



Application for Cancellation, Reduction or Refund of Property Taxes

Section 357 or 358 of the *Municipal Act, 2001* Application to the Treasurer of the City of Owen Sound

Documentation:

Applications under Section 357 or 358 of the *Municipal Act, 2001* (the Act) must be accompanied by documentation (proof) sufficient to support a determination of eligibility. Applicants should submit all available documentation with their applications; however, the Municipality reserves the right to request additional information. Completion or submission of an application does not establish eligibility to any form or amount of relief.

Category 1: Changes to the State, Use or Condition of the Subject Property

Applicants requesting consideration for relief in relation to a change in a property's state, use, condition, or tax status must identify the qualifying change(s) the claim is based on and identify the date of the change event. Applications may only be made in respect of an event(s) that occurred

On: _____ / _____ / _____, the following occurred:
mm dd yyyy

- A change event, which made the land newly eligible to be included in an alternate property class that is subject to a lower tax ratio than that applicable prior to the change event. [357(1)(a)]
- A change event that made the land newly eligible to be included in one of the Commercial or Industrial Vacant Land or Excess Land Subclasses. [357(1)(b)]
- A change event that made the land newly eligible for an exemption from taxation. [357(1)(c)]
- A building that was on the land, and assessed for taxation purposes when the assessment roll was returned was razed by fire, demolition or otherwise. [357(1)(d)(i)]
- A building that was on the land, and assessed for taxation purposes when the assessment roll was returned was damaged by fire, demolition or otherwise to the extent it has been rendered substantially unusable. [357(1)(d)(ii)]
- The applicant is unable to pay taxes because of sickness or extreme poverty 357(1)(d.1)
- A mobile unit that was on the land, and assessed for taxation purposes when the assessment roll was returned, was removed from the land. [357(1)(e)]

Category 2: Major Repairs or Renovations

Applicants requesting consideration for relief in relation to active and ongoing repairs and/or renovations to the land must provide the start and end date of the repair/renovation period, and this date range must constitute at least 90 consecutive days (three months) of the taxation year. Applications must also describe the normal use of the land prior to this period.

Active and ongoing repairs and/or renovations to the land prevented the normal use of the land for at least 90 consecutive days during the taxation year. [357(1)(g)]

Repairs/Renovations began on: _____ / _____ / _____
mm dd yyyy

and continued through: _____ / _____ / _____.
mm dd yyyy

The normal and usual use of the land immediately preceding this period was:

Category 3: Gross or Manifest Error in the Preparation of the Assessment Roll, the Tax Roll, or the Calculation of Taxes Excluding any Errors in Judgement in Assessing the Subject Property

Applicants requesting relief in relation to gross or manifest errors in the preparation of the tax roll, the calculation of taxes, or the preparation of the assessment roll must select one of the following. Any claimed error under this category is understood to be an error that was clerical or factual in nature such as a typographical error or an error in the transposition of figures, but not an error in assessing the property.

- An overcharge of taxes for the taxation year resulted from a gross or manifest error in the **calculation of the property taxes, or the preparation of the tax roll**. [357(1)(f)]
- An overcharge of taxes resulted from a gross or manifest error in the **preparation of the assessment roll** for the following taxation year(s) _____. [358(1)(a)]
(Application may be made on one or both of the two years preceding the date of application).
- An overcharge of taxes resulted from a gross or manifest error in the preparation of an **assessment made under Section 33 or 34 of the Assessment Act**. For assessment(s) made on: _____ / _____ / _____ for the following taxation year(s): _____. [358(1)(b)]

Property Roll Number: 4259- Taxation Year: _____

Property Address: _____

Assessed Owner(s): _____

Applicant Name: _____

Applicant Status: Owner Tenant Spouse of Eligible Applicant Other
(must document eligibility)

Mailing Address: _____

Phone #: _____ Email: _____

Certification

I, _____ certify that the information contained in this form and all accompanying documentation is true, accurate and complete and that I am an eligible applicant as defined by the *Municipal Act, 2001*.

Signature

Date

Section 357/358 Tax Applications are filed to cancel, reduce, or refund all or part of taxes levied on land. A **Section 357** Tax Application is filed due to a change event that occurred during the current taxation year. **The deadline for submitting an application under Section 357 is the last day of February of the year following the taxation year to which the application relates.** A Section 358 Tax Application is used 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 Application 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 under Section 358 must be filed between March 01 and December 31 of the current tax year, and the application shall indicate to which year or preceding years it is to apply.**

Completed forms may be submitted via email to tax@owensound.ca or mail or in person to:

City of Owen Sound
Tax Division
808 2nd Avenue East
Owen Sound, ON N4K 2H4

For more information, please contact us at 519-376-4440 ext. 1249 or tax@owensound.ca.

Municipal Use Only	
Date Received: _____	Via: _____ Signature: _____
Application #: _____	Taxation Year(s): _____

The personal information collected on this form is collected under the authority of the *Municipal Act, 2001, S.O. 2001, c. 25*, section 357 and 358 and will be used to process your application to cancel, reduce or refund all or part of the taxes levied. Questions about this collection should be addressed to the Clerk's office at 519-376-1440.