



## Request for Decision

Council Meeting: April 9, 2019

### 8.23 - Request to Waive Property Tax Increase

#### Request

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The owners of Lot 3, Block 1, Plan 0221697 in SW 11-58-11-W4 are requesting that Council consider waiving their property tax increase which resulted from the renovations they did in 2016 to convert their attached garage into a suite for their handicapped son. They intend to convert the suite back to a full garage when their son no longer requires the suite.

In 2017 their assessment on their property increased by 77,340 due to the renovation, which equated to \$496.02 in property taxes. Council made a motion to cancel the total property tax increase. In 2018 Council cancelled \$307.68, which was the Municipal portion only.

The owners are now requesting that Council do the same for their 2019 property taxes. The assessment for the municipal portion of the property taxes equates to \$1,250.39. Based on 31.37%, which is the attached garage suite area, the municipal portion of the taxes would be \$392.25

Section 347 of the MGA allows a council to cancel all or part of a tax.

#### Alternatives

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Deny the request.

Cancel the municipal portion of the property taxes based on the garage suite area in the amount of \$392.25, as per section 347 of the MGA.

#### Recommendation

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Administration is recommending to cancel the municipal portion of the property taxes in the amount of \$392.25, as per section 347 of the MGA.

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**Submitted by:** Phyllis Corbiere, Executive Assistant