

Rate Discount Policy

Local Government Act 2009

1. POLICY STATEMENT

Council will consider granting discounts to ratepayers that have been prevented by circumstances beyond their control from paying their rates and charges on time, in accordance with the *Local Government Regulation 2012*:

“If a local government is satisfied a rate payer has been prevented, by circumstances beyond their control, from paying the rates or charges in time to get a discount, the local government may still allow the discount”.

2. PRINCIPLES

The rate discount specified in Council’s budget resolution and Revenue Policy/Statement will only be granted when payment of all rates and charges including arrears, is received on or before the date specified on the Rate Notice, unless there are exceptional circumstances beyond the control of the ratepayer.

All requests to allow a discount when payment is received after the due date must be lodged in writing and addressed to Chief Executive Officer. The request must outline the reason for the late payment and must include any evidence to support the request. The net amount shown on the rate notice must be paid on or before the date the request is made for the discount. Non-payment of rates and charges due to disputes over charges will affect the allowance of discount.

All requests to allow discount after the due date will be responded to in writing.

3. SCOPE

This policy applies to ratepayers that have been prevented by circumstances beyond their control from paying their rates on time and who are able to meet the criteria set out in this policy.

4. RESPONSIBILITY

The Chief Executive Officer, Directors, General Manager Finance, and Team Manager Financial Services are responsible for ensuring this policy is understood and adhered to by all workers who are involved in the receipt of rate payments.

5. DEFINITIONS

Manager – includes persons appointed to positions with the title, Team Manager, General Manager, Principal, Director and Chief.

Workers – includes employees, contractors, volunteers and all others who perform work on behalf of council.

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6. POLICY

Council will grant discounts to ratepayers where it can be established that the non-payment of rates by the due date was due to circumstances beyond the ratepayer's control and occurred in one or more of the following situations:

6.1 AGENCY PAYMENTS

The discount be allowed where it can be established through the provision of supporting agency/banking documentation that there was a genuine attempt to make a payment within the rates discount period using one of Council's agency payment facilities.

6.2 INCORRECT RATES RECORD

1. Records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly;
2. The records held by Council nominating the address for the service of the rate notice have been incorrectly reproduced by Council so as to cause the rate notice to be issued to the wrong address; and
3. An administrative error occurred at the Department of Environment and Resource Management (DERM) or successor agency, which resulted in the rates notice being incorrectly addressed by Council.

A discount will not be allowed if the above circumstances are due to the failure of the ratepayer to ensure that Council and/or DERM was given correct notification of the address for service of notices prior to the issue of the rate notice, or as a result of a change of ownership where council received notification of the change of ownership after the issue of the rates notice.

6.3 LOST MAIL

1. Where the property owner can produce evidence that the envelope containing the payment was posted on or before the due date, but monies were received after the due date; or
2. Where there is written evidence from the mail carrier that problems existed with mail deliveries at the time the rate notice was dispatched.

Advice by the ratepayer that the rate notice was not received although the notice was issued to the correct service address in Council records will not be taken as a circumstance to allow the discount except for reasons outlined in section 6.2 (Incorrect Rates Record) of this policy.

6.4 MEDICAL REASONS

1. Where medical evidence can be produced to state illness or injury which either housebound, hospitalised or incapacitated the applicant, prevented payment of the rate within the discount period. Such evidence is to be supported by a statutory declaration declaring that the applicant had no one during the period that could act for them or conduct their business affairs.
2. Where evidence is produced confirming death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer and/or associated persons (spouse/children/parents) at or around the time of the rates being due for discount.

6.5 EXCEPTIONAL CIRCUMSTANCES

The rate account was lost due to circumstance beyond the ratepayer's control such as fire or flood.

6.6 PAYMENT ERROR

Where there is an apparent accidental short payment of the rates resulting from a miscalculation of the net amount due, the ratepayer will be given seven days to pay the shortfall (regardless of amount) from the date the error is detected. If the shortfall is paid within the seven days full discount will be allowed.

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6.7 EXTRAORDINARY CIRCUMSTANCES

Where an application or circumstance is not addressed in this policy, the General Manager Finance may determine that the cause of the late payment is sufficient to warrant the approval of the discount where circumstances are considered extraordinary. Financial Services may require the ratepayer to supply a statutory declaration outlining the extraordinary circumstances if there is no other documentary evidence.

7. LEGAL PARAMETERS

Local Government Act 2009

Local Government Regulations 2012

8. ASSOCIATED DOCUMENTS

Council's Budget

Revenue Policy/Statement

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