

CANCELLATION, REDUCTION, REFUND OF TAXES APPLICATION PROCESS
under Municipal Act 2001 as Amended, Section 357 or Section 358

An application may be made for several reasons including a **structure being razed by fire or demolished**. For additional reasons please refer to the attached Application Form.

TIMELINES S357 Application must be submitted by the last day of February in the year following the change event
S358 Application must be submitted by December 31st of the current year

1. S357 or S358 Application can be made by property owner, spouse of the owner, someone with an interest in the land as recorded in the land registry and Sherriff's office or a tenant, occupant or someone in possession of the land.
2. The Application should be accompanied by supporting documentation such as, but not limited to:
 - a) Copy of demolition permit and date of Building Department demo inspection
 - b) Third party invoice showing location of work, nature and date of work performed
 - c) Photos of site or building
 - d) Details to support change, if application is for a change in use of the property such as ceasing commercial activity
 - e) Fire Report
3. Treasury staff will review the application and may require other supporting information in addition to that listed above.
4. Treasury staff will send the application to the Municipal Property Assessment Corporation (MPAC) for their review and comment.
5. Treasury staff will receive a response from MPAC.
6. Treasury staff will calculate the amount of tax associated with MPAC's recommended assessment reduction and will provide this amount in a report to Council.
7. Council review reports twice a year – generally in April/May and in September.
8. Treasury staff will send a letter by surface mail to the applicant no later than 14 days prior to the Council meeting informing them of the meeting date on which their application will be presented to Council. The applicant may a) attend the meeting and speak regarding their application, b) may attend but not speak or c) not attend. Whether the applicant attends the meeting or not, the application will be reviewed by Council and a decision will be made whether to approve a taxation change and the amount.

9. The applicant will be sent a letter by surface mail no later than 14 days after the Council meeting informing them of Council's decision including the amount, if any, of the reduction in taxes.
10. If the applicant disagrees with Council's decision the applicant may appeal to the Assessment Review Board within 35 days of the date of Council's decision.
11. If Council fails to make a decision by September 30th of the year following the year in respect of the year for which the application is made, the applicant may appeal to the Assessment Review Board by October 21st of that year.
12. Municipal staff will process the credit, if any, on the property tax account. Depending on the amount and how the taxes are paid, the credit will remain on the account, the property owner may provide a written request for a refund or under certain circumstances a refund may be initiated by municipal staff.

Section 357 – Application for Current Year

A request for an adjustment for your current year realty taxes may be made for one of the following reasons listed below:

Reason for Application (one must be checked)

- 357(1)(a) as a result of a change event 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 or renovations to the land prevented normal use for more than three months during the year

Applications must be received by the Municipality of Kincardine on or before the last day of February of the year following the year in respect of which the application is made.

Section 358 – Application for previous years (full year only)

A request for an adjustment to your taxes for either of the two years preceding the current year may be made for the following reason:

- 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

Applications must be received by the Municipality of Kincardine on or before December 31st of the current year.

<p>Property Tax Roll Number</p> <p> 4 1 0 8 - - - - </p>	<p>Taxation Year for which the application is being made:</p>	<p>Effective Date (Year/Month/Day)</p>
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APPLICANT INFORMATION

Property Location

Owner's Name

Mailing Address (if different than property location)
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City	Province	Postal Code
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Phone	Fax	Email Address
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Mandatory Details (additional information detailing the reasons for your application must be provided)

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

Name of the Applicant (print)

Date (Year/ Month/ Day)

Signature

Revised 2019.01

Personal information on this form is collected under the authority of Sections 357 & 358 of the Municipal Act, 2001, S.O. 2001, c.25 for the purpose of creating a record to be used to process applications for adjustment of realty taxes. Questions about the collection of the personal information may be addressed to the Clerk of the Municipality of Kincardine, 1475 Concession 5, R.R. 5 Kincardine, ON N2Z 2X6 Phone: (519) 396-3468