



## **Chapter 5      Reduction in Taxes Where Destruction has Impacted Property Use – Policy (October 15, 2007)**

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## 5.1 Short Title

## 5.2 Policy Objective

To provide for the reduction, to the extent that the council considers appropriate, of the taxes payable with respect to a property if a building situated on the property has been destroyed or partially destroyed by fire, storm or otherwise and the assessment of the property does not reflect that the building has been destroyed or partially destroyed, and provide for the reimbursement of any overpayment resulting from the reduction.

## 5.3 Policy Presentation

The property owner shall apply to the Chief Administrative Officer (CAO) of the Town for tax reduction that may be considered under this policy.

The CAO shall request the Director of Assessment to value the property for the purpose of this policy pursuant to section 69 (3) of the Municipal Government Act.

The CAO shall prepare a recommendation for Council's consideration that takes into account the valuation provided by the Director of Assessment and other factors deemed relevant.

The Council for the Town of Pictou shall consider the recommendation of the CAO and render a decision on the application of the property owner provided the Council's decision is consistent with section 69 of the Municipal Government Act.

## 5.4 Schedules

## 5.5 Editors Annotations

Clerk's Annotation for Official Policy Book

Date of Notice to Council Members  
of Intent to Consider [7 days minimum]: \_\_\_\_\_

Date of Passage of Current Policy: October 15, 2007

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

Scott Conrod \_\_\_\_\_

C.A.O. / Town Clerk

\_\_\_\_\_ Date