



Department <b>Administration</b>	Policy No. <b>AD 061</b>	Page <b>1 of 1</b>
Policy Title <b>BURN DOWNS – REFUND OF TAXES</b>		

Council Resolution No. <b>533-03</b> Date: <b>October 28, 2003</b>	GMCS	CC	Cross Reference	Effective <b>October 28, 2003</b>
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**PURPOSE**

Parkland County is desirous of establishing a process to allow for the consideration of full or partial municipal improvement tax cancellation or refund, when a property owner's improvement is completely destroyed by fire.

**POLICY**

When a property improvement is completely destroyed by fire, Parkland County may cancel or refund all or a portion of the municipal taxes related to the property owner's improvement, in an amount equal to that portion of full months that has transpired since the date of the fire to the end of that year.

**PROCEDURES**

1. Parkland County will accept municipal improvement tax refund or cancellation requests from property owners within 6 months of the improvement being completely destroyed by fire.
2. All requests must be submitted in writing to the Manager of Legislative & Administrative Services and must clearly indicate the property owner's name, mailing address and include day and/or evening telephone numbers, fax number and email address (optional). All actions and activities under this policy are the responsibility of the Manager of Legislative & Administrative Services unless otherwise specified.
3. The municipal improvement taxes, in an amount equal to that portion of full months that has transpired since the date of the fire will only be considered for refund or cancellation. The month in which the residence was destroyed by fire is not counted in calculating the amount of the municipal tax refund or cancellation.
4. The total destruction of the property improvement and the date of the fire will be confirmed with the Fire Services. Additionally the assessed value for the improvement will be obtained from Assessment Services, to calculate the amount of the municipal improvement taxes eligible for cancellation or refund. Commercial and Industrial property improvements will be eligible for municipal improvement tax cancellations or refunds to a maximum of fifteen thousand dollars (\$15,000) per loss.
5. All requests will be submitted to Council for approval.
6. The Manager will confirm notification to the property owner of Council's decision and advise Financial Services to amend the tax roll to reflect the cancellation or refund the municipal improvement taxes as authorized by Council.