, or policies set forth in a statute of the provincial or federal government, collective agreements or the provincial or federal statute shall supersede such other policies.

(e) This policy shall be made retroactive to April 1, 2000; provided that if as a result of this policy being made retroactive, it results in property taxes being rebated, such sums shall be credited without interest to any outstanding taxes owed by the owner of the property or applied to the following years' taxes.

(f) This policy shall exclude intentional destruction, such as a demolition. If the owner of the property in question is found guilty of arson, either civilly or criminally, the Town shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void ab initio, and the taxes with interest accrued thereon shall become immediately due and payable, it being the overriding policy of the Town that a person shall not benefit from his or her own wrongdoing.