



FINANCIAL SERVICES

TO: Council
DATE: April 5, 2022
FILE: 05618468
SUBJECT: Late Tax Payment Penalty Cancellation Request

DIVISION: 3
APPLICATION: N/A

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 (the County).

EXECUTIVE SUMMARY:

On February 23, 2022 Administration received a request from the owner of roll 05618468 regarding the January 1, 2022, late payment penalty in the total of \$2,057.04. The 2022 penalty was paid on February 24, 2022.

The ratepayer is requesting that the penalty be cancelled because they had not received their tax notice in June 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."

The owner took possession of the property on February 7, 2018. Administration sent tax notices to the address registered at land titles. Taxes were paid in 2018 and 2019. Taxes were not paid in 2020 and 2021. The same address remains at land titles as originally registered. The owner updated the address with Rocky View County in February 2022.

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 \$2,057.04 be denied.
- Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Kent Robinson”

Executive Director
Corporate Services

BW/aw

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 05618468

ATTACHMENT ‘B’: Policy C-204

Concurrence,

“Byron Riemann”

Acting Chief Administrative Officer