



Request for Decision

Council Meeting: May 14, 2019

6.1 - Request to Waive Property Tax Increase

Request

At the April 9, 2019 meeting, Council was presented with a request from the owners of Lot 3, Block 1, Plan 0221697 in SW 11-58-11-W4 to waive 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. Council tabled the request until after the 2019 tax levy was not set.

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 municipal portion of their property taxes did not change from 2018. The assessment for the municipal portion of the property taxes equates to \$1,250.39. Based on 31%, which is the attached garage suite area, the municipal portion of the taxes would be \$387.62

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

Alternatives

Deny the request to cancel the tax increase.

Cancel the municipal portion of the property taxes, \$387.62, as per section 347 of the MGA.

Recommendation

Administration is recommending to cancel 31% of the municipal portion of the property taxes for an amount of \$387.62, as per section 347 of the MGA.