



Township of Brock

Cancellation/Reduction/Refund of Property Taxes under Section 357 or 358 of the Municipal Act

A Section 357 Property Tax Application is filed due to a change of event (see list on application) that occurred during the current taxation year. The deadline for submitting an application is the last day of February following the taxation year to which the application relates.

A Section 358 Property Tax Application is to cancel, reduce or refund property 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 1 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.

Who can apply?

- Owner (or spouse) of the property.
- Another person who has interest in the land as shown on records of the Land Registry Office.
- Tenant, occupant, or other person in possession of the land.
- Representative or Agent – letter of authorization signed by the property owner to validate their application must be submitted with the application.

Application Process

The Township of Brock will provide information about your application to the Municipal Property Assessment Corporation (MPAC) to confirm the application details.

The Township Treasury Department receives and reviews the application, then forwards the application to MPAC to obtain revised assessment information. MPAC may conduct a property inspection.

The revised assessment information is forwarded in a report to Council for its decision. The Township will provide the property owner/applicant with written notice of the date the report will go before Council. The property owner(s) will also be notified within 14 days following Council's decision.

For applications filed under Section 357, an applicant may file a Notice of Appeal with the Assessment Review Board (ARB) within 35 days of Council's decision. Additional fees will be applicable.

Applications filed under Section 358 cannot be appealed to the (ARB).



Township of Brock

Application Form for
Cancellation/Reduction/Refund of the Property
Taxes under Section 357 or 358 of Municipal Act

Tax Roll #	1	8	3	9	-				-				-				-	0	0	0	0
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Tax Year(s): _____

Cancellation/Reduction/Refund of Property Taxes under: ☐ Section 357 ☐ Section 358

Effective from (mm/dd/yyyy): _____ to _____

Property Address: _____

Property Owner(s): _____

Mailing Address: _____

Phone Number: _____ Email: _____

Reason for Application:

☐ s. 357(1)(a) Changed Tax Class because of a change event as defined in the legislation.

☐ s. 357(1)(b) Land has become vacant land or excess land.

☐ s. 357(1)(c) Land has become exempt from taxation.

☐ s. 357(1)(d)(i) A building or structure on the land was razed by fire, demolition or otherwise.

☐ s. 357(1)(d)(ii) A building on the land was damaged by fire, demolition or otherwise to render it unusable for the purposes for which it was used immediately prior to the damage.

☐ s. 357(1)(d.1) Unable to pay because of sickness or extreme poverty.

☐ s. 357(1)(e) A mobile unit on the land was removed.

☐ s. 357(1)(f) Overcharge due to a gross or manifest error that is clerical or factual in nature.

☐ s. 357(1)(g) Repairs/renovations that would prevent normal use of the property (minimum 3 months).

Details of Reason for this application: (Please provide copies of pertinent documents that support this application)

☐ I certify that the information on this form, and all the attachments, is true and correct.

Name of Applicant (print): _____

Signature _____ Date _____

Return completed forms to:
The Corporation of the Township of Brock 1 Cameron Street E, Cannington
Ontario, Canada L0E 1E0 PO Box 10
treasury@brock.ca

Personal information on this form is collected under the authority of Section 357/358 of the Municipal Act, 2001

Township of Brock documents are available in alternate formats upon request by contacting clerks@brock.ca

Office Use Only

Date Received: _____ Date sent to MPAC: _____ MPAC Reference #: _____