



FINANCIAL SERVICES

TO:	Council	
DATE:	December 22, 2020	DIVISION: 3
FILE:	04605098	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 October 5, 2020, Administration received a request from the owner of roll 04605098 regarding late payment penalty cancellation in the amount of \$670.51. As of September 29, 2020, the County has received payment for the 2020 taxes, but not the penalty.

The ratepayer wrote that they had innocently overlooked the due date as they assumed it was the same with the City of Calgary, September 30, 2020, because the City and the County have historically set identical dates. As per *Tax Penalty Bylaw C-8043-2020*, the penalty date had been amended to September 1, 2020. He is requesting that Council cancel his penalty because of financial hardships caused by COVID-19, and states that he does not have any funds to pay off the penalty.

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 \$670.51 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



ROCKY VIEW COUNTY

BW/aw

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04605098

ATTACHMENT 'B': Policy C-204