

FP020 – Rating Provisions

1. Intention

To set guidance on the payment option and the conditions relating to interest imposed and instalment fees levied with relation to rates and/or service charges.

2. Scope

This policy applies to ratepayers of the Shire of Waroona.

3. Statement

Pursuant to section 6.45 (1) of the *Local Government Act 1995*, Council offers the payment of rates by the following methods:

1. Full balance due;
2. Two (2) instalments; or
3. Four (4) instalments.

Pursuant to the *Local Government Act 1995* Division 6 Rates and Services Charges, Council adopts the following fees and charges:

1. Instalment payment interest of 5.5% [s.6.45].
2. Instalment payment administration fee of \$10 per instalment [s.6.45].
3. Instalments be set at intervals of two (2) months from the date of the first instalment.
4. Penalty interest on outstanding rates at 11% [s.6.51].

4. Legislative and Strategic Context

The *Local Government Act 1995* and the associated subsidiary legislation provide the broad framework within which this policy operates.

5. Review

This policy is to be reviewed as required.

6. Associated Documents

Nil.

Division	Finance
Policy Number	FP020
Contact Officer	Director Corporate Services
Related Legislation	Local Government Act 1995

Related Shire Documents		Nil			
Risk Rating	Low	Review Frequency	As required	Next Review	When required
Date Adopted		22/06/2004			OCM04/083

Amendments		
Date	Details of Amendment	Reference
25/09/2007	Updated as part of major review.	OCM07/160
26/10/2010	Updated as part of major review.	OCM10/10/163
24/11/2015	Updated as part of major review.	OCM15/11/138
18/12/2018	Updated as part of major review.	OCM18/12/126
22/06/2021	Consolidated related policies and reformatted.	OCM21/06/071
Previous Policies		
FIN016 – Rating Fees and Charges FIN017 – Rating Provisions 3.13 – Rating Fees and Charges 3.14 – Rating Provisions		