

# BILL NO. 12

(as passed, with amendments)



*2nd Session, 58th General Assembly  
Nova Scotia  
50 Elizabeth II, 2001*

Government Bill

## **Assessment Act and Municipal Government Act (amended)**

CHAPTER 14 OF THE ACTS OF 2001

The Honourable Angus MacIsaac  
Minister of Service Nova Scotia and Municipal Relations

[First Reading](#): April 2, 2001

Second Reading: May 25, 2001

[Third Reading](#): June 1, 2001 (WITH COMMITTEE AMENDMENTS)

Royal Assent: June 1, 2001



## **An Act Amend Chapter 23 of the Revised Statutes, 1989, the Assessment Act, and Chapter 18 of the Acts of 1998, the Municipal Government Act**

Be it enacted by the Governor and Assembly as follows:

**1** Subsection 5(1) of Chapter 23 of the Revised Statutes, 1989, the *Assessment Act*, is amended by adding immediately after clause (i) the following clause:

(ia) the property of a fire department or an emergency services provider, registered pursuant to the *Municipal Government Act*, used directly and solely for community purposes or fund-raising activities of the department or provider;

**2** Chapter 18 of the Acts of 1998, the *Municipal Government Act*, is amended by adding immediately after Section 69 the following Section:

69A (1) The council may, by policy, provide for the reduction, to the extent that the council considers appropriate, of the taxes payable with respect to a property if a building situate on the property has been destroyed or partially destroyed by fire, storm or otherwise and the assessment of the property does not reflect that the building has been destroyed or partially destroyed, and provide for the reimbursement of any overpayment resulting from the reduction.

(2) A policy adopted pursuant to subsection (1) may be made retroactive to April 1, 1999.

(3) Upon a request by the clerk, the Director of Assessment shall value the property for the purpose of a policy adopted pursuant to subsection (1) but, for greater certainty, shall not change the assessment of the property except in accordance with the *Assessment Act*.

**3** Clauses 71(1)(c) and (d) of Chapter 18 are repealed.

**4** Sections 1 and 3 have effect on and after April 1, 2001.

