



Application for Property Tax Relief Sections 357/358 Municipal Act, 2001

200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 4S2

INSTRUCTIONS AND CHECKLIST

Only applications from eligible applicants for eligible properties can be approved. Please review the eligibility requirements below before proceeding.

If you meet the eligibility requirements, please read and follow the instructions carefully. Applications that are late, incomplete or are missing supporting documents will not be accepted.

Submit Your Application

- Review the eligibility criteria, reasons for applying for property tax relief, collect the supporting documentation, and complete the application in its entirety.
- Submit your application by:

Mail: City of Greater Sudbury
Revenue Services - Tax
PO Box 5555 Stn. A
Sudbury, ON P3A 4S2

Fax: 705-671-9327

Email: taxdepartment@greatersudbury.ca

In Person: One-Stop Services, 1st floor, Tom Davies Square, 200 Brady St, Sudbury or at any Citizen Service Centre

Application Deadlines

If you are applying for property tax relief under **Section 357** of the Municipal Act:

- The deadline for submitting your application with supporting documentation is **the last day of February** of the year following the taxation year to which the application applies.

If you are applying for property tax relief under **Section 358** of the Municipal Act:

- There are different deadlines based on the reason for your application under Section 358. Please see the section below on Reasons for Property Tax Relief Under Section 358 of the Municipal Act for deadlines.

Application Process

1. Submit your application. In the meantime, taxes must continue to be paid in full as billed. Refunds from successful tax appeals are processed separately.
2. All applications and supporting documentation received are reviewed to ensure:
 - the application has been submitted by the appropriate deadline,
 - the application is complete,
 - supporting documentation is appropriate, and
 - the application meets the criteria as per the Municipal Act, 2001.
3. If the application is incomplete or does not meet the criteria as per the Municipal Act, 2001, the application will be denied. If the application meets all necessary criteria:
 - The application will be forwarded to the Municipal Property Assessment Corporation (MPAC).
 - Upon receipt of the Response Form from MPAC, a review will be completed and if applicable, the necessary calculations will be completed and processed on the property tax account.
 - A letter along with a copy of the MPAC Response Form will be forwarded to the property owner, and if applicable, the tax rebate.
4. Applicants have 35 days to appeal any decision to the Assessment Review Board (ARB). The 35-day period is based on the date of the letter issued above.

Any person who knowingly makes a false or deceptive statement in this application is guilty of an offence and upon conviction is liable for a fine.

ELIGIBILITY AND APPLICATION REQUIREMENTS

Eligibility

For complete information about eligibility and application requirements, refer to Section 357/358 of the Municipal Act, 2001.

To qualify for a rebate, you must be the property owner, tenant or spouse of the eligible applicant. If other, please identify your relationship to one of the eligible parties.

Can I choose more than one reason for applying for property tax relief?

No, you must only choose one reason for applying for property tax relief. If you have more than one reason to apply for property tax relief, you must submit a separate application form, along with the appropriate supporting documentation, for each reason. .

Can I submit a property tax relief application for multiple years?

No, you can only submit an application for property tax relief for a single year. If you believe you should receive property tax relief for multiple years, you must submit a separate application, along with

appropriate supporting documentation, for each year.

Reasons for Property Tax Relief under Section 357 of the Municipal Act

You can apply for property tax relief under Section 357 Municipal Act, 2001 for the following reasons:

- A change event, which made the land newly eligible to be included in an alternate property class that is subject to a lower tax ratio than that applicable prior to the change event. [357(1)(a)]
Example: A section of the dwelling previously used for commercial purposes has been converted to residential space. To qualify, the space must already be converted and used for residential purposes.
- A change event that made the land newly eligible to be included in one of the Commercial or Industrial Vacant Land or Excess Land Subclasses. [357(1)(b)]
- A change event that made the land newly eligible for an exemption from taxation. [357(1)(c)]
Example: Property is designated as a church or is owned by the Crown or municipality.
- A building that was on the land, and assessed for taxation purposes when the assessment roll was returned, was razed by fire, demolition or otherwise. [357(1)(d)(i)]
Example: House burned down or was demolished, demolished garage, filled in an inground pool.
- A building that was on the land, and assessed for taxation purposes when the assessment roll was returned, was damaged by fire, demolition or otherwise to the extent it has been rendered substantially unusable. [357(1)(d)(ii)].
Example: Part of a house was damaged by fire or demolished.
- A mobile unit that was on the land, and assessed for taxation purposes when the assessment roll was returned was removed from the land. [357(1)(e)]

An overcharge of taxes for the taxation year resulted from a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error, not an error in judgement in assessing the property. [357(1)(f)]

Example: An error in the calculation of the property taxes or a data entry error. Value entered as \$1,000,000 when it should have been \$100,000.

- Active and ongoing repairs and/or renovations to the land prevented the normal use of the land for at least 90 consecutive days during the taxation year.

Reasons for Property Tax Relief Under Section 358 of the Municipal Act

You can apply for property tax relief under Section 358 Municipal Act, 2001 for the following reasons:

- An overcharge of taxes resulted from a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature. [358(1)(a)]
Example: A data entry error in the assessed value. Value entered as \$1,000,000 when it should have been \$100,000.

Deadline to apply: Application must be filed between March 1st and December 31st. You can apply for property tax relief for one or both of the two years preceding the application date. If submitting for multiple years, you must submit a separate application and supporting documentation for the years in which the error occurred. For example, if you apply in 2023, you can request relief for 2022 and 2021, if there was an error in both years, but you need to submit two separate applications - one for each year.

- An overcharge of taxes resulted from a gross or manifest error in the preparation of an assessment made under Section 33 or 34 of the *Assessment Act* that is clerical or factual in nature. [358(1)(b)]

Deadline to apply: Application must be filed on or before December 31st of the second year following the year in which the assessment was made.

Supporting Documentation Required

Please review the types of supporting documentation below and include the documentation that relates to the reason you have filed your application.

A detailed description of what has changed, occurred, or is occurring with the property along with supporting documentation **must be** submitted with every application that clearly supports the request.

Fire

- Include a copy of the Greater Sudbury Fire Service, Ontario Fire Marshall, Greater Sudbury Police Service and/or insurance company report(s).
- Pictures (if possible).

Demolition

- Include a copy of the demolition inspection notice.
- Before and after pictures (dated).

Substantially Unusable (Not by Fire or Demolition)

- Engineering reports.
- Environmental reports.
- Inspection reports.
- Official orders.
- Pictures/images (dated).

Repairs/Renovations

- Include a copy of the building permit/inspection notices.
- Copy of the renovation contract.
- Signed letter from the contractor on their letterhead showing the start and end date of the repairs or renovations.
- Place of residence during renovation.

Other

- For all other reasons please provide clear and reasonable backup to support the changes in the property such as pictures, permit and inspection information, etc.

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Property Roll Number: **5307** - - - **Taxation Year:** _____

Property Address: _____

Assessed Owner(s): _____

Applicant Name: _____

Applicant Status: Owner Tenant Spouse of Eligible Applicant Other (must document eligibility)

Mailing Address: _____

Phone: _____ **Email:** _____

Documentation:

Applications under Section 357 or 358 of the *Municipal Act, 2001* (the Act) must be accompanied by documentation (proof) sufficient to support a determination of eligibility. Applicants should submit all available documentation with their applications, however, the Municipality reserves the right to request additional information. Completion or submission of an application does not establish eligibility to any form or amount of relief.

Deadline to Apply:

The deadline for submitting application is the **last day of February** of the year following the taxation year to which the application applies, unless otherwise stated.

Category 1: Changes to the State, Use or Condition of the Subject Property

Applicants requesting consideration for relief in relation to a change in a property's state, use, condition or tax status must identify the qualifying change(s) the claim is based on, and identify the date of the change event. Applications may only be made in respect of an event(s) that occurred **between the date on which the assessment roll was returned for the taxation year and December 31st of the taxation year.**

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

A change event, which made the land newly eligible to be included in an alternate property class that is subject to a lower tax ratio than that applicable prior to the change event. [357(1)(a)]

A change event that made the land newly eligible to be included in one of the Commercial or Industrial Vacant Land or Excess Land Subclasses. [357(1)(b)]

A change event that made the land newly eligible for an exemption from taxation. [357(1)(c)]

A building that was on the land, and assessed for taxation purposes when the assessment roll was returned was razed by fire, demolition or otherwise. [357(1)(d)(i)]

A building that was on the land, and assessed for taxation purposes when the assessment roll was returned was damaged by fire, demolition or otherwise to the extent it has been rendered substantially unusable. [357(1)(d)(ii)]

A mobile unit that was on the land, and assessed for taxation purposes when the assessment roll was returned was removed from the land. [357(1)(e)]

The information on this form is collected under the authority of Sections 357 and 358 of the Municipal Act, 2001, S.O. 2001, c25, for the purpose of determining the eligibility of a property tax adjustment. Questions about the collection of the information can be directed to the Manager of Taxation at the City of Greater Sudbury, 200 Brady Street, Sudbury, Ontario P3A 5P3, telephone number 3-1-1.

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Category 2: Major Repairs or Renovations

Applicants requesting consideration for relief in relation to active and ongoing repairs and/or renovations to the land must provide the start and end date of the repair/renovation period, and this date range must constitute at least 90 consecutive days of the taxation year. Applications must also describe the normal use of the land prior to this period.

Active and ongoing repairs and/or renovations to the land prevented the normal use of the land for at least 90 consecutive days during the taxation year.

Repairs/Renovations began on: ____ / ____ / ____, and continued through: ____ / ____ / ____.
mm dd yyyy mm dd yyyy

The normal and usual use of the land immediately proceeding this period was: _____

Category 3: Gross or Manifest Error in the Preparation of the Assessment Roll, the Tax Roll or the Calculation of Taxes Excluding any Errors in Judgement in Assessing the Subject Property.

Applicants requesting relief in relation to gross or manifest errors in the preparation of the tax roll, the calculation of taxes, or the preparation of the assessment roll must select one of the following. Any claimed error under this category is understood to be an error that was clerical or factual in nature such as a typographical error or an error in the transposition of figures, but not an error in judgment in assessing the property.

An overcharge of taxes for the taxation year resulted from a gross or manifest error in the **calculation of the property taxes, or the preparation of the tax roll**. [357(1)(f)]

An overcharge of taxes resulted from a gross or manifest error in the **preparation of the assessment roll** for the following taxation year(s) _____. [358(1)(a)]

(Application must be filed between March 1 and December 31 of the year and may be made on one or both of the two years proceeding the date of application)

An overcharge of taxes resulted from a gross or manifest error in the preparation of an **assessment made under Section 33 or 34 of the Assessment Act**. For assessment(s) made on : ____ / ____ / ____ for the following taxation year(s): _____. [358(1)(b)]

(Application deadline is December 31st of the 2nd year following the year in which the assessment was made)

Certification

I, _____ certify that the information contained in this form and all accompanying documentation is true, accurate and complete and that I am an eligible applicant as defined by the *Municipal Act, 2001*.

Signature: _____ Date: _____

Municipal Use Only

Received On:	Via:	Municipal Signature
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