



## **FINANCIAL SERVICES**

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**TO:** Council  
**DATE:** June 8, 2021  
**FILE:** 04606433  
**SUBJECT:** Late Tax Payment Penalty Cancellation Request

**DIVISION:** 3  
**APPLICATION:** N/A

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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 November 23, 2020, Administration received a request from the owner of roll 04606433 regarding late payment penalty cancellation in the amount of \$897.49. The County has not received payment for the 2020 taxes.

The ratepayer wrote that they were under the impression that the payments would be deferred, and that due to redirecting their mail to another address, they had not known about the taxes or deferral date. As per Section 337 of the *Municipal Government Act* a tax notice is deemed to have been received seven days after it is sent.

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 \$897.49 be denied.
- Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Barry Woods"

"Kent Robinson"

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Manager  
Financial Services

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Acting Chief Administrative Officer

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**Administration Resources**  
Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

BW/aw

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 04606433

ATTACHMENT 'B': Policy C-204