

Rates remission for contiguous land

Relevant Legislation

Local Government (Rating) Act 2002, section 85

Local Government Act 2002, section 109

Objective

To provide remissions for contiguous land in common ownership.

General Approach

Rating units that meet the criteria under this policy may qualify for a remission of Uniform Annual General Charges and any targeted rate set on the basis of a fixed dollar charge per rating unit.

Eligibility criteria

To qualify for remission under this policy:

- Units must be on land which is contiguous as defined in the Local Government (Rating) Act 2002:
 - Owned by the same person or persons; and
 - Used jointly as a single unit; and
 - Contiguous or separated only by a road, railway, drain, water race, river or stream.
- The rating units must be owned, or leased (a registered lease for a term of not less than 10 years) by the same ratepayer.
- No remission will be granted on targeted rates for water supply, sewage disposal or refuse collection.
- Both lessee and owner of contiguous properties need to confirm that the lessee will be paying the rates for the term of the lease.
- Developers owning subdivided property are specifically excluded from receiving remissions under this policy. At its sole discretion, Council may reject an application on this basis.

Conditions of remission

- The ratepayer will remain liable for at least one set of each type of uniform charge.
- The rates database will be amended to reflect the lease situation in the rating year following the application for contiguity.
- Remission may cease (at Council's sole discretion) where it has grounds to suspect that contiguous rating units have been created for development purposes.

Policy procedures

- Applications must be made in writing.
- Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Group	Financial Services	Contact (3rd Tier Manager)	Finance Services Team Leader
Supersedes	Confirmed with adoption of the Annual Plan 2021-2022		
Creation Date		Resolution Reference	
Last Review Date	June 2016	Resolution Reference	
Review Cycle	LGA s109 requirement to review at least once every 6 years	Date	14 June 2028
Authorised by	Council	Date	14 June 2022