



## **Policy 24/113 Remission or Postponement of Rates and Penalties for Miscellaneous Purposes**

### **Objective of the Policy**

This policy is to address inequity in rating in specific circumstances.

Council wishes to be able to postpone or remit rates and/or penalties on rates in circumstances that are not specifically covered by other policies in the Rates Postponement and Remission Policy, but where the Council considers it appropriate to do so.

### **Criteria and conditions**

Council may postpone or remit rates and/or penalties on rates on a rating unit where it considers it just and equitable to do so, in its absolute discretion, because:

- There are special circumstances in relation to the rating unit, or the incidence of the rates (or a particular rate) assessed for the rating unit, which mean that the unit's rates are disproportionate to those assessed for comparable rating units; or
  - The circumstances of the rating unit or the ratepayer are comparable to those where a postponement or remission may be granted under the Council's other rates postponement or remission schemes, but are not actually covered by any of those schemes; or
  - There are exceptional circumstances that the Council believes that it is equitable to postpone or remit the rates and/or penalties on rates.
1. To be considered for rates remission or postponement under this policy, the ratepayer must apply for rates remission under this policy, provide information in the prescribed form on how the relevant criteria and conditions are satisfied and complete relevant statutory declarations as may be required by Council. If the ratepayer is deceased Council may apply for the remission on their behalf.
  2. Postponed rates will be registered as a Statutory Land Charge on the Record of Title.
  3. Council will charge a postponement fee for the period between the due date and the date the rates are paid. This fee is to cover Council's administrative and financial costs and may vary from year to year. This fee is payable when the costs are incurred.
  4. Any postponement is valid for the year in which the application was made.
  5. Any postponed rates will be postponed until:
    - a. the death of the ratepayer(s); or
    - b. until the ratepayer(s) ceases to be the owner or occupier of the rating unit; or
    - c. until a date specified by the councilas determined by the council in any particular case.
  6. Council has the final discretion to decide whether to grant a rates postponement or rates and/or penalties on rates remission under this policy.

### **Delegations**

Decisions on remission and/or postponement of rates under this policy will be delegated to officers as set out in Council's delegation manual.