



Residential Property Tax Exemption Program for Homes Destroyed by Fire

HALIFAX
REGIONAL MUNICIPALITY

PO Box 1749
Halifax, Nova Scotia
B3J 3A5 Canada

Purpose of Program

To adjust property taxes for homeowners whose principle residence has been destroyed or partially destroyed by fire, until such time as the next annual assessment is done and takes effect.

Who is Eligible?

The program is for HRM homeowners who have a major fire in their home (principal place of residence). Properties that may be eligible, include owner-occupied homes, such as:

- a single-family home
- the portion of multi-family home occupied by the homeowner(s)
- a mobile home, if the homeowner owns the land on which the home is located*

Other residential properties are **not** eligible, such as*:

- a cottage or 2nd home
- an unused or unoccupied dwelling
- rental property (including an apt in a home that could be rented)
- property used for business or commercial purpose
- Homes that did not have a “major fires” are not eligible. Major fires involve at least two rooms in the principal dwelling unit, e.g. kitchen + living room. So, a fire contained to the garage or an “in-law suite” would not be eligible.
- Fires resulting from criminal activity or arson on the part of the homeowner are not eligible.

* **Note:** *Mobile homes on leased land are not eligible for the program, but they are eligible for tax relief through other legislation/regulations.*

Effective Date of Program

The new program takes effect for taxes payable in 2009-10 and subsequent fiscal years. This includes homes that sustained a major fire on or after December 1, 2008.

How do People Apply?

Homeowners who have had a fire in their home should contact HRM Residential Tax Exemption Program staff at 490-5454 or by e-mail at fitzges@halifax.ca. Potentially eligible homeowners will be sent an application form for the program.

Is there an Application Deadline?

Homeowners are expected to apply within 6 months following the fire.

How Much will Taxes be Reduced?

The homeowner's taxes will be reduced based on the extent of the damage to the dwelling. If a home is completely destroyed by the fire, the homeowner's taxes would reflect the value of the land, only. If the home is partially destroyed, the tax reduction would be less.

The property will be re-assessed by the Property Valuation Services Corporation (PVSC), the same group that reviews/ revises assessments for all Nova Scotia properties each year. HRM staff will coordinate this re-assessment process with PVSC and homeowners will be advised of their re-assessed value for the purpose of the program.

Can homeowners appeal the re-assessed value?

PVSC provides an opportunity for property owners to appeal the official market assessment of each property each year. However, the re-assessed value for the purpose of this program is not appealable. Nonetheless, if the homeowners have questions about the re-assessed value, they are welcome to ask HRM program staff about the revised value, who can pass on questions to PVSC. The homeowner may also contact the Grants Committee, which oversees the program, to ask about program processes or procedures.

Will the Taxes be reduced for the entire Taxation Year?

Property taxes will be reduced for the remainder of the fiscal year, following the fire. For example, if the fire occurred on July 1st, the homeowner's taxes would be reduced for 9 months of the year, ie: from the beginning of July to the end of March. For the first 3 months of the fiscal year, April to June, the full level of taxes would apply.

For fires that occur late in the fiscal year, between December and March, the reduction would also apply for the following fiscal year, if the fire was not reflected in the following year's assessed value by PVSC.

How long will it take to process my application and apply any reduction to my tax account?

Applications will take 2 to 8 weeks to process, depending on whether a re-assessment has already taken place. The timing of the fire will also affect the timing of the final calculations. All rebates are calculated based on the final (October) tax bill.

Prior to the mailing of the final tax bill, an estimate of the rebate may be applied to the interim billing, if the fire takes place prior to April 30th.

Where do I find more info on this program?

Please contact HRM Residential Tax Exemption Program staff at:
490-5454 or e-mail: fitzges@halifax.ca

You may also write for more info at:
Halifax Regional Municipality, Finance, Tax Exemption Program
PO Box 1749, Halifax, NS B3J 3A5

