



FINANCIAL SERVICES

TO: Council
DATE: September 21, 2021 **DIVISION:** 5
FILE: 05302001, 05302002, 05302003, 05302004, **APPLICATION:** N/A
 05309003, 05309004 & 05309005
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 August 9, 2021, Administration received a request from the property manager of the above rolls regarding the July 1, 2021, late payment penalty in the total amount of \$498.08. The 2021 taxes were paid on July 7, 2021, and the penalty was paid on August 11, 2021.

The property manager is requesting that the penalty be cancelled as they missed the deadline due to County office closure. The Municipal Building was open to the public as of June 21, 2021, and alternative payment options were listed on the tax notices.

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 \$498.08 be denied.
- Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

Concurrence,

“Barry Woods”

“Kent Robinson”

Manager
Financial Services

Acting Chief Administrative Officer

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 05302001-004, 05309003-005

ATTACHMENT 'B': Policy C-204