

TAX ADJUSTMENT APPLICATION

Municipal Act, 2001 Section 357

Tax Roll Number: 4342 - _____ - _____ - _____ - 0000

Applicable tax year: _____

Legislative deadline: last day of February following the taxation year to which the application applies.

FOR OFFICE USE ONLY

APP# _____

APPLICANT INFORMATION

Property Location

AUTHORIZED AGENT INFORMATION

(If the applicant is represented by an agent this section must be completed and the owner's written authorization must be attached)

Owner's Name

Authorized Agent's Name

Mailing Address (if different from property location)

Agent Mailing Address

City	Province	Postal Code	City	Province	Postal Code
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Phone

Fax

Phone

Fax

Email Address

Email Address

Section 357 - Application for Current Year

A request for an adjustment to your current year property taxes may be made for one of the reasons listed below. Please submit a separate application for each reason.

Effective date:

On _____ / _____ / _____, the following occurred:
 mm dd yyyy

Reason for application (one per application):

Tax class conversion – 357 (1) (a)

The land has become vacant or is now excess land – 357 (1) (b)

Property or part of property is now exempt – 375 (1) (c)

Razed by fire – 357 (1) (d) (i) (structure removed)

Damaged by fire – 357 (1) (d) (ii) (structure to be repaired)

Razed by demolition – 357 (1) (d) (i) (garage, house, inground pool)

Damaged by demolition or otherwise – 357 (1) (d) (ii)

Gross or manifest error – clerical or factual – 357 (1) (f)

Repairs/renovations preventing normal use (for at least 3 consecutive months) – 357 (1) (g)

Mobile unit on the property has been removed – 357 (1) (e)

Mandatory information detailing the reasons for your application must be attached.

I certify that the information contained on this form and any attachments are true and correct.	Name of Applicant (please print)	Date (month/day/year)
	Signature	

Disclaimer: The information on this form is collected under the authority of section 357 of the Municipal Act, 2001 and it will be used only for the purpose of determining eligibility for the cancellation, reduction, or refund of property taxes and the amount of the cancellation, reduction, or refund in respect of applicable real properties. Questions about the collection of this personal information should be directed to the Manager, Revenue & Taxation.

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.