



FINANCIAL SERVICES

TO:	Council	
DATE:	November 10, 2020	DIVISION: 9
FILE:	06710015	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 15, 2020, Administration received a request from the owner of roll 06710015 regarding late payment penalty cancellation in the amount of \$562.60. The County received payment in full on September 16, 2020.

The rate payer has stated that they mailed their cheque on August 25, 2020. As per section 341 of the *Municipal Government Act*, a tax payment is deemed received on the date of the postmark stamped on the envelope. The postmark on the envelope from the ratepayer is for September 10, 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 \$562.60 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 06710015

ATTACHMENT 'B': Policy C-204