

# FINANCIAL SERVICES

TO: Council

**DATE:** October 25, 2022

FILE: 06404481 and 06404239

DIVISION: 5 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 5, 2022, Administration received a request from the owner of roll numbers 06404481 and 06404239 regarding the July 1, 2022, late payment penalties in the amounts of \$166.46 and \$87.97 respectively. The 2022 taxes were paid as of July 5, 2022, and penalties have been paid as of August 8, 2022.

The ratepayer is requesting that the penalty be cancelled as they claim to have paid on June 30, however their bank records only reflect payment being made on July 4 due to the long weekend.

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 amounts of \$166.46 and \$87.97 be denied.

Option #2: THAT alternative direction be provided.



Respectfully submitted,

Concurrence,

Kent Robinson

Executive Director Corporate Services Dorian Wandzura

Chief Administrative Officer

BB/aw

## ATTACHMENTS:

ATTACHMENT 'A': Request Letter 06404481 and 06404239 ATTACHMENT 'B': Late Tax Payment Penalty Cancellation Policy C-204