



FINANCIAL SERVICES

TO:	Council	
DATE:	November 10, 2020	DIVISION: 9
FILE:	08818003	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 8, 2020, Administration received a request from the owner of roll 08818003 regarding late payment penalty cancellation in the amount of \$717.87. The County received payment on September 9, 2020, for the 2020 taxes.

The rate payer indicated in their request that they had assumed that the due date for taxes was September 30, 2020, and had misplaced their tax bill to verify this date. They had become overwhelmed with the demands of their new home, have been unable to sell their previous property, and have faced numerous challenges in their business. When they followed up with the County on September 8, 2020, they were notified that payment was late and a 12% penalty had been applied. 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:

- | | |
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| Option #1: | THAT the request for late tax penalty cancellation in the amount of \$717.87 be denied. |
| Option #2: | THAT alternative direction be provided. |

Administration Resources

Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

“Kent Robinson”

Executive Director
Corporate Services

Concurrence,

“Al Hoggan”

Chief Administrative Officer

BW/aw

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 08818003

ATTACHMENT ‘B’: Policy C-204