



FINANCIAL SERVICES

TO:	Council	
DATE:	December 22, 2020	DIVISION: 2
FILE:	04721075	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 04721075 regarding late payment penalty cancellation in the amount of \$783.95. The County received payment for the 2020 taxes on September 2, 2020.

The ratepayer wrote that she had misread the letter sent out with the tax notice and had erroneously taken it that she had until September 1, 2020, to make payment without incurring a penalty. She had set the payment date for September 1, 2020, on her calendar and the payment was made that day. As per *Tax Penalty Bylaw* C-8043-2020, the penalty date had been amended to September 1, 2020, making the due date August 31, 2020. She is requesting that penalty be waived by Council as she was laid off from her job and got rehired at a reduced rate.

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 \$783.95 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

BW/aw

Concurrence,

"Al Hoggan"

Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 04721075

ATTACHMENT 'B': Policy C-204