

Background and Issues

Employees have had the ability to make rates payments for property that they have an ownership right through the organisation's payroll system. This practice does not significantly increase administration costs to the organisation but does provide a significant convenience benefit to employees.

Objectives

To ensure that the payment of rates through the organisation's payroll system does not significantly increase administration costs to the organisation.

Area of Application

Full time and permanent part time employees of the Shire of Manjimup.

Policy Measures

- 1 Employees are able to make rates payments to properties they have an ownership right through fortnightly payroll deductions.
- 2 Rates payments will be deducted from employee's wages only after an Employee Deductions form has been completed in full.
- 3 The rates payments must be in accordance with the following three payment types:

(i) Payments In Advance

Rates payments in advance must not exceed an amount greater than the rates amount expected to be raised in the coming rates year.

(ii) Instalment Option

Payments are to be made in accordance with the instalment plan set down by Council. Sufficient fortnightly payments must be made to meet or exceed the instalment amount due at the instalment date. Rates assessments under this payment type will receive a charge for administration fees plus interest levied as per Council resolution in accordance with section 6.13(6) of the Local Government Act.

(iii) Payments In Arrears

A payment plan must be entered into with Council's Rates Officer where an employee will make sufficient fortnightly payments to clear the outstanding rate debt by the 30th of June of the financial year the rates were raised. Rates assessments under this payment type will have penalty interest levied as per Council resolution in accordance with section 6.13(6) of the Local Government Act.



4. ADMINISTRATION POLICIES
4.1 FINANCE
4.1.10 Rates Payments by Employees

ADOPTED 11 DECEMBER 2003
REVIEWED 7 AUGUST 2008
REVIEWED AND MODIFIED 8 DECEMBER 2011

NEXT DUE FOR REVIEW DECEMBER 2015

**The Administration of this Policy is by the Statutory Services
directorate.**