



TOWN OF KENTVILLE POLICY STATEMENT G37F TAX REDUCTION – MGA (SECTION 69A)

1.0 PURPOSE

To establish a policy to enable Council to provide property tax reduction or relief, for, such period of time as Council shall determine in its discretion, for those taxpayers who have had one or more structures on the taxpayer's land become unusable due to fire, storm or flood.

2.0 DEFINITIONS

3.0 SCOPE

4.0 PROCEDURES

Upon that authority established in Section 69A of the Municipal Government Act, the Town of Kentville may, upon resolution, reduce or rebate property taxes in such amount and for such period of time as Council shall determine in its discretion, for those taxpayers who have had one or more structures on the taxpayer's land become unusable due to fire, storm or flood.

1. The taxpayer shall apply in writing to Council, no later than two years after the date of destruction, requesting a reduction or rebate of property taxes. The date of destruction should be indicated in the letter.
2. The Town of Kentville shall ask the Building Inspector to confirm that the building(s) has become unusable due to fire, storm or flood.
3. The Town of Kentville shall request Assessment Services to provide a new valuation for the purposes of this policy.
4. Upon receipt of the Building Inspector's report and Provincial Assessment report, the Town may reduce the amount of the taxes in proportion to the apparent reduction in value, and for such period or Council may. By resolution, determine.

Town of Kentville, Policy G37: Tax Reduction

APPLICATION

This policy shall be applicable to taxpayers incurring such losses after April 1, 2006 and interest shall not be paid on any rebated amount.

DEFAULT

Notwithstanding anything herein contained to the contrary, it is the intent of the Town that no person shall benefit from his or her own wrongdoing. If such person is found guilty of arson, either civilly or criminally, the Town shall not rebate any taxes; and in the event that taxes have already been rebated and the person is subsequently found responsible for the loss, the rebate shall be deemed to be void ab initio and the rebated sum shall be forthwith recoverable by the Town, with interest.

ADMINISTRATION

The Tax Administrator shall be responsible for administering this policy.

5.0 ASSOCIATED DOCUMENTS

6.0 POLICY REVISION HISTORY

Date created: October 11, 2006
Revisions: January 2017. Reformatted



CAO Mark Phillips