



FINANCIAL SERVICES

TO:	Council	
DATE:	June 8, 2021	DIVISION: 8
FILE:	06712029	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 November 8, 2020, Administration received a request from the owner of roll 06712029 regarding late payment penalty cancellation in amount of \$895.15. The County received payment on September 9, 2020, for the 2020 taxes, and the penalty payment was received on December 18, 2020.

The ratepayer wrote that they had planned on paying the 2020 taxes on the last week of August 2020, but their father passed away in Ontario a week prior. They had immediately travelled to be with family and make arrangements for the funeral. The tax bill was paid upon return, but they were already a few days late. They are requesting that Council compassionately cancel the penalty as there was a death in the immediate family. Policy C-204 *Late Tax Payment Penalty Cancellation* at the time of submission stated 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 \$895.15 be denied.

Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

Manager
Financial Services

BW/rp

Concurrence,

“Kent Robinson”

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 06712029

ATTACHMENT ‘B’: Policy C-204

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