

## **RATES – LATE PAYMENT – WAIVING OF INTEREST**

### Objective

To determine circumstances under which waiving of interest on rates will be considered by Council.

### Scope

Rate payments made after due date which incur interest charges.

### Policy

1. That in cases where the reason for non-payment of rates by the due date is either oversight or neglect on the part of the ratepayer, it be Council's policy not to accede to requests to waive interest accrued.
2. That where mitigating circumstances are put forward as the reason for non-payment of rates by the due date, these cases be dealt with on their merits.

### Relevant Legislation

Local Government Act Section 567

### Associated Documents

Nil

<b>Responsible Officer:</b>	Director Corporate Services		
<b>Date Adopted:</b>	21/2/06 20/3/18	<b>Resolution No:</b>	34/06 48/18
<b>Version:</b>	2	<b>Review Date:</b>	February (annually)