



FINANCIAL SERVICES

TO:	Council	
DATE:	June 8, 2021	DIVISION: 5
FILE:	05328025	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 9, 2020, Administration received a request from the owner of roll 05328025 regarding late payment penalty cancellation in amount of \$706.15. The County received payment on September 10, 2020, for the 2020 taxes, and the penalty was paid on December 22, 2020.

The rate payer wrote that he was unable to make payment before the August 31, 2020, due date because he was stuck in the United States for two weeks. He is a truck driver and had left Canada with a delivery to the US mid-August. His truck load was delayed and eventually cancelled because of the border restrictions. He also stated he was out of work for five months prior to his trip to US and had to get a loan to pay his 2020 taxes. He is requesting that Council cancels this penalty as he has lost his job and has other loans to pay.

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 \$706.15 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 05328025

ATTACHMENT 'B': Policy C-204