

## FINANCIAL SERVICES

TO: Council

**DATE:** June 8, 2021 **DIVISION:** 3

**FILE:** 04619007 **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 26, 2020, Administration received a request from the owner of roll 04619007 regarding late payment penalty cancellation in the amount of \$885.66. The County received payment in full by December 21, 2020.

The ratepayer wrote that they had mistakenly made and mailed their payment of property taxes to the Town of Sylvan Lake on June 25, 2020. The Town of Sylvan Lake did not notify them of their overpayment. Once they had received their reminder letter from the County, they requested a refund from the Town of Sylvan Lake and made payment once their refund had been received.

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 \$885.66 be

denied.

Option #2: THAT alternative direction be provided.



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

# **ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 04619007 ATTACHMENT 'B': Policy C-204