



FINANCIAL SERVICES

TO:	Council	
DATE:	October 27, 2020	DIVISION: 5
FILE:	04332041	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 04332041 regarding late payment penalty cancellation in the amount of \$191.43. The County received payment and application for enrollment on the Tax Instalment Payment Plan (TIPP) on September 18, 2020.

The new ratepayers stated in their request letter that they took possession of the property on September 3, 2020, and that they have been charged a penalty that they would not have received if not for the decision to defer penalty until September 1, 2020. They are therefore requesting that the penalty be waived as, being the new owners of the property, they were unaware of the deferred penalty date.

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 \$191.43 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 04332041

ATTACHMENT 'B': Policy C-204