

Application Form for Cancellation/Reduction/Refund of Taxes under Section 357 or 358 of Municipal Act

A Section 357 Tax Appeal is filed due to a change of event that occurred during the current taxation year (see list below). 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 2006 but MPAC continues to assess value for 2007 and 2008 in current year 2009). An application must be filed between March 1 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.

Tax Year(s):		
Cancellation/Reduction/Refund of Taxes under: <input type="checkbox"/> Section 357 <input type="checkbox"/> Section 358		
Effective from (dd/mm/yyyy):		To:
Property Address:		
Roll No.	Account No.	
Owner's Name	Phone No.	
Mailing Address		
City	Province	Postal Code

Reason for Appeal

- Tax Class Conversion
- The land has become vacant or is now excess land
- Property or part of property is now exempt
- Razed by fire, demolition or otherwise
- Damaged by fire, demolition or otherwise
- Mobile unit on the property has been removed
- Gross or manifest error (clerical or factual)
- Repairs/renovations that would prevent normal use of the property (minimum 3 months)

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

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

Name of Applicant (print):

Signature:	Date:
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Email completed forms to tax@clarington.net, fax to 905-623-4169, or mail to:
 Municipality of Clarington - Attn: Tax Department
 40 Temperance Street, Bowmanville ON L1C 3A6

Personal information on this form is collected under the authority of Section 357/358 of the Municipal Act, 2001.