THE MUNICIPALITY OF BARRINGTON | An ocean of opportunity

STAFF REPORT
SUBMITTED BY: Leah d'Eon
DATE: July 28, 2022
SUBJECT: Tax Reduction Request – Doris Ashby AAN 00128724

ORIGIN

A tax reduction application was received on July 5, 2022, from Doris Ashby requesting a reduction in 2022 taxes for a property located at 4026 Highway 3 Doctors Cove, NS.

BACKGROUND

On May 28, 2022, a fire destroyed the home located at 4026 Highway 3 Doctors Cove, NS. The property owner, Doris Ashby, has requested a tax reduction for this property.

The tax roll for the 2022 taxation year was finalized on December 1, 2021. As the fire occurred after the finalization of the tax roll, the 2022 assessment value of the property has not been adjusted.

There is no building permit issued for this property and the owner has stated that she has no intention of rebuilding.

DISCUSSION

The Municipality of Barrington has a tax reduction policy in place.

POLICY NO. 46
TAX REDUCTION POLICY

1. This Policy is entitled the "Tax Reduction Policy".
2. Pursuant to Section 69A of the Acts of 1998, the Municipal Government Act, the Council of the Municipality of the District of **Barrington may provide for a reduction in taxes payable on a property destroyed or partially destroyed by fire**, storm, or otherwise.
3. **Consideration will only be given if the assessment does not reflect the loss**.
4. The property owner requesting the reduction in taxes due to the above noted reasons must do so in writing.
5. Each request will be considered on an individual basis.
6. A tax reduction can be provided for no more than two years in arrears, in the case of a catastrophic event, or the date on which an application for reduction has been made, whichever period is shorter.
7. Council will only consider a reduction in taxes to the extent Council considers appropriate.

The 2022 assessment of the property is valued at $ 91,300 prior to the fire, with a capped taxable value of $ 86,700. The breakdown of taxes levied are as follows:

Residential Property	$ 927.69
Fire Area Rates	$ 111.85
Total	$ 1,039.54

Upon request, Property Valuation Services has stated that the revised 2022 assessment value of the property is $3,400. The taxes levied at this assessment would be as follows.

April 1 – May 28, 2022 Taxable value $ 86,700		May 29 - March 31, 2023 Taxable value $ 3,400	
Residential Property	$ 147.42	Residential Property	$ 30.60
Fire Area Rates	$ 17.78	Fire Area Rate	$ 3.70
Total	$ 165.20	Total	$ 34.30

The total adjustment for the property for the 22/23 taxation year based on the revised 2022 assessment value would be $ 840.04.

BUDGET IMPLICATIONS

The total adjustment of taxes for this property would be $ 840.04

LEGAL IMPLICATIONS

The Municipal Government Act (MGA) 1998, c.18, s.1 provides at s.69A that a municipal council may, by policy, provide for reduction or re-imbursement of taxes payable in case of property destroyed or damaged by fire. This section of the MGA sets out that Property Valuation Services Corporation (PVSC) provide a new opinion of value reflecting the damage or destruction upon request.

PUBLIC CONSULTATION/COMMUNICATIONS

N/A

RECOMMENDATION

It is recommended to approve the tax reduction request.

ATTACHMENTS

Tax Reduction Application Doris Ashby

Letter – PVSC

RECEIVED

JUL 0 5 2022

TAX REDUCTION APPLICATION

MUNICIPALITY OF BARRINGTON

I, DORIS ASHBY, the undersigned taxpayer in and for the Municipality of Barrington, do hereby request Municipal Council of the Municipality of Barrington for a reduction in taxes for the year 2022/2023 on the basis that: THE HOUSE WAS DESTROYED BY FIRE ON MAY 28/22 (DATE OF FIRE.)

Property Details:

Name of Assessed Owner: DORIS ASHBY

Assessment Account No.: 00128724

District: 02

Location: 4026 HIGHWAY 3

Amount of Taxes: $1039.54

Outstanding Taxes & Interest: 0

Dated at 60 Factory Hill Rd.

this June 30/22

day of June 30/22.

A.D. 20 22.

Doris E. Ashby

Property Owner

Property Valuation Services Corporation
A truly valued Nova Scotia

15 Arlington Place, Suite 6
Truro NS
B2N 0G9

Tel 1.902.893.5800
1.800.380.7775
Fax 1.902.893.6101
1.888.339.4555
www.pvsc.ca

July 20, 2022

The Municipality of the District of Barrington
PO Box 100
Barrington NS
B0W 1E0

Re: Fire Damaged Property: 4026 HIGHWAY 3 DOCTORS COVE, AAN:00128724, ASHBY DORIS EILEEN

Attn: Wanda Christie

Your request of July 7th indicated the above referenced property sustained fire damage on May 28th, 2022.

Section 69A of the *Municipal Government Act* (MGA) 1998, c. 18, s.1 provides that a municipal council may, by policy, provide for reduction or re-imbursement of taxes payable in cases of property destroyed or damaged by fire. To support such a policy, that section of the MGA also sets out that Property Valuation Services Corporation (PVSC) provide a new opinion of value reflecting the damage or destruction upon request of the Clerk.

In response to your request respecting the above referenced property, we have provided the following revised opinion of value reflecting damage or destruction for taxation purposes pursuant to the municipality's policy in this regard. Pursuant to the legislation, the revised value below will not be reflected on the current year's filed Assessment Roll.

Current Filed Roll Assessed Value	Tax Classification	Revised Opinion of Value Reflecting Damage or Destruction (for tax purposes)	Tax Classification
$91,300	01	$3,400	01

If you have any questions or require additional information, please contact PVSC at 1-800-380-7775.

Sincerely,

Rod Tremblay, CRA, P.App, B.Etol Assistant Director - Roll and Data Maintenance
Property Valuation Services Corporation
238A Brownlow Ave, Suite 200, Park Place II
Dartmouth NS, B3B 2B4
1-800-380-7775 | Fax 902-720-7873 | rodtremblay@pvsc.ca
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