



Rates – Hardship Assistance for Rates & Annual Charges

Application	Ratepayers
Responsible Officer	Director Corporate & Community Services
File No	CM:POL:CWP
Authorised by	Council
Effective Date	16 October 2018
Distribution	Internet / Intranet

Purpose

The purpose of this policy is to provide rate relief to those ratepayers who are experiencing genuine financial difficulties in paying their rates and charges.

Council recognises that, at times, certain ratepayers may have difficulty in paying their property rates and charges. Council is willing to provide financial assistance to ratepayers in this situation.

The *Local Government Act 1993* allows Council to provide a range of assistance measures. This policy outlines the options Council will provide to cases of genuine financial hardship.

Definitions

Council:	Carrathool Shire Council
Charges:	Annual charge adopted annually in fees and charges by Council for the provision of services such as domestic waste, tipping, storm water management, water and sewer services.
Financial hardship:	a situation where a ratepayer is unable to pay their rates and charges due to, including but not limited to, illness, unemployment, business difficulties, extreme climatic conditions.
Ratepayers:	person/ persons responsible for the payments of rates and charge.
Rates:	ordinary or special rate levied by Council annually in Council's adopted fees and charges on rateable land.

Reference

This policy complements other legislation and where it is silent on matters referred to in the following legislation such matters must be followed in accordance with the legislation.

- *Local Government Act 1993* sections 564 and 601

Policy statements

1. That Council will provide assistance for ratepayers facing genuine financial hardship for payment of their rates and charges under Sections 601 and 564 of the *Local Government Act 1993*. Rates and charges are deemed to include the ordinary rates, annual domestic waste and tipping charges, water access and sewer access charges payable on a property.
2. That Council will consider relief under Section 601 of the *Local Government Act 1993* as a result of substantial hardship being suffered as a consequence of the making and levying of a rate on a valuation having a later base date than any valuation previously used by Council for the making and levying of a rate.

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3. That, pursuant to Section 601, Council will consider, by way of a report, the options of waiving, reducing or deferring the payment of the whole or any part of the increase in the amount of the rate payable by the ratepayers in such circumstances, for such a period and subject to such conditions as Council thinks fit.
4. That Pursuant to Section 564 of the *Local Government Act 1993*, Council will consider acceptance of payment of rates and charges due and payable by a person in accordance with an agreement made with that person, and that this agreement will include relevant references to writing off or reducing interest accrued on rates or charges if the person complies with the agreement.

Evidence

5. Evidence confirming the ratepayer's hardship status must accompany the application in one of the following:
 - Evidence in writing from third parties such as the ratepayer's bank or accountant;
 - Evidence is writing from a recognised financial counsellor;
 - Statutory declaration from a person familiar with the ratepayers circumstances who is qualified to provide Council with a clear unbiased assessment of the ratepayer's hardship status such as a carer or person holding the applicant's power of attorney.

Continuing Hardship

6. If the ratepayer continues to experience hardship after the concession period approved by Council has expired then a new application must be made by the ratepayer. In such circumstances evidence provided with the initial application may be used to confirm the ratepayer's hardship status, however, Council may request additional information to confirm the ratepayer's hardship status if deemed necessary.

Concession Withdrawal

7. The financial Hardship Concession may be withdrawn for any of the following reasons:
 - The ratepayer no longer owns the land;
 - The ratepayer advises Council that hardship no longer applies;
 - Defaulting on payment arrangements if an arrangement has been entered into;
 - Council receives new information that proves the hardship no longer exists.The General Manager reserves the right to withdraw any Financial Hardship Concession.

Revision Table

Minute /Date	Amendment Summary	Reason or Reference
0386 / 14.12.2004		
19.09.2011		Reviewed by General Manage
0606 / 18.03.2014	Clause 1 – All water & sewer Charges	Amended and Reformatted
0741 / 16.10.2018		Amended

Associated Documents

Annual Fees and Charges

Review

This policy may be amended from time to time and will be reviewed within four years of its adoption (or latest amendment) with reference to any relevant legislation and best practice guides.