



FINANCIAL SERVICES

TO: Council
DATE: November 10, 2020 **DIVISION:** 4
FILE: 03222114 & 03222115 **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 September 18, 2020, Administration received a request from the owner of rolls 03222114 and 03222115 regarding late payment penalty cancellation in the total amount of \$1,221.92. The County received payment on September 10, 2020.

The tax notices were given to the rate payer's bookkeeper; in the confusion of COVID-19, the bookkeeper thought the deadline was the end of September. A cheque was issued as soon as the mistake was realized. As per Bylaw C-8043-2020, *Tax Penalty Bylaw*, the penalty date had been amended to September 1, 2020.

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 \$1,221.92 be denied.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

"Al Hoggan"

Executive Director
Corporate Services

Chief Administrative Officer

Administration Resources

Barry Woods, Manager Financial Services



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ATTACHMENTS:

ATTACHMENT 'A': Request Letter 03222114 & 03222115

ATTACHMENT 'B': Policy C-204