



Town Hall Address:
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APPLICATION FORM FOR CANCELLATION/REDUCTION/REFUND OF TAXES UNDER SECTION 357 OR 358 OF MUNICIPAL ACT

A Section 357 Tax Appeal is filed due to a change 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 an 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 judgement 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 complete the form and send to propertytax@huroneast.com or mail to address above.

Please check appropriate box: ☐ Section 357 ☐ Section 358

Effective from (YYYY/MM/DD): _____ To: _____ Tax Year(s):

Property Address:		Roll: 40-40 -
Owner's Name:		
Mailing Address:		Contact Number:
City:	Prov:	Postal Code:

Reason for s357 application:

(Please check appropriate box – applicable to s357 only)

- | | |
|---|---|
| ☐ Ceases to be liable for tax at rate it was taxes – 357(1)(a) | ☐ Became vacant or excess land – 357(1)(b) |
| ☐ Became exempt – 357(1)(c) | ☐ Sickness or extreme poverty – 357(1)(d.1) |
| ☐ Razed by fire, demolition or otherwise – 357(1)(d)(i) | ☐ Mobile unit removed – 357(1)(e) |
| ☐ Damaged and substantially unusable – 357(1)(d)(ii) | ☐ Gross or manifest clerical/factual error – 357(1)(f) |
| ☐ Repairs/Reno's preventing normal use (min. 3 months) – 357(1)(g) | |

Comments: (Please provide details along with copies of any pertinent documents that substantiate your appeal)

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

Name of Applicant: _____ Date: _____

Signature of Applicant: _____