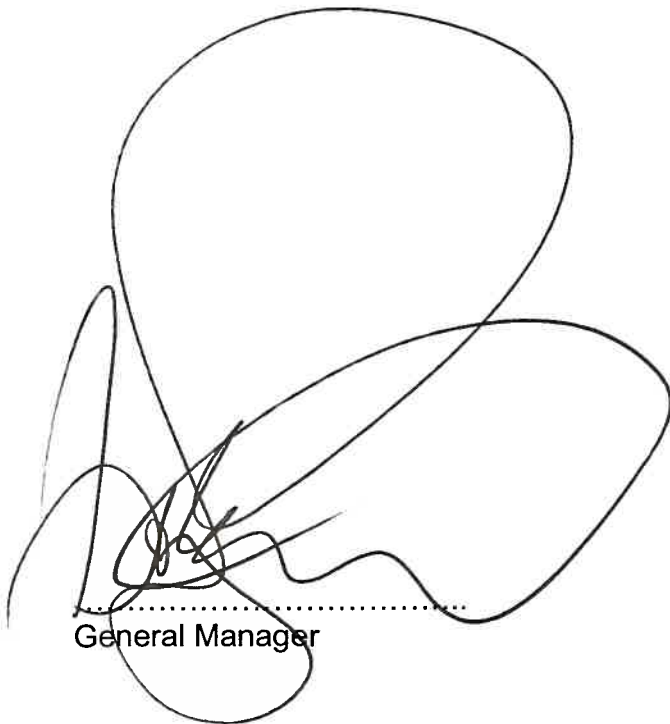




Writing-off Rates and Charges Policy

DOCUMENT AUTHORISATION

RESPONSIBLE OFFICER:		CHIEF FINANCIAL OFFICER			
REVIEWED BY:		Manex			
REVIEW DUE DATE:		April 2026			
VERSION NUMBER:		4			
DOCUMENT NUMBER:		NA			
VERSIONS:	DATE:	RESOLUTION NO:	DESCRIPTION OF AMENDMENTS:	AUTHOR / EDITOR:	APPROVED / ADOPTED BY:
4	22/04/2021	7.04/21	Update to new template with inclusion of Outcomes, Legislation and Supporting documentation	DCCS	Council
3	28 April 2016	8.04/16		DCCS	Council
2	28 April 2011	12.04/11		DCCS	Council
1	20 April 2006	23.04/06		DCCS	Council



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General Manager

3/5/21
.....
Date

PURPOSE

The purpose of this policy is for Council to approve the appropriately delegated Council Officers to write-off of amounts under \$5.00 for rates and charges, water rates, sewerage rates, interest and debtor accounts, where the amount is unrecoverable or where there is a rounding error.

APPLICABILITY

This policy applies to:

- Rates Officer; and
- Debtors Officer.

OUTCOMES

Council acknowledges at times there are receipting errors or circumstances beyond the debtors control and therefore errors may occur in the accounts and small amounts of interest are charged. The writing off of these minor amounts under \$5.00 where unrecoverable, is good administration practice of not allowing further interest to accrue when it is known that the amounts will not be paid to Council.

ROLES AND RESPONSIBILITIES

This policy will be communicated to all Finance staff by the Chief Financial Officer.

DEFINITIONS

Council: means Glen Innes Severn Council.

POLICY STATEMENT

Council acknowledges at times there are receipting errors or circumstances beyond the debtors control and therefore errors may occur in the accounts and small amounts of interest are charged.

That Council approves the write-off of amounts under \$5.00 for rates and charges, water rates, sewerage rates, interest and debtor accounts, where the amount is unrecoverable or where there is a rounding error.

LEGISLATION AND SUPPORTING DOCUMENTS

Relevant Legislation, Regulations and Industry Standards include:

- *Local Government Act 1993*; and
- *Local Government (General) Regulation 2005*.

Relevant Council Policies and Procedures include:

- Debt Recovery Policy; and
- Financial Hardship Policy.

VARIATION AND REVIEW

The Writing-off Rates and Charges Policy will be reviewed every five (5) years, or earlier if deemed necessary, to ensure that it meets the requirements of legislation and the needs of Council. The term of the Policy does not expire on the review date, but will continue in force until superseded, rescinded or varied either by legislation or a new resolution of Council.
