



## FINANCIAL SERVICES

<b>TO:</b>	Council		
<b>DATE:</b>	November 10, 2020	<b>DIVISION:</b>	7
<b>FILE:</b>	06532004	<b>APPLICATION:</b>	N/A
<b>SUBJECT:</b>	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 29, 2020, Administration received a request from the owner of roll 06532004 regarding late payment penalty cancellation in the amount of \$508.50. The County received payment in full on September 29, 2020.

The rate payer has written that they lost their job due to the pandemic and had made the assumption that the due date was the same as the City of Calgary. They had lost their tax mail and had no details until they contacted the County and paid in full soon thereafter.

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 \$508.50 be denied.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

"Al Hoggan"

Executive Director  
Corporate Services

Chief Administrative Officer

BW/aw

**Administration Resources**  
Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 06532004

ATTACHMENT 'B': Policy C-204