

POL 0022: Centenarian Waiver of Rates

Purpose

To provide criteria for when to waiver rates and service charges for a ratepayer who is 100 years of age or older.

Scope

This policy was created as Council considered it a respectful gesture to provide a waiver of rates for any ratepayer who reaches the hundred year milestone. This policy provides a guide to the rates officers and finance manager.

Definitions

Centenarian: a person who is hundred or more years old

Ratebook: a listing of all Shire of Esperance rate assessments

Rate Zone: this is the classification of rate assessments

Practice

Waiver of rates to be provided to a ratepayer if they are a centenarian and meet the following criteria -

1. Proof of centenarian status
2. The centenarian's name is on the title of the property
3. Determine what percentage of the property is the centenarian's ownership
4. The centenarian resides at the property
5. Rate Zone for property must be GRV Residential

Criteria

Proof of Centenarian status – this can be in the form of one of the following; birth certificate, passport, letter of congratulations from the King or something similar.

Centenarian's name on the title of the property – the Ratebook will have the name of all property owners on the property title as per Landgate.

Centenarian's ownership percentage – percentage of ownership of property is as per the Ratebook.

Centenarian resides at the property – centenarian to sign a declaration stating they reside at the property. Centenarian is only eligible for waiver of rates whilst they are residing at the property.

Rate Zone for property – the rate zone for the property must be GRV Residential.

Waiver applies to all rates and service charges on rate notice.

Effective Date

Effective date for waiver is the next annual rates due date post the centenarian's birthday.

No pro-rata waiving of rates is to occur.

If centenarian no longer lives at the property or dies after the annual rates due date and before the end of the next financial year there will be no requirement to refund the waiver of rates to the Shire.

Each subsequent year after the first year's waiver, the centenarian must inform the Shire, in writing, they are still residing at the property and of any changes to the other criteria to continue to receive a waiver of rates. This needs to be done prior to the annual rates due date.

Pension and Senior Card Holders

Current Pension and Senior Card holders are eligible for a rebate on property rates if the property is their residence at the 1 July of each year.

When calculating the waiver of rates the Shire will continue to claim the rebate from the Office of State Revenue and waiver the remaining balance of rates.

Multiple Owners

In instances of multiple owners the centenarian will only receive a waiver for their portion of rates in accordance to the *Rates and Charges (Rebates and Deferments) Act 1992*.

.....End.....

Document Information

Responsible Position	Manager Financial Services
Risk Rating	Low

Referencing Documents

- *Local Government Act 1995*

Revision History

Date	Version	CM Reference	Reason for Change	Resolution #	Next Review
Mar 2018	1	D18/8063	New policy	O0318-082	Mar 2020
Jan 2020	2	D18/8063[v2]	Biennial review, no change	O0120-013	Jan 2022
Feb 2022	3	D18/8063[v3]	Update to include reference to service charges	O0222-033	Feb 2024
Dec 2023	4	D18/8063[v4]	Inclusion of scope and definitions.	O1223-203	Dec 2025
Jan 2026	5	D18/8063[v5]	Remove reference to Queen and replace with King.	O0126-016	Jan 2028