



# Council Policy

**Policy Title:** Write-Off of Rates and Charges  
**Policy Number:** 6.13  
**Responsibility:** Finance and Procurement  
**Meeting Adopted:** July 2018

---

## OBJECTIVE

To authorise the writing-off of debts owed to Council in relation to rates and charges in accordance with the *Local Government (General) Regulation 2005*.

## 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 \$5,000.00.
2. Any rates or charges to be written off if allowable under the Local Government Act 1993 that are greater than \$5,000.00 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 \$5,000.00 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.