



FINANCIAL SERVICES

TO: Council
DATE: November 24, 2020
FILE: 04702100
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 cancellation requests in Rocky View County (the County).

EXECUTIVE SUMMARY:

This request was brought forward for Council's consideration on November 10, 2020, at which time it was tabled until November 24, 2020.

On September 30, 2020, Administration received a request from the owner of roll 04702100 regarding late payment penalty cancellation in the amount of \$811.98. The County received payment on September 10, 2020, for the 2020 taxes.

The rate payer wrote that they were unaware that the City of Calgary and Rocky View County had different tax arrangements and assumed the due date was September 30. Additionally, both rate payers had job losses and a car accident at the end of August. 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 \$811.98 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 04702100

ATTACHMENT ‘B’: Policy C-204