



## FINANCIAL SERVICES

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**TO:** Council  
**DATE:** June 8, 2021 **DIVISION:** 2  
**FILE:** 05717001, 05720005, 05721003 & 05721004 **APPLICATION:** N/A  
**SUBJECT:** Late Tax Payment Penalty Cancellation Request

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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 December 2, 2020, Administration received a request from the owner of rolls 05717001, 05720005, 05721003 & 05721004 regarding late payment penalty cancellation in the total amount of \$470.69. The County received payment on September 18, 2020, for the 2020 taxes. The penalties were paid on December 3, 2020.

The ratepayer wrote that a cheque had been issued at the end of July 2020. They had noticed that it had not been cashed by September and realized that the cheque had been mailed to the old County office. The original envelope from July 2020 still has not been returned to them by Canada Post. As per section 341 of the *Municipal Government Act*, a tax payment is deemed received on the date of the postmark stamped on the envelope.

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 \$470.69 be denied.
- Option #2: THAT alternative direction be provided.

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### Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

"Barry Woods"

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Manager  
Financial Services

BW/aw

Concurrence,

"Kent Robinson"

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Acting Chief Administrative Officer

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 05717001, 05720005, 05721003, 05721104

ATTACHMENT 'B': Policy C-204