

**Administrative Policy #2002-01**

**FIRE OR STORM DAMAGE –TAX REBATE POLICY**  
**Tax rebates for destroyed buildings**

**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 the Chief Administrative Officer 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).

**CLASSIFICATION: General Government - Finance**

(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.

(e) This policy shall exclude intentional destruction, such as 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.

**Other:** This policy will be reviewed from time to time and can be changed because of experience or new knowledge but shall be reviewed no later than five (5) years from the date of adoption.

*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.*

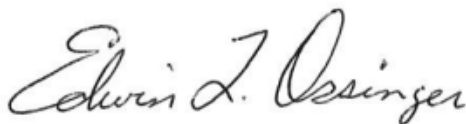
**Clerk’s Annotation for Official Policy Book**

Date of Notice: September 18, 2023

Date of adoption: October 3, 2023

Policy Effective Date: October 3, 2023

I certify that this Fire or Storm Damage Tax Rebate Policy was adopted by Council as indicated above.



October 4, 2023

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Clerk

\_\_\_\_\_  
Date