

Policy Title: **Natural Disaster Rates Relief**
 Policy No: 264

Directorate: Corporate & Community Services
 Responsible Officer: Manager – Finance

Adopted Date: Policy & Planning Meeting – 03/03/2015
 Review Date: 31/10/2015

VERSION	MEETING APPROVED	MEETING DATE	HISTORY
1	Policy & Planning Meeting	03/03/2015	New Policy

Authorities: *Local Government Act 2009*
Local Government Regulation 2012 (LGR)

INTRODUCTION:

This Policy is to allow a relief to Ratepayers who, as a result of Natural Disaster, namely TC Marcia, in February 2015, may have suffered severe financial loss and may not be in a position to pay Council Rates and Charges.

OBJECTIVES:

To assist Ratepayers who have suffered severe financial loss as a result of Natural Disaster, TC Marcia, in February 2015, cope with the payment of their rates for the Rating Period 1 January 2015 to 30 June 2015.

PRINCIPLES:

1. Criteria for providing Rates Relief:

Ratepayers who have suffered financial loss as a result of the February 2015 Natural Disaster may have a diminished capacity to pay their rates. It is recommended that Council provide them with relief based on the following criteria:

- 1.1 The Ratepayer applying for the rates relief must be responsible for the payment of the rates and charges to which the requested relief relates.
- 1.2 Ratepayers must apply on the prescribed application form, appended to this policy, and must provide details of the ratepayer's circumstances to assist Council to determine their eligibility for relief.

- 1.3 Ratepayers must have a diminished capacity to pay their rates as a result of the financial repercussions of the 2015 Natural Disaster, and as a result of any of the following circumstances:
- a. Their residence or business having been destroyed or condemned.
 - b. Their residence or business having been inundated to above the floorboards / coverings by flood water.
 - c. Significant loss of income due to their loss of business, employment, crop damage or stock loss, this includes reduced income from commercial businesses as a result of loss / reduction of trade due to flood event.
 - d. Significant unexpected expenditure due to their requirement to pay for alternative accommodation for an extended period, which is not covered by insurance.
 - e. Significant unexpected expenditure due to their requirement to pay for medical care, which is not covered by insurance.
 - f. Significant financial or personal loss directly related to the 2015 natural disaster which is not included in any of the above circumstances and is not covered by insurance.

2. Confirmation of Ratepayer's Circumstances:

The circumstances stated in a ratepayer's application must be confirmed by means of one or more of the following, as is applicable to the specific circumstances:

- 2.1 Council's records of condemned or destroyed premises as a result of floods.
- 2.2 Their residence or business having been inundated to above the floorboards/coverings by flood water.
- 2.3 A letter from the ratepayer's employer or business documents from the ratepayer confirming significant loss of income as a result of the natural disaster.
- 2.4 A lease agreement confirming the arrangement of alternate accommodation.
- 2.5 A Medical Certificate confirming a medical condition resulting from the natural disaster.
- 2.6 A Statutory Declaration from the ratepayer, duly signed and notarised, where no other documentary proof is available.

3. Ratepayers excluded from applying for relief:

Relief does not apply to Government Departments and the common areas of Body Corporate Entities.

The Ratepayer that is in arrears MUST comply with any Debt Recovery Action being undertaken. This policy does not stop any action under Council Rate Recovery Policy.

4. Legal provisions for granting rates relief:

Council may grant relief in terms of the following provisions of the Local Government Regulation 2012:

119 Concession for rates or charges

A local government may grant a ratepayer a concession for rates or charges for land only under this part.

120 Criteria for granting concession

*(1) The local government may grant the concession only if it is satisfied—
(c) the payment of the rates or charges will cause hardship to the land owner;*

121 Types of concession

The concession may only be of the following types—

*(a) a rebate of all or part of the rates or charges;
(b) an agreement to defer payment of the rates or charges;*

122 Resolutions for granting concession

*(1) The local government may grant the concession only by—
(a) a resolution granting the concession to a stated ratepayer; or
(b) if the concession is of a type mentioned in section 121(a) or (b)—a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.
(2) The local government may make the resolution before the local government levies the rates or charges.
(3) The local government may make a resolution under subsection (1)(a) only if the ratepayer has applied for the concession in a way accepted by the local government.
(4) If the local government grants a concession by making a resolution under subsection (1)(b), the concession may be granted only to the ratepayers whom the local government is satisfied are eligible for the concession.
(5) The resolution may include conditions for granting the concession to the ratepayer.
(6) Without limiting subsection (5), the conditions may include the following—
(a) a condition requiring the ratepayer to show the local government particular information or documents or follow a procedure to be eligible for the concession;
Examples—
• a condition requiring the ratepayer to produce a health care card or pensioner concession card to show the ratepayer's eligibility for the concession for the rates or charges
• a condition requiring the ratepayer to enter an agreement to defer payment of rates or charges in a form required by the local government
(b) a condition limiting the period for which the ratepayer is granted the concession.
Example—
for a concession on the basis of the ratepayer's receipt of a disability support pension, a condition limiting the concession to the period for which the ratepayer receives the pension*

5. Recommended level of rates relief for ratepayers

Ratepayers, who meet the criteria outlined in *1. Criteria for Providing Council Rate Relief* of policy, with the following level of relief:

5.1 Where one or more of the circumstances listed in Section 1.3 of this policy apply to ratepayer who has applied for the relief, that is:

- Where a residence or business has been destroyed or condemned;
- Their residence or business having been inundated to above the floorboards/coverings by floodwater;
- Significant loss of income due to their loss of business, employment, crop damage or stock loss, this includes reduced income from commercial business as a result of loss/reduction of trade due to flood event;
- Significant unexpected expenditure due to their requirement to pay for alternative accommodation for an extended period, which is not covered by insurance;
- Significant unexpected expenditure due to their requirement to pay for medical care, which is not covered by insurance;

- Significant financial or personal loss directly related to the 2015 natural disaster which is not included in any of the above circumstances and is not covered by insurance;

Payment of Rates and for the current half-year period from 1 January 2015 to 30 June 2015 be postponed and payment only be required on the due date for payment of rates and charges for the period 1 July 2015 to 31 December 2015 which will be September 2015, when discount will apply to the entire payment provided payment is made in full at that time. If ratepayers are unable to pay their rates by the due date for payment of rates and charges for the period 1 July 2015 to 31 December 2015, a suitable arrangement may be concluded with them in terms of Council's existing Rates Recovery Policy.

- 5.2 For circumstances which do not comply with the Criteria outlined in Section 1 and 2 of this policy, ratepayers may still make a suitable payment arrangement with Council in terms of Council's existing Rates Recovery Policy.

6. Delegated authority to approve relief for ratepayers

Chief Executive Officer, General Manager Corporate and Community Services and General Manager Engineering and Environmental Services are each authorised persons pursuant to section 202 of the Local Government Act 2009. Pursuant to Part 5, Chapter 7 of the Local Government Act 2009, Council authorises the Chief Executive Officer, General Manager Corporate and Community Services and General Manager Engineering and Environmental Services, pursuant to section 130 of the Local Government Regulation 2012, each to determine if Natural Disaster Rates Relief should be permitted in accordance with this policy. Where 2 of 3 of the following; Chief Executive Officer, General Manager of Corporate and Community Services and General Manager of Engineering and Environmental Services make such a determination, Natural Disaster Rates Relief can be applied.



Application For Natural Disaster Rates Relief

Applications are due on or by 31 May 2015.

(Please provide complete details to expedite your application)

I/we would like to apply for rates relief for the Rates Notice Period 1 January to 30 June 2015 as a result of my financial circumstances which have resulted from the 2015 natural disaster, the details of which are as follows:

- 1 Ratepayer's Name: _____
- 2 Current Postal Address: _____
- 3 Assessment Number: _____
- 4 Real Property Description: _____
- 5 If the Postal Address provided above is not the same as that on your Rate Notice, would you like Council to change your postal address to the one indicated above for all future correspondence with you? **Yes/No**
If yes a change of address notice will be forwarded to your current postal address

- 6 Property Address of disaster affected property: _____
- 7 Ratepayer's telephone contact details: Landline: _____ Mobile: _____
- 8 Are you responsible for the payment of the rates for which relief is being requested? **Yes/No**

The rates relief which Council is offering is an extension of time to September 2015 to pay Rates with discount and without interest.

Please refer to Sections 2 and on the back of this application and state which circumstances refer to you. Please state which specific part of Sections 2 are relevant (eg: 2.1, 2.2 etc.) _____

- 9 Please briefly outline any additional information in support of your application.

_____ **Date of Application** _____ **Signature of Ratepayer/Ratepayers**

Please allow 10 days processing.

If rates relief is granted a new rates notice will be printed with concessions included.

Office Use Only: Rate Assessment: _____	Pensioner: Yes/No	Meets Criteria: Yes/No
If application does not meet criteria, for what reason? _____		
Property Identified on Flood Map as inundated: Yes/No		
Approved for Relief by _____	Chief Executive Officer	
<i>Any 2 of the following</i>	General Manager Corporate and	
<i>3 are required to</i>	Community Services	
<i>authorise a rates relief</i>	General Manager Engineering and	
<i>application</i>	Environmental Services	

COUNCIL PROCEDURE FOR GRANTING NATURAL DISASTER RATES RELIEF

This policy will expire 30 October 2015. The eligibility of a ratepayer to receive natural disaster rates relief will be determined in terms of the following criteria:

- 1 The ratepayer applying for rates relief must be responsible for the payment of the rates and charges.
- 2 Ratepayers must have a diminished capacity to pay their rates as a result of the financial repercussions of the 2015 natural disaster, and as a result of any of the following circumstances:
 - 2.1 Their residence or business having been destroyed or condemned.
 - 2.2 Their residence or business having been completely inundated by flood water. (ie: ground floor covered by water)
 - 2.3 Significant loss of income due to their loss of business, employment, crop damage or stock loss.
 - 2.4 Significant unexpected expenditure due to their requirement to pay for alternative accommodation for an extended period, which is not covered by insurance.
 - 2.5 Significant unexpected expenditure due to their requirement to pay for medical care, which is not covered by insurance.
 - 2.6 Significant financial or personal loss directly related to the 2015 natural disaster which is not included in any of the above circumstances and is not covered by insurance. A Statutory Declaration is required.
- 3 Council will confirm the circumstances stated in a ratepayer's application by means of one of the following:
 - 3.1 Council's records of condemned or destroyed premises as a result of floods
 - 3.2 Council's records of properties which were completely inundated by flood water.
 - 3.3 Ratepayer to supply a letter from the ratepayer's employer confirming loss of income as a result of the natural disaster.
 - 3.4 Ratepayer to provide a copy of a lease agreement confirming the arrangement of alternative accommodation.
 - 3.5 Ratepayer to supply a Medical Certificate confirming a medical condition resulting from the natural disaster.
 - 3.6 An Statutory Declaration from the ratepayer, duly signed and notarized, if no other documentary proof is available.
- 4 Relief will not apply to Government Departments, the common areas of Body Corporate entities or land with a "Vacant" Land Use. The Ratepayer must not be in arrears for rates for rating periods prior to 1 January 2015. In the case that the ratepayer does have arrears the ratepayer may still make a payment arrangement that fits with the existing Rate Recovery Policy.
- 5 Council may provide ratepayers who meet the criteria outlined in Section 2 above with the following level of relief: As a direct result of the 2015 natural disaster, payment of Rates and Charges for the current half year period from 1 January to 30 June 2015 may be postponed and required on the due date for payment of rates and charges for the period 1 July to 31 December 2015. If ratepayers are unable to pay their rates by the due date, a suitable arrangement may be concluded with Council in terms of Council's existing Rates Recovery Policy.