



**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"/>		Assessment Report		School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other		
		Enter Revisions Below		<input type="checkbox"/> No Change in Assessment		<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: _____ _____ _____				
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: \_\_\_\_\_

**NOTE:**

**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 on application). **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.**