

#72. TOWN OF LUNENBURG PROCEDURAL POLICY:
TAX RELIEF

1. If
 - (a) a building on a property is destroyed or partially destroyed by fire, storm or otherwise, and
 - (b) the assessment of the property does not reflect the destruction or partial destruction of the building

the Town shall reduce the taxes payable by the assessed owner, according to this policy.
2. If taxes have been paid, the Town shall reimburse the assessed owner for the amount of the reduction.
3. If title has been transferred from the assessed owner, any reduction or reimbursement shall be allowed or paid to the registered owner.
4. The amount of any reduction is equal to:

Assessed value minus value after destruction times tax rate.
5.
 - (1) No reduction is permitted in the event of intentional demolition.
 - (2) No reduction is permitted in the event the loss is less than 20% of the assessed value of the property.
 - (3) The reduction is reduced by one-twelfth for each full or partial month between the date of the destruction and the preceding April 1.
6.
 - (1) Any application under this policy shall be made by the owner to the Town, setting out the date of the destruction, an estimate by the owner of the value destroyed, and the address of the property.
 - (2) Upon receipt of an application the Town Clerk shall request the assessors to value the property after the destruction pursuant to Section 69A of the *Municipal Government Act*.

- (3) Upon receipt of the assessors' valuation the Town Clerk shall allow the reduction or authorize the reimbursement.
- (4) An applicant may appeal the decision of the clerk to the Council, and on the appeal the Council may correct any error that appears to have been made by the clerk but may not authorize a reduction otherwise than as determined pursuant to this policy.

M:\Kelly\My Documents\MYFILES.2010\10.POLICIES\POLICY.APPROVED\#72.TAX RELIEF.wpd

Town Clerk's Annotation For Official Policy Book

**Date of Notice to Council Members
of Intent to Consider [7 days minimum]:** February 23, 2010

Date of Passage of Current Policy: March 2, 2010

I certify that this Policy was adopted by Council as indicated above.



Town Clerk

March 9, 2010
Date

