



**MUNICIPALITY OF THE COUNTY OF KINGS**

**Involuntary Destruction of Property Policy**

**Creation Date:**

**Approval Date:** June 4, 2002

**Revision Date:** March 6, 2012

**Policy Category:** Finance

**Next Review Date:** March 2022

**Replaces:** DBS-03-001 Involuntary  
Destruction of Property

**1. Authority**

This policy has been developed pursuant to s.69A(1) of the Municipal Government Act, as amended on June 4, 2002.

**2. Objective**

This policy is intended to grant temporary tax relief to owners of property that has been destroyed or partially destroyed after the assessment roll has been filed.

**3. Applicability**

This policy shall apply to property upon which a building has been destroyed or partially destroyed by fire, storm or otherwise that has not been directly caused by the actions or willful 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 all or a portion of the building is unfit for any occupation and must be substantially reconstructed.

**4. General Provisions**

4.1 It shall be the policy of the Municipality of the County of Kings (“the Municipality”) to exempt that portion of the property that has been destroyed or partially destroyed from residential, resource and commercial taxes of up to \$5,000.00 levied by the Municipality. This exemption shall have effect from the date of the destruction to the earliest of the following dates:

- 4.1.1 (a) in the case of reconstruction, the date of the issuance of the occupancy permit, or;
- (b) in the case of renovation, 90 days from the issuance of a building permit, AND;
- 4.1.2 The end of the taxation year for which the assessment roll has not been adjusted to reflect the destruction.

4.2 If the fire occurs between the assessment State Date (December 1<sup>st</sup>) and the end of the fiscal year, the revised assessment shall be used for taxation, prorated

**MASTER**



**MUNICIPALITY OF THE COUNTY OF KINGS**

**Involuntary Destruction of Property Policy**

for the period: from the date of the fire to the end of the fiscal year, plus the entire subsequent fiscal year.

**5. Procedure**

5.1 To receive the exemption, the property owner must apply, in writing, (refer to Appendix A) to the Municipal Clerk stating the facts regarding the destruction of the property. The Municipal Clerk shall confirm the facts with the local Fire Department and then make request to PVSC to value the property for the purposes of this policy.

5.2 Upon completion of the exemption period, the Treasurer shall credit the assessment account in the amount of the exemption granted, together with any interest that may have accrued to the account during that period. Any resulting credit balance in excess of \$100.00 shall be refunded to the property owner.

5.3 If the owner or occupant of the property in question is found guilty of arson, either civilly or criminally, the Municipality 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.



**MUNICIPALITY OF THE COUNTY OF KINGS**

**Involuntary Destruction of Property Policy**

**Appendix A**

**Application for Tax Reduction For Property Owners**

Name	Date
Mailing Address	Telephone #
Civic Address of property	
Assessment Account Number	
Date of property damage	
Describe the facts regarding the destruction of the property	
I certify that the information given in this application is, to the best of my knowledge, true, correct and complete in every respect.	
Name (please print) _____	
Signature _____	

**MASTER**