



MUNICIPALITY OF
North Perth

330 Wallace Avenue North
Listowel, Ontario N4W 1L3

SECTION 357 / 358 / 359 APPLICATION
TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #:

Taxation Year:

Municipality: _____ Roll Number: _____
 Property Address: _____ Applicant Name: _____
 Owner Name: _____ Contact Number: _____
 Mailing Address: _____ Alt. Number: _____
 _____ E-mail: _____

REASON FOR APPLICATION (check one box only):

- | | |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <input type="checkbox"/> Cease to be liable for tax rate it was taxed – 357(1)(a) | <input type="checkbox"/> Became Exempt – 357(1)(c) |
| <input type="checkbox"/> Razed by fire, demolition or otherwise – 357(1)(d)(i) | <input type="checkbox"/> Damaged and substantially unusable – 357(1)(d)(ii) |
| <input type="checkbox"/> Became vacant or excess land – 357(1)(b) | <input type="checkbox"/> Sickness or extreme poverty – 357(1)(d.1) |
| <input type="checkbox"/> Mobile unit removed – 357(1)(e) | <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:

Effective From: _____ to _____

Applicant Signature: _____ **Date:** _____

ASSESSMENT REPORT

MUNICIPALITY				ASSESSOR				
Assessment Roll As Returned		Revised Since Roll Return		Assessment Report	School Bd:	Eng	Fr	Other
		Enter revisions below		No Change in Assessment		S357 Required for Next Year		
RTC/RTQ	2012 Base-year CVA	2016 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2012 Base-year CVA	Revised 2016 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment

Revised:				Reason for Change (assessor comments):				

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		
Reason: _____								

Treasury Position: _____			Signature: _____			Date: _____		

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION

Approved	Adjustment	Not Approved	Applicant Did Not Appear	Application Abandoned
Reason: _____				

Appeared for Applicant: _____				
Appeared for Municipality: _____				
Signature of Council/ARB Member: _____				
Name/Title: _____				

NOTE:

A Section 357 Tax Appeal is filed due to a change in event that occurred during the current taxation year (see list on application). 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 judgement in assessing in property (i.e. garage removed in 2006 but MPAC continues to assess the value for 2007 and 2008 in current year 2009). **An application must be filed between March 1st and December 31st 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.**