

FINANCIAL SERVICES

TO: Council

DATE: October 25, 2022 DIVISION: 6

FILE: 03331043 **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 August 4, 2022, Administration received a request from the owner of roll 03331043 regarding the July 1, 2022 late payment penalty in the total amount of \$3,752.70. On August 4, 2022, a payment was received that paid the penalty, and the majority of the 2022 taxes. A portion of 2022 taxes remain unpaid.

The ratepayer is requesting that the penalty be cancelled as they did not receive their 2022 Tax Notice.

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 \$3,752.70

be denied.

Option #2: THAT alternative direction be provided.



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

ATTACHMENTS:

ATTACHMENT 'A': Request Letter 03331043 ATTACHMENT 'B': Late Tax Payment Penalty Cancellation Policy C-204