

Council Policy

Rates Discount

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| Policy Reference Number | CP00029 | Adoption Date | 09/07/2025 |
| Portfolio | Council Sustainability | Review Date | 08/07/2025 |
| Business Unit | Revenue | Document ID | 11314675 |

1. Purpose/Objective

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will grant discount to ratepayers outside the allocated discount period and ensured compliance with Council's Revenue Statement criteria and Section 130 of the *Local Government Regulation 2012*.

The objectives of this Policy are:

1. This Policy applies specifically to payment of rates and charges and the discount offered to ratepayers within the Scenic Rim Regional Council region and applies to all rates and charges subject to discount pertaining to Council's Revenue Statement; and
2. This Policy ensures that all requests for the granting of the discount to ratepayers who paid their rates outside the discount period are treated consistently.

2. Scope

This Policy applies to all Councillors, Council officers and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this Policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

3. Responsibility

The Chief Executive Officer and General Manager Council Sustainability are responsible for ensuring this policy is understood and adhered to.

The Revenue business unit will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

4. Policy

Council is committed to delivering fairness and equity to its ratepayers by ensuring that ratepayers with similar circumstances receive the same treatment.

In accordance with Section 130 of the *Local Government Regulation 2012* discount will be allowed only if the total amount of all rates and charges included on an assessment for which the discount is allowed and all overdue rates and charges, is received by Council on or before the due date for payment as shown on the rate notice.

Council recognises that there could be circumstances beyond the control of the ratepayer which make it unreasonable to expect the ratepayer to have paid their rates prior to the end of the discount period. In which case, in accordance with Section 130 of the *Local Government Regulation 2012* Council may also allow discount after the due date for payment where it is satisfied a ratepayer has been prevented, by circumstances beyond their control, from paying the rates or charges by the due date.

Application

- All applications to allow a discount when payment is received after the due date must be lodged with Council in writing and addressed to Chief Executive Officer.
- The application must outline the reason for the late payment and must include evidence to support the request.
- All applications shall be in writing and within 10 business days of the date of the first reminder letter issued after the rate notice to which the discount relates.

Assessment

Where an application for the consideration of a discount is submitted, Council shall take into account the following criteria in assessing the application:

- Prior payment history - The ratepayer must have had an exemplary payment history on the relevant property and any other properties in their ownership for the previous two financial years.
- In assessing the application, reliance shall not be made by Council upon the following factors which would normally be considered to be under the control of the ratepayer:
 - (a) lack of financial ability;
 - (b) alleged non-receipt of the rates notice (except as per lost mail below)
 - (c) absence from the property, area, state or country; or
 - (d) the recent sale or purchase of the property.
- Council shall grant discounts to ratepayers where evidence is provided and 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:
 - (a) agency payments - Where there was a genuine attempt to make a payment within the rates discount period using one of Council's agency payment facilities; or
 - (b) incorrect rates record – Where records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly in either of the following situations;
 - i) 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
 - ii) an administrative error occurred at the Department of Resources ("DoR") or successor agency, which resulted in the rates notice being incorrectly addressed by Council.

However, a discount shall not be allowed if the circumstances in (i) or (ii) are due to the failure of the ratepayer to ensure that Council and/or DoR 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.

- Mail Delivery/Payments –Council shall only apply the discount where the following circumstances apply:
 - (a) where the ratepayer can produce evidence that the envelope containing the payment was posted allowing sufficient time for delivery to Council on or before the due date, but monies were received after the due date. Council shall seek guidance from Australia Post when queries arise as to the sufficient time for delivery to Council; or
 - (b) where there is written evidence from the mail carrier that problems existed with mail deliveries at the time the rate notice was dispatched.

A discount will not be allowed where the rates notices have been issued to the correct service address or consented electronic address held in Council records and evidence that an SMS due date discount reminder has been issued but advice is received from the ratepayer that their rates notice was not received.

- Medical reasons – Where evidence can be produced as follows:
 - (a) the ratepayer suffered illness or injury which either housebound, hospitalised or incapacitated the ratepayer, preventing the 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 that could act for them or conduct their business affairs; or
 - (b) by either the ratepayer or in the event of a death the executor of the ratepayer's estate confirming death or major trauma (accident/life threatening illness/emergency operation) of the ratepayer occurred at the time of the rates being due for discount.
- Exceptional circumstances - The rates notice was not paid because notice not being delivered due to circumstance beyond the ratepayer's control such as fire, flood or other natural disaster.
- Natural Disaster – Where a natural disaster such as fire, flood or other natural disaster is declared that coincides with the due date for payment and it can be demonstrated that delivery of the rate notice was affected or the ratepayers was prevented from making payment by the due date.
- 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 providing written request for discount is still within 10 business days of the date of the first reminder letter issued after the rate notice to which the discount relates and if the shortfall is paid within the seven days full discount will be allowed.
- Direct Debit on due date or cheque dishonour - Where advice is received that the direct debit on due date or payment made by cheque has been dishonoured the discount will not be allowed unless the ratepayer can supply evidence that the dishonour was as a result of a fault of their financial institution.
- Extraordinary circumstances - Where an application or circumstance is not addressed in this Policy, the Chief Executive Officer or delegate/s may determine that the cause of the late payment is sufficient to warrant the approval of the discount. The ratepayer may be required to supply a statutory declaration outlining the extraordinary circumstances if there is no other documentary evidence available.

Authority to grant discount after the due date for payment is delegated to the Chief Executive Officer, General Manager Council Sustainability and Revenue Team Leader in accordance with the Delegations Register.

5. Compliance, Monitoring and Review

The Team Leader Revenue will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

6. Definitions

Nil.

7. Related Legislations/Documents

1. Local Government Regulations 2012 Section 130;
2. Community Budget Report containing Council's Revenue Statement;
3. Revenue PolicyCP00045; and
4. Delegations Register.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030.

8. Version Information

| Version No | Adoption Date | Key Changes | Approved by |
|------------|---------------|---|-------------|
| 1 | 15/12/2009 | Corporate and Community Services Committee Meeting 08/12/2009, Item No. 2.2; New Policy - Ordinary Meeting Item No. 1.1 | Council |
| 2 | 31/01/2012 | Corporate and Community Services Committee Meeting 24/01/2012, Item No. 1.3; Amended referencing to Local Government Act and Regulation. Ordinary Meeting Item No. 5 | Council |
| 3 | 27/08/2013 | Finance Committee Meeting 20/08/2013, Item No. 2.2; Ordinary Meeting Item No. 6 | Council |
| 4 | 29/04/2014 | Finance Committee Meeting 22/04/2014, Item No. 2.2; Annual Review | Council |
| 5 | 12/06/2019 | Annual Review; Updated into new policy format Reference of application to Section 130 (10) | Council |
| 6 | 06/07/2020 | Special Meeting Item No. 5.9; Updated into new policy format | Council |
| 7 | 24/06/2021 | Special Meeting Item No. 6.15; Annual Review | |
| 8 | 11/07/2022 | Special Meeting Item No. 6.10; Annual Review | Council |
| 9 | 19/06/2023 | Special Meeting Item No. 6.9; Annual Review | Council |
| 10 | 28/06/2024 | Special Meeting Item No. 5.10; Updated into new policy format | Council |
| 11 | 09/07/2025 | Special Meeting Item No. 6.8; Annual Review | Council |