

**Application for Property Tax Relief under
Sections 357/358 of the *Municipal Act, 2001***

Property Roll Number: _____ **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:** _____

Documentation:

Applications under Section 357 or 358 of the *Municipal Act, 2001* (the Act) must be accompanied by documentation 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 **between the date on which the assessment roll was returned for the taxation year and December 31st of the taxation year.**

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)] *
- 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 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. Applications will only be considered for properties classified under the commercial or industrial tax class. **

Repairs/Renovations began on: ____/____/____, and continued through: ____/____/____.
mm dd yyyy 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)]
(Application deadline is December 31st of the 2nd year following the year in which the assessment was made)

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: _____

Municipal Use Only

Received On:	Via:	Municipal Signature
--------------	------	---------------------

*Section 357(d)(i) and (ii)
Applications must be accompanied by a demolition permit and photographic evidence of the structure, clearly showing the extent of the damage.

**Section 357(g)
Applications are subject to a maximum tax reduction of 30% of the property taxes and limited to six months from the commencement of repairs or renovations. Only commercial and industrial properties are eligible for consideration. The application must include relevant building permit(s) and photographs documenting the property before, during, and after construction.