Town of Lincoln
4800 South Service Rd
Beamsville, ON, L3J 1L3

Application Form
For Cancellation, Reduction, Refund of Property Taxes
s. 357 and 358 of the *Municipal Act, 2001*

The deadline for this application is **February 28** of the calendar year following the year which is being appealed. Please ensure you keep confirmation of your submission date for your records.

Property Information:

Property Roll Number: _2622_____

Property Address:_____

Owner's Name: _____

Applicant Name (if different than owner): _____

Mailing Address: _____

City/Town:_____Province:_____Postal Code:_____

Phone: _____Email: _____

Reason for application:

Choose **one** of the following reasons to request either a cancellation, reduction or refund of all or part of the taxes on the property in compliance with Section 357 of the *Municipal Act, 2001*

- ☐ Changed Tax Class as a result of a change event as defined in the legislation, s.357(a);
- ☐ Land has become vacant land or excess land, s.357(b);
- ☐ Land has become exempt from taxation, s.357(c);
- ☐ A building on the land was razed by fire, demolition or otherwise, s.357(d)(i);
- ☐ A building on the land was damaged by fire demolition or otherwise to render it substantially unusable for the purposes for which it was used immediately prior to the damage, s.357(d)(ii);
- ☐ A mobile unit on the land was removed, s.357(e);
- ☐ Overcharged due to a gross or manifest error that is clerical or factual in nature, s.357(f);
- ☐ Repairs or renovations prevented the normal use of the land for at least 3 months during the year, s.357(g).

Or, please select the reason for your application to cancel, reduce or refund all or part of the taxes under Section 358 of the *Municipal Act*, *2001* on the year:

- ☐ A gross or manifest error that is clerical or factual in nature was made during the preparation of the assessment roll. The error affected an entire calendar year and can be for the current year and up to 2 years prior, s.358(1)(a); or

- ☐ A gross or manifest error that is clerical or factual in nature was made during the preparation of an assessment under section 33 or 34 (Supplementary or Omitted assessment) of the Assessment Act, s.358(1)(b).

Please provide additional information about your application:

_____

_____

_____

Period during which your property was affected (yyyy/mm/dd):

From:_____/_____/_____ To:_____/_____/_____

Documentation Checklist

Please include all applicable information and documentation to support your application. Examples of supporting documentation:

- Insurance claims/reports
- Time-stamped photos
- Contractor receipts or invoices
- Building/Demolition permits
- Closure notices
- Fire department report if claiming damage by fire
- A description of work where claiming repairs/renovations preventing normal use, along with a description of normal and usual use of the building immediately preceding the period claimed
- Any other relevant information to support your appeal

Applications must be accompanied by documentation (proof) sufficient to support a determination of eligibility. The Town reserves the right to request additional information at a later date to support the application. If additional information is not received within one month of the request, the application will be considered withdrawn. Completion or submission of an application does not establish eligibility to any form or amount of property tax cancellation, reduction or refund.

Certification

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

Signature: _____ Date (yyyy/mm/dd): _____/_____/_____

The personal information on this form is collected under the authority of the *Municipal Act, 2001 S.O. 2001*, *c. 25,* and/or *Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M. 56*. The information will be used to determine the qualification for an adjustment to taxes under Section 357 or 358 of the *Municipal Act, 2001*. If you have questions regarding the collection of this information, please contact the Director of Legislative, Enterprise and Information Services at 905-563-2799 or clerks@lincoln.ca.

Representatives or Agents

Representatives or Agents making requests on behalf of a principal must submit a letter of authorization signed by the principal in order to validate their application. The form is available at lincoln.ca/onlineaccounts, under “Account Updates”.

Completed form and supporting documentation can be submitted:

- By e-mail: taxclerk@lincoln.ca
- By mail: Town of Lincoln Tax Clerk, 4800 South Service Rd, Beamsville, ON L3J 1L3
- In person: Town Hall, 4800 South Service Rd, Beamsville, ON during Town Hall business hours

Application Process

1. A confirmation will be issued upon receipt of your application.
2. Town of Lincoln staff review each application and may request additional information.
3. The Town of Lincoln may provide information about your application to the Municipal Property Assessment Corporation (MPAC) to confirm the application details and obtain assessment information. MPAC may conduct a property inspection and provide a written response to the Town.
4. Town staff will review the application and MPAC response, if applicable, to determine whether there will be a cancellation/reduction of property taxes. If approved, staff will calculate the tax cancellation/reduction amount.