

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 triennially.

6. Associated Documents

Nil.

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

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|--------------------------------|-----|-------------------------|-------------|--------------------|---------------|
| 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 |
| 25/06/2024 | Reviewed without amendment | OCM24/06/090 |
| Previous Policies | | |
| FIN016 – Rating Fees and Charges FIN017 – Rating Provisions 3.13 – Rating Fees and Charges 3.14 – Rating Provisions | | |