



8. FINANCE

Policy 8.2

CHANGE IN CATEGORY FOR RATING PURPOSES

Version: 4

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8.2 FINANCE – CHANGE IN CATEGORY FOR RATING PURPOSES

OBJECTIVES: To provide guidelines to determine the date applicable for applications for change in category for rating purposes.

COMMUNITY STRATEGIC PLAN:

This policy supports the sentiments expressed by the community during the preparation of the Community Strategic Plan ~ Our Place, Our Future that “Council focuses on strong civic leadership, organisational development and effective governance with an engaged community actively participating in decision making processes affecting their future”.

- GL2 Moving towards a sustainable council.
 - GL2.1 Revenue opportunities, cost savings and/or efficiencies are achieved.
 - GL2.2 Use modern operating systems and apply contemporary practices.

POLICY:

Section 524 Local Government Act 1993 states:

"A rateable person (or the person's agent) must notify the council within 30 days after the person's rateable land changes from one category to another."

1. REQUEST ON ANNUAL BASIS

Where there is an application within 30 days of the receipt of the annual rate notice (e.g. prior to the end of August for notices issued as part of the general annual rate levy), the date of change in category will be 1 July of the rating year for which the notice is issued.

Where there is an application within 30 days of the receipt of the annual rate notice (as above) and following purchase of the property, the date of change in category will be the date of settlement of the purchase of the property.

Where there is an application after the expiration of 30 days of the receipt of the annual rate notice, then the date of change in category will be the date of registration of the receipt of the application at Council.

REQUEST ON PART YEAR BASIS

Where there is an application at a date during a rating year, then the date of change in category will be the latest of the date of receipt of the application at Council or the date on the application.

VERIFICATION OF USAGE

For all applications, Council must confirm usage of the rateable land either by a request from the rateable person (or the person's agent) for the removal of the consent to operate as a business or an inspection at the property by one of Council's

inspectoral staff. Should inspection by one of Council's inspectoral staff be required a fee will be applicable for that attendance.

If Council declares the rateable land in the application to be within the category requested on the application, then an adjustment to annual rates levied on the rateable land will be made from the date applicable as determined above.

If an application is submitted on the basis that the rateable land is not currently being utilised for business purposes but the building(s) on the rateable land are intended for business purposes and/or the rateable land is zoned or designated for use under an environmental planning instrument for business purposes and/or the predominant categorisation of surrounding land is business – then no change in category will be approved.

Council may consider other applications on merit where undisputable evidence of usage is provided e.g. verifiable tenancy agreements for the rateable land from a licensed real estate agent.

Maintained by Department:	Financial Services	Approved by:	Council		
Reference:	Policy Register	Council Policy No:	8.2	Effective Date:	21 Oct 2008
Min No:	O08-10 (V1) O08-165 (V2) V3 – 14-313 V4	Version No:	2 3 4	Review Date:	October 2009 October 2013 July 2014
Attachments:	1. Application for change in category of land for rating purposes				



APPLICATION FOR CHANGE IN CATEGORY OF LAND CATEGORISATION FOR RATING PURPOSES

Property Number _____

Name of Rateable Person (or Person's agent) _____

Address _____

Identification/Description of the land the application relates to (as per rate notice) _____

Notified category or sub-category of the land (as per Rate Notice) _____

Category proposed by applicant _____

Details of present and recent uses made of the land (if known) _____

Is the land vacant or are any buildings or structures erected or situated on the Land? Describe these _____

Reasons why the proposed category or sub-category is more appropriate _____

Signature of applicant _____

Date _____

Contact Phone Number _____

Privacy and personal information protection notice
By completing this form you are providing Council with personal information. Council will collect the information only for a lawful purpose directly relating to function(s) of the Council. Council will take reasonable care not to disclose personal information.

AN INSPECTION FEE FOR ATTENDANCE BY A BUILDING INSPECTOR MAY BE APPLICABLE FOR THIS APPLICATION	
Office Use Only To Council Meeting:	Minute Number: