

COUNCIL POLICY

| | |
|--------------------------|--|
| Title | Application of Missed Discount in Special and Extraordinary Circumstances Policy |
| Policy Number | CHRCP: 0082 |
| Document Number | 1843957 |
| Category | Rates and Revenue |
| Effective Date | 26 June 2024 |
| Resolution Number | SM 2024 / 06 / 26 / 022 |

1. Policy Purpose

In circumstances where a local government decides, pursuant to section 130(1) of the *Local Government Regulation 2012* (Qld), to allow a discount for payment of rates, the local government may also pursuant to section 130(10) of the *Local Government Regulation 2012* (Qld), where it is satisfied a ratepayer has been prevented by circumstances beyond their control from paying rates in time to obtain a discount, allow the discount to be applied out of time.

The purpose of this policy is to establish a transparent and consistent process to determine if special or extraordinary circumstances have prevented a person who is responsible for payment of a rate and water notices from paying in time frame to benefit from discount.

This Policy applies to all ratepayers of properties within the Central Highlands Regional Council local government area.

2. Definitions

To assist in interpretation, the following definitions apply:

| | |
|-----------------------------|--|
| Beyond their control | Where special or extraordinary circumstances exist |
| CEO | The person appointed to the position of Chief Executive Officer under section 194 of the <i>Local Government Act 2009</i> (Qld) and anyone acting in that position under section 195 of the <i>Local Government Act 2009</i> (Qld). |
| Council | Central Highlands Regional Council |
| Immediate family | Means: <ul style="list-style-type: none"> • The current spouse (including a de facto spouse) of the ratepayer; • A biological or adopted child or (including an adult child) of the ratepayer; • A parent, step-parent, grandparent, grandchild or sibling of the ratepayer or current spouse of the ratepayer. |
| LG Act | <i>Local Government Act 2009</i> (Qld) |
| LG Regulation | <i>Local Government Regulation 2012</i> (Qld) |
| Notice | Means a rates or water notice, or a supplementary rates notice, issued by Council. |

| | |
|----------------------------------|---|
| Serious medical condition | <p>Means illness, injury, impairment, or physical or mental condition that involves any of the following:</p> <ul style="list-style-type: none"> • Multiple overnight stays in a hospital, not including an overnight stay related to a routine or elective procedure; or • Terminal stages of a disease. |
|----------------------------------|---|

3. Related Legislation

- *Local Government Act 2009* (Qld)
- *Local Government Regulation 2012* (Qld)

4. Related Documents

- Revenue Statement

5. Policy Statement

Council acknowledges that special and extraordinary circumstances outside of a ratepayers' control will exist that prevent a person from paying their rate and water notices on or before the due date for payment. Therefore, in fairness to all ratepayers, a discount should only be granted in circumstances where payment is not made by the due date only when special or extraordinary circumstances exist.

6. Special and extraordinary circumstances

Council considers the following scenarios to be special or extraordinary circumstances:

1. A ratepayer can provide evidence that the ratepayer or a member of the ratepayer's immediate family has been hospitalised for a serious medical condition or deceased during the discount period.
2. Where a change of ownership has been processed within thirty (30) days of the issue date the notice was issued in the previous owners' name, the debt remained unpaid, and the new owner did not receive a copy of the notice until after due date (first notice issued for the new owner only).
3. A ratepayer claims they did not receive a copy of their notice and they can provide evidence that they have had an on-time payment history for all previous notices with respect to the property for which they did not receive a copy of their notice for a minimum period of at least three (3) financial years, and the ratepayer responds to the first reminder letter. For clarity, a successful application under this Policy does not constitute an on-time payment history for future years.
4. A ratepayer can provide evidence that they made payment by B-Pay or other electronic means on or before midnight on the due date and Council's payment record indicates the payment was received within one (1) business day following the due date.
5. A rate payment is received in the mail after the due date and the envelope is date stamped by Australia Post with a date on or before the actual due date.
6. A ratepayer provides evidence that they have forwarded a change of address form or change of email address form (for e-notices) which has not been updated in the council system. The change of address or change of email address must be proven to be provided to a council accepted address for contact. The ratepayer must have had an on-time payment history for all previous notices issued and/or for a minimum period of three (3) years.

7. A ratepayer is prevented from making payment due to being significantly impacted by a declared natural disaster event, not including drought.
8. A ratepayer is prevented from making payment due to delays or errors caused by Council (e.g. mailing address that the notice was sent to differs from the address contained in the land record).

A special or extenuating circumstance does not include a third party error (for example, Australia Post delays or email service provider issues).

Where an application falls outside this policy, and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

7. Application for discount in special and extraordinary circumstances

Any ratepayer seeking to have the early payment of a rates or water discount applied for a late payment beyond their control, shall make application on the form provided by Council for this purpose. Other evidence/documentation is to be supplied where stated. This application form, and any supporting documentation, shall be lodged with the section of Central Highlands Regional Council responsible for rates, for consideration.

Applications must be received no later than sixty (60) calendar days from the due date on the notice.

Before a late discount is considered, the full amount owing (without any discount) must be paid. Following consideration, the ratepayer will be advised in writing of the outcome of the request for allowance of the discount and will be provided with the option to keep any additional amounts paid above the amount owed with discount applied in credit or to refund the additional amount to the ratepayer.

9. Compliance and Review Mechanism

- (1) This Policy will be reviewed when any of the following occur:
 - a. The related legislation or governing documents are amended or replaced; or
 - b. Other circumstances as determined by resolution of Council or the CEO.

| Table of Amendments | | | |
|---------------------|------------|-------------------------|--|
| Document History | Date | Council Resolution No | Notes (including the prior policy number, precise of change/s, etc.) |
| New Policy | 26/06/2024 | SM 2024 / 06 / 26 / 022 | |
| | | | |



.....
Ross Musgrove
Acting CHIEF EXECUTIVE OFFICER