

FINANCIAL SERVICES

TO: Council

DATE: October 27, 2020 DIVISION: 8

FILE: 05631132 **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 23, 2020, Administration received a request from the owner of Roll 05631132 regarding late payment penalty cancellation in the amount of \$728.33. The County has received payment of the 2020 taxes on September 25, 2020.

The ratepayer wrote that, on August 15, 2020, they had mailed a cheque to the County for the amount of \$6,069.40, postdated for August 28, 2020. They had noticed mid-September that the cheque had not been cashed, at which time they contact the County and were instructed to wait a week and call back to see if the cheque was received. When they called back, they were told that the cheque had not been received and were advised how to process the payment through their online banking. They are asking Council to waive the penalty as the cheque is lost in the mail.

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 \$728.33 be

denied.

Option #2: THAT alternative direction be provided.



Respectfully submitted,	Concurrence,
"Kent Robinson"	"Al Hoggan"
Executive Director Corporate Services	Chief Administrative Officer

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 05631132 ATTACHMENT 'B': Policy C-204