

# Shire of Wiluna Policy Manual

## RATING ADMINISTRATION

### Policy 2.25

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**Intent** - To provide appropriate and effective management of the collection of rates and charges levied by the Shire of Wiluna, that is both a demonstration of reasonable and pragmatic approach to the Shire's financial management.

Collection of rates and charges is an important part of the Shire's management of adequate cash-flows as well as the overall management of the Shire's financial performance and position.

**Purpose** – This policy will clearly set out guidelines for the collection of rates, application of penalty interest for overdue rates and charges, write off of minor outstanding charges and associated procedures applicable within the Shire of Wiluna.

#### **Principles:-**

1. Rates and Charges are due and payable within 35 days from the date of issue of the annual rate (or interim rate) notice, as shown on that notice
2. Options for payment will be:
  - a) In Full by the specified due date;
  - b) By four instalments by the specified due date and within the guidelines set forth in the annual rate notice;
  - c) By an alternative payment plan, mutually accepted by the ratepayer and the Chief Executive Officer of the Shire of Wiluna.
3. The election or application to pay by either of the above three options will be clearly detailed with/on the rate notice issued and will be in accordance with the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.
4. The charges for paying by four instalment or an alternative payment arrangement, including an administration fee and administration interest, will be those adopted by Council in the Annual Budget each year.
5. The methods of payment available be will indicated on the rate notice and may be varied depending on the operation requirements of the Shire and/or the logistics and cost to the Shire of those payment options.
6. A final notice will be issued for any rate account that remains outstanding after the specified due date. The due date for payment of the final notice will then be 14 days from the date of issue as shown on the final notice.
7. Any rate account that remains unpaid after the specified due date of the final notice will be referred for to a debt recovery agent appointed by the Chief Executive Officer for legal recovery.
8. The debt recovery agent will issue a Letter of Demand for payment, with the due date to be as agreed between the CEO and the agent but will be for a period no longer than 7 (seven) days from the date of issue shown on the Letter of Demand.
9. Legal recovery of outstanding rates will then proceed, on behalf of the Shire of Wiluna, in accordance with the Local Government Act 1995 (as amended) and this policy to recover all outstanding rates and charges as well as the cost of those recovery proceedings.

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10. Legal recovery, as allowed under the Local Government Act 1995, may include but is not limited to: General Procedure Claim, Lodgement of Caveat on title of land or mining tenement, sale of rateable land and garnishing of money from tenants (where rateable property is leased out) to be paid directly to the Shire to satisfy the rates and charges outstanding.
11. Penalty interest on unpaid rates and charges will be levied on a daily basis, in accordance with the Local Government Act 1995 and Local Government (Financial Management) Regulations. The rate of penalty interest will be as adopted by Council in the Annual Budget each year.
12. Penalty interest accrues from the date the account is due for payment, as specified on the original rate notice, until the day the account is paid in full.
13. Penalty interest calculated to be \$5.00 or less may be written off with the Chief Executive Officers permission.
14. Any outstanding penalty interest at 30 June each year, totaling \$5.00 or less will be written-off as a small balance write-off, but only if all other rates and charges have been paid in full.

Document Control	
Responsible Directorate	Office of the CEO
Relevant Section	Corporate
Legislative Requirement	
Council Meeting Held & Adopted, Resolution #	22 Apr 2015 075/15
Amendments, Date & Resolution #	
Review Dates & Resolution #	
Next Review Date	