

**TOWN OF MIDDLETON
CODE A - GENERAL ADMINISTRATION**

Subject: Fire Loss Tax Rebate

Number: 1.14

Coverage: Staff & Public

Approved by: Council & CAO

Effective Date : November 5, 2001

Revision Date: August 8, 2006

Rationale

This policy is established to provide tax adjustment for property owners whose real property is destroyed by fire after being assessed, to ensure the Town does not collect exorbitant revenue on a real property devalued by fire.

Policy Statement

The Town of Middleton hereby adopts the following policies under the provisions of the *Municipal Government Act*, Section 69(A), as follows:

Where a building(s) situate on a property has become permanently unliveable or unusable due to fire and the current assessment of the property does not reflect that the building(s) has been destroyed.

- (a) It shall be the policy of the Town of Middleton 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 asking for a reduction or rebate of property taxes.
- (b) The Town of Middleton may ask the Building Inspector to confirm the complete destruction of the building(s).
- (c) The Town of Middleton shall ask the Regional Assessment Office to determine the following year's assessment value before any subsequent rebuilding or construction.
- (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.
- (e) 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.

References

Province of Nova Scotia - *Municipal Government Act*.

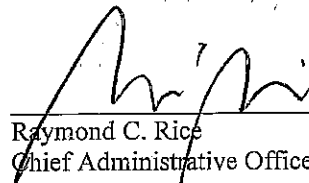
Previous Policies

The previous policy 1/69 "Fire Loss Tax Rebate", approved November 5, 2001, is hereby amended.

Certification

THIS IS TO CERTIFY that this policy was duly passed by a majority vote of the whole Council at a duly called Council meeting held on the 8th day of August, 2006.

GIVEN under the hand of the CAO and under the seal of the Town of Middleton this 5th day of March, 2007



Raymond C. Rice
Chief Administrative Officer