

## Remission of rates penalties

### Relevant Legislation

Local Government (Rating) Act 2002, section 85  
Local Government Act 2002, section 109

### Objective

To enable Council to act fairly and reasonably in its consideration of penalties for overdue rates, due to circumstances outside the ratepayer's control or where there is limited financial impact on Council.

### Eligibility criteria

#### Where there are circumstances outside the ratepayer's control:

Remission of one penalty will be considered in any one rating year where payment has been late due to significant disruption to the ratepayer's circumstances. Each application will be considered on its merits and remission will be granted where it is considered just and equitable to do so.

Remission will be considered in the case of death, illness or accident of a family member, within 60 days of the due date for payment of rates.

Council shall have regard to:

- Excellent payment history, with no penalties incurred within the previous five years; and/or
- Whether the ratepayer can provide evidence that their payment has gone astray in the post or the late payment has otherwise resulted from matters outside their control.

#### Where there is limited financial impact:

At its sole discretion and without application by the ratepayer, Council may suppress penalties:

- Where trivial amounts are owing due to incorrect payment being made; or
- Where demonstrable progress is being made to pay both current rates and arrears (e.g. a fortnightly direct for a regular sum and period of time has been agreed with Council).

### Policy procedures

Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

<b>Group</b>	Financial Services	<b>Contact (3<sup>rd</sup> Tier Manager)</b>	Finance Services Team Leader
<b>Supersedes</b>	Confirmed with adoption of the LTP 2015-25		
<b>Creation Date</b>		<b>Resolution Reference</b>	
<b>Last Review Date</b>	June 2012	<b>Resolution Reference</b>	
<b>Review Cycle</b>	LGA s109 requirement to review at least once every 6 years	<b>Date</b>	7 June 2022
<b>Authorised by</b>	Council	<b>Date</b>	7 June 2016