



FINANCIAL SERVICES

TO: Council
DATE: April 5, 2022 **DIVISION:** 5
FILE: 06404030 and 06404144 **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 penalty cancellation requests in Rocky View County.

EXECUTIVE SUMMARY:

On March 1, 2022 Administration received a request from the owner of rolls 06404030 and 06404144 regarding the January 1, 2022, late payment penalty in the total of \$363.06. The taxes and penalties from 2020-2022 were paid on February 28, 2022.

The ratepayer is requesting that the penalty be cancelled because they had not received their tax notice in June of 2021. As per section 337 of the *Municipal Government Act*, "a tax notice is deemed to have been received after 7 days after it is sent."

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 \$363.06 be denied.
- Option #2: THAT alternative direction be provided.



Respectfully submitted,

Concurrence,

"Kent Robinson"

"Byron Riemann"

Executive Director
Corporate Services

Acting Chief Administrative Officer

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 06404030 and 06404144
ATTACHMENT 'B': Policy C-204