

# POLICY



**Date adopted:** 30/05/2017  
**File no:** 969963-1  
**Minute number:** 148/2017

**Policy title:** RATE CATEGORY CHANGES FOR OWNER/NON OWNER-OCCUPIED RATE CLASSIFICATIONS

**Directorate:** ORGANISATIONAL SERVICES

**Branch:** FINANCE

**Policy objective:** To provide an administrative framework for managing owner/non owner-occupied rate classifications.

**Policy scope:**

This policy sets out the timing and financial implications for a change in owner/non owner-occupied rating classification.

**Definition:**

TERM	DEFINITION
Authorised representative	Authorised legal representative or power of attorney.
Household	An individual or group of two or more related or unrelated people who reside in the dwelling.
Non owner-occupied	The owner does not reside at the property.
Owner-occupied	The owner or one of the owners does reside at the property

**Policy statement:**

1. The Council applies differential general rating categories in accordance with Council's revenue statement criteria and section 81 (Categorisation of land for differential general rates) of the Local Government Regulation 2012.
2. Differential rating categories include a distinction between where residential property is occupied by a household including the owner or one of the owners of the land (owner-occupied) or not including the owner or owners of the land (non owner-occupied).
3. In accordance with Council's delegations of authority, the Council will decide whether to amend a residential rating category from non owner-occupied to owner-occupied on the owner's written request only based on the criteria set out in Council's revenue statement. Council will not accept a verbal request, nor a written request from an individual other than the owner or the owner's authorised representative.
4. Where the owner provides the Council with written advice that the property is owner-occupied, the Council will amend the rating category effective from the start of the next rating quarter after which the advice is received. Any rating or financial adjustments pursuant to a Council decision to amend the rating category from non owner-occupied to owner-occupied under these circumstances, will take effect from the start of the next rating quarter after which the advice is received.

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5. Where Council determines that a parcel of land has been incorrectly categorised due to an error of Council, any resulting rating and financial adjustments will be back-dated to the start of the quarter the error occurred.
6. Where a ratepayer is eligible for Pensioner Rate Subsidy for the rating quarter in which they apply Council will amend the rating category and associated financial adjustments effective from the first day of the rating quarter in which the application is received.
7. Where a change of ownership is notified by the Department of Natural Resources and Mines *after* the start of the rating quarter and the date of possession is *before* the start of the rating quarter in which notification is received Council will amend the rating category and associated financial adjustments effective from the start of the next available rating quarter after the date of possession.
8. Where a change of ownership is notified by the Department of Natural Resources and Mines and the service address on the change of ownership is a PO Box and a ratepayer provides evidence of owner occupancy on or before discount day of first rate notice issued to the new owner, Council will amend the rating category and associated financial adjustments effective from the start of the next available rating quarter after the date of possession.

Scenario	Date of effect of Owner-Occupied rating category
Change of address	Start of next rating quarter
Error of Council	Start of quarter error occurred
Pensioner: entitled to Pensioner Rate Subsidy for current quarter	Start of current rating quarter
Pensioner: entitled to Pensioner Rate Subsidy for next quarter	Start of next rating quarter
Change of ownership received <i>after</i> start of current rating quarter and date of possession <i>prior</i> to start of current rating quarter	Next available rating quarter after date of possession
Change of ownership received with a PO Box service address and Council unable to verbally confirm owner-occupied prior to issuing new owner letter or first rate notice to new owner	Next available rating quarter after date of possession provided evidence of owner occupancy supplied on or before discount day of first rate notice issued to new owner.

### Related policies/legislation/other documents:

DOC ID	DOCUMENT TYPE	DOCUMENT NAME
-	Legislation	Local Government Regulation 2012
<a href="#">9501997</a>	Internal	Council's Revenue Statement