



FINANCIAL SERVICES

TO:	Council	
DATE:	November 15, 2022	DIVISION: All
FILE:	N/A	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 29, 2022, Administration received a request from a ratepayer that has a total of eighty (80) parcels in the County, requesting the July 1, 2022, late payment penalty in the amount of \$562,602.12 be reduced to \$49,444.61. A payment was received on July 22, 2022, that paid the taxes on all rolls, and the penalty was paid in full on all rolls on August 31, 2022.

The ratepayer is requesting that the penalty be reduced as the payment was mailed to the County's previous address due to an internal policy stating that the ratepayer does not change vendor master file information - including addresses - based solely on invoices. Tax payments made for previous years have all been received on time and without incident.

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 reduction from \$562,602.12 to \$49,444.61 be denied. |
| Option #2: | THAT alternative direction be provided. |

Administration Resources

Brenda Bateman, Financial Services



ROCKY VIEW COUNTY

Respectfully submitted,

Kent Robinson

Executive Director
Corporate Services

Concurrence,

Dorian Wandzura

Chief Administrative Officer

BB/aw

ATTACHMENTS:

ATTACHMENT 'A': August 29, 2022 Request Letter
ATTACHMENT 'B': September 6, 2022 Supporting Documentation Letter
ATTACHMENT 'C': October 18, 2022 Supplemental Request Letter
ATTACHMENT 'D': Late Tax Payment Penalty Cancellation Policy C-204