

<b>Responsible Department:</b>	Corporate Services
<b>Responsible Business Unit:</b>	Deputy Chief Executive Officer & Rates Officer
<b>Date of Adoption:</b>	18 March 2026
<b>Council Resolution:</b>	210326

#### 1. OBJECTIVE

The objective of this Policy is to provide guidelines for the collection of rates and to authorise the Chief Executive Officer (CEO) to apply alternative instalment options, to appoint debt collection agencies and to comply with all other requirements of the *Local Government Act 1995*.

#### 2. SCOPE

This policy applies to the administration, collection and recovery of rates and services charges levied by the Shire of Chittering under the *Local Government Act 1995*.

This policy applies to all ratepayers and governs payment options, alternative payment arrangements, debt recovery processes and enforcement actions undertaken by the Shire.

#### 3. DEFINITIONS

**Caveat** means a notice lodged against land title under the *Transfer of Land Act 1893* to protect the Shire's interest in respect of unpaid rates and charges.

**Debt Recovery Action** means action taken by the Shire to recover unpaid rates and service charges, including referral to a debt collection agency, legal proceedings, lodging of a caveat, or action under 6.64 of the *Local Government Act*.

**Ratepayer** means the person liable to pay rates and service charges in respect of rateable land.

**Rates** means a levy imposed on rateable land under Part 6 of the *Local Government Act 1995*.

**Service Charges** means a charge imposed under the *Local Government Act 1995* for the provision of a prescribed service to land.

**Rating Year** means the financial year for which rates are imposed.

#### 4. POLICY STATEMENT

##### 4.1. Rates Collection

A copy of the rate assessment marked "Final Notice" shall be issued approximately forty days after the issue of the original assessment, allowing fourteen days for payment of the account.

If payment is not received after this time, the debt may be forwarded to the debt collection agency and a letter advising of impending legal action for recovery of outstanding rates and service charges shall be issued fifty nine (59) days after issue of the original assessment, allowing five (5) business days for payment.

Outstanding rate accounts for which satisfactory arrangements to pay have not been made within sixty days after issue of the original assessment, the debt collection agency appointed by the CEO will be advised to proceed with legal action.

Legal action to recover overdue rates is also subject to the Magistrates Court of WA legislation and procedures.

#### **4.2. Alternative payment arrangements**

The Shire of Chittering (the Shire) encourages ratepayers to contact the Rates Department if they are not able to pay their rates in full, or in instalments as set out on their original rate notice, in order to negotiate an acceptable payment arrangement.

Ratepayers can apply to the Shire for payment arrangement. An application form is to be completed. The outstanding balance can be paid by making regular payments weekly, fortnight or monthly.

In order for the Shire to accept this arrangement, the regular payments must cover the amount of the rates and service charges levied for the year, including rates arrears by 31 May of the rating year. Other conditions may apply.

Payment arrangements are subject to a "special arrangement fee", plus late payment interest, as set by Council in its Annual Financial Budget; which will accrue over the arrangement period until paid in full.

Missed or late payments will result in this payment arrangement being cancelled, and further debt recovery action may be taken.

#### **4.3. Where rates or service charges remain unpaid**

Where rates remain outstanding, a caveat may be lodged to preclude dealings in respect of the land to protect Council's interests.

Where previous actions to collect outstanding rates and service charges have not been successful and the rates and/or service charges remain unpaid for at least three years, Council in accordance with s6.64 of the *Local Government Act 1995* may take possession of the land and hold the land as against a person having an estate or interest in the land and:

- a) From time to time lease the land; or
- b) Sell the land; or
- c) Cause the land to be transferred to the Crown; or
- d) Cause the land to be transferred to the Shire.

#### 4.4. Pensioners and Seniors

Persons registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992* have until 30 June of the current financial and rating year to make payment.

Pensioners who hold only a partial ownership of their property or who hold only the WA Seniors card are not eligible to defer their rates and ESL.

Debt collection may commence where there is another ratepayer on the account who is not an eligible Pensioner or Senior and the account remains unpaid after the end of the financial year.

Debt collection may commence against eligible Pensioners and Seniors if the rubbish and any other fees and charges remain unpaid for a period of two (2) years or more.

#### 4.5. Rate incentive Scheme – Terms & Conditions

1. Payment in full to be made by mail or electronic format (date of receipt at the Council Office is the date of payment), or in person at the Shire Offices, 6177 Great Northern Highway, Bindoon.
2. Payment in full is to be receipted at Council's office on the due date stated on the front of the original rate notice.
3. No responsibility will be accepted for late service of any rate notice.
4. Only one entry per rate notice.
5. The winner will be determined by random selection.
6. The winner will be notified and published in the Northern Valleys News, Chatter, eChatter, Shire of Chittering Website and Facebook.
7. Decision of the Council is final and no correspondence will be entered into.
8. Once the prize has been collected by the winner, the Shire accepts no responsibility for any costs or associated administration with the prize, including warranty.
9. All other costs and expenses and expenses associated with the prize, beyond the specified prize, will be the responsibility of the winner. The winner is not entitled to any compensation if they are unable to use all or any part of the prize for whatever reason.
10. IF the prize, or any part of the prize, becomes available due to circumstances beyond the Shire's control, then the Shire may – at its absolute discretion – substitute a different prize in place of any prize as they see fit.

## 5. ROLES AND RESPONSIBILITIES

Council is responsible for setting the annual rate in the dollar, adopting the Annual Budget, and determining any rate incentives, fees, charges and interest in accordance with the *Local Government Act 1995*.

The Chief Executive Officer is responsible for ensuring the implementation of this Policy and for exercising powers relating to alternative payment arrangements, appointment of debt collection agencies and recovery action, in accordance with legislation and delegated authority.

The Deputy Chief Executive Officer and Rates Officer are responsible for administering the rating process, issuing rate notices, managing payment arrangements, maintaining accurate records and progressing debt recovery action in accordance with this Policy and relevant legislation.

All officers involved in the administration of rates are responsible for ensuring compliance with the *Local Government Act 1995*, maintaining confidentiality of ratepayer information, and keeping accurate financial and statutory records

### 6. COMPLIANCE

<b>Legislation</b>	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Local Government (Administration) Regulations 1996</i> <i>Rates and Charges (Rebates and Deferments) Act 1992</i> <i>Transfer of Land Act 1893</i>
<b>Industry</b>	Department of Local Government, Industry Regulation and Safety – Rating Guidance
<b>Organisational Documents</b>	Annual Budget Long Term Financial Plan Policy 2.8 – Financial Hardship – Collection of Rates and Service Charges
<b>Strategic Alignment</b>	Communities Connected

### 7. ADMINISTRATION

<b>Review Cycle</b>	Every 3 years	<b>Next Review Due</b>	June 2027
<b>Policy Owner</b>	Deputy Chief Executive Officer		
<b>Version</b>	<b>Decision Ref</b>	<b>Date</b>	<b>Change</b>
1.0	Unknown	19/08/2009	Initial adoption
2.0	071113	20/11/2013	Amendment
3.0	170623	21/06/2023	Review
4.0	080723	19/07/2023	Amendment
5.0	210326	18/03/2026	Review