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 <u>one</u> box – applicable to s357 only)

☐ Ceases to be liable for tax at rate it was taxed – 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)

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** ☐ **Enter Revisions Below** | **Assessment Report**   **School Bd:** ☐ Eng ☐ Fr ☐ Other
☐ No Change in Assessment   ☐ S357 Required for Next Year

RTC/RTQ	2005 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2005 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
Revised:								

Reason Original Assessment Revised: _____
_____

Reason for Change:
_____
_____
_____
_____

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 2015 but MPAC continues to assess value for 2016 and 2017 in current year 2018). 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.

Should you be applying for cancellation or reduction of property taxes, please fill out and return the completed form along with supporting documents to the Finance Department at one of the following:

Mailing Address: 271 Sandwich St S
Amherstburg, ON   N9V 2A5
Fax: (519) 736-0011
Email: propertytax@amherstburg.ca