



WRITING OFF OF DEBTS

Summary:

The purpose of this policy is to provide clear direction on the write off of rates or charges, debts other than rates or charges, non-business fees, and also to fix amounts above which debts may only be written off by resolution of Council.

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Department	Finance & Technology	
Policy Custodian	Manager Finance & Technology	
Superseded Documents	23 August 2017	168/17
	27 February 2013	23/13
	24 June 2015	189/15
Related Legislation	Local Government Act 1993 Local Government (General) Regulation 2005	
Delegations of Authority	Manager, Finance & Technology	

1. Overview

The provisions of the Local Government Act 1993 and Local Government (General) Regulation 2005 allow Councils in certain circumstances to write off, waive or reduce debts owing to Council. The purpose of this policy is to provide guidelines for the write off of rates or charges, debts other than rates or charges, non-business fees, and also to fix amounts above which debts may only be written off by resolution of Council.

2. Policy Principles

Nil.

3. Policy Objectives

To ensure the writing off of debts is consistent with the Local Government Act and Regulations.

4. Policy Statement

Rates or Charges

Rates or charges may only be written off in accordance with the provisions of Clause 131 of the Local Government (General) Regulation 2005.

In accordance with Clause 131(1) of the Local Government (General) Regulation 2005 Council fixes an amount of \$5,000 as the amount above which any individual rate or charge may be written off only by resolution of the Council.

Debts owing to a Council other than Rates or Charges

Debts owing to Council other than for rates or other charges may only be written off in accordance with the provisions of Clause 213 of the Local Government (General) Regulation 2005 or where the Act or any regulation in force under the Act, make specific provision for writing off those amounts in specified circumstances.

In accordance with Clause 213(2) of the Local Government (General) Regulation 2005 Council fixes an amount of \$5,000 as the amount above which debts to the Council may be written off only by resolution of the Council.

Debts in relation to Concealed Water Leaks are the subject of a separate Policy, but, to be clear, the above limits apply to write offs approved under that Policy.

Non Business Fees

Council may waive payment of, or reduce a non-business fee in a particular case if Council is satisfied that the case falls within a category of hardship or any other category in respect of which Council has determined payment should be so waived or reduced in accordance with Section 610E of the Local Government Act (Division 3 Council fees for non-business activities).

Council determines the following categories

1. Demonstrated financial hardship; or
2. As recompense for poor customer service or other error on the part of Council; or
3. The circumstances of a particular case, where full fee payment would be unreasonable or inequitable.

A Non Business Fee is any fee other than a fee for business activities defined in Section 610A of the Local Government Act, 1993 (Division 2 Council fees for business activities).

5. Scope

This policy relates to all Council staff.

6. Accountability, Roles & Responsibility

Elected Council

Council is responsible for approving Council Policies.

Chief Executive Officer, Executive and Management Teams

The Chief Executive Officer has the power to sub-delegate certain functions to other staff members. In this case, the CEO delegates responsibility for approving write-off's for the purposes and limits specified to the Manager, Finance & Technology.

Management Oversight Group

Not Applicable.

Individual Managers

Not Applicable.

7. Definitions

Not Applicable.

8. Related Documents, Standards & Guidelines

Concealed Water Leakage Concession Policy

9. Version Control & Change History

Version	Date	Modified by	Details
V1.0	24 June 2015	Council	Adoption of Original Policy
V2.0	27 February 2013	Council	Revised Policy
V3.0	23 August 2017	Council	Revised Policy
V4.0	28 November 2018	Council	Revised Policy
V5.0	21 December 2022	Council	Re adoption of Policy (Res No. 248/22)