ROCKY VIEW COUNTY

LATE TAX PAYMENT PENALTY CANCELLATION

Council Policy

C-204

Policy Number:	**C-204**
Policy Owner:	**Financial Services**
Adopted By:	**Council**
Adoption Date:	**2003 October 07**
Effective Date:	**2003 October 07**
Date Last Amended:	**2019 November 26**
Date Last Reviewed:	**2019 November 20**

Purpose

1 This policy establishes a uniform and consistent approach for Council to address late tax payment penalty cancellation requests in Rocky View County (the County).

Policy Statement

2 Council may cancel, reduce, refund, or defer property tax if it is equitable to do so pursuant section 347(1) of the *Municipal Government Act*. *Municipal Government Act* section 203 prohibits Council from delegating this power to administration.

3 Council recognizes the need to be fair and equitable to all County taxpayers in its effort to address late tax payment penalty cancellation requests.

4 This policy does not apply to exempt tax accounts held under the jurisdiction of the provincial or federal governments.

Policy

5 Council considers and balances the interests of County's property owners when responding to any penalty cancellation request.

6 The County must provide sufficient notice of property tax payment due date, the terms of payment for remitting property taxes, and the penalties for late or non-payment of property taxes.

7 The County endeavors to be consistent from year to year in setting its due dates for payment of property taxes.

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8 Property owners seeking late tax payment penalty cancellation must submit a written request to the County within 120 days of the date when the related penalty was applied to the tax account.

9 Administration must present late tax payment penalty cancellation requests during public meetings of Council, as Council's decisions on these matters have an impact on all property owners. The report regarding the request includes the information provided by the requesting property owner.

Tax Relief Categories

10 When Council grants a late tax payment penalty cancellation request, the late tax payment penalty cancellation is only available for the penalties in the current taxation year:

(1) where a death in the immediate family of the property owner occurred within seven days prior to the due date;

(2) where the tax notice has been sent to an incorrect address as a result of the County's error in recording an address change on the tax roll; or

(3) where a late tax payment has been processed by a financial institution and either the Financial Institution or the property owner provides documentation indicating the payment was processed on or before the due dates.

11 Council may consider penalty adjustments or cancellations for types of requests not set out in this policy.

Tax Relief Not Available

12 A property owner may not seek tax relief under this policy for:

(1) taxes imposed under section 326(1)(a)(vi) of the *Municipal Government Act* relating to designated industrial property;

(2) taxes or penalties relating to more than one prior taxation year; or

(3) amounts added to the tax roll that do not relate to the annual property assessment and taxation process, including but not limited to:

(a) charges arising from the tax recovery process;

(b) unpaid violation charges;

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(c) utility consumption or installation charges; or

(d) any penalties, interests or other charges related to those amounts.

References

Legal Authorities	• *Municipal Government Act*, RSA 2000, c M-26
Related Plans, Bylaws, Policies, etc.	• Rocky View County Tax Penalty Bylaw C-4727-96
Related Procedures	• N/A
Other	• N/A

Policy History

Amendment Date(s) – Amendment Description	• 2019 November 26 – Council amended to reflect changes to the MGA, keep penalty cancellations to current tax year, set consideration criteria, and align with new policy standards • 2011 November 01 – Amended by Council • 2009 December 15 – Amended by Council • 2004 September 07 – Amended by Council • 2003 October 07 – Amended by Council
Review Date(s) – Review Outcome Description	• 2019 November 20: Minor changes recommended in light of MGA amendments and current County processes and standards

Definitions

13 In this policy:

(1) "administration" means the operations and staff of Rocky View County under the direction of the Chief Administrative Officer;

(2) "Council" means the duly elected Council of Rocky View County;

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(3) "County" means Rocky View County;

(4) "immediate family" means spouse, a parent, child, or sibling;

(5) *"Municipal Government Act"* means the Province of Alberta's *Municipal Government Act,* RSA 2000, c M-26, as amended or replaced from time to time; and

(6) "Rocky View County" means Rocky View County as a municipal corporation and the geographical area within its jurisdictional boundaries, as the context requires.