	R130 RATES - GENERAL MATTERS	Version No:	3
		Issued:	7 May 2018
		Next Review:	May 2021

1. INTRODUCTION

This document sets out the City of Mount Gambier ("Council") Policy for general matters associated with outstanding Council Rates and Assessment Valuation Appeals.

2. APPEALS AGAINST ASSESSMENTS

2.1 Pursuant to the provisions of the Local Government Act 1999, Council shall refund any rate amount overpaid as a result of an objection, review or appeal in respect of a valuation.

2.2 Council shall not apply or credit any such amount overpaid against future liabilities for rates on the land subject to the rates, unless requested to do so by the ratepayer.

3. FINES ON UNPAID RATES

3.1 In respect of unpaid Council rates no fines and/or interest charges will arise where the arrears amount is less than \$40.

4. OUTSTANDING RATES

4.1 In accordance with the provisions of the Local Government Act, where an instalment of rates is not paid on or before the date on which it falls due, Council will:


- (a) Send a reminder notice to the principal ratepayer with outstanding rate balances advising that payment is overdue;
- (b) Proceedings for collection of outstanding rate balances after that time may be collected by legal process.

4.2 The Chief Executive Officer is empowered to exempt this Policy in necessitous circumstances, in accordance with the delegated powers issued pursuant to the provisions of the Local Government Act.

4.3 The Chief Executive Officer is empowered to take the necessary action to instigate collection by legal process where principal ratepayers have made no genuine attempt to respond to the requests for payment.

4.4 The Chief Executive Officer be authorised to write off outstanding and/or bad debts provided:

- (a) The debt is considered by the Chief Executive Officer to be unrecoverable;
- (b) The outstanding debt is less than \$100.


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5. REVIEW & EVALUATION

This Policy is scheduled for review by Council during the current term of Council, however, will be reviewed as required by any legislative changes which may occur.

6. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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File Reference:	AF18/48
Applicable Legislation:	Local Government Act, 1999
Reference: Strategic Plan – Beyond 2015	Goal 1: Our People Goal 2: Our Location
Related Policies:	R110 Rates-Appeals Against Assessments (superseded) R120 Rates-Fines on Unpaid Rates (superseded) R160 Rates-Outstanding (superseded) I105 Internal Controls R105 Rating Policy/Statement R155 Rates - Rebate Policy Statement and Application Process
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Council Business Services
Version:	3.0
Last revised date:	7 May 2018
Effective date:	7 May 2018
Minute reference:	Council Meeting 15 May, 2018 - Item 13.4
Next review date:	May 2021
<u>Document History</u> First Adopted By Council: Reviewed/Amended:	18 February 1999 (Superseded Policies R110, R120 and R160) During the next Council Term