

Payment of Late Rate Instalment Due to Death of Ratepayer's Spouse Policy

1. INTRODUCTION

The policy provides assistance to ratepayers who have suffered a recent loss of a spouse and may be suffering financial hardship as a result.

2. POLICY STATEMENT AND SCOPE

The policy applies to ratepayer's who have suffered a recent bereavement of their spouse and as a consequence overlooked the payment of their quarterly rate instalment account.

In the event of late payment Council may exercise discretion in acceptance of the payment under an instalment plan and may write off accrued interest incurred in accordance with delegations.

Writing off of accrued interest (Section 567)

Council may write off accrued interest on rates or charges if in its opinion:-

- a) The person was unable to pay the rates or charges when they became due and payable for reasons beyond the persons control, or
- b) The person is unable to pay the accrued interest for reasons beyond the person's control, or
- c) Payment of the accrued interest would cause the person hardship.

3. RESPONSIBILITIES AND AUTHORITIES

The Rates & Revenue Coordinator is responsible and accountable for the implementation and communication of this Policy.

The following Council officers are responsible for the adherence, monitoring compliance and ensuring this policy is reviewed and updated to meet external compliance:

- Rates & Revenue Coordinator; and
- Group Manager, Financial Services

4. REFERENCES

Making Council Policy
Local Government Act 1993 (NSW), as amended
Local Government Regulations 2021 (NSW)

5. DEFINITIONS

Chief Executive Officer - A 1st tier management position and titled as such
Director - A 2nd tier management position and titled as such
Group Manager - A 3rd tier management position and titled as such
Council officer - A member of Council staff

6. PROCESS OWNER

Group Manager, Financial Services

7. AMENDMENTS

Changes that have been made in reference to the last version (25/05/2021) include:

- Update of year in reference to the Local Government (General) Regulations.