

CONSIDERATION FOR REDUCTION OF TAXES DUE TO SPECIAL CONDITION

Under Section 357 or 358 of the Municipal Act, property owners or their authorized agents can approach the Town for cancellation, reduction, or refund of taxes if they meet certain criteria outlined in the Act.

The owner has the opportunity to approach MPAC between January 1 and March 31st to request a Request for Reconsideration if for any reason they believe that their current year's assessment is incorrect or too high.

After March 31st and before February 28th of the following year, the owner can apply to the Town for a reduction of taxes for the current year under one or more of **seven conditions** set out in Section 357 of the Municipal Act and summarized as follows:

- a) Change of event – classification change
- b) The property has become vacant
- c) The property has become exempt from taxation
- d) The building on the land was destroyed or damaged and not able to be used for the same purpose as prior to the damage
- e) A mobile unit was removed
- f) Gross or manifest error that is clerical or factual in nature
- g) Repairs or renovations preventing normal use for more than three months.

Under Section 358 the owner can apply for cancellation, reduction, or refund of taxes for the two previous years but only if there was an error in fact, not in opinion.

The owner is encouraged to provide the Town as much background information to support their request.

If the Town determines the application has merit, an application form is filled out for the owner and sends it, and the owner's supporting documentation to MPAC for their recommendation.

MPAC reviews the application and sends their Response to the Town. A Response can include a classification change and/or a revision of assessment. The meeting must be held on or before September 30th of the following year.

Once MPAC's recommendation is received by the Town, a Notice of Hearing is sent to the owner at least 14 days prior to the meeting. At the meeting the Town council, or its delegate, considers/approves the recommendation of MPAC. While the owner must be notified of the meeting, they are not required to attend.

A Notice of Decision is sent to the owner within 14 days of the decision. The Notice of Decision will notify the owner of the opportunity to appeal within 35 days of the decision, and specify that appeal deadline date.

The adjustment is processed on the tax account and the owner is given the opportunity of a refund if there is a credit on the account.