



**APPLICATION FOR DISCOUNT ON RATES
AFTER DISCOUNT DATE**

Oaths Act 1867

STATUTORY DECLARATION

QUEENSLAND}
TO WIT}

I, _____

Of _____

in the State of Queensland, do solemnly and sincerely declare that, I was prevented from paying my rates by the discount date by extenuating circumstances and request approval of a late discount. Details of the extenuating circumstances are as under:

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ASSESSMENT DETAIL & AMOUNT CLAIMED

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And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Oaths Act 1867.

Sign:

PRIVACY DISCLAIMER
Mackay Regional Council is collecting your personal information in order to process your application. This information will only be disclosed to any other third party with your written authorisation or as we are required to by law

Taken and Declared before me at Mackay,}
This day of 2.....}

Sign:


A Justice of the Peace /
Commissioner for Declarations

OFFICE USE ONLY:

APPROVED / NOT APPROVED

POLICY CATEGORY: _____

CEO/DELEGATE

	COUNCIL POLICY	
	Discount on Late Rates Payment	
	POLICY NO.:	017
	DEPARTMENT:	ORGANISATIONAL SERVICES
	PROGRAM:	FINANCIAL SERVICES
	ENDORSED BY COUNCIL:	24 JUNE 2020 (ORD-2020-142)

1.0 Scope

This policy applies to those ratepayers that have intended to pay their rates by the due date, however for reasons beyond their control, have been unable to.

2.0 Purpose

This policy seeks to outline the type of circumstances which will be acceptable to Council to allow discount to be allowed for late payments.

3.0 Reference

- *Local Government Regulation 2012*

4.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Human Rights Complaint shall mean a complaint about an alleged contravention of section 58-1 by a public entity in relation to an act or decision of the public entity.

MRC shall mean Mackay Regional Council.

Payment shall mean the full levied amount, net of the discount incentive.

The Regulation shall mean the *Local Government Regulation 2012*.

5.0 Background

The allowance of discount on rates is conditional on MRC receiving the full payment of rates by the due date shown on the rate notice. However, Council does recognise that there will be occasions when payment by the due date is not achieved through circumstances beyond the control of the ratepayer. In accordance with section 130 of the Regulation, Council has the power to allow the discount if it is satisfied that the circumstances for not paying were out of the ratepayers' control. Discount may be allowed if the criteria explained in this policy are met.

Any ratepayer seeking to have discount allowed for the late payment of rates, shall make application on the form provided by MRC for this purpose.

Other evidence / documentation is to be supplied where stated. This application form, and any supporting documentation, shall be lodged with the Chief Executive Officer or delegate, for consideration.

Applications need to be received before the end of the rating period to which the rates belong.

Before the allowance of late discount is considered, the full amount owing (less discount) needs to be paid. Following consideration, the ratepayer will be advised in writing of the outcome of the request for the allowance of discount.

It is the ratepayer's responsibility to notify MRC of a new address for service of notices. Where a ratepayer does notify MRC of a new address for services of notices after the issue of the rate notices, MRC will endeavor to issue a copy of that rate notice to the new address, however it will remain the responsibility of the ratepayer in those circumstances to ensure that payment is received by MRC within the due date of the current rate notice.

Human Rights have been considered when preparing this Policy.

6.0 Policy Statement

The following situations will be considered acceptable reasons for discount to be allowed after the discount due date:

6.1 Agency Payments

Payment is made to any MRC endorsed payment agency on or before the due date, provided that such payment is cleared by MRC's bank.

6.2 Cheque / Posted Payments

Payment is made by means of a cheque and posted to MRC, and the postmark on the letter indicates that it was mailed early enough to leave sufficient time for it to reach MRC (except those sent by bulk postage, using a franking machine, pre-paid or not date stamped). Where payment hasn't been received by MRC within the expected timeframe and has arrived after the discount date, correspondence from the applicable mail carrier must be received stating that problems existed with deliveries at the time.

Please see below for the Australia Post guidelines on mail delivery times:

Posted for delivery	Where is it going	Estimated delivery by (business days)
Within metro areas of capital cities, towns or environs	Within the same state	2-3 days
Between metro areas of capital cities and rural locations	Within the same state	3-4 days
Between country locations	Within the same state	3-4 days
Between metro areas of capital cities	To other states	3-4 days
Between metro areas of capital cities and country locations	To other states	4-5 days
Between country locations	To other states	5-6 days

6.3 Medical Reasons

- (a) The sole owner or all owners are hospitalised or incapacitated due to illness during the discount period, and therefore are unable to make payment of the due rates on time. Medical evidence and a statutory declaration explaining that there is no one else that could act on behalf of the ratepayer/s are to be provided for consideration.
- (b) Death or serious trauma (accident, life threatening illness or emergency operation) of the ratepayer/s and/or their spouse/dependents has occurred during the discount period. A death certificate or medical evidence must be provided.

6.4 Postal Issues

- (a) The rate notice was not received, and such claim can be supported by written concurrence of the applicable mail carrier, that problems existed with the mail delivery at this time.
- (b) The rate notice was not received, and the ratepayer can produce written evidence that a mail redirection was current at that location at the time of the rate notice issue.
- (c) The rate notice is returned to MRC although correctly addressed.

6.5 Incorrect Rates Record

Where full payment is tendered to MRC after the due date for discount and any error on MRC's part in the issue of the rate notice has occurred that may reasonably be expected to have contributed to the late receipt of the rate notice by the ratepayer.

6.6 Exceptional Circumstances

- (a) Trauma caused by a major event such as fire or flood prevents the ratepayer from paying the amount outstanding before the discount due date.
- (b) Where a ratepayer has had an on-time payment history for a minimum period of at least three years or, in the case of an owner who has only become the owner within three years, the period of ownership, and the ratepayer pays the net amount when becoming aware of outstanding balance or responds to a reminder notice or letter within 14 days of issue.
- (c) Other situations where circumstances beyond the control of the ratepayer prevented payment and / or the ratepayer has made a genuine attempt to issue payment satisfactory to the Manager Financial Services, Revenue & Treasury Coordinator or other delegated officer.

In the case of "Exceptional Circumstances clauses (b) and (c) a claim for relief will only be allowed once in any three year period for each of the applicable clauses.

6.7 Outside Policy Guidelines

Where an application falls outside this policy, and it is determined that the application requires special consideration by Council; a report with a recommendation to the appropriate Council meeting shall be made.

6.8 Human Right Complaints

When an individual feels that they are the subject of MRC's failure to act compatibly with human rights, they can make a complaint directly to MRC. These complaints will be assessed against the *Human Rights Act 2019*.

7.0 **Review of Policy**

This policy will be reviewed when any of the following occur:

1. The related documents are amended or replaced
2. Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed annually.

Version Control:

Version	Reason / Trigger	Change	Endorsed / Reviewed	Date	Folio
1			By Council	20.08.08	1354
2	Review		By Council	24.06.15	38386
3	Annual Review		By Council	22.06.16	38078
4	Annual Review		By Council	28.06.17	44759
5	Annual Review		By Council	18.07.18	57776
6	Annual Review		By Council	26.06.19	63030
7	Annual Review		By Council	24.06.20	ORD-2020-142