



FINANCIAL SERVICES

TO:	Council	
DATE:	November 24, 2020	DIVISION: 9
FILE:	06710015	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:

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 15, 2020, Administration received a request from the owner of roll 06710015 regarding late payment penalty cancellation in the amount of \$562.60. The County received payment in full on September 16, 2020.

The rate payer has stated that they mailed their cheque on August 25, 2020. As per section 341 of the *Municipal Government Act*, a tax payment is deemed received on the date of the postmark stamped on the envelope. The postmark on the envelope from the ratepayer is for September 10, 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 \$562.60 be denied.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

"Al Hoggan"

Executive Director
Corporate Services

Chief Administrative Officer

Administration Resources

Barry Woods, Manager Financial Services



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ATTACHMENTS:

ATTACHMENT 'A': Request Letter 06710015

ATTACHMENT 'B': Policy C-204