



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 Melita Andrews, 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 Lindsay 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.

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

Application/Appeal #:
Taxation Year:

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)

<input type="checkbox"/> Ceases to be liable for tax at rate it was taxed – 357(1)(a)	<input type="checkbox"/> Became vacant or excess land – 357(1)(b)
<input type="checkbox"/> Became exempt – 357(1)(c)	<input checked="" type="checkbox"/> n/a Sickness or extreme poverty – 357(1)(d.1) - Contact staff for details
<input type="checkbox"/> Razed by fire, demolition or otherwise – 357(1)(d)(i)	<input type="checkbox"/> Mobile unit removed – 357(1)(e)
<input type="checkbox"/> Damaged and substantially unusable – 357(1)(d)(ii)	<input type="checkbox"/> Gross or manifest clerical/factual error – 357(1)(f)
<input type="checkbox"/> 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 <input type="checkbox"/>		Assessment Report		School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other		
		Enter Revisions Below		<input type="checkbox"/> No Change in Assessment		<input type="checkbox"/> S357 Required for Next Year		
RTC/RTQ	2008 Base-year CVA	2012 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 for Change:				

Reason Original Assessment Revised: _____				_____				

