



FINANCIAL SERVICES

TO: Council
DATE: December 22, 2020
FILE: 04329306
SUBJECT: Late Tax Payment Penalty Cancellation Request

DIVISION: 5
APPLICATION: N/A

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 2, 2020, Administration received a request from the owner of roll 04329306 regarding late payment penalty cancellation in the amount of \$712.67. The County received payment of the 2020 taxes on September 2, 2020.

The ratepayer wrote that she had been extremely sick, and was home alone with young children. Her husband was out of town, so the onus of paying the tax bill laid with her; however, she was unable to make payment because of her condition. She also claims a family friend had called the County and was told that she had up until September 1, 2020, to make payment without incurring a penalty. She therefore made payment online on September 1, 2020. As per *Tax Penalty Bylaw* C-8043-2020, the penalty date had been amended to September 1, 2020. She is asking Council to waive the penalty as she was sick, her husband was away, and there was a confusion with the penalty date.

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 \$712.67 be denied.
- Option #2: THAT alternative direction be provided.

Administration Resources

Barry Woods, Manager Financial Services



Respectfully submitted,

“Kent Robinson”

Executive Director
Corporate Services

BW/aw

Concurrence,

“Al Hoggan”

Chief Administrative Officer

ATTACHMENTS:

ATTACHMENT ‘A’: Request Letter 04329306

ATTACHMENT ‘B’: Policy C-204