



FINANCIAL SERVICES

TO:	Council	
DATE:	May 25, 2021	DIVISION: 5
FILE:	04312069	APPLICATION: N/A
SUBJECT:	Late Tax Payment Penalty Cancellation Request	

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 21, 2020, Administration received a request from the owners of roll 04312069 regarding late payment penalty cancellation in amount of \$373.00. The County received payment on October 8, 2020, for the 2020 taxes and the penalty.

The rate payers have stated that they did not receive their tax notice, which was mailed out in May 2020, but they received the reminder letter sent out in September 2020. As per section 337 of the *Municipal Government Act*, "a tax notice is deemed to have been received 7 days after it is sent." All tax notices were mailed out May 29, 2020.

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:

- | | |
|------------|---|
| Option #1: | THAT the request for late tax penalty cancellation in the amount of \$373.00 be denied. |
| Option #2: | THAT alternative direction be provided. |

Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

"Barry Woods"

Manager
Financial Services

BW/rp

Concurrence,

"Kent Robinson"

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04312069

ATTACHMENT 'B': Policy C-204