



RATES CHARGES POLICY

POLICY NUMBER: CORP-F-006

PURPOSE

The purpose of this policy is to set out a framework within which the City can offer options for payments of rates in accordance with legislative and regulatory requirements.

SCOPE

This policy applies to all rates payers in the Kalgoorlie-Boulder district and all City officers with responsibility for levying and managing rates.

DEFINITIONS

CEO means the Chief Executive Officer of the City.

City means the City of Kalgoorlie-Boulder.

POLICY STATEMENT

The City has a responsibility to meet the community's expectations with regards to flexible options for the payment of rates and charges. This policy seeks to guide Council in determining alternative payment options for rates and charges as part of the approval of the annual budget.

POLICY DETAILS

1. Payment options

The following payments options, timeframes, discounts, charges and interest rates shall apply to rates, overdue payments and payment options and the issue of exemption of Minister of Religions homes.

Option 1 – One Payment

One payment in full, of rates and other charges, plus entry into the rate incentive prize draw.

Due by:

35 Days following issue of rate notice



Option 2 – Two Payments (50% each)

Due by:

1st Instalment

35 Days following issue of rate notice

2nd Instalment

63 Days after due date of 1st Instalment

It is mandatory pursuant to section 6.45 of the *Local Government Act* to provide an option for four equal instalments. Where a ratepayer elects to pay by instalments, an interval of at least 2 months must be given between the second and subsequent instalments.

Option 3 – Four Payments (25% each)

Due by:

1st Instalment

35 Days following issue of rate notice

2nd Instalment

63 Days after due date of 1st Instalment

3rd Instalment

63 Days after due date of 2nd Instalment

4th Instalment

63 Days after due date of 3rd Instalment

2. Late Payment Interest

- a. Pursuant to section 6.51 of the *Local Government Act 1995* a late payment interest charge on outstanding rates and charges calculated at a rate set in the annual budget will be charged.
- b. The late payment interest charge will apply to all current rates and charges remaining unpaid 35 days from the date of issue of the rate notice.
- c. Interest will be calculated and updated daily.
- d. Unpaid rates and charges from previous years, i.e. rate arrears, will also attract late payment charges, calculated at the rate set in the annual budget as long as they remain unpaid.

3. Instalments and Arrangements Administration Fees and Interest Charges

In accordance with the provisions of section 6.45 of the *Local Government Act 1995*, the City may impose administration fees and interest charges for payment of rates and



charges by instalments. Interest charges and administration fees will be at a rate set in the annual budget.

4. Direct Debit Option

- a. An administration fee at a rate set in the annual budget will be charged on setting up of this option.
- b. Ongoing deductions will incur a further annual administration charge in subsequent rating years.
- c. Late Payment Interest is charged on this option at the prescribed rate as per schedule of fees and charges.

COMPLIANCE REQUIREMENTS

RELEVANT DOCUMENTS

DOCUMENT CONTROL		
Responsible department		
Date adopted by Council	25 June 2023	
Date of last review	June 2023	
Date of next review	June 2025	