

## RATES & CHARGES - ADJUSTMENTS POLICY

### (COMMUNITY POLICY)

#### 1. Scope

The Rates & Charges – Adjustment Policy (this ‘Policy’) applies to all ratepayers of Livingstone Shire Council.

#### 2. Purpose

To establish clear guidelines to assist in determining the extent to which Council will seek to recover or reimburse amounts undercharged or overcharged for Rates and charges in the current or previous levy periods.

#### 3. References (legislation/related documents)

*Limitation of Action Act 1974*  
*Local Government Act 2009*  
*Local Government Regulation 2012*

#### 4. Definitions

To assist in interpretation, the following definitions shall apply:

Another employee	All employees of Council including Senior Executive Officers, but excluding the Chief Executive Officer.
CEO	<i>Chief Executive Officer</i> Means a person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Livingstone Shire Council.
DNRM	Department of Natural Resources & Mines.
Rates and Charges	Includes: Differential General rates, Separate and Special Charges; and Utility Charges for Water Sewerage and Waste Management adopted annually in conjunction with the Budget in accordance with section 94 of the <i>Local Government Act 2009</i> .
Senior Executive Officer	A senior executive employee, of a local government, is an employee of the local government - a) who reports directly to the chief executive officer; and b) whose position ordinarily would be considered to be a senior position in the local government’s corporate structure. This includes a person acting in this position.
The Act	<i>Local Government Act 2009</i> .

## **5. Policy Statement**

From time to time Council becomes aware of situations where a property has been charged Rates or charges incorrectly. This can result from a range of circumstances including the receipt of inaccurate information, determinations by courts and decisions made by other agencies.

This Policy sets the parameters in regard to refunding amounts overcharged and the collection of amounts undercharged as a result of amending records to correctly reflect the charges which should apply.

### **5.1 Circumstances where adjustments will be made**

- 5.1.1** Where it can be clearly established that a Council error has been made, the applicable refund will be granted for up to the last two (2) financial years of such overpayment, unless exceptional circumstances exist and the ratepayer can provide supporting documentation to substantiate a claim for a period exceeding two (2) years. If there has been a change in ownership in the past two (2) years then the refund will only be granted to the current owner for the period of their ownership (i.e. from the date of settlement.)
- 5.1.2** When Council is not notified of a change being made to a property which affects the rating details or requirements have not been complied with (e.g. pedestal removed but Council not informed or necessary disconnection forms not lodged) then Council will only refund the overcharged rates applicable from the date of being notified that the rate was incorrect. Refunds will not be backdated prior to the date of notification.
- 5.1.3** In cases where Council is unable to clearly establish if an error has been made or all requirements have not been complied with (e.g. insufficient supporting documentation) then no refund will be granted. The only exception would be if a ratepayer is prepared to provide sufficient supporting documentation which would enable Council to unequivocally decide that an error had been made.
- 5.1.4** In cases where rates and/or charges have been undercharged, including where an error has been made by Council or another agency such as DNRM, then the error is to be immediately corrected. An amended notice is to be sent to the owner/s for the amount of rates and charges that should have been levied for the period of the undercharge except where the undercharge is the result of an administrative error on Council's part, in which case the extent of any retrospective adjustment is limited to a period of twelve months or two (2) rating periods.
- 5.1.5** If payment is likely to cause any hardship then Council will allow the ratepayer a period of up to 12 months in which the undercharged amount can be paid by regular weekly, fortnightly or monthly instalments. No interest is to be charged in respect of the undercharged amount and applicable discounts are to be granted providing the undercharged rates are repaid within the approved timeframe.

## **6. Changes to this Policy**

This Policy is reviewed when any of the following occur:

1. The related information is amended/replaced; or
2. Other circumstances as determined from time to time by the Council.

## 7. Repeals

This Policy repeals the former Livingstone Shire Council Policy titled 'Rates and Other Charges – Refund and Adjustments Policy'.

Version	Date	Action
1	11/04/2014	Adopted
2	05/04/2018	Amended Policy Adopted

**CHRIS MURDOCH**  
**CHIEF EXECUTIVE OFFICER**