



## FINANCIAL SERVICES

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<b>TO:</b>	Council	
<b>DATE:</b>	May 25, 2021	<b>DIVISION:</b> 2
<b>FILE:</b>	04721022	<b>APPLICATION:</b> N/A
<b>SUBJECT:</b>	Late Tax Payment Penalty Cancellation Request	

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### POLICY DIRECTION:

This request was evaluated in accordance with the Late Tax Payment Penalty Cancellation Policy C-204, which establishes a uniform and consistent approach for Council to address late tax payment cancellation requests in Rocky View County (the County).

### EXECUTIVE SUMMARY:

On October 14, 2020, Administration received a request from the financial representative of roll 04721022 regarding a reduction of the \$733.02 late payment penalty. The County received payment on October 8, 2020, for the 2020 taxes and penalty.

The representative wrote, on behalf of the ratepayer, that on July 13, 2020, they had erroneously mailed a cheque to the County's previous address in Calgary; they have yet to receive returned mail from Canada Post. They claim they were unaware of the change in address as last year's tax bill was paid directly through the bank. They are therefore requesting that their internal records be considered acceptable in hopes of getting the penalty reduced.

This request is not in compliance with the criteria in Policy C-204 (see Attachment 'B'); Administration therefore recommends that the request be denied.

### ADMINISTRATION RECOMMENDATION:

Administration recommends the request be denied in accordance with Option #1.

### BUDGET IMPLICATIONS:

There are no budget implications at this time.

### OPTIONS:

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|------------|---|
| Option #1: | THAT the request for late tax penalty cancellation in the amount of \$773.02 be denied. |
| Option #2: | THAT alternative direction be provided.   |

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### Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

"Barry Woods"

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Manager  
Financial Services

BW/rp

Concurrence,

"Kent Robinson"

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Acting Chief Administrative Officer

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 04721022

ATTACHMENT 'B': Policy C-204