

## TOWN OF STETTLER

Prepared by: Corporate Services Committee    Number: IV-1 (a)  
Adopted by: Town of Stettler Council    Original Policy: 1993 01 03  
Previous Policy: 2002 04 02  
Current Policy: 2009 03 17

Title:                    **Tax Rebate**

Purpose:                To provide for the automatic application process for the rebate of taxes on properties which have had improvements removed from the property **or** a manufactured home (on a rented lot) is moved out of a municipality during the year.

Policy Statement:    To receive an automatic tax rebate the ratepayer should complete a demolition certificate or notify the Town of the date of removal of the manufactured home.

The rebate will be based upon the assessment value of the improvements removed from the property.

The date for the proration calculation shall be:

- a. For a manufactured home the date of actual removal of the said manufactured home as verified by the Town.
- b. For demolitions the date will be determined when reclamation of the site has been completed to the satisfaction of the Town.

In the case of property damage/loss to an assessed structure resulting from a fire, the affected property owner shall be eligible for a tax rebate/refund/credit calculated as a deemed demolition retroactive to the date of the fire provided all of the following:

- a. The fire has caused an excessive amount of damage to an assessed improvement on the property rendering the property uninhabitable/unable to be occupied for the balance of any given tax year.
- b. The property owner has paid all property taxes (both current & arrears) relating to the property.

- c. No tax rebate/refund/credit shall be applied until a valid demolition permit has been issued and the damaged structure(s) have been entirely removed. Assessed structures damaged by fire that require less than 100% demolition shall not be eligible for a tax rebate/refund/credit under this policy because the determination of a partial loss is considered too subjective.
- d. The value of land for assessment purposes shall not be included in any tax rebate/refund/credit calculation under this policy.
- e. Fire damage that is a result of arson by an owner (as solely determined by the Fire Chief/RCMP) shall not be eligible for a tax rebate/refund/credit under this policy.

Tax rebates greater than \$500.00 shall require approval of the Town Council.