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# ALLOWING DISCOUNT ON LATE RATES PAYMENT POLICY

## *INTENT*

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This policy seeks to outline the circumstances which will be acceptable to Council to allow a rates discount, where a late payment has been received beyond the control of the ratepayer. The intent of this policy is to provide clarity around the application of section 130 (10) of the *Local Government Regulation 2012*.

## *SCOPE*

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This policy applies to those ratepayers that have intended to pay their rates by the due date, however for reasons beyond their control, have been unable to. This policy provides guidance to staff to ensure that a consistent and transparent process for determining requests for a concession is applied.

## *DEFINITIONS*

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TERM	DEFINITION
<i>Council</i>	Shall mean the Mayor and Councillors of Cook Shire Council.
<i>Payment</i>	Shall mean the full levied amount, net of the discount incentive
<i>The Regulation</i>	Shall mean <i>the Local Government Regulation 2012</i>

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## POLICY STATEMENT

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1. The allowance of discount on rates is conditional on Council receiving the full net rates payable by the due date shown on the rate notice. However, Council does recognise that there will be occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. In accordance with section 130(10) of the *Local Government Regulation 2012*, Council has the power to allow the discount if it is satisfied that the circumstances for not paying were out of the ratepayers' control. A discount may be allowed if the criteria explained in this policy are met.

Any ratepayer seeking to have the early payment of rates discount applied for a late payment beyond their control, shall make application on the form provided by Council for this purpose. Other evidence/documentation is to be supplied where stated. This application form, and any supporting documentation, shall be lodged with the Chief Executive Officer or delegate, for consideration.

Applications need to be received before the end of the rating period to which the rates belong. Council has two rating periods in the financial year being 1 July to 31 December and 1 January to 30 June. Therefore, the application must be received by Council within the 6 month period that the rate notice was issued.

Before the allowance of late discount is considered, the full amount owing (less discount) needs to be paid. Following consideration, the ratepayer will be advised in writing of the outcome of the request for the allowance of discount.

It is the ratepayer's responsibility to notify Council of a new address for service of notices. Where a ratepayer does notify Council of a new address for services of notices after the issue of the rate notices, Council will endeavour to issue a copy of that rate notice to the new address, however it will remain the responsibility of the ratepayer in those circumstances to ensure that payment is received by Council within the due date of the current rate notice.

### 2. Circumstances

The following situations will be considered acceptable reasons for discount to be allowed after the discount due date:

#### 2.1 Agency Payments

Payment is made to any Council endorsed payment agency on or before the due date, provided that such payment is cleared by Council's bank.

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## 2.2 Cheque / Posted Payments

Payment is made by means of a cheque and posted to Council, and the postmark on the letter indicates that it was mailed early enough to leave sufficient time for it to reach Council (except those sent by bulk postage, using a franking machine, pre-paid or not date stamped). Where payment hasn't been received by Council within the expected timeframe and has arrived after the discount date, correspondence from the applicable mail carrier must be received stating that problems existed with deliveries at the time.

## 2.3 Medical Reasons

2.3.1 The sole owner/all owners are hospitalised or incapacitated due to illness during the discount period, and therefore are unable to make payment of the due rates on time. Medical evidence and a statutory declaration explaining that there is no one else that could act on behalf of the ratepayer/s are to be provided for consideration.

2.3.2 Death or serious trauma (accident, life threatening illness or emergency operation) of the ratepayer/s and/or their spouse/dependent has occurred during the discount period. A death certificate or medical evidence must be provided.

## 2.4 Postal Issues

2.4.1 The rate notice was not received, and such claim can be supported by written concurrence of the applicable mail carrier, that problems existed with the mail delivery at this time.

2.4.2 The rate notice was not received, and the ratepayer can produce written evidence that a mail re-direction was current at that location at the time of the rate notice issue.

2.4.3 The rate notice is returned to Council although correctly addressed.

## 2.5 Incorrect Rates Record

Where full payment is tendered to Council after the due date for discount and any error on Council's part in the issue of the rate notice has occurred that may reasonably be expected to have contributed to the late receipt of the rate notice by the ratepayer.

## 2.6 Exceptional Circumstances

2.6.1 Trauma caused by a major event such as fire or flood prevents the ratepayer from paying the amount outstanding before the discount due date.

2.6.2 Where a ratepayer claims that they did not receive a copy of their rates notice and they have had an on-time payment history for a minimum period of at least three (3) years, and the ratepayer pays the net amount

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when becoming aware of outstanding balance or responds to a reminder notice or letter within 14 days of issue.

- 2.6.3 Other situations where circumstances beyond the control of the ratepayer prevented payment and/or the ratepayer has made a genuine attempt to affect payment satisfactory to the Chief Financial Officer, Rates Officer or other delegated officer.

## 2.7 Outside Policy Guidelines

Where an application falls outside this policy, and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

## KEY RESPONSIBILITIES

RESPONSIBLE OFFICER	RESPONSIBILITY
Chief Financial Officer	Ensuring that the application process, concession process and reconciliation process complies with the <i>Local Government Act and Regulation</i> .
Council	Approval of the "Allowing Discount on Late Rates Payment Policy" on an annual basis in accordance with section 130 (10) of the <i>Local Government Regulation 2012</i> .  Approval of any concession requests outside of the Policy guidelines in accordance with item 2.7 of the Policy.
Rates Officer	Assessment of applications that are in line with the policy, administering the concession, applying the concession in Authority and being the first point of contact for any ratepayers.

## REFERENCES, LEGISLATION AND GUIDELINES

The *Local Government Regulation 2012*, Section 130 (10)

## RELATED DOCUMENTS

Revenue Statement

Application for Discount of Rates After Discount Date Form

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## IMPLEMENTATION/COMMUNICATION

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The policy will take effect from 1 July 2023 and will be displayed on Council's website. The policy will be communicated to ratepayers by staff as and where appropriate.

## APPROVED BY

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Adoption annually by Council.

## REVIEW

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SPONSOR:	Director Organisational Business Services
OFFICER RESPONSIBLE FOR REVIEW:	Chief Financial Officer
ADOPTION DATE:	23 May 2023
REVIEW DATE:	June 2024

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*THIS POLICY IS TO REMAIN IN FORCE UNTIL OTHERWISE DETERMINED BY COUNCIL*

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## AMENDMENT HISTORY

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VERSION	AMENDMENT DETAILS	AMENDMENT DATE	APPROVAL
2.0	No Amendments	20/05/2019	
3.0	Minor Amendments	20/04/2020	
4.0	Adopted by Council Resolution	11/05/21	2021/100
5.0	Adopted by Council Resolution	24/05/22	2022/107
6.0	Dates amended.	23/05/23	2023/101

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