



Municipality of the District of Argyle

Item: Involuntary Destruction –  
request for tax adjustment

Date: August 8, 2022

## VISION

We see Argyle as home to a healthy and thriving rural population. Our municipality promotes and supports economic and social opportunities for the region and engages in the active expression of our unique Acadian heritage. We are a place of choice for rural living and are widely recognized for our warm hospitality and joie de vivre. Surrounded by fresh air and cool ocean breezes, we work and play in the great outdoors. People choose to live in Argyle because of our commitment to each other, to our community and to our neighbors. Argyle is a place we are proud to call home.

## **Background:**

The Finance Department received a request to adjust a tax bill based on involuntary destruction of a residence. The Municipality has a policy on how to account for these situations, and it is attached for your consideration. The property in question was located in East Kemptville and sustained fire damage in December of 2021. The adjustment will be in effect for December 1, 2021.

The policy outlines the process for tax adjustment. Our Tax Collector/Revenue Administrator Bonnie Durkee received amended assessment information directly from PVSC. The adjusted assessed value is \$9,300, down from \$51,600. This property is taxed as Class 1 residential.

In short the adjustment would approach \$485 for one year. Actual adjustment shall be prorated for the period in question. The taxes for 2021 or 2022 are not yet paid, thus the adjustment shall reduce the billing (there will be no cheque issued to the taxpayer).

This Request is for information to Council, so you are aware that the policy has been used to adjust taxes benefitting a taxpayer in Argyle.

## **MGA considerations:**

Policy on involuntary disposition is specifically enabled under 69A

### ***Policy for reduction of taxes where destruction***

(1) The council may, by policy, provide for the reduction, to the extent that the council considers appropriate, of the taxes payable with respect to a property if a building situate 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.

(2) A policy adopted pursuant to subsection (1) may be made retroactive to April 1, 1999.

(3) Upon a request by the clerk, the Director of Assessment shall value the property for the purpose of a policy adopted pursuant to subsection (1) but, for greater certainty, shall not change the assessment of the property except in accordance with the Assessment Act.

**CAO's Recommendation:**

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CAO recommends an adjustment of the assessment from \$51,600 to \$9,300 to account for the involuntary loss and at the date prescribed by policy

**Suggested motion:**

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No motion required, policy was applied by the CAO in accordance with the policy.