



DIRECTIVE – HARDSHIP DUE TO COVID-19

1. OUTCOMES:

- 1.1 Council will provide direct relief to ratepayers impacted by COVID-19 and ease the process to apply for relief under Council's Hardship Policy.
- 1.2 This Directive establishes the scope of relief to be provided and the modified terms to apply for hardship relief to residential and business ratepayers enabling employees who have lost their jobs and businesses that have closed or have been restricted trade as a consequence of Government orders.
- 1.3 This Directive applies for the period the Local Government Area (LGA) remains economically locked down as a consequence of the COVID-19 Pandemic as nominated by Government Order or Declaration.

2. DIRECTIVE:

- 2.1 If the ratepayer (business or residential) can demonstrate a decrease in income from the six month period January to June 2019 to the six month period from January to June 2020 of in excess of 15%, they will be able to make arrangements to pay their rates and annual charges over a period of 18 months.
- 2.2 If that reduction exceeds 30% the repayment arrangements can extend to 2 years.
- 2.3 At the end of these periods all accounts are to be cleared up to the most recent instalment due.
- 2.4 Interest will continue to accrue in line with the allowable interest rates as determined by the Office of Local Government as follows:

July – December 2020	0%
January 2021 onwards	7%
- 2.5 All applications will be determined by the Director of Corporate and Community Services after being assessed by Council's Revenue Section based on the information provided.

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- 2.6 Any objections to the assessment of applications will need to be considered by Council.
 - 2.7 This Directive will be reviewed on 31 May 2021 taking into consideration the rate of recovery from the COVID-19 Pandemic.
 - 2.8 The implementation of this Directive be subject to the rate payers previous payment history and that allowance won't be given in a history on non-payment exists.

3. LEGISLATIVE OBLIGATIONS AND/OR RELIEF STANDARDS

- 3.1 Financial assistance is available under s356 of the *Local Government Act 1993*.

4. RELATED DOCUMENTS

- 4.1 Goulburn Mulwaree Council Hardship Policy, adopted 16 May 2017. Available on Council's website www.goulburn.nsw.gov.au under Council / Policies.

5. REVIEW

- 5.1 31 May 2021