

FINANCIAL SERVICES

TO: Council

DATE: June 22, 2021 **DIVISION:** 3

FILE: 04714106 **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 11, 2021, Administration received a request from the owner of roll 04714106 regarding the January 1, 2021, late payment penalty in the total amount of \$1,009.32. The 2020 taxes and penalties have been paid in full as of March 12, 2021.

The ratepayers have requested that the penalty be cancelled as they did not receive notification that they had an outstanding balance. They had been notified by their bank when letters were mailed out that the property was going to be on the County Tax Sale. The taxes had been outstanding from 2018 to 2021. Their mail was be sent to the municipal address, which was registered on title, but they were not living on the property. The mailing address for the rate payers has now been registered.

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 \$1,009.32

be denied.

Option #2: THAT alternative direction be provided.



ATTACHMENT 'A': Request Letter 04714106 ATTACHMENT 'B': Policy C-204

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