

Local Government (Rates and Charges) Regulation 1999

[1999-463]



New South Wales

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Local Government (Rates and Charges) Regulation 1999



New South Wales

Part 1 Preliminary

1 Name of Regulation

This Regulation is the *Local Government (Rates and Charges) Regulation 1999*.

2 Commencement

This Regulation commences on 1 September 1999.

3 Definitions

(1) In this Regulation:

the Act means the *Local Government Act 1993*.

(2) The explanatory note and table of contents do not form part of this Regulation.

4 Application of Regulation

(1) This Regulation applies to those parts of the State that are constituted as areas for the purposes of the Act.

(2) This Regulation (except provisions relating to the making and levying of ordinary rates) applies to county councils in the same way as it applies to councils.

Part 2 Levying of rates and charges

5 Land used for caravan park or manufactured home estate not to be categorised as residential (sec 516 (2) of Act)

If the dominant use of land is for a caravan park or a manufactured home estate, the land is not to be categorised as residential for rating purposes.

6 Homebush Bay area exempt from rates (sec 556 of Act)

All land leased by the Royal Agricultural Society in the Homebush Bay area (as defined in

the *Olympic Co-ordination Authority Act 1995*) is exempt from all rates, except water supply special rates and sewerage special rates.

6A Museum of Contemporary Art exempt from rates (sec 556 of Act)

All land occupied by the Museum of Contemporary Art Limited is exempt from all rates, except water supply special rates and sewerage special rates.

7 Exemptions not affected by Olympic accommodation

An exemption of land from rates under section 555 or 556 of the Act is not affected by any arrangement for the provision of accommodation on the land between 1 July and 31 December 2000 for the Olympic or Paralympic Games.

8 Services for which an annual charge may be imposed (sec 501 of Act)

- (1) Emergency services provided or proposed to be provided within the area of the Blue Mountains City Council are prescribed for the purposes of section 501 of the Act.
- (2) In this clause, **emergency services** includes (without limitation) bushfire and other fire services, civil emergency services, and management services associated with emergency services.

9 Application for change of category of rateable land

An application under section 525 of the Act to have rateable land declared to be within a particular category for the purposes of section 514 of the Act or determined to be within a particular sub-category for the purposes of section 529 of the Act must be in the form as set out in Schedule 1.

10 Minimum amounts of rates

For the purposes of section 548 (3) (a) of the Act, the amount prescribed is \$319.

11 Rates and charges notices

A rates and charges notice must contain the following information:

- (a) the land to which it relates,
- (b) the land value of the land to which it relates and the base date of the general valuation from which the land value is derived,
- (c) particulars of each rate or charge levied on the land by the notice,
- (d) if the rate consists of a base amount to which an ad valorem amount is added, particulars of the base amount,
- (e) the date the notice is taken to have effect,

- (f) particulars of any outstanding arrears of rates and charges levied on the land and of any interest payable on those amounts,
- (g) the total amount due and the dates for payment of the rates or charges concerned,
- (h) the amounts payable for, and the due dates for payment of, instalments of rates or charges,
- (i) particulars of any waiver of an amount of special rate in consideration of payment of a lump sum,
- (j) a statement that concessions are available to eligible pensioners for any quarter in which they are eligible pensioners,
- (k) particulars of any concession extended in respect of payment of the rates,
- (l) particulars of any discount for prompt payment in full of a rate or charge,
- (m) particulars of any postponement of rates or postponed rates,
- (n) particulars of any option to pay a lump sum towards the capital cost of any works, services or facilities instead of a special rate in the notice,
- (o) a statement that if payment is not made on or before the due date or dates interest accrues on the overdue amount,
- (p) a statement as to how to make inquiries about the notice,
- (q) the text, or a summary, of the following provisions of the Act (if applicable):
 - Section 524 (Notice of change of category)
 - Section 525 (Application for change of category)
 - Section 526 (Appeal against declaration of category)
 - Section 555 (What land is exempt from all rates?)
 - Section 556 (What land is exempt from all rates, other than water supply special rates and sewerage special rates?)
 - Section 557 (What land is exempt from water supply special rates and sewerage special rates?)
 - Section 562 (Payment of rates and annual charges)
 - Section 563 (Discount for prompt payment in full)
 - Section 564 (Agreement as to periodical payment of rates and charges)

Section 566 (Accrual of interest on overdue rates and charges)

Section 567 (Writing off of accrued interest)

Section 574 (Appeal on question of whether land is rateable or subject to a charge).

Part 3 Payment of rates and charges

12 Request for transfer of land in payment of rates, charges or accrued interest

A request to the council for the acceptance of a transfer of land under section 570 of the Act in payment of rates, charges or accrued interest must be in writing, be signed by each owner or person having an interest in the land concerned and contain the following information:

- (a) title particulars and the rate assessment number of the land,
- (b) particulars of any mortgage, charge, lien or other encumbrance affecting the land.

13 Additional circumstances in which rates or charges may be written off (sec 607 of Act)

The council may write off rates and charges and interest accrued on unpaid rates and charges in the following circumstances:

- (a) if rates are reduced under section 527 of the Act following a change in the category of rateable land,
- (b) if a rate or charge is discounted under section 563 of the Act,
- (c) if an amount of a special rate is waived under section 565 of the Act,
- (d) if an amount of increase of rate is waived, reduced or deferred under section 601 of the Act,
- (e) if an amount payable to the council is rounded down as permitted under the [Local Government \(Financial Management\) Regulation 1999](#).

14 Procedures for writing off rates and charges

- (1) The council must, from time to time, by resolution, fix the amount of rates and charges above which rates and charges may be written off only by resolution of the council.
- (2) An amount of rates or charges of or below that amount can be written off either by resolution of the council or by order in writing of the council's general manager. In the absence of a resolution under subclause (1), rates and charges can be written off only by resolution of the council.
- (3) A resolution or order writing off an amount of rates or charges must:

(a) specify the name of the person whose debt is being written off, and

(b) identify the account concerned, and

(c) specify the amount written off,

or must refer to a record kept by the council in which those particulars are recorded.

(4) An amount of rates or charges can be written off under this clause only:

(a) if there is an error in the assessment, or

(b) if the amount is not lawfully recoverable, or

(c) if as a result of a decision of a court, or

(d) if the council or the general manager believes on reasonable grounds that an attempt to recover the amount would not be cost effective.

(5) The fact that an amount of rates or charges is written off under this clause does not prevent the council concerned from taking legal proceedings to recover the amount.

(6) The general manager must advise the council of rates and charges written off by written order of the general manager.

15 Details of written off rates and charges to be included in annual report

The council's annual report must include the amount of rates and charges written off during the year.

16 Sale of land to recover overdue rates or charges

An advertisement under section 715 (1) of the Act notifying a proposed sale of land for unpaid rates or charges is to contain the following information:

(a) that the council proposes to sell the land for unpaid rates or charges at public auction,

(b) the name of the auctioneer and the proposed place, date and time of the auction,

(c) the persons known to the council to have an interest in the land,

(d) the amount of rates and charges unpaid for more than 5 years from the date on which they became payable and the amount of any interest accrued,

(e) the amount of any other rates and charges payable and unpaid and the amount of any interest accrued,

(f) the total amount due,

(g) that, if all rates and charges payable (including overdue rates and charges) are not paid to the council or an arrangement satisfactory to the council is not entered into by

the rateable person before the time fixed for the sale, the council will proceed with the sale.

17 Information relating to rates and charges

A council must, if required to do so by the Minister, furnish information to the Minister, in the form required, relating to rates and charges levied by the council.

Part 4 Pensioners

18 Eligible pensioners for the purposes of determining pensioner concessions—prescribed classes

For the purposes of paragraph (a) of the definition of *eligible pensioner* in the dictionary of the Act, the following classes of persons are prescribed:

- (a) persons who receive a pension, benefit or allowance under Chapter 2 of the *Social Security Act 1991* of the Commonwealth, or a service pension under Part III of the *Veterans' Entitlements Act 1986* of the Commonwealth, and who are holders of a pensioner concession card issued by or on behalf of the Commonwealth Government,
- (b) persons who receive a pension from the Commonwealth Department of Veterans' Affairs as:
 - (i) the widow or widower of a member of the Australian Defence or Peacekeeping Forces, or
 - (ii) the unmarried mother of a deceased unmarried member of either of those Forces, or
 - (iii) the widowed mother of a deceased unmarried member of either of those Forces, and do not have income and assets that would prevent them from being granted a pensioner concession card (assuming they were eligible for such a card), or
- (c) persons who receive a general rate of pension adjusted for extreme disablement under section 22 (4) of the *Veterans' Entitlements Act 1986* of the Commonwealth, or a special rate of pension under section 24 of that Act.

19 Application for eligible pensioners concession

An application under Division 1 of Part 8 of Chapter 15 of the Act is to be made in the form approved by the Director-General.

20 Abandonment of pensioners rates and charges—prescribed persons

For the purposes of section 582 of the Act, any person who receives a pension, benefit or allowance under Chapter 2 of the *Social Security Act 1991* of the Commonwealth and is the holder of a pensioner concession card issued by or on behalf of the Commonwealth

Government is a prescribed person.

Part 5 Miscellaneous

21 Repeal

- (1) The *Local Government (Rates and Charges) Regulation 1993* is repealed.
- (2) Any act, matter or thing that, immediately before the repeal of the *Local Government (Rates and Charges) Regulation 1993*, had effect under that Regulation continues to have effect under this Regulation.

Schedule 1 Form

(Clause 9)

APPLICATION FOR CHANGE IN CATEGORY OF LAND CATEGORISATION FOR RATING PURPOSES

Name of rateable person (or person's agent) :

Identification/description of the land the application relates to :

Current category or sub-category of the land :

Proposed category or sub-category of the land :

Details of present and recent uses made of the land (if known) :

Is the land vacant or, if any buildings or structures are erected or situated on the land, describe these :

Reasons why the proposed category or sub-category is more appropriate :

Signature of applicant : Date:

Telephone number for contact purposes (optional information) :