



FINANCIAL SERVICES

TO: Council
DATE: October 27, 2020
FILE: 05618099
SUBJECT: Late Tax Payment Penalty Cancellation Request

DIVISION: 8
APPLICATION: N/A

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 21, 2020, Administration received a request from the owner of Roll 05618099 regarding late payment penalty cancellation in the amount of \$866.21. The County has not received payment.

The ratepayers have listed a couple of different factors that lead to the property taxes not being paid by the due date, firstly being that they had submitted an email on June 16, 2020, to appeal their assessment; they had been corresponding with an assessor from the County and are waiting on a response. Secondly, in Mid-March of 2020, they experienced a job loss, which created a large financial burden for their family. Lastly, they assumed that the deferred penalty date was September 30, 2020; the same as 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:

- Option #1: THAT the request for late tax penalty cancellation in the amount of \$866.21 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

BW/aw

Concurrence,

“Al Hoggan”

Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 05618099

ATTACHMENT ‘B’: Policy C-204