

RATES AND CHARGES – REFUNDS AND ADJUSTMENTS POLICY

COMMUNITY POLICY



1 Scope

This policy applies to rates and charges issued to ratepayers of Rockhampton Regional Council. This policy does not apply to the refund of payments made under the Fees and Charges Schedule.

2 Purpose

The purpose of this policy is to set limits to assist in determining the extent to which Council seeks to recover amounts undercharged or reimburse amounts overcharged for rates and charges in the current or previous levy periods.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

Limitation of Actions Act 1974

Local Government Act 2009

Local Government Regulation 2012

Rates/Water Refund Request Form

4 Definitions

To assist in interpretation, the following definitions apply:

CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Rockhampton Regional Council
Ratepayer	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.
Rates and Charges	As defined in the <i>Local Government Act 2009</i> , are levies that a local government imposes: (a) On land; and (b) For a service, facility or activity that is supplied or undertaken by: (i) The local government; or (ii) Someone on behalf of the local government (including a garbage collection contractor, for example).

LEGAL AND GOVERNANCE USE ONLY

Adopted/Approved:	Adopted 25 June 2024	Department:	Corporate Services
Version:	4	Section:	Finance
Reviewed Date:		Page No:	Page 1 of 3

5 Policy Statement

From time to time Council becomes aware of situations where a property has been charged rates or other charges incorrectly. This can result from a range of circumstances including the receipt of inaccurate information, determinations by courts and decisions made by other agencies.

This policy sets the limits in regard to refunding amounts overcharged and the collection of amounts undercharged as a result of amending records to correctly reflect the charges which should apply.

5.1 Circumstances Where Adjustments Are Made

The following are circumstances where adjustments are made:

- (a) Where it can be clearly established that a Council error has been made, the applicable refund is granted for up to the last six financial years of such overpayment, unless the ratepayer can provide supporting documentation to substantiate a claim for a period exceeding six years. If there has been a change in ownership in the past six years the refund may only be granted to the current owner for the period of their ownership (that is from the date of settlement).
- (b) Where it can be clearly established that the immediate prior owner of a property, prior to most recent property settlement, has failed to cancel an automatic payment to either the rates or water account the funds will be refunded (upon supply of requested evidence). Council is unable to go back to any previous owners prior to this.
- (c) When Council is not notified of a change being made to a property which affects the rating details or requirements have not been complied with (for example pedestal removed but Council not informed or necessary disconnection forms not lodged) then Council only refunds the overcharged rates applicable from the date of being notified by the relevant Council Department or State Government Authority. Refunds are not backdated prior to the date of notification.
- (d) In cases where Council is unable to clearly establish if an error has been made or all requirements have been complied with (for example insufficient supporting documentation), then no refund is granted. The only exception would be if a ratepayer is prepared to provide sufficient supporting documentation which would enable Council to clearly decide that an error had been made.
- (e) In cases where rates have been undercharged, including where an error has been made by Council or another agency such as Department of Resources, then the error is to be immediately corrected. An amended notice is sent to the ratepayer for the amount of rates and charges that should have been levied for the period of the undercharge except where the undercharge is the result of an administrative error on Council's part, in which case the extent of any retrospective adjustment is limited to a period of the current year and previous 12 months or two rating year periods.
 - (i) If payment is likely to cause any hardship then Council allows the ratepayer a period of up to 12 months in which the undercharged amount can be paid by regular weekly, fortnightly or monthly instalments. No interest is charged in respect of the undercharged amount and applicable discounts are granted providing the undercharged rates are repaid within the approved timeframe.

LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted 25 June 2024	Department:	Corporate Services
Version:	4	Section:	Finance
Reviewed Date:		Page No:	Page 2 of 3

5.2 How Adjustments are Made

When an adjustment has been made to a rates assessment, ie change in rating category or an alteration to a utility charge, the following applies:

- (a) Credit adjustment:
 - (i) Net credit greater than \$50 - the credit is applied to the assessment and a rates notice is issued; or
 - (ii) Net credit less than \$50 - the credit is applied to the assessment only,
- (b) Debit Adjustment:
 - (i) Within one month prior to the end of the relevant rating period no charge or notice is issued. Assessment is updated for the next rating period.

The ratepayer may request a refund of a credit after the adjustment has been made.

5.3 Authority to Make Adjustments

The Rates and Revenue Supervisor, Chief Financial Officer, Deputy Chief Executive Officer and CEO are delegated under the *Local Government Regulation 2012* to make adjustments in accordance with this policy.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) The related information is amended or replaced; or
- (b) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance

OUR VALUES



LEGAL AND GOVERNANCE USE ONLY			
Adopted/Approved:	Adopted 25 June 2024	Department:	Corporate Services
Version:	4	Section:	Finance
Reviewed Date:		Page No:	Page 3 of 3