

Policy

Title: Rate Postponements

Category: Rates and Charges

Date Last Adopted 7 March 2016

1. Objectives

To define the application of postponement of Council Rates

2. Background

Pursuant to Section 125 and 126 of the Local Government Act 1993, the Council is permitted to grant a postponement of the payment of rates for a specified period if satisfied that such payment would cause hardship.

3. Policy

That:

1. Ratepayers who qualify for a remission of rates pursuant to the *Local Government Act 1993*, may be granted on application a postponement of rates payable by them in respect of the property so owned or occupied, subject to the following conditions:
 - i. The amount to be postponed in any year to be the amount requested by the applicant but not exceeding 50% of the amount payable in that year.
 - ii. The period of postponement to be for the lifetime of the applicant or, should the property be sold during the applicant's lifetime, until the sale takes place, whereupon the amount will be due and payable.
 - iii. An interest rate of 5% shall be payable on the amount subject to postponement, and be payable on the same terms as the amount deferred, namely death or sale of the property, and interest be charged on the principle only. (Effective from 1 July 2000).
2. The General Manager is authorised to approve applications for rate postponement on the Council's behalf.

3. Ratepayers who qualify for a remission of rates pursuant to *the Local Government Act 1993*, on the basis that:
 - i. They are entitled to possession of the land under a settlement, shall not be granted a postponement unless the application has been submitted by trustees of the land to which the application relates.
 - ii. They are entitled to possession of the land as shareholders of the company that owns the land, shall not be granted a postponement except upon the production of adequate evidence that the company consents to or has no interest in the application.
 - iii. They have contracted to purchase the land for a freehold estate in possession, shall not be granted a postponement except upon production of adequate evidence that the vendor consents to or has no interest in the application.
 - iv. They hold the land under a lease term which is for a period of not less than 99 years, shall not be granted a postponement except upon the production of adequate evidence that the lessor consents to or has no interest in the application.
 - v. They hold that land under a temporary licence granted to them under Section 42 of the *Crown Lands Act 1976*, shall not be granted a postponement except upon the written consent of the Director of Environment and Land Management to the application being granted.

4. Legislation, Terminology and References

Sections 125 and 126 of the Local Government Act 1993

Section 42 of the Crown Lands Act 1976

Delegations Register

Responsible Officer:	Director Financial Services
Policy first adopted by the Council:	27/6/1994
History	
Amended by Council	15/6/1999
Amended by Council	7/3/2016
Next Review Date:	March 2017