

Name of policy:	Rates – Aggregation of Land Values for Rating Purposes		
Adoption by Council:	22 March 2023	Minute number:	98/2023
Last review date:	November 2022		
Review timeframe:	2 Years		
Next scheduled review date:	November 2024		
Related legislation:	Local Government Act 1993 Local Government (General) Regulation 2021		
Associated policies/documents:	Nil		
Responsible division:	Corporate Services		

Policy objective

This policy provides guidance to the General Manager and staff in applying the provisions of the Local Government Act 1993 where the aggregation of land values for rating purposes may be appropriate to provide rating relief.

Policy statement

Council will consider applications for the aggregation of land values for rating purposes. To be successful applications must meet the requirements of Section 548A of the NSW Local Government Act 1993 and the criteria specified within this policy.

Coverage of the policy

This policy applies to applications received by Council seeking to have land values for individual properties aggregated (combined) for rating purposes.

Strategic Plan link

This Policy supports Community outcome 4: Strong leadership and good governance

<i>4.2 Council demonstrates good governance and financial management to ensure decisions and transactions are ethical, efficient, safe and fair.</i>	<i>4.2.1 Use governance frameworks and processes to guide our decisions and to ensure council is accountable to the community</i>
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Policy content

Section 548A of the Local Government Act 1993 (the Act) provides as follows:

- 1) If the council is of the opinion that the levying of a minimum rate or of a rate containing a base amount—*

a) *would apply unfairly, and*

b) *could cause hardship to a rateable person who is rateable in respect of two or more separate parcels of land subject to the rate,*

it may aggregate the land values of such of the parcels as it determines and levy the rate on the aggregated land values.

2) *Land values may be aggregated under this section for separate parcels of land only if each separate parcel is subject to—*

a) *the same category or subcategory of the same ordinary rate, or*

b) *the same special rate.*

3) *A council must not aggregate the land values of two or more separate parcels of land—*

a) *if each parcel is a parcel on which a dwelling is erected or a parcel that comprises (or substantially comprises) a dwelling in a residential flat building, or*

b) *if the parcels are a combination of parcels referred to in paragraph (a).*

Applications for Aggregation of Land Values must be made in writing and must meet the following criteria:

a) The applicant/s must be the owner of the properties.

b) One of the parcels for which the application for aggregation applies, must be the principal place of residency of the applicant/s.

c) Parcels must have been separately valued by the Valuer General.

d) Parcels to be aggregated must be contiguous (adjoining) or be Licences that are associated with a residential assessment.

e) Parcels must have the same Ordinary Rate Category and/or sub-category

If any parcel of land that has been aggregated is sold separately, the aggregation of land rates will cease to apply.

This application will be assessed by Revenue staff within the Finance Department and endorsed by the Manager Finance. Any ratepayer, who is dissatisfied with a determination under this policy, may request a Review of Decision.

A Review of Decision will be conducted by the Director Corporate Services and a recommendation will be provided to the General Manager for determination.

Council may also aggregate the land values of Council owned land for rating purposes where the land is categorised other than as residential and is not associated with a principal place of residence. This will apply predominantly in respect of non-urban (paper subdivision) holdings.

Definitions

Ordinary Rate Category – *land declared to be within one of the following categories; farmland, residential, mining or business.*

Deposited Plan – a plan (not being under the Strata Schemes (Freehold Development) Act 1973 or the Strata Schemes (Leasehold Development) Act 1986) registered after being lodged at the office of the Registrar-General in accordance with Division 3 of Part 23 of the Conveyancing Act 1919.

References and related documents

Nil

Responsible officer (position)

Manager Finance

Attachments

Nil