

Council Policy

Policy Title:	Write-Off Rates and Charges
Policy Number:	6.13
Focus Area:	Governance and Process
Responsibility:	Finance and Procurement
Meeting Adopted:	18 August 2015 – 180815/8

OBJECTIVE

To determine the limit of write-off authority in accordance with provisions of the Local Government (General) Regulation.

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. Where the General Manager exercises his delegation in regard to write-offs that exceed \$1,000, an information summary report be submitted to Council on a bi-annual basis.
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.

REVIEW

This policy will be reviewed by Council at the time of any relevant legislative changes, compliance requirements or at least every four years.