



POLICY AND ADMINISTRATION MANUAL	REFERENCE NUMBER: C17
SECTION: COUNCIL POLICY	POLICY TITLE: INVOLUNTARY DESTRUCTION OF PROPERTY

**1. PURPOSE**

1.1. 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 and after the appeal period has passed.

**2. APPLICATION**

2.1. 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 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.

**3. POLICY STATEMENT**

3.1. It shall be the policy of the Municipality of the District of Argyle to exempt that portion of the property that has been destroyed or partially destroyed from residential, resource and commercial taxes. This exemption shall be prorated and have effect from the date of the destruction to the earliest of the following dates:

3.1.1. In the case of renovation, 90 days from the issuance of a building permit.

3.1.2. the date upon which the next assessment roll is filed by the Director of Assessment Services.

3.2. To receive the exemption, the property owner must apply, in writing, to the Chief Administrative Officer stating the facts regarding the destruction of the property. The Chief Administrative Officer shall confirm the facts with the local Fire Department and then make request to Property Valuation Services Corporation (PVSC) for a fire letter that determines the assessed value of the property after it was destroyed.

3.3. The exemption amount will be calculated after the fire letter is received.

3.4. Upon approval by the Chief Administrative Officer and upon completion of the exemption period, the Revenue Administrator shall credit the assessment account in the amount of the exemption granted, plus applicable interest.



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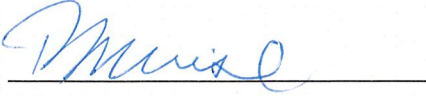
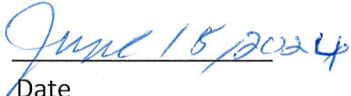

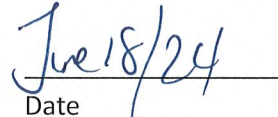
3.5. If the owner or occupant of the property in question is found guilty of arson in a criminal matter or liable of arson in a civil matter, the Municipality shall not rebate any taxes. In the event that taxes have already been rebated, then that rebate shall be void, and the taxes with interest accrued thereon shall become immediately due and payable.

**4. EFFECTIVE DATE**

4.1. This policy shall have effect from April 1, 2003, in the case of a building that was totally destroyed. For partial destruction this policy shall be effective from the date of its adoption by Council.



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Chief Administrative Officers' Annotation for Official Policy Record	
Date of Notice to Council Members of Intent to Consider (7-days minimum)	October 23, 2003
Date of Passage of Current Policy	November 18, 2003
I certify that this policy was adopted by Council as indicated above.	
 _____ Warden	 _____ Date
 _____ Chief Administrative Officer	 _____ Date