

Delegated Authority – Waiving of Rates and Charges Generally

Corporate Services - Governance & Administration
CORP_29

Purpose

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.

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.

Policy Statement

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

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.

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.

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

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.

Delegated Authority – Waiving of Rates and Charges Generally

Corporate Services - Governance & Administration
CORP_29

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.

Where the amount of the requested write-off or refund exceeds \$3,000.00, the matter shall be placed before Council for a decision.

Council must advise a ratepayer, in writing, of the outcome of their request for a write-off or refund.

Applicable Legislation

Local Government Regulation 2012

Definitions

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009*.

Small amount means amounts up to and including \$10.00 in value

Related Documents

Concealed Leaks Policy

Financial Delegations Register

Rate Recovery Policy

Human Rights Compatibility Statement

This Policy has been assessed as compatible with the Human Rights protected under the *Human Rights Act 2019*.

COUNCIL POLICY			
Date Adopted by Council	30 June 2017	Council Resolution	2017/06/30.16
Effective Date	28 June 2017	Next Review Date	June 2018
Responsible Officer(s)	Rates Coordinator	Revokes	Policy Number: POLC-CS-R-006 Policy Name: Delegated Authority – Waiving of Rates & Charges Generally Adopted: 11 February 2015
Public Consultation: Yes / No			