



FINANCIAL SERVICES

TO: Council
DATE: September 21, 2021 **DIVISION:** 9
FILE: 07722008 **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 August 12, 2021, Administration received a request from the owner of roll 07722008 regarding the July 1, 2021, late payment penalty in the total amount of \$371.10. The 2021 taxes were paid on July 14, 2021, and the penalty was paid on August 20, 2021.

The ratepayer is requesting that the penalty be cancelled as they did not receive the tax notice due to their registered mailing address. Mailing addresses are registered as per title, or are updated if a change is received in writing.

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 \$371.10 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 07722008
ATTACHMENT 'B': Policy C-204