

POLICY - INVOLUNTARY DESTRUCTION OF PROPERTY

Authority

1. This policy has been developed pursuant to c.18 , s. 69A(1) of the Municipal Government Act, as amended on June 1, 2001

Purpose

2. This policy is intended to grant temporary tax relief to owners of property where a building(s) situated on a property has been involuntarily destroyed or partially destroyed by fire after the assessment roll has been filed.

Application

3. This policy shall apply to property upon which a building has been destroyed or partially destroyed and has become permanently unliveable or unusable due to fire where the current assessment of the property does not reflect that the building(s) has been destroyed by fire and that the fire has not been directly caused by the actions or wilful neglect of the owner of the property or any tenant thereof. For the purpose of this policy, a building is destroyed or partially destroyed where the building is unfit for any occupation and must be substantially reconstructed.
4. No tax relief will be granted if a court case on the fire is pending and settlement thereof not determined.

Policy

5. It shall be the policy of the Town of Parrsboro to exempt only the building on the property that has been destroyed or partially destroyed by fire from residential, resource and commercial taxes levied by the Town. This exemption shall have the effect from the date of the destruction to the earliest of the following dates:
 - a) In the case of reconstruction, the date of the issuance of the occupancy permit;
 - or,
 - b) The date upon which the next assessment role is filed by the Director of Assessment Services.
6. To receive the exemption, the property owner must apply, in writing, to the Town Clerk stating the facts regarding the destruction of the property. The Town Clerk shall confirm the facts with the local Fire Department and then make request to the Director of Assessments to value the property for the purposes of this policy.
7. Upon receipt of the Clerk's report, where required, and the Provincial assessment report, the Town shall reduce the amount of taxes on the building(s) by pro-rating the same over the balance of the taxation year for the dates as determined in sub-paras 5.a & 5.b above

8. If the owner or occupant 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, and the taxes with interest accrued thereon shall become immediately due and payable.

Effective Date

9. This policy shall have effect from January 1, 2003 in the case of a building that was totally destroyed. For partial destruction, this policy shall be effective from the date of its adoption by council.