

## 1. BACKGROUND AND PRINCIPLES

In circumstances where the level of services has decreased or been amended, or in circumstances where *small amounts* are short paid, or in cases where errors or omissions have occurred on the rate notice, Council may remit the whole or part of unpaid rates and/or interest.

As interest is charged on daily rests, it often occurs that the amount paid to fully clear the outstanding rates is not received on the anticipated date, and a *small amount* of further interest has accrued.

Details of the circumstances can be presented to Council, however, where the amount involved is not a significant sum, it is considered prudent and efficient for Council's Directors or Executive Managers to be delegated the authority to approve or refuse such requests and thereby alleviate the volume of items placed before Council.

## 2. SCOPE

This Policy applies to amounts charged for rates and charges, water consumption charges and for interest that has or may accrue thereon.

This Policy only applies where the total amount in question is less than \$3,000.00.

## 3. POLICY OBJECTIVES

The objectives of this Policy are:

- to alleviate the volume of requests placed before Council and allow for quick and efficient processing of issues relative to the rates and charges in cases where only a small monetary amount is assessed;
- to set parameters for the write-off/refund of rates and charges under a delegated authority; and
- to set a framework for the processing of write-offs or refunds when deemed applicable, to allow for the large number of minor rate adjustments to be efficiently processed in the most cost effective and timely manner, whilst remaining authorised and accountable.

## 4. POLICY STATEMENT

- 4.1 Council may remit the whole or part of unpaid rates and/or interest where it is determined that a write off or refund of rates and charges is justified in circumstances where:
- (a) the level of services has decreased or been amended;
  - (b) *small amounts* are short paid; or
  - (c) errors or omissions have occurred on the rate notice.

### Error or Omission Identified by Council

- 4.2 Where an error or omission or alteration to services is identified, or *small amounts* short paid and the amount to be written-off or refunded is less than or equal to \$3,000.00, the Director of Corporate Services may determine, upon consideration of a report/memorandum provided by the Team Leader Rates, to write-off or refund the specified amount.

- 4.3 Where an error or omission or alteration to services is identified, or amounts short paid and the amount to be written-off or refunded exceeds \$3,000.00, the Chief Executive Officer may determine, upon consideration of a report provided by the Team Leader Rates, to write-off or refund the specified amount.
- 4.4 Council may advise the ratepayer, in writing, where an error or omission, or amounts short paid, have been identified and an amount has been written-off or refunded.

#### **Ratepayer requested write-off/refund**

- 4.5 Council shall only consider a write-off or refund request from a ratepayer upon written request. A written request should be accompanied by documentary evidence (where possible) such as photographs or statutory declarations.
- 4.6 Where the amount of the requested write-off or refund is less than or equal to \$3,000.00, the Chief Executive Officer, or nominee, may determine, upon consideration of a written report/memorandum provided by the Director of Corporate Services, to write-off or refund the specified amount.
- 4.7 Where the amount of the requested write-off or refund exceeds \$3,000.00, the matter shall be placed before Council for a decision.
- 4.8 Council must advise a ratepayer, in writing, of the outcome of their request for a write-off or refund.

### **5. RELEVANT LEGISLATION**

Section 273 (2) Local Government Regulation 2012

Financial Delegations Register

### **6. DEFINITIONS**

**CEO** shall mean a person who holds an appointment as Chief Executive Officer of the Whitsunday Regional Council under section 194 of the *Local Government Act 2009*. This includes a person acting in this position.

**Small amount** – includes amounts up to and including \$10.00 in value

### **7. RELATED DOCUMENTS**

Rate Recovery Policy  
Concealed Leaks Policy

### **8. DATE REVIEWED**

June 2017

### **9. NEXT REVIEW**

June 2018

INTERNAL USE ONLY

Policy No: \*\*\*\* Classification: Rates

Adoption Date: 30 June 2017