

FINANCIAL SERVICES

TO: Council

DATE: September 14, 2021 **DIVISION:** 3

FILE: 04701252 **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 August 3, 2021, Administration received a request from the owner of roll 04701252 regarding the July 1, 2021, late payment penalty in the total amount of \$471.02. The 2021 taxes and penalty have been paid in full as of August 2, 2021.

The ratepayer is requesting that the penalty be cancelled as they were out of the province and missed the due date.

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 \$471.02 be

denied.

Option #2: THAT alternative direction be provided.



ATTACHMENT 'A': Request Letter 04701252 ATTACHMENT 'B': Policy C-204

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