

WRITING OFF RATES, CHARGES AND DEBT POLICY

POLICY OBJECTIVE

The *Local Government Act 1993* (NSW) (the Act) and the *Local Government (General) Regulations 2021* (Regulations) govern the circumstances under which amounts owed to Wentworth Shire Council (Council) can be written off, and the process through which this can occur.

It should be noted that there is no provision in the Act or Regulations for Council to write off rates or other charges due to financial hardship. Accordingly, Council has adopted a Hardship Policy (AF013) which details the assistance that Council may give to ratepayers who are experiencing hardship.

1. POLICY STATEMENT

This official Council policy deals with Council's ability to write off an individual rate or charge.

2. POLICY COVERAGE

This policy applies to amounts owed to Council for rates and other charges.

3. STRATEGIC PLAN LINK

Objective: 4.0 Wentworth is a caring, supportive and inclusive community that is informed and engaged.

Strategy: 4.1 Provide strong and effective representation, leadership, planning, decision-making and service delivery.

4. DEFINITIONS AND ABBREVIATIONS

| Term/Word | Definition |
|-----------|-------------------------|
| Council | Wentworth Shire Council |

5. POLICY CONTENT

It is the policy of this Council that:

Council will at all times follow the requirements of the Act and the Regulations in determining whether to write off amounts owed to it for rates and other charges.

In accordance with clause 131(1) of the Regulations, the amount of rates and charges above which any individual rate or charge may be written off only by resolution of Council is set by Council under this policy at \$2,000.00.

In accordance with clause 131(2) of the Regulations, an amount of rates or charges of or below the amount mentioned above can be written off either by resolution of the Council or by the order in writing of the Council's General Manager.

In accordance with the Regulations (clause 131(3)) a resolution or order writing off an amount of rates or charges must:

- specify the name of the person whose debt is being written off;
- identify the account concerned; and
- specify the amount written off, or must refer to a record kept by the council in which those particulars are recorded.

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In accordance with the Regulations (clause 131(4)) an amount of rates or charges can be written off under this clause only:

- if there is an error in the assessment; or
- if the amount is not lawfully recoverable; or
- as a result of a decision of a court; or
- if Council or the General Manager believes on reasonable grounds that an attempt to recover the amount would not be cost effective.

In accordance with the Regulations (clause 131(5)) the fact that an amount of rates or charges is written off under this clause does not prevent Council concerned from taking legal proceedings to recover the amount.

In accordance with the Regulations (clause 131(6)) the General Manager must advise the council of rates and charges written off by written order of the General Manager.

In accordance with the Regulations (clause 132) Council's annual report must include the amount of rates and charges written off during the year.

Council will act in accordance with the Regulations (clause 133) in carrying out the sale of land to recover overdue rate or charges.

In accordance with the Regulations (clauses 159 and 160) the prevention of waste and misuse of water supplied by Council is the responsibility of the owner, occupier or manager of the premises. Where the owner or occupier of a premises on which a water meter is installed believes there to be an error in the assessment then, in accordance with the Regulations (clause 158):

- At the request of an owner or occupier of premises and on the payment of a fee fixed by Council, Council must arrange for a water meter installed on the premises to be examined and tested.
- Council may, on its own initiative, arrange for such a water meter to be examined and tested.
- If, as a result of such an examination and test, a water meter is found not to correctly measure the quantity of water passing through it, Council may charge for the supply of water:
 - on the basis of a daily consumption equal to the average daily consumption during the corresponding meter reading period of the previous year, or
 - on such other basis as Council and the owner/occupier may agree.
- Testing carried out at the request of a person who is the owner or occupier of premises is to be at the expense of the person, unless the meter is one hired from or provided by Council and the testing indicates that the meter is defective, in which case the testing is to be at the expense of Council.
- A water meter that registers less than 4 per cent more or less than the correct quantity is taken to correctly measure the water passing through it.
- If a water meter provided by Council is found to be defective, the Council must replace it with one that is not defective.
- If a privately owned meter is found to be defective, Council may require the owner to rectify the meter or, if the defect cannot be rectified, replace the meter with one

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that is not defective. An owner who is required to rectify or replace a meter must comply with the requirement.

- The rectification or replacement is to be at the expense of the owner.
- When a privately owned water meter is being rectified or is awaiting replacement, the supply of water to the owner of the meter:
 - is to be regulated by special contract made between the owner and Council, and is to be restricted to use for domestic purposes.

6. RELATED DOCUMENTS & LEGISLATION

Legislation

- *Local Government Act 1993 (NSW)*
- *Local Government (General) Regulation 2021*
- *Privacy & Personal Information Protection Act 1998 (NSW)*
- *Health Records & Information Privacy Act 2002 (NSW)*

Council Policies

- AF013 – Financial Hardship Policy
- AF014 – Debt Recovery Policy
- GOV007 – Privacy Management Policy
- GOV020 – Code of Conduct Policy
- GOV022 – Legislative Compliance Policy

Council Document

- Legislative Compliance Framework
- Governance Framework
- Privacy Management Plan

7. ATTACHMENTS

Nil.

8. DOCUMENT APPROVAL

This document is the latest version of the official policy of the Wentworth Shire Council, as adopted by Council on 29 June 2022. All previous versions of this policy are null and void.

This policy may be amended or revoked by Council at any time.

A PDF copy of the signed document can be accessed from Council’s record management system and Reliansys.



Signed:

30 June 2022

General Manager Wentworth Shire Council

Date

