

▶ REVENUE COLLECTION AND FINANCIAL

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1. INTRODUCTION

The role of Hepburn Shire Council [**Council**] is to provide good governance in its municipal district for the benefit and wellbeing of its community. The principles of good governance are specified in the *Local Government Act 2020*, which also confers the power upon Council to do what is necessary in performing its role.

One of the principles of good governance is for Council to ensure its ongoing financial viability. To do this, Council will consider the following financial management principles –

- a) Revenue, expenses, assets, liabilities, investments and financial transactions will be managed in accordance with Council's financial policies and plans.
- b) Financial risks will be monitored and managed prudently having regard to economic circumstances.
- c) Financial policies and plans will seek to provide stability and predictability in the financial impact on the community.
- d) Accounts and records will be kept, and Council will regularly provide reports which explain the financial operations and the financial position of Council.

Two important sources of Council revenue are Rates and fees.

The Revenue Collection and Financial Hardship Policy has been prepared and adopted to put the financial management principles into practice. It describes (a) how these two sources of revenue will be collected and (b) how Council may assist persons who are unable to pay Rates, fees and debts because they are experiencing financial hardship.

2. SCOPE

This Policy includes, but is not limited, to –

- Collection of Council revenue;
- Collection of outstanding debts; and
- Assistance to persons experiencing financial hardship.

Council revenue is described in the Budget and the Revenue and Rating Plan which disclose specific information in relation to –

- The declaration of Council Rates including the differential rating structure and service charges for waste and recycling services.
- The approval of a range of other fees, fines and contributions which are payable to Council for a variety of reasons.

From time to time, other fees which are not described in the Budget (or the Revenue and Rating Plan) may become payable to Council.

This Policy applies to Council Staff, who are responsible for Council activities and services for which a fee is payable and to Financial Services Staff who are responsible for the oversight of Council revenue collection.

All Staff to whom this Policy applies will comply with it to ensure that (a) there is a consistent approach to collecting revenue and managing outstanding debts (b) all persons are treated fairly and equitably and (c) all persons who are experiencing financial hardship are provided with reasonable access to appropriate assistance.

All decisions and approvals made by Council Staff in carrying out this Policy are subject to the conflict of interest provisions as set out in the *Local Government Act 2020* and the *Local Government Act (Governance and Integrity) Regulations 2020* and in the Staff Code of Conduct.

This Policy is subordinate to relevant legislation and regulations and Community Care Funding Agreements.

This Policy does not apply to infringement notices issued by authorised Council Officers because infringement notices are processed through Fines Victoria (Department of Justice and Community Safety).

3. OBJECTIVES

The objectives of this Policy are –

- To ensure revenue collection is consistent with the *Local Government Act 1989*, *Local Government Act 2020* and recognized financial practices.
- To ensure debt collection is undertaken efficiently, effectively, fairly and consistently, and in accordance with good governance and financial management principles.
- To encourage any person or organisation, who is unable to pay the full amount of a fee, debt or Rates by the due date, to apply for a payment plan of regular payments of a reasonable amount.
- To assist ratepayers, who are unable to pay Rates on their primary residence, as well as farmers, because they are experiencing or may experience financial hardship.

4. DEFINITIONS

Bad Debts are debts that have been assessed as being uncollectable.

Community Care Funding Agreements refers to the State Government funded “Home and Community Care Program for Younger People” and the Federal Government funded “Commonwealth Home Support Programme”.

Community Financial Counsellors are accredited welfare specialists who work in the local community to provide remedial, preventative and advocacy services for people in financial hardship (or who are at risk of entering financial hardship).

Debt is money that is owed to Council.

Debtor is a person or organisation that owes money to Council.

Debt Owner means the Council Department which carries out the activity or delivers the service for which a fee or debt applies and has overall responsibility for the fee or debt.

Doubtful Debts are debts that have been assessed as likely to become a bad debt.

Fees are payable by persons for Council activities and services such as aged and disability services, animal registrations, building applications, environmental health applications, facility hire, fire hazard removal, freedom of information, home care and support, infrastructure applications, leases, licences, local law permits, planning applications, swimming pool admissions, waste disposal at transfer stations.

Financial Services means Council’s Finance Department.

Financial Hardship refers to the situation in which a person cannot pay their bills or debts or the repayments on their loans when they are due. This may occur when the total amount they need to pay each month is more than their income each month.

Fines are monetary penalties which are issued when an infringement has occurred, for example, a vehicle parking infringement. Fines are administered by Fines Victoria. Any person who is unable to pay a fine by the due date must contact Fines Victoria to apply for payment by instalments or a payment extension.

Payment Plan is a plan for the debtor or ratepayer to pay an outstanding amount by regular payments of a reasonable amount.

Penalty Interest is interest that is charged on unpaid debts and Rates in accordance with the *Penalty Interest Rates Act 1983*. Penalty interest rates are fixed by the Victorian Government and are not the same as interest rates charged by banks and other financial institutions.

Rates means Council Rates and waste and recycling charges on rateable land including penalty interest on overdue Rates. For the purposes of this Policy, “Rates” also includes any government-imposed charge or levy that Council is required to collect on behalf of the Government, such as the Fire Services Levy.

5. FEES

5.1 Fees

Fees may be either statutory or non-statutory. In both cases, fees are approved by Council as part of its adopted Budget and fees are shown in the Budget Report.

Any person or organization who uses a Council activity or service for which a fee is payable, is required to pay the fee in full.

Council Staff do not have authority to adjust or waive fees, except as defined by –

- Community Facility Hire Fee Waiver Policy.
- Aged and Disability Services Procedure: Fees and Charges.

If the fee is not paid at the time of the activity or service, then an invoice shall be created.

5.2 Invoicing

Currently, Financial Services Staff are the only Council Staff with authority to generate an invoice.

The Debt Owner completes a "debtor invoice request form" and submits it to Financial Services.

Financial Services will issue the invoice and ensure the invoice provides the debtor with clear and concise information about the debt and the payment terms.

5.3 Payment terms

Council's payment terms are 30 days from the date of the invoice unless –

- Payment terms are defined by specific regulations or agreements.
- A payment plan has been set up in accordance with Section 7 of this Policy.

5.4 Monthly Debtor Statements

If an invoice is not paid in full by the due date, the amount of the debt will be included on the monthly debtor statement which is produced by Financial Services and sent to the debtor.

The monthly debtor statement will include a note encouraging the debtor to contact Council to discuss (a) any concern with the debt or (b) the reason why the invoice has not been paid.

5.5 Debts unpaid after 60 days

If a current payment plan does not exist and the debt remains unpaid after 60 days of the due date, then Financial Services will refer the debt to the Debt Owner.

The Debt Owner will contact the debtor to (a) discover why the debt remains unpaid and (b) advise that failure to pay the debt may result in penalty interest (sub-section 5.6) and/or discontinuance of services (sub-section 5.7).

5.6 Penalty interest where debt is unpaid after 60 days

Council may charge penalty interest on debts that are overdue by more than 60 days, unless –

- The Debt Owner and the Coordinator Financial Services decide not to charge penalty interest, based on the circumstances in each case.
- The debt is governed by relevant legislation or regulations or Community Care Funding Agreements that prohibit the charging of penalty interest.

The penalty interest percentage rate on debtors is fixed under Section 2 of the *Penalty Interest Rates Act 1983* as applied on 1 July each year.

5.7 Discontinuing services where debt is unpaid after 60 days

Council may discontinue services where debts are overdue by more than 60 days, unless –

- The Debt Owner and the Coordinator Financial services decide not to discontinue services, based on the circumstances in each case.
- The debt is governed by relevant legislation or regulations or Community Care Funding Agreements that require the continuation of services regardless of overdue debts.
- The debt is being dealt with in accordance with the Aged and Disability Services Procedure: Fees and Charges.

5.8 Debt collection where debt is unpaid after 120 days

Council acknowledges that debt collection is a serious legal process, because it may have implications on the debtor's credit rating.

Council also acknowledges that debt collection is an expensive legal process, therefore all costs incurred in the process will be passed onto the debtor in full.

If a current payment plan does not exist and the debt remains unpaid after 120 days of the due date, then Financial Services will advise the Debt Owner of the intention to refer the debt to a debt collection agency.

Financial Services will not take debt collection action if written direction is provided by the relevant Debt Owner to the Manager Financial Services.

Debts owed by community care clients and Not-for-profit community groups will not be referred to a debt collection agency.

Debts covered by relevant legislation, regulations or funding agreements which prohibit debt collection will not be referred to a debt collection agency.

Debts under \$100 will not be referred to a debt collection agency; instead the debt will be written off by the Manager Financial Services and the debtor will be advised they are no longer eligible to receive the service, unless they pay an amount equal to the original debt.

If initial debt collection action does not result in the debt being paid, then the Manager Financial Services may decide not to pursue any further action.

5.9 Correcting errors

If it is discovered that an error has been made and a debtor has been incorrectly undercharged, Financial Services Staff will (a) correct the error for future billing periods and (b) not apply the correct fees retrospectively.

If it is discovered that an error has been made and a debtor has been incorrectly overcharged, Financial Services Staff will (a) correct the error for current and future billing periods and (b) will apply the correct fees retrospectively to 1 July of the financial year in which the error was discovered.

Upon written application from the debtor who has been incorrectly overcharged, the Director Community and Corporate Services will consider the merits of the matter and may apply the correct fee or charge retrospectively for the financial year(s) prior to 1 July of the financial year in which the error was discovered.

5.10 Refunding fees or debts

There may be circumstances where fees or debts may be refunded because the service was not completed, or the service was provided in an unsatisfactory manner. The refund of fees or debts will be considered and may be approved by the Debt Owner.

5.11 Financial Hardship – fees or debts

Any person or organisation who is unable to pay the full amount of a fee or debt because they are experiencing financial hardship may apply in writing for (a) payment to be deferred or (b) the fee or debt to be waived.

Applications from Community Care clients will be assessed under the Aged and Disability Services Procedure: Fees and Charges.

Other applications will be assessed and determined generally in the manner as described in sub-sections 8.4 and 8.5.

5.12 Doubtful Debts

Financial Services Staff will maintain a provision for doubtful debts in accordance with Australian Accounting Standards and the provision for doubtful debts will be disclosed in the annual financial statements.

5.13 Bad Debts

If, after all attempts to collect the debt have been exhausted, then a decision may be made to declare the debt uncollectable and cause it to be written off.

A recommendation to write off the debt may be made, in writing, by the Debt Owner to the relevant Director.

The decision to write off the debt may be taken by the relevant Director in accordance with the monetary limits defined by the Instrument of Delegation - Purchasing.

The act of writing off debts must be done by the Manager Financial Services.

Written off debts will be recorded in the nominated accounts, which result in the debts being taken out of Council's Balance Sheet.

If a debt was written off and, in the future, the debtor asks for and is granted the service, then the debtor will be required to pay an amount equal to the original debt before Council Staff will recommence the service.

6. RATES

6.1 Rates Notices

After the adoption of the annual Budget, Rates notices will be prepared by Financial Services and will be issued not less than one month before the due date of the first instalment.

Rates notices will provide the ratepayer with clear and concise information about Rates and payment terms.

Rates are payable by four instalments on the following dates –

- 30 September;
- 30 November;
- 28 February; and
- 31 May.

Instalment payment dates are shown on Council's website.

In addition to the current Rates, the notices will also include the amounts which are outstanding from the previous financial year (Rates arrears) and the penalty interest amount that has accrued. The Rates arrears and penalty interest amount may also be the subject of the collection process described in section 6.8.

If there are Rates arrears, then they must be paid with the first instalment.

6.2 Instalment Notices

Instalment notices will be issued for the second, third and fourth instalment. Instalment notices are issued not less than fourteen days before the due date of payment. Instalment Notices also include unpaid amounts and the penalty interest that has accrued and is payable.

6.3 Monthly Payments

If a ratepayer's Rates are not in arrears, then the ratepayer may elect to pay the current Rates by ten monthly payments of equal amounts by direct debit on the third Friday of September, October, November, December, January, February, March, April, May and June.

The monthly payment option is offered to all ratepayers as an alternative payment option to four instalments, to assist ratepayers with their budgeting and cash flows.

Ratepayers must complete and submit the "Direct Debit Request Form" to authorise Council to arrange for funds to be debited from their account.

6.4 Reminder Notices

Because Instalment Notices are issued, Reminder Notices will not be issued.

6.5 Final Notices

If Rates remain unpaid after the due date of the final instalment, then Final Notices will be issued. Final Notices will state that payment must be made within 7 days.

6.6 Penalty Interest

Council will require a ratepayer to pay penalty interest on Rates (a) which the ratepayer is liable to pay and (b) which have not been paid by the applicable due date.

The penalty interest percentage rate on Rates is fixed under section 2 of the *Penalty Interest Rates Act 1983* as applied on 1 July each year.

Penalty interest will be calculated and charged from the date on which the Rates payment was due and will continue to accrue until the Rates are paid.

6.7 Allocating part payments

If Council receives a part payment, (that is a payment which is not for the full amount that is due and/or overdue), then the part payment, will be allocated to the ratepayers account in the following order –

1. Debt collection costs.
2. Penalty interest.
3. Rates arrears.
4. Current Rates.

6.8 Rates arrears collection process

If Rates remain unpaid after the end of the financial year in which they became payable, the unpaid Rates become Rates arrears.

Rates arrears will be referred to a debt collection agency.

Council acknowledges Rates arrears collection is a serious legal process, because it may have implications on the ratepayer's credit rating.

Council also acknowledges that Rates arrears collection is an expensive process, therefore all costs incurred in the process will be passed onto the ratepayer in full and will also be a debt on the land.

Financial Services Staff may instruct a debt collection agency to take the following actions until the Rates arrears are paid –

1. A Solicitor's letter will be sent to those ratepayers who are eligible to receive a pension concession.
2. A debt collection agency Final Notice will be sent to the ratepayer.
3. An Application will be made to the Magistrates Court for a Complaint to be issued.

4. A Pre-Judgement warning letter will be sent to the ratepayer.
5. An Application will be made to the Magistrates Court for Judgement.
6. A Pre-Warrant warning letter will be sent to the ratepayer.
7. An Application will be made to the Magistrates Court for a Warrant to be issued.
8. The matter will be referred to the Supreme Court.

If the ratepayer pays the Rates arrears in full, then the legal process will be stopped.

If the ratepayer enters a payment arrangement with the debt collection agency, then the legal process will be suspended.

Penalty interest will continue to be calculated on Rates arrears until they are paid in full.

6.9 Correcting errors

This section does not apply to supplementary property valuations.

If it is discovered that an error has been made and a ratepayer has been incorrectly undercharged, Financial Services Staff will (a) correct the error for future billing periods and (b) not apply the correct fees retrospectively.

If it is discovered that an error has been made and a ratepayer has been incorrectly overcharged, Financial Services Staff will (a) correct the error for current and future billing periods and (b) will apply the correct amount retrospectively to 1 July of the financial year in which the error was discovered.

Upon written application from the ratepayer who has been incorrectly overcharged, the Director Community and Corporate Services will consider the merits of the matter and may apply the correct amount(s) retrospectively for the financial year(s) prior to 1 July of the financial year in which the error was discovered.

6.10 Sale of Land to recover unpaid Rates

Unpaid Rates are a debt on the land.

If unpaid Rates exist for more than three years, then Council may commence the process to sell the land to recover the unpaid Rates.

If unpaid Rates are on land which is the ratepayer's principal place of residence, then Council will not sell the land.

If the land is sold, the unpaid Rates will be paid from the proceeds of the sale before any other disbursements occur. Therefore, it is not necessary to provide for doubtful debts or write off debts.

7. PAYMENT PLANS

7.1 Application

Any person or organisation who is unable to pay the full amount of a fee, debt or Rates by the due date, may apply in writing for a payment plan to pay the fee, debt or Rates by regular payments of a reasonable amount.

In making an application, the applicant should take account of their ongoing living expenses and decide how much they can pay and how frequently, so they are confident they will be able to pay each payment on schedule.

7.2 Assessment

After the application has been submitted it will be assessed by Financial Services Staff. In assessing the application, Financial Services Staff may –

- Ask the applicant to provide further information.
- Ask the applicant to verify the information provided.

Financial Services Staff will endeavour to set up a practical and sustainable payment plan, based on the applicant's capacity to pay. Generally, a payment plan will be –

- for full payment, with or without penalty interest; and
- within a specified timeframe, not exceeding two years.

Only Financial Services Staff have authority to set up a payment plan except –

- Fines, which are administered by Fines Victoria.
- If the debt is being dealt with in accordance with the Aged and Disability Services Fees and Charges Procedures.

7.3 Monitoring

The payment plan will be monitored by Financial Services Staff.

If the debtor or Ratepayer defaults on the payment plan (does not make payments on schedule), then the matter will be acted on by Financial Services Staff as follows –

- A new payment plan may be set up.
- Debts may be referred to a debt collection agency in the manner described in Section 5.8.
- Rates may be referred to a debt collection agency in the manner described in Section 6.8.

8. RATEPAYERS EXPERIENCING FINANCIAL HARDSHIP

8.1 Legislation

Section 170 of the *Local Government Act 1989* provides Council with the ability to defer payment of Rates if Council “considers that an application by that person shows that the payment would cause hardship to that person”.

Section 171A of the *Local Government Act 1989*, provides Council with the ability to grant an application for the waiver of Rates “if the Council is satisfied that the applicant is a person who is suffering financial hardship if that person paid the full amount of the rate or charge for which he or she is liable”.

Sections 170 and 171A are reproduced, in their entirety, as an Appendix to this Policy.

8.2 Principles

In applying Sections 170 and/or 171A of the *Local Government Act 1989*, Council will be guided by the following principles –

- Council will endeavour to assist ratepayers, who are unable to pay Rates on their primary residence, as well as farmers, because they are experiencing or may experience financial hardship.
- Council understands it is important that ratepayers experiencing financial hardship know what support is available and how to seek assistance. Therefore, Council will make sure that information about financial hardship assistance is accessible to all ratepayers.
- Council understands that the level of financial hardship being sought will depend upon the circumstances being experienced by the ratepayer. Therefore, Council will make sure its financial hardship assistance is reasonable, and applied appropriately, according to the circumstances.
- Council recognizes that ratepayers who are experiencing financial hardship may be vulnerable. Therefore, Council will make sure ratepayers seeking financial hardship assistance are treated fairly and compassionately.
- Council understands ratepayers experiencing financial hardship may have other debts owing to other creditors. Therefore, Council will have a flexible approach to assisting ratepayers who are experiencing financial hardship.
- Council will make sure that all information of a personal or financial nature, which is provided by a Ratepayer is treated confidentially.

8.3 Application

If a ratepayer is of the opinion, they are experiencing financial hardship and unable to pay the Rates for which they liable, the ratepayer is invited to –

- (a) apply for the payment of Rates to be deferred, in part or in full; or
- (b) apply for the Rates to be waived, in part or in full.

The ratepayer must apply in writing and should use the “Rates Financial Hardship Form” which is available on the Council’s website.

After the application has been received it will be referred to the Coordinator Financial Services.

8.4 Assessment

If the application is for the payment to be deferred, then the application will be assessed by the Coordinator Financial Services.

If the application is for Rates (or debt) to be waived and the application is for less than \$1,000, then the application will be assessed by the Coordinator Financial Services.

If the application is for Rates (or debt) to be waived and the application is for more than \$1,000, then the Coordinator Financial Services will ask the applicant to make an appointment for an assessment with an independent Community Financial Counsellor. The cost of the appointment and assessment will be met by Council.

In assessing the application, the Coordinator Financial Services or the Community Financial Counsellor may –

- Ask the applicant to provide further relevant information.
- Ask the applicant to verify the information provided.

Applications will be assessed based on the applicant’s capacity to pay and that payment would add to the current financial hardship being experienced by the applicant.

After assessment, a written report and recommendation will be prepared.

The recommendation may include any (or any combination) of the following options –

- (a) Payment deferred, with or without further penalty interest, for a specified timeframe but not exceeding two years.
- (b) Payment deferred, with or without further penalty interest, on the basis that the unpaid Rates will remain indefinitely as a debt on the land and when the land is sold, the Rates will be paid from the proceeds of the sale before any other disbursements occur.
- (c) Penalty interest waived, for a specified timeframe but not exceeding two years.
- (d) Rates (or debt) waived, for a specified timeframe but not exceeding two years.

The report will be provided to the Manager Financial Services.

8.5 Decision

The Manager Financial Services will review the report and refer it to the Director Community and Corporate Services for a decision.

A decision to (a) defer payment or (b) waive Rates (or debt) may be made by the Director in accordance with “S7 Instrument of Sub-delegation by the Chief Executive Officer”.

The Coordinator Financial Services will advise the applicant of the decision and provide the applicant with a copy of the report.

If necessary, the Financial Services Staff will monitor the decision and take appropriate action consistent with this Policy to ensure that the decision is brought to its conclusion.

8.6 Review of decision

If the applicant is aggrieved by the decision of the Director Community and Corporate Services, they may seek a review of the decision by the Chief Executive Officer.

If the applicant is aggrieved by the decision of the Chief Executive Officer, they may refer the matter to the Victorian Ombudsman.

The Victorian Ombudsman deals with complaints about services, communication, complaint handling, and unreasonable actions or decisions.

The Victorian Ombudsman can investigate whether Council has unreasonably applied its discretion with respect to an application for payment to be deferred or Rates (or debts) to be waived if the applicant is experiencing financial hardship or is entitled to a concession.

Information on how to make a complaint to the Victorian Ombudsman is available as follows –

- Website: <https://www.ombudsman.vic.gov.au/complaints/#common-complaint-topics>
- Phone: (03) 9613 6222 or 1800 806 314.

9. ROLES & RESPONSIBILITIES

9.1 Debt Owner

The Debt Owner has overall responsibility for the debt as follows –

- Ensuring that the debtor invoice request form is correct and submitted to Financial Services.
- Contacting the debtor when a debt remains unpaid 60 days after the due date.
- Liaising with Financial Services when the debt is unpaid, about whether (a) interest should be charged, (b) the service should be discontinued and (c) the debt should be referred to a debt collection agency.
- Documenting any discussions with debtors in relation to unpaid debts and making the documentation available to Financial Services.
- Considering and approving refund of fees and providing documentation to Financial Services.

9.2 Financial Services

Financial Services is responsible for –

- Sending invoices, Rates Notices and Instalment Notices.
- Recording debts in the financial systems.
- Recording payments in the financial systems.
- Sending monthly debtor statements.
- Advising the Debt Owner when debts remain unpaid 60 days after the due date.
- Arranging and monitoring payment plans.
- Advising the Debt Owner when debts remain unpaid 120 days after the due date and liaising with the Debt Owner on whether debts should be referred to a debt collection agency.
- Determining the level of doubtful debts.
- Liaising with the Debt Owner on whether debts should be waived.
- Advising the Debt Owner when writing off bad debts.
- Receiving, processing and assessing applications for Financial Hardship and monitoring decisions.

FURTHER INFORMATION

The Policy and the relevant forms are available to the public via Council's website or by contacting Council offices in Clunes, Creswick and Daylesford.

Questions about the Policy should be directed to the Manager Financial Services.

OPERATION

The Policy is operational from the date it is adopted by Council until the date it is rescinded by Council unless its operation becomes obsolete by circumstances beyond the control of Council.

The Chief Executive Officer is authorized to make minor administrative amendments to the Policy.

REVIEW

The Policy will be reviewed every four years or sooner if required by Council or by changes in legislation. The Manager Financial Services is responsible for the managing the review process.

APPENDIX

Section 170 and 171A of the *Local Government Act 1989*, as referred to in section 8 of this Policy.

170 Deferred payment

(1) A Council may defer in whole or in part the payment by a person of any rate or charge which is due and payable for a specified period and subject to any conditions determined by the Council if it considers that an application by that person shows that the payment would cause hardship to the person.

(2) On deferral of the payment the person who is liable to make the payment is not liable until the Council sends the person a notice under subsection (3).

(3) A Council may by a notice sent to a person—

(a) require that person to pay the whole or part of any deferred rate or charge by a specified date if—

- (i) it considers that the person's circumstances have so changed that the payment would no longer cause hardship to the person; or
- (ii) the person no longer owns or occupies the land in relation to which the rate or charge was levied; and

(b) require the payment of interest for the late payment of the rate or charge, as if the deferral had not occurred.

171A Waiver by application—financial hardship

(1) A person who—

(a) is suffering financial hardship; or

(b) would suffer financial hardship if that person paid the full amount of a rate or charge for which he or she is liable—

may apply to a Council for the waiver of the whole or part of any rate or charge or of any interest imposed for late payment.

(2) The Council may require the applicant—

(a) to give further particulars; or

(b) to verify particulars—

in relation to the application.

(3) The Council may grant an application if the Council is satisfied that the applicant is a person who is suffering financial hardship if that person paid the full amount of the rate or charge for which he or she is liable.

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(4) A person who—

(a) gives to a Council any information which is false or misleading in any material particular in respect of an application under this section; or

(b) fails to notify a Council of any change in circumstances which is relevant to an application or to a waiver granted under this section—

is guilty of an offence.

Penalty: 10 penalty units.