



## FINANCIAL SERVICES

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**TO:** Council  
**DATE:** December 22, 2020 **DIVISION:** 7  
**FILE:** 06404569 **APPLICATION:** N/A  
**SUBJECT:** Late Tax Payment Penalty Cancellation Request

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### 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 8, 2020, Administration received a request from the owner of roll 06404569 regarding late payment penalty cancellation in the amount of \$158.43. Payment was received on September 9, 2020, for the property taxes.

The owner confused the due date of the taxes with that of the City of Calgary. As per *Tax Penalty Bylaw* C-8043-2020, the penalty date for the County had been amended to September 1, 2020.

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 \$158.43 be denied.

Option #2: THAT alternative direction be provided.

Respectfully submitted,

Concurrence,

"Kent Robinson"

"Al Hoggan"

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Executive Director  
Corporate Services

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Chief Administrative Officer

BW/aw

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**Administration Resources**  
Barry Woods, Manager Financial Services



ROCKY VIEW COUNTY

**ATTACHMENTS:**

ATTACHMENT 'A': Request Letter 06404569

ATTACHMENT 'B': Policy C-204