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www.selwyntownship.ca

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 Finance Department. 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.

If you have any further questions, please contact the Finance Department at 705-292-9507. Completed application should be sent attention Erica Cavanagh, Revenue Coordinator / Accounting Assistant:

Email: ecavanagh@nexicom.net
Mail: PO Box 270, Bridgenorth ON K0L 1H0
In Person: 1310 Centre Line, Selwyn ON K9J 6X5

Fax: 705-292-8964

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

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

Application/Appeal #:
Taxation Year:

Municipality: Township of Selwyn

Roll Number: 1516. _____

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 type="checkbox"/> Sickness or extreme poverty – 357(1)(d.1)
<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: _____				_____				

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: _____