



FINANCIAL SERVICES

TO: Council
DATE: September 21, 2021 **DIVISION:** 5
FILE: 04319163 **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 22, 2021, Administration received a request from the owner of roll 04319163 regarding the July 1, 2021, late payment penalty in the total amount of \$232.31. The 2021 taxes were paid on July 5, 2021, and the penalty was paid on August 6, 2021.

The ratepayer is requesting that the penalty be cancelled due to a banking problem.

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 \$232.31 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 04319163
ATTACHMENT 'B': Policy C-204