



FINANCIAL SERVICES

TO: Council
DATE: May 25, 2021 **DIVISION:** 3
FILE: 04714096 & 04714098 **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 04714096 and 04714098 regarding late payment penalty cancellation in the total amount of \$1,415.89. The County received payment on September 8, 2020, for the 2020 taxes, and the penalty was paid on December 15, 2020.

The rate payer stated that a cheque was mailed on August 27, 2020, for payment of taxes. As per section 341 of the *Municipal Government Act*, a tax payment is deemed received on the date of the postmark stamped on the envelope. The postmark on the envelope from the ratepayer is for September 3, 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 \$1,415.89 be denied.
- Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

Manager
Financial Services

Concurrence,

“Kent Robinson”

Acting Chief Administrative Officer

BW/rp

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04714096 & 04714098

ATTACHMENT 'B': Policy C-204