
REPORT NAME

Request adjustment of property taxes due to fire for tax roll 2607000

RECOMMENDATION

That Council approves the refund of \$344.30 for tax roll 2607000 for the prorated portion of taxes to account for the time that the improvement destroyed by the fire was not on the property.

Option:

That Council deny the refund of \$344.30 for tax roll 2607000 for the prorated portion of taxes to account for the time that the improvement destroyed by the fire was not on the property.

IMPLICATIONS

Reason: Loss of residence due to fire

Authority: *Section 347(1) (b) of the Municipal Government Act* allows council, if it considers it equitable to do so, it may cancel or refund all or part of a tax

Amount of funding required: \$344.30

BACKGROUND

On April 5, 2024, the residence located at 48464 Range Road 11 was destroyed by a fire. A request was received on January 27, 2025 to look into a tax refund for the property.

It is at the discretion of Council to prorate, refund or defer taxes. The adjustment due to fire applies to the improvements destroyed by the fire and not the land or other unaffected improvements. There is currently no existing County policy regarding the adjustment of property taxes due to a fire or other disaster.

The prorated portion of taxes to account for the time that the improvement destroyed by the fire was not on the property is calculated as follows:

Roll	Assessment	Municipal Tax Rate	Levy	Levy/Day
2607000 residence	\$157,300	0.00297	\$467.18	\$1.28
Improvements on property for 96 days in 2024 = 96 x \$1.28				\$122.88
Adjustment for 2024 due to loss				\$344.30

ATTACHMENTS

1. Letter dated January 27, 2025