



## FINANCIAL SERVICES

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<b>TO:</b>	Council	
<b>DATE:</b>	May 25, 2021	<b>DIVISION:</b> 9
<b>FILE:</b>	07923017	<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 owner of roll 07923017 regarding late payment penalty cancellation in the amount of \$270.83. The County received payment on October 16, 2020, for the 2020 taxes, and the penalty was paid on December 29, 2020.

The ratepayer wrote that she never received a copy of her tax bill when they were sent out in May 2020. She only became aware of the outstanding taxes and penalty when she received a reminder letter. She confirmed that her mother, who is a joint owner of the property, did receive her copy, but the mother had a massive heart attack in June 2020, was in a hospital for a week, and thereafter underwent a triple bypass. The copy of the tax notice that was received was misplaced because of the chaos. The ratepayer is therefore requesting that the penalty be waived as she wasn't aware of the outstanding taxes, and because of her mother's major surgery and lengthy hospital stay.

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 \$270.83 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 07923017

ATTACHMENT 'B': Policy C-204