

RICHMOND VALLEY COUNCIL POLICY REGISTER

File No: R.040.00

Policy No: 1.4.7

POLICY:	WRITE-OFF OF RATES AND CHARGES
FUNCTION:	Finance
OBJECTIVE:	To determine the limit of write-off authority in accordance with provisions of the Local Government (General) Regulation
DIRECTORATE:	CORPORATE SERVICES

POLICY:

1. Council delegate to the General Manager the authority to write off rates and charges if allowable under the Local Government Act 1993 that are no greater than \$2,000.00.
2. Any rates or charges to be written off if allowable under the Local Government Act 1993 that are greater than \$2,000.00 be only written off if authorised by a resolution of Council. Council can also write off rates and charges if allowable under the Local Government Act 1993 for rates and charges less than \$2,000.00 by way of resolution if the General Managers delegated authority is not used.
3. A report be provided annually to Council outlining rates and charges written off under delegated authority by the General Manager only if there are actual rates and charges written off under the delegated authority.
4. This policy relates only to rates and charges owed to Council that are not other forms of debt. Rates and charges are defined to include all general land rates, all water charges, all sewerage charges, all waste charges, all stormwater management charges and interest on rates and charges whether incurred or accrued.
5. This policy at all times must be applied in terms of procedure as indicated in Clause 131 of the Local Government (General) Regulation 2005.

VARIATION:

Council reserves the right to review, vary and/or revoke this policy from time to time.