

**MUNICIPALITY OF THE COUNTY OF PICTOU  
TAX REDUCTION OR REFUND POLICY  
ON BUILDINGS DESTROYED BY FIRE**

**PURPOSE**

To establish a uniform policy for the reduction or reimbursement of overpaid taxes on properties where buildings are 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.

**POLICY**

Where a building(s) situate on a property within the Municipality 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,

- (a) The Municipality shall, upon the written request of the taxpayer, reduce or reimburse the taxpayer for any overpayment of taxes resulting from the reduction.
- (b) The Municipal Clerk shall request the Director of Assessment to value the property for the purpose of this policy, to assist in the calculation of any reduction or overpayment.
- (c) Upon receipt of the report from the Director of Assessment, the Municipality shall reduce the amount of the taxes on the building(s) by pro-rating the same over the balance of the taxation year from the date of destruction.