



FINANCIAL SERVICES

TO:	Council	
DATE:	October 27, 2020	DIVISION: 5
FILE:	03332014 & 03332017	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 September 17, 2020, Administration received a request from the owner of Roll 03332014 and 03332017 regarding late payment penalty cancellation in the total amount of \$574.56. The County received payment and application for enrollment the Tax Instalment Payment Plan (TIPP) on September 16, 2020, for both properties.

The ratepayer indicated in their request letter that, due to being stuck in Italy since June 2020, and with their corporate staff on leave and downsized due to COVID-19, there were operational issues, which led to the taxes being paid late. They also stated that there was a misunderstanding that the property tax deferral was the same as the City of Calgary's. As per Bylaw C-8043-2020 *Tax Penalty Bylaw*, the penalty date had been amended to September 1, 2020.

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:

- | | |
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| Option #1: | THAT the request for late tax penalty cancellation in the amount of \$574.56 be denied. |
| Option #2: | THAT alternative direction be provided. |

Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

“Kent Robinson”

Executive Director
Corporate Services

Concurrence,

“Al Hoggan”

Chief Administrative Officer

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 03332014 03332017

ATTACHMENT 'B': Policy C-204