

Purpose

The purpose of this Policy is to establish the Special Circumstances where a prompt payment discount may be granted to a ratepayer, even when payment has not been made by the date required to be eligible for the discount, in accordance with section 130(10) of the Regulation.

Scope

This Policy is applicable to all ratepayers of Council.

Guiding Principles

1. In adopting the Rates and Charges applicable for a given financial year, Council may also adopt, by resolution under section 130 of the Regulation, a prompt payment discount to be applicable for payment of such Rates and Charges by a specified date (usually defined as a number of days from the date of the Rates Notice). The resolution may also specify other conditions to be satisfied in order to be eligible to receive the prompt payment discount.
2. Council recognises, in accordance with section 130(10) of the Regulation, that there could be Special Circumstances that are beyond the control of the ratepayer which makes it unreasonable to expect the ratepayer to have made the payment by the required date to be eligible for the discount.
3. The prompt payment discount *may* still be granted to a ratepayer, even when the ratepayer has not made the payment by the specified date to be eligible, if they provide sufficient evidence to Council that they were subject to one or more of the following Special Circumstances that were beyond the control of the ratepayer:
 - 3.1. Payment through Agents: Where the payment was made through one of Council's authorised agents, with reasonable time allowed for the payment to be cleared through the agent, but the payment was not received by Council within the specified time period, due to an unusual delay by the agent;
 - 3.2. Incorrect Ratepayer Record: Where Council's records identifying the ownership of the property and/or the postal address of the owner(s) is incorrect, causing the Rates Notice to be delivered incorrectly, under one of the following situations:
 - 3.2.1. Council has made an error in recording the ownership and/or the postal address of the owner(s); or
 - 3.2.2. An error has been made at the state government agency responsible for land administration.
 - 3.2.2.1. For clarity, this clause will not be applicable where the ratepayer, through any fault or omission, has contributed to the error.
 - 3.3. Lost or Delayed Postal Delivery: Where written evidence is available from the relevant mail carrier that problems existed with mail deliveries at or around the time when the Rates Notice was dispatched (e.g. industrial action, natural disaster).
 - 3.4. Electronic Delivery (eServices): where an email is automatically returned as 'Undeliverable Mail Returned to Sender', a physical notice will be posted to the Ratepayers last registered Postal Address.
 - 3.5. Medical Reasons: Where the ratepayer suffered illness or injury, causing the ratepayer to be housebound, hospitalised, or incapacitated in some form (such circumstances to be supported by medical records), provided that the ratepayer had no immediate family members or other support

persons who could have made the payment within the specified time period (such position to be supported by a statutory declaration by the ratepayer).

- 3.6. Death of Ratepayer: Where the death of the ratepayer occurred at or around the time of the issuance of the Rates Notice (such circumstances to be supported by documentary evidence by the executors of the estate of the deceased ratepayer).
 - 3.7. Illness or Death of an Immediate Family Member: Where the ratepayer was dealing with a major illness or the death of an immediate family member (spouse/partner, son/daughter or parent) at or around the time of the issuance of the Rates Notice.
 - 3.8. Natural Disaster: The ratepayer was dealing with the aftermath of a natural disaster such as a fire, cyclone, or flood at or around the time of the issuance of the Rates Notice.
 - 3.9. Payment Error: Where there is an accidental minor short payment resulting from a genuine miscalculation.
 - 3.10. Other: Where the ratepayer was subject to an unusual circumstance, not identified elsewhere in the Policy, which in the opinion of Council, was of a sufficient nature to make it unreasonable to expect the ratepayer to have made the payment within the timeframe to be eligible for the discount. In such circumstances the ratepayer is required to submit a statutory declaration outlining the circumstances and asserting that the ratepayer was unable to make the payment by the required date solely due to the circumstances identified in the statutory declaration.
4. To be eligible for the prompt payment discount under this Policy, the ratepayer must fulfil the following requirements:
 - 4.1. Pay all outstanding Rates and Charges (without setting off any discounts the ratepayer may be eligible under this Policy) within fourteen (14) days of the earlier of:
 - 4.1.1. the ratepayer becoming aware of the non-payment of such Rates and Charges; or
 - 4.1.2. the ceasing or rectification of the Special Circumstances.
 - 4.2. Lodge a written request with Council, requesting for consideration under this Policy, for assessment by Council's duly appointed officer. The request must clearly identify the Special Circumstance/s (as detailed in this Policy) applicable to the ratepayer, with sufficient documentary evidence attached to support the request.
 5. In assessing requests under this Policy, Council shall take into consideration the prior payment history of the ratepayer. The ratepayer must have an exemplary payment history on the relevant property, as well as on any other properties in their sole or joint ownership, evidenced by consistent record of payment over the last three (3) years of all Rates & Charges by the Due Date.
 6. For purposes of this Policy, the following are not considered Special Circumstances (but are not exhaustive):
 - 6.1. Delay of payment due to financial circumstances. In such instances, application may be made under Council's Rate Relief Policy;
 - 6.2. Claims of non-receipt of Rates Notice unless such claim is supported by the mail carrier confirming problems with delivery;
 - 6.3. Absence of the ratepayer from the property, area, state or country;
 - 6.4. Sale/purchase of the property at or around the time of the issuance of the Rates Notice; or

- 6.5. Failure or delay on the part of the ratepayer to update the ratepayers contacts details on record with Council.
7. Council reserves the right to exercise its discretion entirely to determine whether particular circumstances experienced by a ratepayer will be considered Special Circumstances for the purposes of this Policy.
8. The granting of a prompt payment discount to a ratepayer under this Policy must be approved by the DCS or the Manager Financial Services.
9. Should the Council decide not to resolve to adopt a prompt payment discount for Rates and Charges pursuant to section 130 of the Regulation for a given financial year, then this Policy will not be applicable to that financial year.
10. Nothing in this Policy shall be construed to imply any change in the contents of the resolution which adopts the prompt payment discount, pursuant to section 130 of the Regulation, except for the extension of the payment date for eligibility.

Related Polices and Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation)

Rate Relief Policy

Definitions

Council refers to the Whitsunday Regional Council.

Director Corporate Services refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

Due Date refers to the date by which the payment of Rates & Charges falls due, as identified in the Rates Notice.

Manager Financial Services refers to the Manager Financial Services of Council appointed in accordance with the Act, or any person acting in that role.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

1. General Rates (including differential rates);
2. Special Rates and Charges;
3. Utility Charges; and
4. Separate Rates and Charges;
5. As well as any accrued interest on any outstanding balances (as applicable).

Rates Notice refers to a notice issued by Council to the owner(s) of a property, identifying the rates to be paid in respect of that property for a given period of time. The Rates Notice will also identify the Due Date as well as the date for payment of rates to be eligible for the prompt payment discount.

Special Circumstances refers to the circumstances as detailed within Clause 3 of this Policy.

STRATEGIC POLICY: Finance

Prompt Payment Discount – Special Circumstances Policy

Endorsed by Council

18 June 2025

COUNCIL POLICY

Date Adopted by Council	18 June 2025	Council Resolution	SM2025/06/18.13
Effective Date	1 July 2025	Next Review Date	1 July 2026
Responsible Officer(s)	Manager Financial Services	Revokes	