

FINANCIAL SERVICES

TO: Council

DATE: December 22, 2020 **DIVISION:** 3

FILE: 04619063 **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 04619063 regarding late payment penalty cancellation in the amount of \$748.92. The County has not received payment for the 2020 taxes.

The ratepayer wrote that they had switched their mortgage provider, which caused confusion with payment of property taxes. They are asking Council to waive the penalty because of this and other unforeseen reasons this year.

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 \$748.92 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



ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04619063 ATTACHMENT 'B': Policy C-204