



Late Tax Payment Penalty Cancellation Request 04218008

Electoral Division: 6

File: 04218008

Date:	February 13, 2024		
Presenter:	Adrienne Wilson, Lead Tax Representative		
Department:	Financial Services		
Approved by:	<input checked="" type="checkbox"/> Executive Director / Director	and/or	<input checked="" type="checkbox"/> Chief Administrative Officer

REPORT SUMMARY

On November 30, 2023, Administration received a request from the owner of roll 04218008 regarding the November 1, 2023, late payment penalty of \$141.79 due to non-receipt of tax payment. Per Late Tax Payment Penalty Cancellation Policy C-204, the November 1 penalty is applicable within the review timeframe. The taxes and penalties were paid in full on November 30, 2023.

The taxpayer requests that the penalty be cancelled for compassionate reasons due to the loss of an immediate family member and a medical condition.

Administration has reviewed the appropriate documentation validating this request and has concluded that the request complies with Policy C-204 section 10(1) which states that a cancellation request is valid if a death in the immediate family of the property owner occurred within twenty one days prior to the tax due date.

ADMINISTRATION'S RECOMMENDATION

THAT Council approves the late tax penalty cancellation request for \$141.79 from roll 04218008.

BACKGROUND

This request was evaluated using Policy C-204, establishing a uniform and consistent approach for Council to address late tax payment penalty cancellation requests in Rocky View County.

ANALYSIS

This request complies with the late tax penalty cancellation request criteria in Policy C-204.

COMMUNICATIONS / ENGAGEMENT

Council's decision will be communicated to the owner of roll 04218008.

IMPLICATIONS

Financial

There are no financial implications.

STRATEGIC ALIGNMENT

This report is a statutory obligation under section 347(1) of the *Municipal Government Act*.



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ALTERNATE DIRECTION

Administration does not have an alternate direction for Council's consideration.

ATTACHMENTS

Attachment A: Request Letter 04218008

