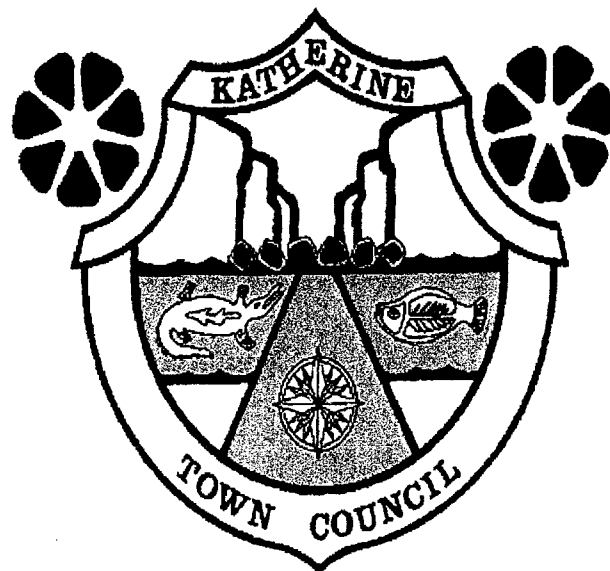


Revenue Policy

Rates Concessions



Policy and Procedure

Title: Revenue Policy – Rates Concessions

Adopted By: Council

Responsibility: Chief Executive Officer

Next Review Date: Refer' Policy and Procedure Framework

Version	Decision Number	Adoption Date	History
1			DRAFT
2			
3			
4			

Policy Summary

To establish Council policy with regard to rates and charges and the granting of concessions.

Policy Objective

To administer Council's system of granting concessions on rates and charges in accordance with the Local Government Act.

Background

Katherine Town Council has adopted a Revenue Policy which is reviewed annually as part of the development of its annual Budget and Municipal Plan.

Policy Statement

To administer Council's system of granting concessions on rates and charges in accordance with the Local Government Act and service the needs of ratepayers and stakeholders in an efficient and effective manner.

To address the granting of concessions from payment of rates as levied, by implementing a simple administrative system.

To provide certainty for rate relief granted:

- That rates waived will not be recovered at a future time pursuant to Chapter 11 of the Local Government Act
- That rates deferred will be recovered at a future time pursuant to Chapter 11 of the Local Government Act, usually when the property is sold, and outstanding rates are recovered as a charge against the land.

Rebates and Concessions on Rates and Charges

Council recognises that individuals can experience difficulty in meeting their responsibilities for the payment of rates and that it may be appropriate where financial hardship has been demonstrated to grant a concession on the payment of rates. The concession granted can be either a waiving of rates levied (i.e. abandonment), or a deferment (for recovery at a later time).

Financial Hardship

Relief from payment of rates on the grounds of financial hardship shall only apply to a natural person(s) who use the rated property as their principal place of residence.

Relief from payment of rates on the grounds of financial hardship shall not apply to:

- Self-employed persons
- Businesses
- Clubs or organisations that hold a licence to sell liquor and/or operate gaming machines
- Charges levied for services provided by Council, example: garbage collection.

Waiver of Rates

Council will as a matter of course, pursuant to Chapter 11 of the Local Government Act, waive that portion of any rates or charges in excess of the minimum rate for properties occupied by organisations operating substantially for the benefit of the youth, the Arts and Culture, within the community.

Council also recognises that incorporated community associations on having been granted tenancy by way of a Crown Lease for a specific purpose, may experience difficulty in meeting their responsibilities for the payment of rates whilst in the process of substantially achieving the purpose of that Crown Lease.

It is appropriate that where the specific purpose of the Crown Lease satisfies the requirements of Part 11.8 of the Local Government Act, Council will waive (abandon) all rates and charges until such time as the Associations concerned have substantially achieved the purpose of the relevant Crown Lease and are therefore deemed to be in occupation of the parcels of land in question.

Payment Arrangements

Council will allow property owners who are unable to pay their rates by the due date to enter into an arrangement to pay by instalments according to an agreed schedule, with no recovery action being taken while the arrangement is being maintained. However interest will be charged on any arrears of rates in accordance with Council's budget resolution.

Interest on Rates and Charges in Arrears

Council encourages ratepayers to meet their rate and charges debt payment responsibilities. To this end Council will impose interest, calculated daily after the instalment due date on instalments of rates and charges that remain unpaid. The rate of interest will be determined annually by resolution.

Legislation, Terminology and References

The Local Government Act, (in particular Section 23 and 127 and Chapter 11) and the Local Government Act (Accounting) Regulations.

Implementation and Delegation

Council deals with ratepayers and stakeholders on a daily basis. The provision of a high level of service requires that Officers have authority to address administrative issues in accordance with requirements of the Local Government Act and Council Policies.

Evaluation and Review

This policy will be reviewed annually in conjunction with the Declaration of Rates and Charges.