 City of Mount Gambier	<b>R130 RATES - GENERAL MATTERS</b>	<b>Version No:</b>	4
		<b>Issued:</b>	June 2021
		<b>Next Review:</b>	May 2024

## 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.


 City of Mount Gambier	<b>R130 RATES - GENERAL MATTERS</b>	<b>Version No:</b>	4
		<b>Issued:</b>	June 2021
		<b>Next Review:</b>	May 2024

**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](http://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.

 City of Mount Gambier	<b>R130 RATES - GENERAL MATTERS</b>	<b>Version No:</b>	4
		<b>Issued:</b>	June 2021
		<b>Next Review:</b>	May 2024

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 Shared Services
Version:	4.0
Last revised date:	29 June, 2021
Effective date:	29 June, 2021
Minute reference:	29 June, 2021 - Resolution 2021/180
Next review date:	May 2024
<u>Document History</u> First Adopted By Council: Reviewed/Amended:	18 February 1999 (Superseded Policies R110, R120 and R160) During the next Council Term