



FINANCIAL SERVICES

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| TO: | Council | |
| DATE: | October 27, 2020 | DIVISION: 8 |
| FILE: | 05631184 | 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 05631184 regarding late payment penalty cancellation in the amount of \$1,527.27. The County has not received payment.

The ratepayer stated in their request letter that, due to economic circumstances brought on by COVID-19, their personal income has dropped by 80%, creating financial difficulty. In order to pay property taxes, they have had to pull money out of their TFSA, and will have to borrow money to pay the additional penalty. They also mistakenly thought the deadline was October 1, 2020, because they heard on the radio that the City of Calgary has allowed their residents to pay on that date. 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 \$1,527.27 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 05631184

ATTACHMENT 'B': Policy C-204



LATE TAX PAYMENT PENALTY CANCELLATION

Council Policy

C-204

- (3) "County" means Rocky View County;
- (4) "immediate family" means spouse, a parent, child, or sibling;
- (5) "*Municipal Government Act*" means the Province of Alberta's *Municipal Government Act*, RSA 2000, c M-26, as amended or replaced from time to time; and
- (6) "Rocky View County" means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.