



**Policy GP-034 – Policy for Section 357-359 Applications**

<b>Governance Policy GP-034</b>	<b>Section: Corporate Services</b>
<b>Issue Date: January 1, 2026</b>	<b>Approval Date:</b>
<b>Review Date: Every 5 years</b>	<b>Initiating Department: Finance</b>

**Purpose:**

To establish an efficient and effective approach for the review of applications made to the municipality under section 357-359 of the *Municipality Act*, 2001, S.O. 2001, c. 25 in accordance with delegation of authority By-law 2019-54.

**Scope:**

Legal Authority

- The Municipal Act, 2001, section 357-359.
- The Assessment Act, 1990.

**Definitions:**

- None

**Standards and Procedures:**

**Application Types and Timelines**

Section 357 and 357.1

In accordance with legislation, applications may be submitted for the following:

- a) If a change event, as defined in clause (a) of the definition of “change event” in subsection 34 (2.2) of the *Assessment Act*, 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). That class has a lower tax ratio for the taxation year than the class the property or portion of the property is in than the original class. This applies if no supplementary assessment is made.
- b) Land has become vacant or of excess during the year or during the preceding year

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- 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.
- d) Building on the land was:
  - (i) razed by fire, demolition or otherwise, or
  - (ii) 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.
- (d.1) the applicant is unable to pay taxes because of sickness or extreme poverty.
- 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.
- f) A 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.
- 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.

In accordance with By-law 2019-54, applications submitted under 357 (1) (d.1) are to be reviewed by the Assessment Review Board.

### Section 358

In accordance with legislation, applications may be submitted for the following:

- a) An error that is clerical or factual in nature (typographical, transposition of figures, etc.) that occurred in one or both of the two years preceding the year in which the application is made. This is not an error of judgment in assessing the property.
- b) If reassessment is made under section 33 or 34 of the *Assessment Act* for any overcharge caused by an error in the preparation of the assessment that is clerical or factual in nature in the year or years leading to the application, including the transposition of figures, a typographical error or similar errors.

### Section 359

Upon application made by the Treasurer, Norfolk County may increase the taxes levied on land in the year in respect of which the application is made to the extent of any undercharge caused by a gross or manifest error that is a clerical or factual error,

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including the transposition of figures, a typographical error or similar error, but not an error in judgement in assessing the land.

### **Application Process**

1. Applicant Reviews Eligibility:
  - a. The applicant must be the current owner/spouse of current owner, a person who has an interest in the land as shown on the appropriate records or is the tenant/occupant.
  - b. Prior to submitted an application, the application shall review GP-034.
2. Applicant Completes Application Form:
  - a. The applicant must be completed utilizing the “Application for Tax Adjustment Under Section 357 & 358 of the Municipal Act, 2001” as included with this GP-034.
  - b. It is the applicant’s responsibility to submit this application is submitted by the deadline established in s. 357 (3), s. 358 (3) & (3.1), and s. 359 (2.1).
3. Applicant Submit to Norfolk County:
  - a. Completed applications should be submitted either by email, by mail, or in person.
  - b. An administration fee, in accordance with Norfolk County’s User Bylaw, is added to the applicant’s Property Tax Account upon receipt of application.
4. Norfolk County Preliminary Assessment:
  - a. Applications are reviewed for eligibility during the 120-day evaluation period by County staff.
5. Notice of Preliminary Review and Hearing:
  - a. Notice letter will provide a preliminary overview of any adjustment to the property tax account as a result of the application – any adjustments noted as part of this letter are not final and are subject to the outcomes of the Hearing.

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- b. Notification will be provided at least 14 days prior to the scheduled meeting date.
6. Hearing:
  - a. Applicants must inform the County of their intent to attend the Hearing.
  - b. Attendance at the Hearing is optional and not required for application consideration.
7. Finalization:
  - a. Application results are finalized upon completion of the Hearing and are ratified in accordance with By-law 2019-54.
  - b. Applicants are notified within 14 days of the decision.
  - c. Applicants will be notified of their appeal rights.

### **Guidelines for Determine Reductions**

#### Section 357 (1) (g)

All property types, excluding residential, are subject to a strict maximum reduction limit of 30% to the existing structure value prorated for the area of the structure that is being renovated or repaired.

Property type shall be determined based on the use of the structure immediately prior to any renovations or repairs taking place.

### **Responsibilities**

#### Applicants

- Ensure that all relevant information is submitted as part of their application at time of submission to allow for an efficient review by the County.
- Ensure application fee is paid in advance of the application being submitted and that a receipt for the payment as issued by Norfolk County is included as part of the application process.
- Indicate attendance and attend Hearing should they desire.

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### Property Tax Analyst

- Receive and review application made under this policy.
- Submit applications to Municipal Properties Assessment Corporation for consideration if required.
- Prepares Notice of Hearing letter to applications when required noting results of preliminary review.

### Supervisor, Corporate Billing

- Completes review of application and schedules/issues a Notice of Hearing.
- Approves any adjustments made to the roll as a result of an approved adjustment.
- Prepares Notice of Decision for execution by the Tax Collector/Manager, Revenue Services.

### Tax Collector/Manager, Revenue Services

- Ensuring applicable staff are aware of and trained on this policy, the Guidelines and any related protocols, and/or any subsequent revisions.
- Ensuring staff comply with this policy and follow any related guidelines and protocols.
- Ensuring documentation/records of all transactions are maintained.
- Approves any adjustments as required and permitted.
- Convenes Hearings as required.

### Treasurer

- Delegate authority to the Tax Collector/Manager, Revenue Services for approval of applications in accordance with By-law 2019-54.

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### **Communication**

This policy will be made available to all Council members, staff and the general public to encourage accountability and transparency. All documents will be made available in accessible formats as requested.

### **Evaluation**

- Every 5 years

### **Legislative Reporting Requirements**

- None

### **Appendix**

- Application for Tax Adjustment under Section 357-359 of the Municipal Act



APPLICATION NUMBER: \_\_\_\_\_

**Application for Tax Adjustment Under Section 357-359 of the Municipal Act, 2001**

**Property Information:**

Roll Number: 3310 - \_ \_ \_ - \_ \_ \_ - \_ \_ \_ \_ - 0000

Property Address: \_\_\_\_\_

Name of Owner: \_\_\_\_\_

- Note for applicants:
- If acting as an agent of the owner, written authorization from the owner must be submitted with application
  - An application may only be made by the owner of the land or by another person who:
    - a) Has an interest in the land as shown on the records of the appropriate land registry office.
    - b) Is the tenant, occupant or other person in possession of the land; or
    - c) Is the spouse of the owner or other person described in clause (a) or (b).
  - Please review GP-034 in advance of submitting an application.
  - An application can be submitted at any time during the year, however, the deadline for submitting an application is established in Municipal Act, 2001, s. 357 (3), s. 358 (3) & (3.1), and s. 359 (2.1).
  - Personal information on this form is collected under the authority of the Municipal Freedom of information and Protection of Privacy Act and will be used to determine the qualifications for an adjustment to taxes under Section 357 or 358 of the Municipal Act.

**Applicant Contact Information:**

Name of Applicant: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

**Application Period:**

From: \_\_\_\_\_ To: \_\_\_\_\_

(Example: If building demolished on February 1, 2025 and not reconstructed as of December 31, 2025, application period is: From: February 1, 2025 To: December 31, 2025)



APPLICATION NUMBER: \_\_\_\_\_

**Select the appropriate box(es) that are applicable for your application:**

- Ceased to be liable to be taxed at rate it was taxed - s. 357 (1)(a)
- Became exempt - s. 357(1)(c)
- Razed by fire, demolition or otherwise - s. 357(1)(d)(i)
- Damaged by fire, demolition or otherwise – (substantially unusable) - s. 357(1)(d)(ii)/s. 357(1)(e) mobile unit removed.
- Vacant or excess land - s. 357(1)(b)
- Gross or manifest clerical error - s. 357(1)(f) or s. 358(1)
- Repairs/Renovations preventing normal use for a period of 3 months - s. 357(1)(g)
- Sickness or extreme poverty - s. 357(1) (d.1)
- An increase in property taxes for the current year may occur is there was a clear mistake in entry that caused you to be undercharged for it or the Treasurer applies for it - s.359 (1)

**Details of Reason (Please include additional notes and evidence if required):**

I authorize Norfolk County to add the application fee to my property tax account in accordance with the [User-Fee By-Law](#) and I understand that the application fee must be paid by the end of the month to avoid penalty and interest charge. Please refer to [www.norfolkcounty.ca/PayTax](http://www.norfolkcounty.ca/PayTax) for payment options.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

**To Submit Application:**

Email: [propertytaxes@norfolkcounty.ca](mailto:propertytaxes@norfolkcounty.ca)

By Mail: Norfolk County, Revenue Services, Finance Department, 50 Colborne Street, South, Simcoe, Ontario N3Y 4H3

In Person: At one of the [County's Service Norfolk locations](#)