	<b>POLICY NAME</b>		<b>Doc No C4-2009</b>	
	<b>RATES - REMISSIONS, SUPPLEMENTARY VALUATIONS AND UNPAID RATES</b>		VERSION 2.0	DATE 20 OCTOBER 2009
<b>CONTROLLER:</b>	<b>APPROVED BY:</b>	<b>REVIEW DATE:</b>		
<b>MANAGER CORPORATE SERVICES</b>	<b>COUNCIL</b>	<b>20 OCTOBER 2011</b>		

## 1.0 Purpose

To ensure that:

- A. Rate remissions are given in accordance with Council's requirement and on a fair and equitable basis;
- B. The General Manager has authority to issue supplementary rate notices; and
- C. The General Manager has the Authority to collect Outstanding rates.

## 2.0 Objective

To provide for the fair and equitable grant of remissions and for the collection of outstanding rates.

## 3.0 Scope

This policy cover matters relating to Rates and Charges.

## 4.0 Policy


### 4.1 ***Exemption from General and Separate Rates***

4.1.1 All land defined under Section 87(1) of the *Local Government Act 1993* is exempt from general and separate rates.

In relation to "charitable purposes" as mentioned in Section 87(1)(d) an exemption will be granted if land or part of the land is owned and occupied by a non-government organisation exclusively for:

- i) the relief of property; or
- ii) the advancement of religion; or
- iii) the advancement of education; or
- iv) community welfare; or
- v) is registered as a "Deductible Gift Recipient" by the Commonwealth Government.

Church owned Manses are included in the definition of the "advancement of religion"

	<b>POLICY NAME</b>		<b>Doc No C4-2009</b>	
	<b>RATES - REMISSIONS, SUPPLEMENTARY VALUATIONS AND UNPAID RATES</b>		VERSION 2.0	DATE 20 OCTOBER 2009
<b>CONTROLLER:</b>	<b>APPROVED BY:</b>	<b>REVIEW DATE:</b>		
<b>MANAGER CORPORATE SERVICES</b>	<b>COUNCIL</b>	<b>20 OCTOBER 2011</b>		

## **4.2 Remissions**

### **4.2.1 Service Rates Charge to Churches (Places of Worship)**


Authority is delegated to the General Manager to remit 50% of the service rates charged on churches (Place of Worship) in where an application has been made in accordance with Section 129 of the Local Government Act 1993 .

### **4.2.2 General Remissions**

Authority is delegated to the General Manager to remit any Rates and Charges for domestic properties and up to \$3,000 for other classes of properties where an application has been made in accordance with Section 129 of the *Local Government Act 1993* or in accordance with any resolution of Council.

## **4.3 Supplementary Valuations/Rate Notices**

When a supplementary valuation is made on any land, authority is delegated to the General Manager to adjust the amount payable in respect of any rate for that land for that financial year and in accordance with the provisions of the *Local Government Act 1993*

	POLICY NAME		Doc No C4-2009		
	<b>RATES - REMISSIONS, SUPPLEMENTARY VALUATIONS AND UNPAID RATES</b>		VERSION 2.0	DATE 20 OCTOBER 2009	
CONTROLLER:		APPROVED BY:	REVIEW DATE:		
MANAGER CORPORATE SERVICES		COUNCIL	20 OCTOBER 2011		

to issue a supplementary notice.

#### **4.4 *Collection of Outstanding Rates and Charges***

If a ratepayer fails to pay rates and charges within 30 days of the date on which they fall due authority is delegated to the General Manager to recover this debt due to it in a court of competent jurisdiction.


#### **4.5 *Sale of Land for Unpaid Rates***

If a ratepayer who has not made a satisfactory arrangement to pay their outstanding rate; has any Rates and Charges outstanding in excess of three (3) years, authority is delegated to the General Manager to sell their property in accordance with the Act to recover the amount owed.

#### **4.6 *Rate Rebate – Conservation Covenants***

A rate rebate is to be provided to ratepayers that have registered Conservation Covenants within the Municipality of Burnie under the Private Land Conservation Program.

This rebate is set at \$5 per hectare per annum with a minimum of \$50 and a maximum of \$500.

	<b>POLICY NAME</b>		<b>Doc No C4-2009</b>	
	<b>RATES - REMISSIONS, SUPPLEMENTARY VALUATIONS AND UNPAID RATES</b>		VERSION 2.0	DATE <b>20 OCTOBER 2009</b>
<b>CONTROLLER:</b>	<b>APPROVED BY:</b>	<b>REVIEW DATE:</b>		
<b>MANAGER CORPORATE SERVICES</b>	<b>COUNCIL</b>	<b>20 OCTOBER 2011</b>		

**5.0 Legislation**      Local Government Act 1993

**Responsibility**              Manager Corporate Services

**Minute Reference**         277

**Council Meeting Date**    16 December 2003

**Amended**                     972

**Council Meeting Date**    20 October 2009