

TEMORA SHIRE COUNCIL



TEMORA
The Friendly Shire

Rates Processing Management Policy

ACTIVE

Review Details

ABOUT THIS RELEASE

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REVIEW

Revision Date	Revision Description	Date approved by Council	General Managers Endorsement
October 2022	New Policy	November 2022	GCL

PLANNED REVIEW

Planned Review Date	Revision Description		Review by
November 2024			

The main objectives of this policy are to:

- Establish controls over management of rate exemptions & rate category amendments to assist Council staff in making consistent and transparent decisions that are evidenced by appropriate supporting documentation.
- Provide guidelines on management of Rates, Annual Charges and related costs for supplementary valuations, categorization changes, exemptions, payment options and service of notices.
- Ensure a fair and equitable approach and provide guidance on the issue of supplementary levy/exemptions.
- Ensure compliance with relevant legislation, regulations, and policies of Council.

Policy Statement

This policy aims to assist staff with guidance on how to assess rateable land parcels within the Temora Shire Council area.

Levying of Rates

A Council must make and levy an ordinary rate for each year on all rateable land in its area in accordance with section 494 of the Local Government Act.

In accordance with section 514 of the Local Government Act, before making an ordinary rate, the Council must have declared each parcel of rateable land in its area to be within one or other of the following categories:

- Farmland
- Residential
- Mining
- Business

Supplementary Valuations

A supplementary list is provided by Property NSW on a fortnightly basis and any adjustments will be processed promptly.

These lists contain amendments to existing valuations, new valuations for subdivisions and amalgamations and objections.

If the plan is registered post-1 July any change to rating will take effect from 1 July the next financial year, with the exception of the levying of rates on major subdivisions (greater than 5 lots) which will be determined on a case-by-case basis by the General Manager.

Cancellation of rates and/or charges (lease terminations etc) will be actioned from the effective date of the cancellation

Section 574(3) of the Local Government Act will be relied upon in the event of a ratepayer disputing the levying of any rate or charge. However, in cases where it can be shown that a levy has been incorrectly charged or not charged, adjustments to the current financial year will be made.

Category Changes

Where a ratepayer requests a review of their rating category in accordance with section 525 of the Local Government Act and the application is approved, any adjustments to the ratepayer's assessment will be effective from the date of application. An amended rates notice, and explanation will be forwarded to the ratepayer.

Where Council reviews a category in accordance with section 523 of the Local Government Act, and the outcome is that a category change occurs, any adjustment to the ratepayer's assessment will be affected from the date of inspection. An amended rate notice and explanation will be forwarded to the ratepayer.

All applications for change of category are to be approved by Manager Administration & Finance or above.

Exemption Applications – Sections 555-559

Ratepayers may apply for exemption from Rates and/or Charges in accordance with sections 554-559 of the Local Government Act. While section 574 of the Act states that any appeal against a rate must be made within 30 days of the service of the notice, Council may allow an application to be considered at any time.

A list of exemptions is provided on the back of annual rate and instalment notices and a full list can be supplied upon request.

All applications for exemption must be in writing on the approved form and state under which Section of the Local Government Act the appeal is being made and must be supported by sufficient appropriate evidence to enable a decision to be made.

To assess applications, council staff may conduct appropriate searches, including but not limited to ABN searches, inspections of the property in relation to use of land, articles of association and photos.

All applications will be reviewed/approved by the Director Administration and Finance. Any adjustment to the rate assessment will be made accordingly from the date of the application. A letter will be sent to the ratepayer advising them of Council's decision.

Storm water charges

Council has resolved for the purposes of Section 496A of the Act, to levy an annual charge for storm water management services in respect of urban land that is categorized for rating purposes as residential or business and is occupied. (LEP Zones - R1, R5, RU5, B2, SP1, SP2, RU1).

Service of Rate Notices

Council encourages electronic service of rate notices through options determined to be operationally economic and effective. Council uses the SaveMail portal and BPAYView for electronic service of rate and instalment notices.

If electronic service of rate notices is not accepted (by way of opening a SaveMail account), Council will serve the annual, instalment, reminder and final notices through Australia Post.

Pensioner Concession

Eligible pensioners under Section 575 of the Local Government Act can apply for a concession on their rates. The application must be on the approved form and a copy of their pension concession card or Department of Veteran Affairs Gold card provided to enable verification. Refer to Council's Pensioner Concession Policy.

A pension concession will be applied to the current financial year, and if applicable a maximum of 2 prior years only.

In accordance with Section 577 of the Local Government Act, Council may grant a rate concession where an eligible pensioner, not the owner of the property, has a life interest in the property and is responsible for payment of rates & charges. Council requires confirmation in writing (eg letter from solicitor, copy of will, title search (if registered) or relevant documentation) to validate a life tenancy agreement.

Pension Verification

Once a year (May) Council will confirm with Services Australia the continuing eligibility of all pension concessions allowed for ratepayers. A letter will be written to advise ratepayers of any changes.

Waste Management Charges

Under section 496 of the Local Government Act Council must make and levy an annual charge for the provision of domestic waste management services for each parcel of rateable land for which the service is available. This includes vacant land.

Council may provide a domestic waste collection service to residences outside the defined garbage service area where such residences are enroute or are conveniently located to an existing route. The provision of the service must be authorized by the Director of Environmental Services. The rural garbage charge will become effective from the date the service was requested.

Trade Waste services can only be removed from an assessment if the customer provides written evidence of a regular bulk pick up service (e.g. Temora Skip Bins/Smallman Bros). Customers will need to provide a copy of the invoice for the service for 3 separate months.

Credit Balances

In the case of overpayments or payments made in error, a refund will be made to the payee upon completion of a Rates Refund Request. A credit amount that results from the adjustment of rates and charges (including pensioner concessions) may be refunded to the ratepayer upon request or held on the account as a credit to be taken up by a future levy.

A ratepayer may pay more than required in order to put their account into credit. The council will not automatically refund credits but will refund the payee upon request, providing the account remains up to date.

Copy of past notice/s

Customers are encouraged to create a SaveMail account or a BPAYView which provides a copy of each of the notices issued.

Copies of past notices will be provided upon the owner's request once payment of relevant fee, as listed in Council's schedule of fees and charges, is paid.