



**DISCOUNT FOR PAYMENT OF RATES  
POLICY**

**DOCUMENT NO:  
A3750317**

**1.1 Objectives:** The objective of this policy is to encourage prompt payment of rates and charges by allowing a discount on the differential general rates when full payment of the rates and charges is made on/or before the Due Date shown on the rate notice.

**1.2 Regulatory Authority:**

Section 130 of the Local Government Regulation 2012 – Discount for prompt payment of rates and charges

Ipswich City Council Budget and Rating Resolutions each financial year

Revenue Policy

Revenue Statement

**1.3 Human Rights Commitment**

Ipswich City Council (Council) has considered the human rights protected under the *Human Rights Act 2019 (Qld)* (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decisions in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.

**1.4 Policy Statement:**

Discount shall be applied in accordance with Council's Revenue Policy and Budget and Rating Resolutions.

**1.5 Scope:**

The core matter addressed by this policy is to apply discount when payment is received on or before the last day of discount (Due Date) and to describe the circumstances when payments received after the Due date are deemed to be also eligible for discount.

**Agency Payments:**

That discount be allowed where it can be established that there was a genuine attempt to make a payment by midnight (relevant time standard for Ipswich (Queensland Time) on the Due Date using one of Council's agency payment facilities.

**Rates Record Incorrect or Rate Notice Not Delivered:**

That discount be allowed on late payment of rates where:

1. Records held by Council nominating ownership have been incorrectly reproduced so as to cause the rate notice to be issued incorrectly; or
2. The records held by Council nominating the address for the service of the rate

notice have been incorrectly reproduced by Council so as to cause the rate notice to issue to the wrong address;

3. The land records held by Council have not been able to be updated for any reason, including the non receipt of the formal advice from land titles records, in time to recognise a change of ownership of the property before the rate notice is issued;

4. Where the property owner has put in place a mail redirection or other service to manage the receipt of rate notices and that service fails for any reason;

5. Where the property owner claims that Australia Post failed to deliver the rate notice and there is no substantiated reason to refute that statement; or

6. The rates have been incorrectly levied and require adjustment.

#### **Payment by Mail:**

That discount be allowed where:

1. The customer has paid by cheque or money order despatched by mail and the payment is received after the Due Date but is considered to have been posted by the Due Date or in the circumstances where the property owner claims to have posted the cheque by the Due Date and there is no substantiated reason to refute that statement.

#### **Error with Payment:**

That discount be allowed where a payment is found to be an incorrect amount or has been paid to an incorrect rate account or to another account. In these circumstances if the property owner provides a plausible explanation and corrects the mistake in a reasonable time, usually 7-14 days, that discount be allowed.

That discount be allowed if a property owner has committed to pay by regular direct debit or other regular payment plan and due to an error in calculation, misjudgement about the expected balance on Due Date or failure to review the payment plan when rates change each financial year, the full amount due on Due Date was not fully paid, then discount can be allowed if the payment plan is amended to avoid a recurrence of short payment.

#### **Medical Reasons:**

That discount be allowed where the property owner makes a statement that a significant illness in the family, prevented payment of the rate within the discount period.

#### **Extraordinary Circumstances:**

Where an application is not addressed by the above mentioned circumstances Council officers acting under the appropriate delegated authority may determine that the cause

of the late payment is sufficient to warrant the approval of the discount.

A local government may allow a discount on a rate under section 615 or 616 of the Local Government Act 2009, if the local government is satisfied that the person liable to pay the rate was prevented, by circumstances beyond the person's control, from paying the rate within the period required by the section.

**Others:**

Where an application falls outside this policy and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

**1.6 Roles and responsibilities:**

Customer Service Officers to process discounts for payments received before Due Date and authorised eligible payments received after Due Date.

Delegated Officers to authorise discount for eligible payments received after Due Date.

**1.7 Definitions:**

By Due Date refers to by midnight (relevant time standard for Ipswich (Queensland Time) on the Due Date described on the most recent rate notice.

Agency Payments include: Australia Post counter/phone/Digital Mailbox; Bpay; Commonwealth Bank counter or Payment by Mail (cheque); Direct Credits to Ipswich City Council bank account; Centrepay; Direct debits to customers bank account, Council salary deduction; Other).

**1.8 Policy Author:** Strategic Client Office Manager

**Date of Review:** 19 February 2018

**Date of Council Resolution:** 28 April 2015

**Committee Reference and Date:** Policy and Administration Board No. 2015(03) of 14 April 2015 – City Management and Finance Committee No. 2015(04) of 21 April 2015

**No. of Resolution:** 5

**Date to be Reviewed:** 19 February 2020