

FINANCIAL SERVICES

TO: Council

DATE: June 8, 2021 **DIVISION:** 5

FILE: 03330016 & 03330018 **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 26, 2020, Administration received a request from the owners of roll 03330016 and 03330018 regarding late payment penalty cancellation in the total amount of \$30,882.83. The County received payment for the 2020 taxes and penalty on October 29, 2020.

The ratepayers wrote that they recently acquired the property. There was some miscommunication and misunderstanding between them and the tenant with regard to paying property tax. This lack of communication resulted in the property tax not being paid by either parties. They are requesting that Council cancel or reduce their penalty based on the current difficult times.

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 \$30,882.83

be denied.

Option #2: THAT alternative direction be provided.



Respectfully submitted,	Concurrence,
"Barry Woods"	"Kent Robinson"
Manager Financial Services	Acting Chief Administrative Officer
BW/rp	
ATTACHMENTS:	

ATTACHMENT 'A': Request Letter 03330016 & 03330018 ATTACHMENT 'B': Policy C-204