



CNOOC Petroleum North America ULC
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SENT ELECTRONICALLY

October 20, 2020

Dear Rocky View County Council:

Re: Property tax penalty cancellation request

On September 1, 2020, Rocky View County (the “**County**”) levied a penalty for unpaid property taxes against CNOOC Petroleum North America ULC’s (“**CPNA**”). CPNA respectfully requests the Rocky View County Council (the “**Council**”) cancel this penalty for the reasons set out below.

CPNA strives to pay its property taxes on-time and has an excellent payment record with the County. This is the first time CPNA has ever missed a payment deadline.¹ CPNA confirms that it has since paid the original assessment amount in full.

CPNA recognizes Council’s need to be fair and equitable to all County taxpayers in its effort to address late tax payment penalty cancellation requests. CPNA respectfully submits that the relief requested herein is fair and equitable given the circumstances set out below.

Uncertainty Caused by the COVID-19 Pandemic

As you are aware, due to the ongoing pandemic, Council extended the June 30th deadline for property tax payment without penalty to August 31st. CPNA appreciates Council’s extension; however, the revised August 31st deadline did not appear on the invoices CPNA received from the County. Although CPNA was aware Council’s extension to pay without penalty existed, CPNA erred when it assumed, based on the extensions of other districts CPNA operates in,² that the County’s extension was for three, not two, months. CPNA was working towards a three-month extension date. As a result, given the confusion caused by the pandemic and the differing extension periods CPNA incorrectly assumed the extension was for three-months.

Penalty Cancellation Request

County Policy C-204: *Late Tax Payment Penalty Cancellation* (the “**Policy**”) guides Council’s decision in this matter. The Policy grants Council broad discretion to cancel a tax penalty for “types of requests not set out in this policy”.

Per its original assessment, CPNA has paid the County all outstanding property tax amounts set out in the invoices and submits that there has been no prejudice to the County. Given CPNA’s history of timely tax payment and the unprecedented uncertainty caused by COVID-19, we

¹ CPNA (formerly Nexen Energy ULC) has made payments dating back to 2003 with a cumulative value of \$18.3 million paid to the County and to CPNA’s knowledge these payments were always made on time.

² The other districts we operate in offered similar penalty deadline extensions; however, their revised deadlines were September 30th.

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respectfully submit that in accordance with the Policy and taking into account the extenuating circumstances set out above, it would be fair and equitable for Council to grant this request and cancel the property tax penalty levied on CPNA by the County.

Spreadsheet Detailing Property Tax Roll Numbers

The County has requested a spreadsheet detailing our property tax roll numbers including our 2020 assessment, taxes and penalties. The spreadsheet has been attached hereto as Appendix "A".

Warm regards,

Aaron Lair

Aaron Lair
Manager, North America Accounts Payable
CNOOC Petroleum North America ULC

Roll Number	2020 Assessment	2020 Amount	tax %	New charge	% penalty	Penalty
00010415	2,021,460.00	22,771.12	1.13%	25,503.64	12.00%	2,732.52
00010502	51,156,830.00	390,894.46	0.76%	437,801.80	12.00%	46,907.34
05331005	2,070.00	20.00	0.97%	20.00	0.00%	-
05331011	12,560.00	101.78	0.81%	101.78	0.00%	-
05331012	6,100.00	49.42	0.81%	49.42	0.00%	-
06304003	7,820.00	64.09	0.82%	71.78	12.00%	7.69
06402002	386,640.00	4,293.26	1.11%	4,808.45	12.00%	515.19
06402003	10,680.00	87.53	0.82%	98.03	12.00%	10.50
06425001	18,400.00	150.81	0.82%	168.91	12.00%	18.10
06425004	38,450.00	315.11	0.82%	352.92	12.00%	37.81
06436001	33,140.00	271.60	0.82%	304.19	12.00%	32.59
34331110	11,310.00	127.41	1.13%	142.70	12.00%	15.29
35302110	11,320.00	127.53	1.13%	142.83	12.00%	15.30
35303110	10,560.00	118.96	1.13%	133.24	12.00%	14.28
35305100	5,090.00	57.35	1.13%	64.23	12.00%	6.88
35306110	12,280.00	138.32	1.13%	154.92	12.00%	16.60
35306111	2,620.00	29.51	1.13%	33.05	12.00%	3.54
35307100	12,600.00	141.94	1.13%	158.97	12.00%	17.03
35318100	1,440.00	20.00	1.39%	22.40	12.00%	2.40
35319110	13,510.00	152.19	1.13%	170.45	12.00%	18.26
35330060	3,250.00	36.63	1.13%	41.03	12.01%	4.40
35331060	3,820.00	43.02	1.13%	48.18	11.99%	5.16
35331140	23,750.00	267.54	1.13%	299.64	12.00%	32.10
35332060	13,400.00	150.95	1.13%	169.06	12.00%	18.11
36303100	10,590.00	119.29	1.13%	133.60	12.00%	14.31
36304060	8,640.00	97.34	1.13%	109.02	12.00%	11.68
36307111	4,630.00	52.16	1.13%	58.42	12.00%	6.26
36308060	8,130.00	91.59	1.13%	102.58	12.00%	10.99
36309080	10,590.00	119.29	1.13%	133.60	12.00%	14.31
36318110	11,170.00	125.83	1.13%	140.93	12.00%	15.10
36320060	8,160.00	91.92	1.13%	102.95	12.00%	11.03
36329100	9,620.00	108.36	1.13%	121.36	12.00%	13.00
36333110	5,250.00	59.14	1.13%	66.24	12.01%	7.10
36402004	4,190,320.00	47,202.70	1.13%	52,867.02	12.00%	5,664.32
36402005	2,231,610.00	25,138.42	1.13%	28,155.03	12.00%	3,016.61
36402006	357,590.00	4,028.15	1.13%	4,511.53	12.00%	483.38
36411160	4,370.00	49.23	1.13%	55.14	12.00%	5.91
36413070	4,210.00	47.42	1.13%	53.11	12.00%	5.69
36423110	4,440.00	50.02	1.13%	56.02	12.00%	6.00
37206120	1,840.00	20.73	1.13%	23.22	12.01%	2.49
37222070	5,360.00	60.39	1.13%	67.64	12.01%	7.25
37303070	11,100.00	125.04	1.13%	140.04	12.00%	15.00
37308090	11,540.00	130.00	1.13%	145.60	12.00%	15.60
37308100	22,450.00	252.90	1.13%	283.25	12.00%	30.35
37309001	6,970.00	78.52	1.13%	87.94	12.00%	9.42
37310070	11,030.00	124.25	1.13%	139.16	12.00%	14.91
37311070	9,640.00	108.58	1.13%	121.61	12.00%	13.03
37311071	3,840.00	43.24	1.13%	48.43	12.00%	5.19
37314100	14,540.00	163.79	1.13%	183.44	12.00%	19.65
		\$498,918.83		\$ 558,768.50		\$ 59,849.67