

## **FIRE DAMAGED PROPERTY – TAX REDUCTION POLICY**



### **Purpose:**

The purpose of this policy is to allow for the reduction of the taxes payable with respect to a property that a building situated on it has been destroyed by fire and the assessment does not reflect the reduction.

Section 69(A) of the Municipal Government Act allows Council, by policy, to provide the reduction, where appropriate, of taxes owing or paid by a property owner.

### **Terms of the Policy**

1. For the purpose of this Policy, "taxes" includes all applicable area rates which are calculated by reference to assessed value.
2. A taxpayer may submit a written request to the Municipality asking for a reduction in, or reimbursement of, their taxes, if their property has been destroyed by an undeliberate fire and property has been cleaned up from dangerous/unsightly debris. The request must be made within 120 days from the date of the fire and include a sworn declaration confirming the date, cause and extent of the destruction, the location of the property (including AAN) and eligibility pursuant to this policy.
3. The reimbursement or reduction shall only apply to owners who have no intention of repairing or replacing the structure within 6 months of the application date.
4. The Municipality upon written request of the taxpayer will request Property Valuation Service Corporation (PVSC) to value the property for the purpose of this policy to assist in the calculation of any reduction or overpayment.
5. Upon confirmation of assessment from PVSC and the Building Inspectors, report the Treasurer for the Municipality may reduce the amount of the taxes on the building(s) by pro-rating the reduction of assessed value over the balance of the taxation year from the date of destruction.
6. Proof by sworn affidavit will be required that no insurance claim for property tax payment loss has been or will be made in respect to the loss by fire for the current tax year. Subsequent years will be dealt with through Assessment Appeal.
7. If the owner of the property or tenant is found guilty of arson, either civilly or criminally, the taxes shall not be rebated/reduced.
8. The Treasurer may revoke any tax reduction granted pursuant to this policy if any aspect of the Declaration made is found to be inaccurate or is not adhered to, in which case the

full amount of taxes which would otherwise have been payable shall become due and payable forthwith, plus interest.

9. Each request will be considered and reviewed on an individual basis.

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Municipal Clerk

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Date