



Post Rates Discount Council Policy

1. PURPOSE

The purpose of this policy is to set principles that Council will use to consider the circumstances where a rates discount is requested for a payment after the due date.

2. SCOPE & AUTHORITY

This policy applies to ratepayers of property within the Balonne Shire who have requested a rates discount for a payment after the due date.

This is a discretionary policy, resolved by Council under its powers in accordance with the Queensland Local Government Act (2009) Chapter 2, Section 9 which states:

9 Powers of local governments generally

- (1) *A local government has the power to do anything that is necessary or convenient for the good rule and local government of its local government area.*

The powers for Council to charge rates and charges are provided for under the Local Government Regulation (Qld) 2012 Parts 1 to 11, Sections 71 to 131.

The powers for Council to grant rates discounts are provided for under the Local Government Regulation (Qld) 2012 Part 11, Section 130.

3. POLICY STATEMENT

Where there is an occasion that payment by the due date is not achieved, Council will only consider allowing the rates discount if it is satisfied the ratepayer has been prevented from paying rates in time to get the discount, by circumstances beyond their control.

3.1 Extraordinary Circumstances

Discount will be allowed where the ratepayer has an exemplary payment history of rates and charges for the prior two financial years; if full payment of the overdue rates and charges is made within a period specified by Council; and if the ratepayer provides proof satisfactory to Council of any of the following which occurred within a 2-week period of the expiry of the due date:

- a) the loss of records resulting from factors beyond the ratepayer's control such as flood, fire or other natural disaster;
- b) illness involving hospitalisation and/or incapacitation of the ratepayer at or around the due date for payment; or
- c) the death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated person (spouse/children/parents) at or around the due date for payment.

3.2 Delivery Difficulties

Council will consider allowing discount where the non-receipt of a notice is substantiated as detailed below and where discount has not been allowed on a previous claim in similar circumstances in the last five (5) years. To substantiate the claim for discount due to non-receipt of the rates notices the following is required:

- a) a written statement from the ratepayer detailing non-receipt of the rates notice (if a rate notice is not returned to sender it is deemed to have been delivered/served); or
- b) other evidence that an administrative error occurred at the Department of Natural Resources and Mines which resulted in the rates notice being incorrectly addressed by Council; or
- c) evidence of a cyber attack which prevented the receipt of electronic issued rate notices.

Discount may also be allowed, if substantiated by evidence, the return of the rate notice to Council although correctly addressed occurred through no fault or instigation of the ratepayer and beyond the ratepayer's reasonable control.



Post Rates Discount Council Policy

Discount will not be allowed if the circumstances above are:

- a) the result of the failure of the ratepayer to ensure Council was given correct notification of the postal or email address for service of notices prior to the issue of the rates notices; or
- b) the rate notice was received to a spam/junk mail folder.

3.3 Payment Errors

Where there is an apparent accidental short payment of the rates resulting from miscalculation of the net amount due, arising from the payment number of rate notices at one time (ie addition error) or the tendering of an incorrect amount for a single rate notice (ie transposition error) then discount will be allowed in the following manner:

- a) where the amount of the error is 10 dollars or less – full discount will be allowed and the underpaid amount will be treated as rate arrears;
- b) where the amount of the error exceeds 10 dollars – the ratepayer will be given 14 days to pay the shortfall, if the shortfall is paid by the extended due date, full discount will be allowed at that time.

Allowance of discount in these circumstances will not be allowed if a transposition error or addition error exceeds 20% of the total net rates payable on the single rate notice or the number of rate notice paid at one time.

3.4 Administrative Errors

Where there is an administrative error on the part of Council.

3.5 Excluded Matters

Discount will not be allowed if the reliance is made solely on any combination of the following factors which would normally be considered to be under the person's control:

- Lack of availability of finances;
- Absence from property, area, state or country;
- Recent sale or purchase of the property.

3.6 Application Requirements

- Completion of the Application for Manual Rates Discount
- Application is submitted within a 30-day period of the expiry of the due date
- Payment of the total net rates balance at time of submitting application.

4. RESPONSIBILITIES

4.1 All Councillors and Council employees

- Must undertake any dealings with customers in relation to manual discount applications, in compliance with this policy.

4.2 Managers and Directors

- Must respect, promote and act compatibly with this policy.

4.2 Director of Finance and Corporate Services

- Shall be the custodian of this policy.
- Shall implement processes, control measures and training that provides assurance that Council acts in accordance with the policy.



Post Rates Discount Council Policy

4.3 Chief Executive Officer

- Must consider and decide applications for manual discounts.

5. RISK

This policy aims to address the risk that such manual discounts are applied inconsistently or unfairly. It addresses this by outlining how Council must address and apply manual discounts consistently and ethically, consistent with the provisions of the Local Government Regulations.

6. IMPACTS

Corporate Plan: Goal – 5. Governance; Program Areas – 5.1 Excellence in service delivery to customers and communities; 5.5 High levels of transparency and compliance; 5.7 Financial management for long term sustainability.

Human Rights Compatibility Statement: This policy has been assessed as compatible with the Human Rights protected under the Human Rights Act 2019.

Engagement: This policy has been developed in consultation with the Senior Leadership Group.

7. RELATED LAWS

- Local Government Act (Qld) 2009
- Local Government Regulation (Qld) 2012

8. RELATED DOCUMENTS

- Council Revenue Policy
- Council Revenue Statement
- Council Rate Recovery Policy
- Application for Manual Rates Discount

9. REVISION HISTORY

Revokes:

- N/A

Previous approved versions:

- N/A

Suggested to review by:

- Two years from date of adoption

10. DEFINITIONS

COUNCIL - means Balonne Shire Council, its elected Councillors, its management, and its employees.

NATURAL DISASTER - is a serious disruption in a community, caused by the impact of an event, that requires significant coordinated response by the state and other entities to help the community recover from the disruption (as defined in the Disaster Management Act 2003).

RATEPAYER - means the registered owner of a property within the Balonne Shire.



Post Rates Discount Council Policy

11. ATTACHMENTS

Refer to Annexure A - Application for Manual Rates Discount