

FINANCIAL SERVICES

TO: Council

DATE: June 22, 2021 **DIVISION:** 2

FILE: 05708078 **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 February 25, 2021, Administration received a request from the owner of roll 05708078 regarding the late payment penalty in the total amount of \$897.96. The amount of \$423.57 is ineligible for review; the amount of \$474.39 can be reviewed under policy C-204. The owner has now registered for the TIPP program.

The ratepayers have requested that the penalty be cancelled as various financial and other pressures during the pandemic resulted in them missing the due date. They are requesting that Council cancel or reduce their penalty based on the current difficult times.

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 \$474.39 be

denied.

Option #2: THAT alternative direction be provided.



ATTACHMENT 'A': Request Letter 05708078 ATTACHMENT 'B': Policy C-204

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