

POLICY NAME

Tax Refund Policy



POLICY NUMBER

ADM – 19

POLICY STATEMENT

Brazeau County understands the financial and emotional devastation that can result from a catastrophic event such as a fire. The County wishes to mitigate the hardships caused by the loss of property due to a catastrophic event.

POLICY

The purpose of this policy is to establish guidelines for Brazeau County to issue tax refunds of the municipal portion of taxation to property owners who have suffered a complete loss of property due to a catastrophic event.

a) Definitions:

1. *Catastrophic Event* means an event that causes the total loss of a property owner’s residence or accessory buildings.
2. *Total Loss* means the property affected by the event is destroyed or uninhabitable and will be demolished and cleared from the site.
3. *Municipal Portion* means the portion of taxation levied by Brazeau County and does not include requisitions levied by outside agencies collected by Brazeau County.

b) Procedures

1. Requests for tax refunds on the municipal portion of property taxes for property where a residence or building has been destroyed by a catastrophic event must be received in writing by the Taxation Clerk within the same calendar year as the event happened.
2. Under the *Municipal Government Act*, Council may refund all or part of a tax. Administration will provide a recommendation to Council to process a tax refund for the municipal portion of property taxes for residences or buildings that suffered a total loss due to a catastrophic event. The tax refund will be

Chief Administrative Officer: _____

Approved by Council: 15/09/15 _____

Revision Dates: (Y/M/D) _____

Reviewed: _____

calculated from the date of destruction to December 31 of the current taxation year.

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Reviewed: