

# Application Form For Cancellation Or Reduction Of Taxes

(Under Section 357 or 358 of the Municipal Act, 2001)

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A **Section 357** Tax Appeal is filed due to a change of 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 judgment in assessing the property. **An application must be filed between March 01 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.**

## HOW TO APPLY

- The City of Thunder Bay, Revenue Division, must receive the application by the deadlines noted above.
- Only Original signed applications will be accepted. Faxed copies are not acceptable.

## HOW TO GET AN APPLICATION

1. **Pick up:** Applications are available at City Hall Revenue Division 500 Donald Street East
2. **Mail or Fax:** Request in writing either by mail or fax. FAX (807) 623-4277. Mailing address City of Thunder Bay Revenue Division, 500 Donald St East, Thunder Bay ON P7E 5V3
3. **Website:** [www.thunderbay.ca/revenue](http://www.thunderbay.ca/revenue) Download form from the City of Thunder Bay Revenue website.

## QUESTIONS

Questions about Tax Adjustments for Property Changes should be directed to the **Tax Revenue Analyst** at (807) 625-2255 or by fax at (807) 623-4277.



# TAX ADJUSTMENT APPLICATION

(Under Section 357 or 358 of the Municipal Act, 2001)

MUNICIPAL USE ONLY

DATE RECEIVED

SECTION  357 OR SECTION  358

|                             |           |                           |
|-----------------------------|-----------|---------------------------|
| ROLL NUMBER                 |           | TAXATION YEAR APPLIED FOR |
| PROPERTY ADDRESS            |           |                           |
| OWNER(S) NAME               |           |                           |
| MAILING ADDRESS OF OWNER(S) |           |                           |
| POSTAL CODE                 | TELEPHONE | FAX                       |

## REASON FOR APPLICATION

Reason for application: Check **one** box

- |  |   |
|--|---|
| <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 / renovations preventing normal use (min. 3 months) – 357(1)(g) | <input type="checkbox"/> Gross or manifest clerical/factual error – 358       |

Effective from:      /      /      to:      /      /       
MM DD YY MM DD YY

|                     |               |               |
|---------------------|---------------|---------------|
| NAME OF APPLICANT   |               | TITLE         |
| MAILING ADDRESS     |               |               |
| CITY                |               | POSTAL CODE   |
| TELEPHONE<br>(    ) | FAX<br>(    ) | EMAIL ADDRESS |

Signature \_\_\_\_\_

Date:      /      /       
MM DD YY

Personal information on this form is collected under the authority of the Municipal Act and will be used only to administer the Tax Adjustment for Property Changes. Questions about this collection should be directed to the Revenue Division, Main Floor, City Hall, Thunder Bay, Ontario, P7E 5V3, Telephone (807) 625-2255.