

TAX ADJUSTMENT APPLICATION

Municipal Act, 2001 Section 357

A tax adjustment application can be filed with the City of Barrie (Treasurer) requesting your taxes be reduced or refunded under Section 357 of the *Municipal Act, 2001*, if your property experienced a change in its state, use, or condition during the year. Applicants must identify the change the claim is based on and identify the date of the change event. Applications must be submitted by the last day of February following the taxation year to which the application applies.

How to Apply

Complete all applicable sections and submit the application and supporting documentation to the City of Barrie on or before the legislative deadline. Submissions can be made by **mail** (City of Barrie Revenue Branch, 70 Collier St Barrie ON, L4M 4T5), **in person at Service Barrie** (1st floor City Hall, 70 Collier Street) or **email** (revenue@barrie.ca). The application deadline is established by the *Municipal Act, 2001 (Act)* and thus the City does not have the authority to consider applications submitted after the deadline.

Program Overview

The City of Barrie staff review the completed application and supporting documents to determine whether they meet eligibility criteria. The criteria includes confirming that the reasons for the application align with the *Act*, the submission deadline has been met, and sufficient supporting documentation has been provided. If an application does not meet criteria, a notification will be sent to the applicant. If the requirements have been met, the application is forwarded to the Municipal Property Assessment Corporation (MPAC) for review and/or identification of value. City staff will make a recommendation for either no change to the assessment or approval of a tax adjustment. If the recommendation is no change, a denial letter is sent to the applicant. If the recommendation is to approve the application, then a Notice of Hearing will be issued. City Council will hear the application and make a decision. Once City Council makes a decision a Notice of Decision is mailed and, if applicable, tax adjustments are completed by staff.

Documents

Applications under Section 357 must be accompanied by documentation to support a determination of eligibility. This supporting documentation will provide evidence to support the reason upon which the application is made, as well as provide effective dates. An example of effective dates would be the date that a renovation started, and the date it was complete, or, if not complete yet, the estimated date of completion. **The inclusion of supporting documentation is mandatory.**

Examples of supporting documentation include, but are not limited to, permits, building plans, dated photographs, contractor's invoices, Fire Marshall report, Police Services report, sale documents, contractor letter with dates and details etc. If submitting a letter ensure it is dated, on letterhead, and includes the effective dates.

Gross or Manifest Error

Applications submitted based on a gross or manifest error must have been overcharged due to an error that is clerical or factual in nature such as a transposition of figures, a typographical error or something similar. An error in judgement in assessing the property is not applicable.

Denials of Applications

The municipality reserves the right to deny applications. The most common reasons for denial are due to an incorrectly completed application based on the criteria outlined in Section 357 of the *Act*, insufficient documentation, or the legislative deadline was missed. Completion or submission of an application does not establish eligibility for any form or amount of relief.

Any person who knowingly makes a false or deceptive statement in an application made to the City or in any other document submitted to the City under this section will disqualify the property from eligibility for a tax cancellation, or rebate for the year in which the application was made and will be required to repay any tax cancellation, or rebate paid or credited.

Questions

Any questions relating to the Section 357 applications can be directed to 705-726-4242 or revenue@barrie.ca.