

FINANCIAL SERVICES

TO: Council

DATE: October 11, 2022 DIVISION: 2

FILE: 05707116 **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 July 28, 2022, Administration received a request from the owner of roll 05707116 regarding the July 1, 2022 late payment penalty in the total amount of \$524.91. The 2022 taxes and penalty have been paid in full as of July 28, 2022.

The ratepayer is requesting that the penalty be cancelled as they were out of the province due to COVID-19 and missed the due 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 \$524.91 be

denied.

Option #2: THAT alternative direction be provided.



Respectfully submitted,	Concurrence,	
Kent Robinson	Dorian Wandzura	
Executive Director Corporate Services	Chief Administrative Officer	
BB/kl		

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 05707116
ATTACHMENT 'B': Late Tax Payment Penalty Cancellation Policy C-204