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|               | <b>RATES - DEFERMENT OF RATES - RESIDENTIAL PROPERTIES IN COMMERCIAL AREAS</b>  |
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| <b>POLICY</b> | <p>The Council is satisfied that rates and charges assessed and raised against land zoned and valued as B1 or B4 pursuant to the Katherine Town Plan, while the land has, in the preceding rating year, been used and continues to be used solely for single residential purposes, will constitute hardship to the ratepayer who is the occupier of such land for the purposes of Section 86 of the Local Government Act:</p> <p>And whereas,<br/>Pursuant to Section 86 of the Local Government Act, the Council may defer payment of the whole or part of rates and charges for such period as it thinks fit.</p> |

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| Council Adoption Date:  |  |
| Related Policies:       |  |
| Responsible Officer     |  |
| Procedure Reviewed:     |  |
| <b>POLICY PROCEDURE</b> | <p><b>DEFER RATES</b></p> <p>The Council defer the payment of rates payable by any person who suffers hardship as described above, on the following conditions:</p> <ol style="list-style-type: none"> <li>1) The application for the deferment shall be in writing in the prescribed form;</li> <li>2) The owner of the rateable land shall sign an undertaking that the land will continue to be utilised solely for single residential purposes and acknowledging that, upon any change in use or sale or transfer of the land or other change in circumstances, the payment of rates or charges previously deferred would no longer result in hardship;</li> <li>3) Upon the happening of any of the events mentioned in paragraph (2) hereof, all of the deferments granted during the previous five (5) rating years will become immediately repayable.</li> <li>4) A new application for deferral of such rates is to be made each rating year and the granting of a deferral for any year shall not guarantee that it will be granted in any subsequent years;</li> <li>5) The rates to be deferred shall be calculated as the difference between the rates as levied and those rates which would have been levied had the zoning of the subject land been consistent with the use of the land;</li> <li>6) The deferred amount referred to in (5) above shall be calculated on the basis of a notional valuation obtained from the Valuer-General or an independent value for that purpose;</li> <li>7) The notional valuation referred to in (6) above shall be obtained by the Council and any costs associated borne by the applicant.</li> <li>8) The Council will, after the expiration of five (5) years from the date on which the rates of which the deferred amount is a part were levied, waive the amount so deferred, together with any penalty rates accruing thereon, provided that the conditions set out in (A) above have been complied with.</li> <li>9) The Council will, in respect of any amount deferred pursuant to this policy, waive such portion of the penalty rates applied under Section 86 of the Local Government Act as relates to the amount so deferred.</li> <li><b>10) That, pursuant to Section 142 of the Local Government Act, the Council hereby delegates to the Chief Executive Officer the authority to apply this policy to persons and land meeting its requirements.</b></li> </ol> |

**RATE RELIEF**

Applicants applying for a rate waiver and/or deferment under Sections 86 or 87 of the Local Government Act must satisfy to the Council their eligibility under one of the following provisions:

1. A prescribed person as set out in relevant applicable regulations.
2. A person or body suffering financial hardship or, if he/she pays the full amount of rates or charges, he would be likely to suffer financial hardship,
3. A person or body who provides a home for persons suffering financial hardship or aged persons.
4. That the interpretation from Poveys of “hardship” or “financial hardship”, as outlined in the legal opinion provided by that firm, be adopted as the Council’s standard when assessing applications.

**PROOF OF FINANCIAL HARDSHIP**

1. That the Council form an Assessment Sub-Committee consisting of the Chief Executive Officer and one Elected Members.
2. That each applicant be interviewed by the Sub-Committee and requested to present a complete assessment of his/her assets and liabilities, income and expenditure, prepared by the applicant/s Bank or Accountant.
3. That, on reviewing the person’s financial situation, the Sub-Committee recommends the following to the Finance & Planning Committee.
4. Whether or not the applicant is suffering financial hardship. If so - whether the relief is to be a deferment or waiver and the percentage of the rate to be deferred or waived.
5. If a deferment is recommended, the deferment procedure be as follows:
  - (a) The application for the deferment shall be in writing.
  - (b) The owner of the rateable land shall sign an undertaking that, upon sale or transfer of the land or other change in circumstances, the payment of rates or charges previously deferred would no longer result in hardship.
  - © Upon the happening of any of the events mentioned in paragraph (b) hereof, all of the deferments granted during the previous five rating years will become immediately repayable.
  - (d) A new application for deferral of such rates is to be made each rating year and the granting of a deferral for any year shall not guarantee that it will be granted in any subsequent years.
6. The Council will, after the expiration of five years from the date on which the rates of which the deferred amount is a part were levied, waive the amount so deferred, together with any penalty rates accruing thereon, provided that the conditions set out above have been complied with.

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|       | <p>7. That Council will, in respect of any amount deferred, pursuant to this Policy, waive such portion of the penalty rates applied under Section 86 of the Local Government Act as relates to the amount so deferred.</p> <p><b>FUNDS</b></p> <p><b>Petty Cash Authorisation</b></p> <p>That the following Petty Cash authorisations be adhered to:</p> <table style="margin-left: 40px;"> <tr> <td style="padding-right: 20px;">\$300</td> <td>General Administration</td> </tr> <tr> <td>\$100</td> <td>Ranger</td> </tr> <tr> <td>\$50</td> <td>Administration Postage</td> </tr> <tr> <td>\$50</td> <td>Katherine Library and Information Services</td> </tr> <tr> <td>\$50</td> <td>Waste Disposal Centre</td> </tr> </table> <p><b>Bank Overdraft</b></p> <p>Pursuant to Section 170 of the Local Government Act 1996, Council maintain its authorised overdraft rate at \$100,000, and that the Chief Executive Officer may authorise utilisation of the overdraft, however use of the overdraft beyond a period of seven days would need to be notified to the Council.</p> <p><b>Debtor Control</b></p> <p>That the following procedure be adhered as Council's Debtor Control Procedure. That debtors be extended credit for the period 30 days from the end of the month in which the debt was incurred and that the following action be taken to recover debts:</p> <ol style="list-style-type: none"> <li>1. An invoice is raised when the debt is incurred and sent to the debtor.</li> <li>2. A statement is raised at the end of the month the debt is incurred and sent to the debtor.</li> <li>3. That a second statement be raised at the 60-day period with a notice stating that, if the debt is not finalised within seven days, legal action to recover the debt will be undertaken.</li> </ol> | \$300 | General Administration | \$100 | Ranger | \$50 | Administration Postage | \$50 | Katherine Library and Information Services | \$50 | Waste Disposal Centre |
| \$300 | General Administration   |       |                        |       |        |      |                        |      |  |      |                       |
| \$100 | Ranger   |       |                        |       |        |      |                        |      |  |      |                       |
| \$50  | Administration Postage   |       |                        |       |        |      |                        |      |  |      |                       |
| \$50  | Katherine Library and Information Services   |       |                        |       |        |      |                        |      |  |      |                       |
| \$50  | Waste Disposal Centre  |       |                        |       |        |      |                        |      |  |      |                       |