Application under section 357 of the Municipal Act

Cancellation, reduction, refund of taxes

Municipal Act, 2001

Cancellation, reduction, refund of taxes

357. (1) Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,

(d) during the year or during the preceding year after the return of the assessment roll, a building on the land,

(i) was razed by fire, demolition or otherwise, or

(ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;

Application

(2) An application may only be made by the owner of the land or by another person who,

(a) has an interest in the land as shown on the records of the appropriate land registry office and the sheriff's office;

(b) is a tenant, occupant or other person in possession of the land; or

(c) is the spouse of the owner or other person described in clause (a) or (b). 2001, c. 25, s. 357 (2); 2005, c. 5, s. 44 (6).

Timing

(3) An application under this section must be filed with the treasurer on or before February 28 of the year following the year in respect of which the application is made. 2001, c. 25, s. 357 (3).

Confirmation of Eligibility

Please check all boxes that apply:

- ☐ Structure has been demolished
- ☐ You are an owner, occupant, or spouse of an owner or occupant (see 357 (2))
- ☐ It is not past February 28 of the year following the demolition

If you have checked all 3 boxes, please complete the attached application. Once complete, please return to the **Revenue & Taxation Division**. Completed applications will be submitted to the Municipal Property Assessment Corporation (MPAC) for determination of value assigned to the demolished structure. You will be notified by mail once an adjustment has been completed.

Questions about completing the application?

Please contact the Assessment Review Billing Clerk at 705-324-9411 x 1285

Completed applications can be sent to the Revenue & Taxation Division as follows:

Mail:	PO Box 696 Linsday ON K9V 4W9	E-mail:	taxes@kawarthalakes.ca
In Person:	26 Francis St, Lindsay ON	Fax:	705-328-2620

Please ensure you receive confirmation of receipt. Applications cannot be submitted after the deadline.

This page intentionally left blank for 2 sided printing.

Application/Appeal #:
Taxation Year:

Section ☐ 357 / ☐ 358 / ☐ 359 Application to the Council or the Assessment Review board

Municipality: City of Kawartha Lakes

Roll Number: 1651.

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)

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

Details of Reason for s357, s358 or s359 application:

Effective from: __ __ / __ __ / __ __ (MM/DD/YY) to __ __ / __ __ / __ __ Applicant Signature: Date: __ __ / __ __ / __ __ (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY

Assessment Roll As Returned

Revised Since Roll Return ☐

Enter Revisions Below

RTC/RTQ	2008 Base-year CVA	2012 Base-year CVA	Current Phased Assessment
Revised:			

Reason Original Assessment Revised:

TREASURER'S RECOMMENDATION TO COUNCIL

Assessment Report School Bd: ☐ Eng ☐ Fr ☐ Other

☐ No Change in Assessment ☐ S357 Required for Next Year

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

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: _____