



## FINANCIAL SERVICES

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**TO:** Council  
**DATE:** September 21, 2021 **DIVISION:** 8  
**FILE:** 05631122 **APPLICATION:** N/A  
**SUBJECT:** Late Tax Payment Penalty Cancellation Request

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### 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 30, 2021, Administration received a request from the owner of roll 05631122 regarding the July 1, 2021, late payment penalty in the total amount of \$632.95. The 2021 taxes and penalty were paid on August 30, and the applicant is now enrolled in TIPP.

The ratepayer is requesting that the penalty be cancelled due to delayed title registration.

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 \$632.95 be denied.
- Option #2: THAT alternative direction be provided.

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### Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Barry Woods”

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Manager  
Financial Services

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Concurrence,

“Kent Robinson”

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Acting Chief Administrative Officer

**ATTACHMENTS:**

- ATTACHMENT 'A': Request Letter 05631122
- ATTACHMENT 'B': Policy C-204