

**APPLICATION FORM FOR CANCELLATION OR REDUCTION OF TAXES UNDER SECTION 357 OR 358 OF THE MUNICIPAL ACT.**

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

**Please check appropriate box**

**Section 357**

**Section 358**

**Property Address**

**Roll No.**

**Owner's Name**

**Mailing Address**

**City/Town**

**Prov.**

**Postal Code**

**Reason for Appeal**

**Contact No.:**

Please check appropriate box

- Tax Class Conversion – 357 (1) (a)
- The land has become vacant or is now excess land -357 (1) (b)
- Property or part of property is now exempt -357 (1) (c)
- Razed by Fire – 357(1) (d) (i) (structure removed)
- Damaged by Fire – 357(1) (d) (ii) (structure to be repaired)
- Razed by Demolition - 357(1) (d) (i) (garage, house, shed, inground pool)
- Damaged by Demolition or otherwise - 357(1) (d) (ii)
- Gross or Manifest error – clerical or factual - 357(1) (f)
- Repairs/renovations preventing normal use (min. of 3 months) -357-(1)(g)
- Mobile unit on the property has been removed -357(1) (e)
- Gross or Manifest error – missed on the roll - clerical or factual - 358 (1)

**Effective from:** (Day/Month/Year)

**to**

**Details of Reason for application**

**I certify that the information on this form and all the attachments is true and correct.**

Please print.

**Name of Applicant**

**Signature of Applicant**

**Date**