Tax Assessment Reduction Application

Municipal Act, Section 357 & 358

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Trent Lakes ON K0M 1A0
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Section 357 – Application for Current Year

A Section 357 Application is filed due to a change event that occurred during the current taxation year for one of the reasons listed below.

Applications must be received by the Municipality of Trent Lakes on or before the last day of February of the year following the taxation year to which the application relates.

Reason for Application (one must be checked)

- ☐ 357(1)(a) the property is eligible to be reclassified in a different class of real property
- ☐ 357(1)(b) land has become vacant or excess land
- ☐ 357(1)(c) land has become exempt from taxation
- ☐ 357(1)(d)(i) building has been razed by fire or demolition
- ☐ 357(1)(d)(ii) building has been damaged by fire or demolition or otherwise so as to render it unusable
- ☐ 357(1)(d.1) applicant is unable to pay taxes due to sickness or extreme poverty
- ☐ 357(1)(e) mobile unit on the land was removed
- ☐ 357(1)(f) overcharged due to gross or manifest error
- ☐ 357(1)(g) repairs/renovations prevented normal use for more than three months during the year

Section 358 – Application for Previous Years

A Section 358 Application 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 Application may be filed for any overcharge caused by a gross or manifest error in the preparation of the assessment roll.

Applications must be received by the Municipality of Trent Lakes on or before December 31st.

- ☐ Gross or manifest error in the preparation of the assessment roll that was an error of fact which may include but not limited to a clerical error, the transposition of figures, a typographical error or similar errors, but not an error in judgement in assessing the property.

Property Tax Roll Number

1 5 4 2 – _ _ _ – _ _ _ – _ _ _ _ – _ _ _ _

Taxation Year _____

Property Location _____

Effective Dates (Year/Month/Day) _____ to _____

OWNER INFORMATION

Property Owner(s)

_____

_____

Mailing Address

_____

_____

_____

APPLICANT INFORMATION

Applicant Name _____

Phone Numbers

Primary: _____

Alternative: _____

E-mail Address _____

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

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

Applicant Signature _____ **Date** (Year/Month/Day) _____

Completed applications should be sent to the Tax Department at the contact information above.

Personal information on this form is collected under the authority of Sections 357 and 358 of the *Municipal Act, 2001* for the purpose of creating a record to be used to process applications for adjustment of realty taxes.