

SECTION 357 / 358 / 359 APPLICATION
TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #:
Taxation Year:

Municipality: _____ Roll Number: _____
 Property Address: _____ Applicant Name: _____
 Owner Name: _____ Contact Number: _____
 Mailing Address: _____ Alternative Number: _____
 _____ Email Address: _____

Reason for s357 application: (Check one box – applicable to s357 only)

<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)	

Details of Reason for s357, s358 or s359 application: _____

Effective from: ___/___/___ to ___/___/___ Applicant Signature: _____ Date: ___/___/___
(MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				TREASURER'S RECOMMENDATION TO COUNCIL				
Assessment Roll As Returned		Revised Since Roll Return <input type="checkbox"/> Enter Revisions Below		Assessment Report		School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other		
				<input type="checkbox"/> No Change in Assessment		<input type="checkbox"/> S357 Required for Next Year		
RTC/RTQ	2005 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2005 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
Revised:				Reason for Change: _____ _____ _____				
Reason Original Assessment Revised: _____								

TREASURER'S REPORT ON TAX LIABILITY					
RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy

Recommended : No Adjustment Adjustment Cancellation Refund Total Amount _____

Comments: _____

Treasury Position: _____ Signature: _____ Date: ___/___/___

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): ___/___/___

Approved Amended & Approved Not Approved Applicant Did Not Appear Application Abandoned

Reason: _____

Appeared for Applicant: _____ Appeared for Municipality: _____

Signature of Council/ARB Member: _____ Name/Title: _____

As outlined in the [Municipal Act, 2001](#), the jurisdiction to make decisions on applications for tax refunds or tax increases rests solely with municipal council.

Sections [357](#) and [358](#) of the [Municipal Act, 2001](#) provide municipalities with the authority to cancel, reduce or refund taxes based on specific criteria.

Only the property owner, the spouse of the owner, tenant, occupant or other person(s) in possession of the land may file an application for a property tax adjustment with the treasurer of the municipality.

[Section 357](#) states:

- "Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if."
- a "change event" as noted in [subsection 34 \(2.2\)](#) of the [Assessment Act](#) causes the property or a portion of the property to be reclassified in a different class of real property that has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event;
- land has become vacant or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;
- land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
- a building was demolished or razed by fire during the year or during the preceding year after the return of the assessment roll;
- a building was damaged to render it substantially unusable during the year or during the preceding year after the return of the assessment roll;
- a mobile unit was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
- a property owner was overcharged due to a gross or manifest error that was clerical or factual in nature but not an error in judgment;
- repairs or renovations that prevented the normal use of the land for a period of at least three (3) months during the year.

The application must be filed before February 28 of the year following the property tax year for which the application is made.

For example, if a garage was demolished in September 2019, the application to adjust taxes must be filed before February 28, 2020.

Process

- A property owner files an application under section 357 or section 358 with their municipality or the municipal treasurer files an application under section 359.
- The municipality forwards the application to MPAC for its review of the factual information. If required, MPAC will conduct an inspection of the property.
- The results of the review are recorded and MPAC's response and the municipal tax application are then returned to the municipality for council's decision regarding any tax adjustments. MPAC will also be available to provide information as witnesses to hearings or appeals of tax adjustment applications before the municipal council or the Assessment Review Board.

Please visit the link below for more information on Sections 358 & 359

https://www.mpac.ca/PropertyTypes/PropertyAssessmentProcedures/AssessmentProcedureProcessing_MunicipalTaxApplications#2a