



COUNCIL POLICY C-FI14

*Burn Downs – Refund of Taxes*Prepared By: **Financial** Leg. & Admin. Services

Council Approval Date:

Effective Date:

Council Resolution No.: N/A

References: N/A

Previous Revision Date: October 28, 2003
(Policy AD 061)

Function: Taxation

LAS Review Date: June 24, 2015

PURPOSE

The purpose of this policy is to ~~acknowledge that 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 STATEMENT

When a property improvement is completely destroyed by fire, or deemed to be no longer habitable due to fire, Parkland County may cancel or refund all or 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.

DEFINITIONS

1. "Improvement" means a structure (such as a residence, garage, or commercial or industrial building).

SCOPE

This policy applies to all assessed property improvements in Parkland County.

MANAGEMENT RESPONSIBILITIES

The Manager of **Financial** ~~Legislative and Administrative~~ Services is responsible for the implementing, monitoring and evaluating of this policy.

STANDARDS

1. Parkland County will accept municipal improvement tax refund or cancellation requests from property owners within six (6) months of the improvement being completely destroyed by fire.
2. All requests must be submitted in writing to the Manager of **Financial** ~~Legislative and Administrative~~ Services, and must clearly indicate the property owner's name, mailing address, and **contact information** ~~include day and/or evening telephone numbers, fax number and email address (optional).~~

3. The municipal improvement taxes, in an amount equal to that portion of full months that had transpired since the date of the fire will only be considered for refund or cancellation. The month in which the improvement 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 Fire Services.
5. The assessed value for the improvement will be confirmed with Assessment Services, to calculate the amount of the municipal improvement taxes eligible for cancellation or refund.
6. 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.
7. All requests will be submitted to Council for approval.
8. The Manager of **Financial** ~~Legislative and Administrative~~ Services 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 of municipal improvement taxes as authorized by Council.
9. **Financial Services shall provide notification of this policy in the local newspaper on an annual basis, and on the County's website, so ratepayers are informed of the required timelines for accepting tax refund or cancellation requests from property owners.**
10. **When informed by Fire Services of homes being completely destroyed by fire, Financial Services shall make attempt to contact the affected property owner to inform them of this policy.**