

Writing Off Rates, Charges and Debt Policy

Introduction

Clause 131(1) of the Local Government (General) Regulation 2005 states that a council must, from time to time, by resolution fix an amount of rates and charges above which any individual rate or charge may be written off only by resolution of the council. Clause 213 (2) states that a council must from time to time, by resolution, fix an amount above which debts to the council may be written off only by resolution of the council.

It should be noted that an amount of rates or charges or debt written off under these above clauses do not prevent a council from taking legal proceedings to recover the amount or debt.

Policy

That in regard to Clause 131(1) of the Local Government (General) Regulation 2005, all writing off of any individual rate or charge to the value of \$2,000 or greater must be written off by resolution of Council.

That in regard to Clause 213 (2) of the Local Government (General) Regulation 2005, all writing off of debts to the value of \$2,000 or greater must be written off by resolution of Council.

That any debt or rate or charge below \$2000 can be written off either by resolution of council or by order of the General Manager.

That any debt or rate or charge can be written off only:

- If the amount is not lawfully recoverable
- As a result of a decision of a court
- If the council or the General Manager believes on reasonable grounds that an attempt to recover the amount would not be cost effective
- If, in the case of a rate or charge, there is an error in the assessment

That the General Manager advise council of rates and charges, and debts written off by written order of the General Manager.

Legislation

Clause 131 and 213 of the Local Government (General) Regulation 2005.

Maintained by:	GM	Approved by:	GM	Effective Date:	31/7/07
File Number:	C9/7	Council Policy No:	CP86	Version No.:	1
Previous EDate:	N/A	Other Reference:	Nil		
Application:	All Staff				
Attachments:	Nil				

Review

This policy may be amended from time to time and will be reviewed within 12 months of its adoption (or latest amendment) with reference to any relevant legislation and best practice guides.

AUTHORISATION:

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Position: General Manager
Date: /...../.....

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