



FINANCIAL SERVICES

TO: Council
DATE: June 8, 2021 **DIVISION:** 3
FILE: 04701334 **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 owners of roll 04701334 regarding late payment penalty cancellation in amount of \$512.42. The County received payment on October 14, 2020, for the remainder of the 2020 taxes, and the penalty was paid on December 15, 2020.

The ratepayers wrote that their job sectors were hit hard by the global pandemic and economic crisis, and that they suffered a significant personal loss in the family. Part of the 2020 taxes was paid in June 2020, but the remainder slipped their minds because of everything going on. They recommend that reminder notices be sent out by the County prior to penalty application. They are requesting Council's forgiveness of penalty as this year has presented unusual challenges for them.

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 \$512.42 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 04701334

ATTACHMENT 'B': Policy C-204