



FINANCIAL SERVICES

TO: Council
DATE: September 21, 2021 **DIVISION:** 1
FILE: 03923004 **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 July 26, 2021, Administration received a request from the owner of roll 03923004 regarding the July 1, 2021, late payment penalty in the total amount of \$2,199.65. The 2021 taxes and penalty were paid on July 26, 2021.

The ratepayer is requesting that the penalty be cancelled due to their not receiving the tax notice in the mail. As per section 337 of the *Municipal Government Act*, "a tax notice is deemed to have been received 7 days after it is sent." All tax notices were mailed out May 14, 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 \$2,199.65 be denied.
- Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

Manager
Financial Services

BW/aw

Concurrence,

“Kent Robinson”

Acting Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 03923004

ATTACHMENT 'B': Policy C-204