



8. FINANCE

Policy 8.2

CHANGE IN CATEGORY FOR RATING PURPOSES

Version 3

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8.2 FINANCE – CHANGE IN CATEGORY FOR RATING PURPOSES

OBJECTIVES:

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

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.”

REQUEST ON ANNUAL BASIS

Where a rateable person (or the person’s agent) applies for a change in category of rateable land for rating purposes within 30 days of the receipt of the annual rate notice – i.e. prior to the end of August for notices issued as part of the general annual rate levy, or other date as applicable where the annual rate notice is issued after the main levy run, as a result of supplementary processing or sale of previously non-rateable land – then the date applicable shall be 1 July of the rating year for which the notice is issued.

Where a rateable person (or the person’s agent) applies for a change in category of rateable land for rating purposes within 30 days of the receipt of the annual rate notice as above, following purchase of the property, and the rateable person (or the person’s agent) has not been made aware of the category for rating purposes of the rateable land prior to the issue of the notice, either by written advice or by inclusion of the category of the rateable land on instalment notices - then the date applicable shall be the date of settlement applicable to the purchase of the property.

Where a rateable person (or the person’s agent) applies for a change in category of rateable land for rating purposes after the expiration of 30 days of the receipt of the annual rate notice – then the date applicable shall be the date of registration of the receipt of the application at Council.

REQUEST ON PART YEAR BASIS

Where a rateable person (or the person’s agent) applies for a change in category of rateable land for rating purposes from a date during a rating year – then the date applicable shall be the latest of the date of receipt of the application at Council or the date on the application.

VERIFICATION OF USAGE

Where a rateable person (or the person's agent) applies for a change in category of rateable land, 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 by attendance at the property by one of Council's inspectors. Should attendance by one of Council's inspectors be required a fee will be applicable for that attendance.

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

Where a rateable person (or the person's agent) applies for a change in category of rateable land 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 shall be applicable.

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.

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| Maintained by Department: | Corporate & Community | 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 | Version No: | 3 | Reviewed 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 are 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. Exempt documents are identified in section 12 of the Local Government Act 1993.

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