ROCKY VIEW COUNTY

FINANCIAL SERVICES

TO:	Council		
DATE:	November 10, 2020	**DIVISION:** 9	
FILE:	08912011	**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 29, 2020, Administration received a request from the owner of roll 08912011 regarding late payment penalty cancellation in the amount of $234.88. The County received payment on September 30, 2020, for the 2020 taxes.

The rate payer is requesting that the penalty be waived as they did not see the due date notice and had assumed that the County had deferred the penalty date to the same date as the City of Calgary: September 30, 2020. They have also stated that, due to COVID-19 and due to being elderly and immune compromised, they have been in isolation at their cabin since March. 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 $234.88 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 08912011
ATTACHMENT 'B': Policy C-204