



## **FINANCIAL SERVICES**

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**TO:** Council  
**DATE:** May 25, 2021 **DIVISION:** 3  
**FILE:** 04617012 **APPLICATION:** N/A  
**SUBJECT:** 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 26, 2020, Administration received a request from the owner of roll 04617012 regarding late payment penalty cancellation in the amount of \$1,412.42. The County received payment for the 2020 taxes and penalties on October 29, 2020.

The ratepayer wrote that her husband passed away on June 10, 2020, and she was in the hospital for three weeks. She also stated that her husband took care of the payments for property taxes prior to his demise and she was under the assumption that he had paid the 2020 property tax. She is asking Council to waive the penalty as there was a death in her immediate family. Policy C-204 *Late Tax Payment Penalty Cancellation* states that penalty can be cancelled if the death in the immediate family of the property owner occurred within seven days prior to the due date. As of May 11, 2021, Policy C-204 has been amended to allow for twenty-one (21) days prior to the due date (Attachment 'B'). This request was sent in prior to the policy being amended.

This request is not in compliance with the criteria in Policy C-204 at the time of submission (see Attachment 'C'); 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 \$1,412.42 be denied.

Option #2: THAT alternative direction be provided.

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### **Administration Resources**

Barry Woods, Manager Financial Services



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 04617012

ATTACHMENT ‘B’: Policy C-204

ATTACHMENT ‘C’: Policy C-204 prior to May 11, 2021 amendments