

RATES AND VALUATIONS – POLICY – *Hardship*

Policy

1. Council may write off interest charges in accordance with an arrangement to finalise a debt owed to Council by a ratepayer who is suffering personal financial hardship under sections 564 and 567 of the Local Government Act 1993.
2. The General Manager has delegated authority from Council to write off amounts up to \$1,000.00. The Director Corporate & Community Services has delegated authority from Council to write off amounts up to \$300.00.
3. The General Manager and Director Corporate & Community Services may determine whether a ratepayer is suffering personal financial hardship.
4. Under section 577 of the Local Government Act 1993, Council may write off rates due to hardship where a pensioner is solely responsible for the rates on a property.
5. Under section 601 of the Local Government Act 1993, Council may write off rates due to hardship in the first year of new valuations. In general, no rates are written off by Council in relation to the personal financial hardship of ratepayers in these circumstances.

Objective

To clearly state the circumstances under which Council will consider the personal financial hardship of ratepayers.

Procedures/Practice

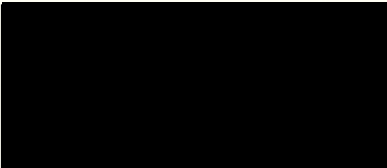
A ratepayer who is suffering personal financial hardship may apply to Council to pay a debt to Council by making regular payments in order to finalise that debt. Council or the General Manager or Director Corporate & Community Services under delegated authority from Council may write off interest if they are of the view that the ratepayer is suffering genuine personal financial hardship.

References

- Local Government Act 1993
- Delegations of Authority from Council
- This policy was adopted by Council at its meeting on 31 October 2016. It replaces that of the same title adopted by Council at its meeting on 25 February 2013.
- INT-29114/16

Review Date

October 2020, by Senior Revenue Officer.

Authorised by: 

Waid Crockett, General Manager

31/10/2016
Date