



FINANCIAL SERVICES

TO: Council
DATE: June 8, 2021 **DIVISION:** 5
FILE: 04324016 **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 30, 2020, Administration received a request from the owner of roll 04324016 regarding late payment penalty cancellation in the amount of \$571.50. The County received partial payments on October 28, 2020, and January 6, 2021.

The ratepayer indicated that the title of the property was recently transferred to his and his wife's name, making them responsible for the taxes; however, shortly thereafter, there was a tragic family situation. They are requesting the penalty be removed as it has been a difficult year.

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 \$571.50 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/aw

Concurrence,

"Kent Robinson"

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04324016

ATTACHMENT 'B': Policy C-204