



1355 Peddlers Drive,
CALVIN, ONTARIO P0H 1V0
TEL.: 705.744.2700

Tax Adjustment Application Municipal Act, Section 357 & 358

Section 357/358 Tax Applications are filed to cancel, reduce, or refund all or part of taxes levied on land.

A Section 357 Tax Application is filed due to a change event that occurred during the current taxation year. The deadline for applying under Section 357 is the last day of February of the year following the year in respect of which the application is made.

A Section 358 Tax Application is used 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 Application 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 (typographical, transposition of figures or similar error) but not an error in judgement in assessing the property. An application under Section 358 must be filed between March 1st and December 31st of the current tax year, and the application shall indicate to which year or preceding years it is to apply.

Please check appropriate box

Section 357

Section 358

Municipal Use Only
Application #
Taxation Year

Effective From _____ to _____

Reason for Application (check one box)

- As a result of a change event the property is eligible to be reclassified in a different class of real property 357(1)(a)
- Land has become vacant land or excess land 357(1)(b)
- Land has become exempt from taxation 357(1)(c)
- Building has been razed by fire, demolished or otherwise 357(1)(d)(i)
- Building has been damaged and is now substantially unusable 357(1)(d)(ii)
- A mobile unit on the land was removed 357(1)(e)
- Repairs or renovations to the land prevented normal use for more than three months during the year 357(1)(g)
- Applicant is unable to pay taxes due to sickness or extreme poverty 357(1)(d.1)
- Gross or manifest error – clerical or factual 357(1)(f)

Comments/Details _____

Applicant Information

Property Tax Roll Number	Property Address	
Owner's Name(s)		
Mailing Address		
City	Province	Postal Code
Contact Number	Email Address	

Applicant Signature

Date

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

Please email the completed form to treasurer@calvintownship.ca or mail to address above