



FINANCIAL SERVICES

TO: Council
DATE: December 22, 2020 **DIVISION:** 2
FILE: 05704068 **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 property manager of roll 05704068 regarding late payment penalty cancellation in the amount of \$1,947.89. In an effort to preserve cash flow at the start of COVID-19, they had cancelled the TIPP program after the April 1, 2020, payment; due to their dealings with multiple municipalities, they had confused the due dates and had marked the due date as September 30, 2020, missing the deadline to re-instate the TIPP program. As per *Tax Penalty Bylaw C-8043-2020*, the penalty date for the County had been amended to September 1, 2020. The property manager has now re-enrolled in the TIPP Program.

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 \$1,947.89 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 05704068

ATTACHMENT 'B': Policy C-204