

Program:	Financial Services
Date of Adoption:	29 June 2026
Resolution Number:	ORD-2026-130
Review Date:	30 June 2027

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.

Objective

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

Policy Statement

Discount shall be applied in accordance with Council's Revenue Policy and Revenue Statement. Where there is an occasion where payment by the due date is not achieved, Council will only consider allowing discount if it is satisfied a ratepayer has been prevented by circumstances beyond their control from paying rates in time to receive the discount.

This process to remain in force until otherwise determined
by Mackay Regional Council

Contents

1.0	Principles	3
1.1	Agency Payments	3
1.2	Cheque / Posted Payments	3
1.3	Medical Reasons	4
1.4	Postal Issues	4
1.5	Incorrect Rates Record	4
1.6	Exceptional Circumstances	4
1.7	Outside Policy Guidelines	5
1.8	Human Right Complaints	5
2.0	Definitions	5
3.0	Review of Policy	5
4.0	Reference	6
5.0	Attachments	Error! Bookmark not defined.

1.0 Principles

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 or available on the MRC website.

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 apply, to be given consideration for discount.

Before the allowance of late discount is considered, the full amount (including all arrears) of general rates and charges owing (less discount) are to be paid in the rating period that the discount is being applied for. 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 postal service of notices and updating of email address for electronic service of notices through eNotices portal. Where a ratepayer does notify MRC of a new address for services of notices after the issue of the rate notices, MRC will endeavour 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.

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

1.1 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.

1.2 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 as stated in the table below, 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.

Australia Post guidelines on regular mail delivery times:

Posted for delivery	Estimated delivery by (business days)
Same State:	3-5 days
Interstate:	4-7 days

1.3 Medical Reasons

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 of hospitalisation or incapacitation must be provided for consideration.

1.4 Delivery Issues

- (a) 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.
- (b) The rate notice was not received, and such claim can be supported by advice from the applicable mail carrier that problems existed with the mail delivery in the area at the time.
- (c) The rate notice is returned to MRC although correctly addressed.
- (d) The rate notice is not received through electronic delivery and MRC are satisfied that the notice has not been received.

1.5 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.

- 1.6 Other circumstances (not including vacation) not listed elsewhere in this policy, where payment has been prevented and the 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 must provide evidence to the satisfaction of the Coordinator Rates & Revenue, Team Leader Rates & Services, or Senior Revenue & Treasury Accountant.

A claim for relief under this clause, will only be allowed once in any three-year period.

1.7 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) 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.

1.8 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.

1.9 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*.

2.0 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*.

Exceptional Circumstances shall mean situations that are unusual and not typically anticipated, often requiring special consideration or action.

3.0 Review of Policy

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

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

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

4.0 Reference

- *Local Government Regulation 2012*