



Application for Cancellation, Reduction or Refund of Property Taxes

Application Number (Twp Use)
Taxation Year(s)

Section 357 or 358 of the Municipal Act, 2001 Application to the Treasurer of the Town of Aylmer

357 (1) Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if:

357(1)(a)	as a result of a change event, as defined in clause (a) of the definition of “change event” in subsection 34 (2.2) of the <i>Assessment Act</i> , during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34 (2) of the <i>Assessment Act</i> ;
357(1)(b)	the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;
357(1)(c)	the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
357(1)(d)(i) 357(1)(d)(ii)	during the year or during the preceding year after the return of the assessment roll, a building on the land: (i) was razed by fire, demolition or otherwise, or (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
357(1)(d.1)	the applicant is unable to pay taxes because of sickness or extreme poverty;
357(1)(e)	a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
357(1)(f)	person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or
357(1)(g)	repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

358 (1) Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of the taxes levied on land,

358(1)(a) 358(1)(b)	(a) in one or both of the two years preceding the year in which the application is made 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 the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or (b) in the year or years in respect of which an assessment is made under section 33 or 34 of the <i>Assessment Act</i> for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property.
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An application may be made by a person as noted in Section 357(2) of the Municipal Act, 2001. If an applicant is an agent, please submit a Letter of Authorization for a person noted in Section 357(2) of the Municipal Act, 2001.

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Municipality: Aylmer	Roll Number: 3411																	0000
Property address:										Applicant name:								
Owner name:										Applicant company:								
Mailing address:										E-mail address:								
										Daytime phone #:								
I have attached supporting documents Yes No , if not why:																		
Detailed reasons for application:																		
Effective date - from: (YYYY/MM/DD)										Effective date - to: (YYYY/MM/DD)								
Applicant signature										Date: (YYYY/MM/DD)								

This application and supporting documentation is to be forwarded to:

Town of Aylmer 46 Talbot St W Aylmer, ON, N5H 1J7	OR	Email: lmcleod@town.aylmer.on.ca
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NOTICE OF COLLECTION OF PERSONAL INFORMATION

The personal information collected on this form is collected under the authority of the *Municipal Act, 2001*, S.O. 2001, c. 25, section 357 and 358 and will be used to process your application to cancel, reduce or refund all or part of the taxes levied. Questions about this collection should be addressed to the Deputy Treasurer, at 46 Talbot St W., Aylmer, ON N5H 1J7. Tel: 519-773-6164 ext. 4904.