



KENTISH COUNCIL POLICY

RATES & PENALTY CREDITS

Policy Number 02:11:2003

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OBJECTIVE	To authorise the write-off of small amounts of rates outstanding including penalty interest charged.
STATUTORY AUTHORITY	Local Government Act 1993 – Section 129(4) Local Government Act 1993 – Section 22(2)(b) Local Government Act 1993 – Section 64(b)
POLICY	Adopted: 29/04/03 Minute: 8.d.2 Revised: 20/10/15 Minute: 11.4.2
NEXT REVIEW	June 2017

1. INTRODUCTION:

At the end of each financial year, the Kentish Council may have many accounts outstanding with rate payers amounting from \$0.01 to \$2.00.

These small outstanding amounts are often due to disputes and misunderstandings regarding penalty interest and are in many cases not practical to recover and will add confusion to the rate payers if left on their accounts for the following rate year.

The balances are generally a result of additional interest accrued between the sending of final notices and payment dates.

The purpose of this policy is to provide authorisation for Council staff to write off those amounts at the time of receipting rates and penalties so there is only one process involved to clear these minor accounts.



2. POLICY:

This policy authorises the General Manager to remit these amounts without direct reference to Council and authorises the General Manager to delegate this task to the Corporate Services & Finance Manager.

MOTION:

Adoption of this policy includes adoption of the following motion:

That the Council:

- Adopt, the revised Rates and Penalty Credits Policy
- Delegate to the General Manager in accordance with Section 22(2)(b) of the Local Government Act 1993, the power to remit rate balances between \$0.01 and \$2.00 in accordance with Section 129(4) of the Local Government Act 1993.
- Authorise delegation of this power by the General Manager in accordance with Section 64(b) of the Local Government Act 1993 to the Corporate Services and Finance Manager.

3. REVIEW:

This policy is to be reviewed at least every two years.