



Township of Brock

Cancellation/Reduction/Refund of Property Taxes under Section 357 or 358 of the Municipal Act

A Section 357 Property Tax Application is filed due to a change of event (see list on application) that occurred during the current taxation year. The deadline for submitting an application is the last day of February following the taxation year to which the application relates.

A Section 358 Property Tax Application is to cancel, reduce or refund property taxes for one or both of the two years preceding the year in which the application is made. A Section 358 Tax Appeal may be filed 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 transposition of figures, a typographical error, or similar errors, but not an error in judgment in assessing the property. An application must be filed between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made, and the application shall indicate to which year or years it applies.

Who can apply?

- Owner (or spouse) of the property.
- Another person who has interest in the land as shown on records of the Land Registry Office.
- Tenant, occupant, or other person in possession of the land.
- Representative or Agent – letter of authorization signed by the property owner to validate their application must be submitted with the application.

Application Process

The Township of Brock will provide information about your application to the Municipal Property Assessment Corporation (MPAC) to confirm the application details.

The Township Treasury Department receives and reviews the application, then forwards the application to MPAC to obtain revised assessment information. MPAC may conduct a property inspection.

The revised assessment information is forwarded in a report to Council for its decision. The Township will provide the property owner/applicant with written notice of the date the report will go before Council. The property owner(s) will also be notified within 14 days following Council's decision.

For applications filed under Section 357, an applicant may file a Notice of Appeal with the Assessment Review Board (ARB) within 35 days of Council's decision. Additional fees will be applicable.

Applications filed under Section 358 cannot be appealed to the (ARB).

