

## COR 016: CENTENARIAN WAIVER OF RATES

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### Objective:

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

### Policy:

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

- Proof of centenarian status
- The centenarian's name is on the title of the property
- Determine what percentage of the property is the centenarian's ownership
- The centenarian resides at the property
- 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 Queen 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.

### 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.

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