

**POLICY TITLE: RATES AND CHARGES – ADMINISTRATION**

**Policy No. 510**

**POLICY PURPOSE**

To provide officers of Council with the necessary authority in order to promote consistent and efficient administration of Council's rating system pursuant to the *Local Government Act*.

To address the granting of rates concessions recognising the issues associated with financial hardship and that public benefit can be gained in specific instances. Providing future certainty for rate relief granted by differentiating between rates waived and rates deferred.

**POLICY STATEMENT**

The authority to levy rates on property in the municipality is vested in the Council by the *Local Government Act 2008*. The basis and conditions of rates and charges levied are laid out by Council each financial year in the Declaration of Rates and Charges, pursuant to *section 155* of the *Local Government Act 2008*.

The provision of efficient administration of the Council's rating system requires that officers have the guidance and authority to act in certain matters on Council's behalf. The authority provided is laid out in the Rates and Charges Procedural Statement and Directives document that supports this policy.

A rate concession on the grounds of financial hardship shall only apply to;

- A natural person(s) who uses the rated property as their principal place of residence.

A rate concession on the grounds of financial hardship shall not apply to;

- Businesses.
- Charges levied for services provided by the Council, example: waste management, garbage collection, etc.

A rate concession may also be provided by Council to a ratepayer(s) pursuant to *section 167* of the *Local Government Act 2008*, where satisfactory evidence is provided that the activities undertaken on the property are not-for-profit and that the relief will advance one or more of the following benefits for the general public:

- Securing the proper development of the Council's area.
- Preserving buildings or places of historical interest.
- Protecting the environment.
- Encouraging cultural activities.
- Promoting community health or welfare.
- Encouraging agriculture.
- Providing recreation or amusement for the public.

The concession granted will be either a waiving of rates levied, or a deferment.

- Rates waived, pursuant to *section 164* of the *Local Government Act 2008*, will not be recovered at a future time.
- Rates deferred, pursuant to *section 164* of the *Local Government Act 2008*, will be recovered at a future time either when the ratepayer's circumstances change or when the property is sold, until paid deferred rates remain a charge against the land.

**Refer to attached document "Rates and Charges Procedural Statement and Directives" that supports this policy.**