

Council Policy

Rates Penalty Remission Policy

Effective Date:	1 July 2025
Date First Adopted:	2003
Last Reviewed:	2021
Next Review Date:	2027 (Three Yearly Review)
File reference:	Pol 16
Responsibility:	Group Manager, Finance and Corporate Services
Associated Documents:	N/A

1. Policy Objectives

The objective of this policy is to enable Council to act fairly and reasonably when considering applications for the remission of penalties on rates that have not been received by Council.

2. Background

Council presently charges the following penalties on unpaid rates:

- (a) Penalties on current rates that are not paid by the due date during the year.
- (b) Penalties on rates charged in the previous financial year, which remain outstanding on the first day of the new financial year or 5 working days after the resolution is made (whichever is the later) and
- (c) Further penalties charged on rates to which penalties were added under (b) and remain unpaid 6 months after the day the penalty was added

Council has adopted the following remission policy to remit rates penalties as long as specific criteria are met and the ratepayer has settled the outstanding rates.

3. Policy Statement

All applications for the remission of rates penalties must be in writing.

Rates must be paid in full before Council remits the penalties charged.

Council will consider applications for the remission of rates penalties in circumstances where:

- Significant disruption to the ratepayer such as the death of a family member; or
- Matters outside the ratepayer's control such as a late sales notice, have contributed to a late payment and it is reasonable to remit the penalty; or
- The ratepayer is new to the District and for whatever reason did not receive a rate invoice; or
- The ratepayer (that is in arrears) entered into an acceptable payment arrangement and complied with those arrangements for the payment of all current rates and arrears.

(NB: A ratepayer who has been in arrears and has had penalties remitted will not be eligible for a further remission of rate penalties for a period of 3 years).

The Chief Executive Officer is delegated to approve rate penalty remissions in accordance with the conditions of this policy.