

Rates Discount Policy

Local Government Act 2009

1. Policy Statement

Townsville City Council (Council) may consider granting discounts as specified in Council's budget resolution and Revenue Policy/Statement 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* (the Regulation), section 130(10):

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 is ordinarily only granted when payment of all rates and charges including arrears, is received on or before the date specified on the rate notice. However, in accordance with section 130(10) of the Regulation, Council may grant the discount where ratepayers that have been prevented by circumstances beyond their control from paying their rates and charges on time.

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 below.

4. Responsibility

The Chief Executive Officer, Directors, General Manager Commercial and Financial Services and Team Manager Financial Services are responsible for ensuring this policy is understood and adhered to by all workers authorised by these positions to action such requests.

5. Definitions

Manager - an individual responsible for overseeing and coordinating specific functions, departments, teams or projects within Townsville City Council.

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

6. Policy

Council may 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 contained in sections 6.1 to 6.6 below.

All requests to allow a discount when payment is received after the due date must be lodged in writing. The request must document 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 the discount after the due date will be responded to in writing.

6.1. Payment Error and Delays

Circumstances that may be considered by Council include:

1. If it can be established through the provision of supporting documentation that there was a genuine attempt to make a payment within the rates discount period using one of Council's payment facilities; or
2. 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 and may be entitled to claim the discount.

6.2. Incorrect Rates Record

Circumstances that may be considered by Council include:

1. Records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly; or,
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; or,
3. An administrative error occurred at Titles Queensland 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 Titles Queensland 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

Circumstances that may be considered by Council include:

1. Where the ratepayer 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 evidence that problems existed with mail deliveries at the time the rate notice was dispatched, and an incident has been lodged with the mail carrier.

Advice by the ratepayer that the rates notice was not received by the ratepayer although the rates notice was issued to the correct service address in Council records for the ratepayer will not be taken as a circumstance to allow the discount except for reasons outlined in section 6.2, 6.5 and 6.6 of this policy.

6.4. Medical Reasons

Circumstances that may be considered by Council include:

1. Where medical evidence can be produced to state illness or injury which:
 - (a) housebound;
 - (b) hospitalised; or,
 - (c) incapacitated the ratepayer,preventing payment of the rates within the discount period. Such evidence is to be supported by a statutory declaration declaring that the ratepayer had no one during the period who could act for them or conduct their business affairs; or
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. Payment Record and Length of Ownership

The following criteria must be met by a property owner for Council to extent a discount period:

1. the property owner has three years of recent ownership history in the Townsville Local Government Area; and,
2. full payment of previous rates and charges have been received by the due date on the notice; and,
3. no previous requests to allow a discount have been applied under this policy within the last three years.

6.6. Extraordinary Circumstances

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

7. Legal Parameters

Local Government Act 2009

Local Government Regulation 2012

8. Associated Documents

Annual Budget and Operational Plan

Revenue Policy

Revenue Statement