

SECTION 357 OR 358 APPLICATION FORM

FOR CANCELLATION OR REDUCTION OF TAXES MADE UNDER SECTION 357 OR 358 OF THE MUNICIPAL ACT, 2001

A Section 357 Tax Appeal is filed due to a change of event that occurred during the current taxation year (see list below). The deadline for submitting an application is February 28 of the year following the taxation year to which the application relates.

A Section 358 Tax Appeal is to cancel, reduce or refund taxes for one or both of the two years preceding the year in which the application is made. A Section 358 Tax Appeal may be filed for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property (i.e. garage removed in 2006 but MPAC continues to assess value for 2007 and 2008 in current year 2009). An application must be filed between March 01 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made and the application shall indicate to which year or years it applies.

Personal information on this form is collected under the authority of Section 357/358 of the Municipal Act, 2001

Municipality: _____
Property Address: _____
Owner Name: _____
Mailing Address: _____

Roll Number: 4312 - _____ - _____ - _____
Applicant Name: _____
Contact Number: _____
Alternative Number: _____
Email Address: _____

Please check the appropriate description:

- | | |
|---|---|
| <input type="checkbox"/> Ceases to be liable for tax at rate it was taxed – 357(1)(a) | <input type="checkbox"/> Became vacant or excess land – 357(1)(b) |
| <input type="checkbox"/> Became exempt – 357(1)(c) | <input type="checkbox"/> Sickness or extreme poverty – 357(1)(d.1) |
| <input type="checkbox"/> Razed by fire, demolition or otherwise – 357(1)(d)(i) | <input type="checkbox"/> Mobile unit removed – 357(1)(e) |
| <input type="checkbox"/> Damaged and substantially unusable – 357(1)(d)(ii) | <input type="checkbox"/> Gross or manifest clerical/factual error – 357(1)(f) |
| <input type="checkbox"/> Repairs/Reno's preventing normal use (min. 3 months) – 357(1)(g) | <input type="checkbox"/> Gross or manifest clerical/factual error – 358(1) |

Details of Reason for s357 or s358 application: _____

Effective from ____/____/____ to ____/____/____ Applicant Signature: _____ Date: ____/____/____
(mm/dd/yy) (mm/dd/yy) (mm/dd/yy)

ASSESSMENT REPORT:

MUNICIPALITY				ASSESSOR					
Assessment Roll As Returned		<input type="checkbox"/> Revised Since Roll Return Enter revisions below		Assessment Report <input type="checkbox"/> No Change in Assessment		School Board: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other <input type="checkbox"/> S357 Required for Next Year			
RTC/RTQ	2012 Base-year CVA	2016 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2012 Base-year CVA	Revised 2016 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment	
Revised:				Reason for Change (assessor comments): _____ _____ _____					
Reason Original Assessment Revised: _____ _____									
Assessor Name: _____				Signature: _____			Date: ____/____/____ (mm/dd/yy)		