

Ku-ring-gai Council

Policy for Relief from Rates Hardship Resulting from Land Valuation Changes

1. Purpose

The purpose of this policy is to provide Rate relief to owners who experience substantial financial hardship as a result of using new land valuations for Rates assessment.

2. Objectives

Council seeks to provide the Revenue Accountant with the authority to process applications under s601 of the Local Government Act 1993 - "Hardship resulting from certain valuation changes".

3. Legislative Framework

s601 Local Government Act 1993 - "Hardship resulting from certain valuation changes"

4. Policy Statement

It is Council's intention that whilst rates will not be reduced or waived, the Revenue Accountant has the authority to defer rates payment of all or part of the increase in the amount of the rate once a hardship application is lodged. This ensures that Council's Rate revenue is protected. The ratepayer may ask the Council to review any decision and the Council has the discretion to do so.

Where the application is approved and payment of the increased Rates is made in accordance with the arrangement, interest charges will be written off.

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History of Approved Versions					
Version	Effective date	Summary of changes			
1.0	01/07/08	Original			
1.1	July 2012	Review			

5. Principles

An application to defer Rates payment due to hardship is assessed based on:

- the property being categorised and rated as “Residential”
- the property being owned by the ratepayer/s for not less than ten (10) years
- the property being the ratepayer/s principal place of residence
- rates payable in 2012/2013 exceed 2011/2012 by more than 20% per cent
- the increase exceeds 5% of gross household income
- no arrears of Rates at the time of application.
- Applications received within 6 months of the posting date of the rates notice.

6. Implementation

Responsibility of Manager Finance, Corporate.