TO: Council
DATE: December 22, 2020
FILE: 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 20, 2020, Administration received a request from Accounts Payable Manager of CNOOC Petroleum regarding late payment penalty cancellation in the total amount of $59,849.67 on 49 different tax rolls.

They were aware of the extension giving to the penalty date, but they had assumed that the penalty date was the same as other municipalities in which they operate; that they had an extension of three months rather than two months. 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 $59,849.67 be denied.

Option #2: THAT alternative direction be provided.

Respectfully submitted, Concurrence,

“Kent Robinson” “Al Hoggan”
Executive Director Chief Administrative Officer
Corporate Services

Administration Resources
Barry Woods, Manager Financial Services
ATTACHMENTS:
ATTACHMENT ‘A’: Request Letter CNOOC
ATTACHMENT ‘B’: Policy C-204