

1 Policy History

Revision No.	Council Meeting Date	Minute No.	Adoption Date
1	13/02/2018	18/046	16/03/2018
2	14/05/2019	19/144	21/06/2019
3	14/06/2022	22/151	15/07/2022

2 Policy Objective

The main objectives of this policy are to:

- Establish controls over management of rate exemptions and rate category amendments that assist Council staff in making consistent and transparent decisions that are evidenced by appropriate supporting documentation.
- Outline guidelines on management of Rates, Annual Charges and related costs for supplementary issues, categorisation changes, exemptions, payment options and service of notices.
- Ensure a fair and equitable approach and assist when the issue of a supplementary levy/exemption is required.
- Ensure compliance with relevant legislation, regulations and policies of Council.

3 Policy Statement

This policy aims to assist staff with guidelines and process on how to assess rateable land parcels with the Griffith City Council area.

Statement of Procedures

3.1 Council will process the following changes to property and/or services

- Assessments that require a supplementary levy will be levied from the next instalment commencement date after the date of registration of a subdivision/strata plan or, in the case of waste charges, from the date advised from the Waste Department; OR
- Cancellation of Rates and/or Charges will be actioned from the next instalment commencement date of cancellation of any registration or advice; OR
- In the case of water and sewer charges, they will be levied from the next trimester commencement date after the date of registration of a subdivision/strata plan;

- (d) Section 571(3) of the Local Government Act will be relied upon where the ratepayer has 30 days from the service of the rate notice to dispute the levying of any Rate and/or Charge. In cases where it can be shown that a levy has been incorrectly charged or not charged, adjustments to the current financial year will be made.

3.2 Categorisation Changes

- (a) Where a ratepayer requests a review of their rating category in accordance with Section 585 of the Local Government Act and the application is approved, any adjustments to the Ratepayer's assessment will be affected from the date of application. An amended rates notice and explanation will be forwarded to the ratepayer.
- (b) Where Council reviews a category in accordance with Section 523 of the Local Government Act and as a result of the review a category change occurs, any adjustment to the Ratepayer's assessment will be affected from date of inspection. An amended rate notice and explanation will be forwarded to the ratepayer.

3.3 Exemption Applications – Sections 555-559

- (a) Ratepayers must apply for exemption from Rates and/or Charges in accordance with Section 554-559 of the Local Government Act. Although Section 574 of the Local Government Act states that an appeal must be made within 30 days from date of the notice, Council will accept applications at any time.
- (b) Council will communicate legislated rate exemption eligibility requirements through Council's website and the application form will either be available either on the website or provided to the applicant upon request.
- (c) All applications for exemption must be in writing and state under which Section of the Local Government Act the appeal is being made and must be supported by sufficient appropriate evidence to all a decision to be made
- (d) To assess applications, Council staff will conduct appropriate searches, including but not limited to ABN searches, inspections of the property in relation to use of land, articles of association and photos.
- (e) If the application is approved, an adjustment will be made accordingly to the rate account from date of the application. A letter will be sent to the Ratepayer advising them of Council's decision.

3.4 Supplementary Valuations

- (a) A supplementary list will be provided from Property NSW on a fortnightly basis and any adjustments will be processed fortnightly.

- (b) These lists could contain amendments to valuations for pre-existing assessments: any adjustments to the Ratepayers assessment will be affected from the date of the next quarterly instalment or trimester commencement date of the supplementary list.
- (c) If the adjustment is an objection it will be backdated to the date when the valuation was first used.
- (d) If the amendment occurred due to a Council request then it is from the date of the request made by Council.

3.5 Farmland

- (a) Council will consider applications from ratepayers for their land to be categorised as farmland for rating purposes in a fair and consistent manner and in accordance with provisions of the Local Government Act.
- (b) All applications must be in writing and on the approved application form which will either be available either on the website or provided to the applicant upon request.

3.6 Storm water Charges

- (a) For the purposes of section 496A of the Act, a council may make or levy an annual charge for storm water management services only in respect of urban land that is categorised for rating purposes as residential or business.
- (b) A council may not make or levy an annual charge for the provision of storm water management services in respect of a parcel of land if:
 - (i) the parcel of land is vacant land; or
 - (ii) the parcel of land is subject to a special rate or charge that has been made for or towards meeting the cost of any works, services, facilities or activities the primary purpose of which is the provision of storm water management services.
- (c) To ensure consistency, urban land will be defined as land used currently categorised for urban street addressing.

3.7 Levies affecting Previous Financial Years

Where it becomes known that the Rates and/or Charges have not been levied correctly, Council will apply adjustments for the current year only and a notice and explanation will be forwarded to the ratepayer.

3.8 Payment Options and Collection Points

- Over the Counter (Council Customer Service Centre and Australia Post)

- By mail
- BPay
- Credit Card by Phone
- Credit card over the internet (Australia Post)
- Direct Debit
- Centrepay

3.9 Service of Rate Notices

- (a) Council will encourage electronic service of rates notices through options determined to be operationally economic and effective.
- (b) Otherwise Council will mail the annual, instalment, reminder and final notices through Australia Post.

3.10 Supply of Information to Government and Statutory Authorities

Council will supply rating and property information to Government and Statutory Departments in accordance with the needs of the authority. Any request must be in writing identifying the authority. Federal, State and Council privacy provisions will be complied with at all times during this process.

3.11 Dispute Resolution

Council's commitment to deliver a high standard of Customer Service includes an effective complaint handling system as outlined in the Customer Service Policy.

4 Definitions

None

5 Exceptions

None

6 Legislation

Local Government Act 1993
Local Government (General) Regulation 2021
Council's Revenue Policy
Council's Customer Service Policy

7 Related Documents

None

8 Directorate

Business, Cultural & Financial Services