



## FINANCIAL SERVICES

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**TO:** Council  
**DATE:** September 14, 2021 **DIVISION:** 3  
**FILE:** 04608052 **APPLICATION:** N/A  
**SUBJECT:** Late Tax Payment Penalty Cancellation Request

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### 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 July 21, 2021, Administration received a request from the owner of roll 04608052 regarding the July 1, 2021, late payment penalty in the total amount of \$578.17. The 2021 taxes and penalty were paid on July 22, 2021.

The ratepayer is requesting that the penalty be cancelled because the deadline was missed due to a death in the family on April 20, 2021.

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 \$578.17 be denied.
- Option #2: THAT alternative direction be provided.

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### Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

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Manager  
Financial Services

BW/aw

Concurrence,

“Kent Robinson”

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Acting Chief Administrative Officer

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 04608052  
ATTACHMENT 'B': Policy C-204