



FINANCIAL SERVICES

TO: Council
DATE: June 22, 2021 **DIVISION:** 5
FILE: 04324022 **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 April 26, 2021, Administration received a request from the owner of roll 04324022 regarding the January 1, 2021, late payment penalty in the total amount of \$1,802.77. The 2019 taxes, as well as the 2020 taxes and penalties are currently unpaid.

The ratepayer is requesting that the January 1, 2021, penalty be cancelled due to financial hardship.

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 \$1,802.77 be denied.

Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

Manager
Financial Services

BW/aw

Concurrence,

“Kent Robinson”

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04324022

ATTACHMENT 'B': Policy C-204