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| Name of policy: | Writing off Rates, Charges and Debts Policy | | |
| Adoption by Council: | 22 March 2023 | Minute number: | 101/2023 |
| Last review date: | November 2022 | | |
| Review timeframe: | Two years | | |
| Next scheduled review date: | December 2024 | | |
| Related legislation: | Local Government Act 1993 Local Government (General) Regulation 2021 | | |
| Associated policies/documents: | Nil | | |
| Responsible division: | Corporate Services | | |

Policy objective

The objectives of this policy are to:

1. Establish an amount above which debts to the Council may be written off only by resolution of the Council.
2. Establish the guidelines for the writing off of debts to Council in accordance with the Local Government (General) Regulation 2021.

Policy statement

Council has a responsibility to maintain effective control over debts owed to Council including rates, charges, interest and fees. Council must ensure that monies owed are collected in a timely, efficient and effective manner to finance its operations, ensure effective cash flow management and reduce the likely occurrence of unrecoverable debts.

Clause 131 of the Local Government (General) Regulation requires Council, from time to time, by resolution, to fix the amount of rates and charges above which any individual rate or charge may be written off only by resolution of the Council.

Clause 213 of the Local Government (General) Regulation requires Council, from time to time, by resolution, to fix the amount above which debts to the Council other than rates and charges, may be written off only by resolution of the Council.

This policy defines the set amount where any debt above this amount may only be written off by Council resolution.

Coverage of the policy

The Policy applies to all Council staff, elected members of Council and contracted service providers.

This Policy applies to all debtors (including ratepayers) who have outstanding monies owed to Council.

Strategic Plan link

This Policy supports the Community Strategic Plan Objective 4.2 – *Council demonstrates good governance and financial management to ensure decisions and transactions are ethical, efficient, safe and fair* and Strategy 4.2.1 *Use governance frameworks and processes to guide our decisions and to ensure that council is accountable to the community.*

Policy content

The amount delegated to the General Manager is to be set as the amount above which a rate or charge may only be written off by resolution of Council in accordance with Clause 131 (1) of the Local Government (General) Regulation 2021.

The amount delegated to the General Manager is to be set as the amount above which debts may only be written off by resolution of Council in accordance with Clause 213 (2) of the Local Government (General) Regulation 2005.

An amount of rates or charges, or a debt of or below the amount delegated to the General Manager can be written off either by resolution of the Council or by order in writing of the General Manager.

A resolution or order writing off an amount of rates or charges must:

- a) Specify the name of the person whose debt is being written off, and
- b) Identify the account concerned, and
- c) Specify the amount written off

or must refer to a record kept by the council in which those particulars are recorded.

An amount of rates and charges can be written off under Clause 131 of the Local Government (General) Regulation 2021 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 the Court, or
- If the Council or the General Manager believes, on reasonable grounds, that an attempt to recover the amount would not be cost effective.

A debt can be written off under Clause 213 (2) of the Local Government (General) Regulation 2021 only:

- If the debt is not lawfully recoverable, or
- As a result of a decision of a court, or
- If the council or the Chief Executive Officer believes on reasonable grounds that an attempt to recover the debt would not be cost effective.

The fact that an amount of rates or charge, or a debt owing to Council is written off under Clause 131 or 213 of the Local Government (General) Regulation 2021 does not prevent Council from taking legal proceedings to recover the amount or the debt.

The amount delegated to the General Manager is determined to be \$5,000.

Definitions

Nil

References and related documents

Nil

Responsible officer (position)

Manager Finance

Attachments

Nil