



FINANCIAL SERVICES

TO:	Council	
DATE:	December 22, 2020	DIVISION: 8
FILE:	05618462	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 6, 2020, Administration received a request from the owner of roll 05618462 regarding late payment penalty cancellation in the amount of \$837.88. The County has received payment for the 2020 taxes, but not for the penalty.

The ratepayer wrote that he had assumed that the due date before penalty was the same with the City of Calgary's: September 30, 2020. He further stated that he has been financially affected by COVID-19 as he has not received a pay cheque since March 15, 2020. As per the *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 he cannot afford to pay it.

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 \$837.88 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 05618462

ATTACHMENT 'B': Policy C-204