

FINANCIAL SERVICES

TO: Council

DATE: June 22, 2021 **DIVISION:** 9

FILE: 10013186 **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 March 26, 2021, Administration received a request from the owner of roll 10013186 regarding the January 1, 2021, late payment penalty in the total amount of \$488.06. A portion of the 2019 taxes, as well as the 2020 taxes and penalties are still currently outstanding.

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 \$488.06 be

denied.

Option #2: THAT alternative direction be provided.



ATTACHMENT 'A': Request Letter 10013186 ATTACHMENT 'B': Policy C-204

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