



Report

New Separate Rates 2012

lifestyle location of choice

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Separate Rate – CWMS Construction

(Community Wastewater Management Scheme)

1. Introduction

The Council is proposing to introduce in the 12/13 financial year a new Separate Rate for five years to partly fund the construction of a Community Wastewater Management Drainage Project. The majority of the project will be funded by debt and paid off in future years, however, without an initial capital contribution the project is unviable. The Separate Rate will be charged to property owners who will benefit from the scheme in the Moonta, Moonta Bay and Port Hughes area. (see map)

The drainage project is based on a **full sewer** design for the majority of properties. A full sewer system removes the requirement to keep the septic tank and therefore lowers the cost, depth and length of any internal pipework within each property.

Council is aware of the negative effects any increase in costs can impose on our rate payers. The Separate Rate is an impost on our ratepayers and no one likes new charges, therefore it has been kept to a minimum while still maintaining the projects viability. The Separate Rate is in line with the current Service Charge property owners are paying in Kadina and Wallaroo, in fact they will be identical in 2012/13. The ability of Kadina and Wallaroo residents to have been able to pay this rate, which moved from the low base of under \$100 in the mid 2000's to the current proposed rate of \$414 demonstrates that while no increase is ever welcome, the amount is attainable. It is also in line with the current annual Service Charge applied by many other Councils and SA Water.

2. Background

For more than a decade the community has been deliberating on determining the best way to implement a Community Wastewater Management Scheme. Over that period many concerns about the existing on-site disposal system have been raised by community members and groups including;

Health/ Environmental

- The risk of infection and disease in the community
- Seepage into the water table causing odours at high tide in low lying areas
- Green slime appearing

Economic Development

- Business development being stifled
- Seriously effecting economic use of land
- Removing incentives for local businesses to expand
- Discouraging new businesses and prospective residents
- Local employment opportunities severely impacted

Tourism/ Image

- Community missing the benefits of reusing water that could improve and create more green areas
- Accommodation, attractions, etc are struggling to cope with peak demands
- Regular pumping is causing odours and having a negative impact in general
- Bad reports due to health related issues linked to the septic systems would damage the areas tourism branding and cause enormous economic loss to the region.

In addition the inaction on this scheme has delayed maintenance and reconstruction of roads and footpaths in the hope of avoiding the problem of having to dig up newly sealed roads.

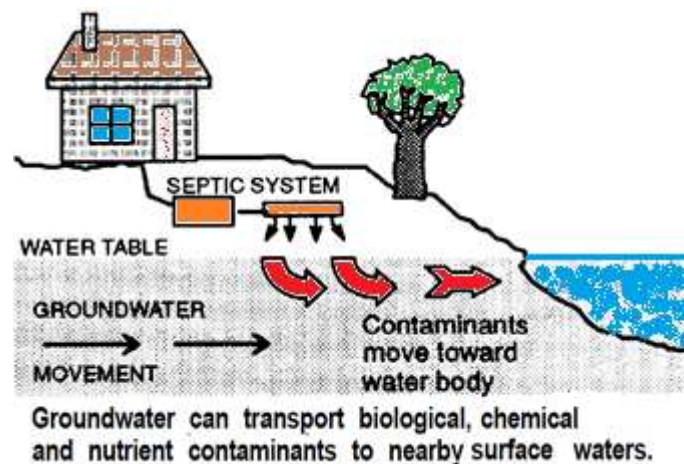
The safe disposal of sewage and household wastewater is necessary to safeguard the health of the community and protect the environment.

Even well maintained septic systems are detrimental to a Coastal Community like ours, however, it is estimated that every failing septic system can discharge more than 191,625 litres of untreated wastewater into our ground water per year. Untreated wastewater contains excessive nutrients (nitrogen and phosphorus) that can harm native plant and fish populations.

Septic Systems can;

- cause a serious health threat to your family and neighbours
- be very expensive to repair
- degrade the environment

By transporting the waste (through a drainage network) to a central location, the waste can be correctly treated and disposed of in an environmentally friendly way.



The Department of Health and the Environment Protection Authority (EPA) have now directed Council to proceed with this project, if we don't, they will do the work and then charge the Council. This would mean losing local control of the project and our ability to ensure that we complete as much road and footpath upgrades as possible as part of this project. They have a number of environmental and public health concerns with our current on-site (at each property) waste disposal systems.

Therefore, in reality the decision to proceed with the scheme was made some years ago, when the Department of Health and the EPA started to place conditions on developments within the Copper Coast on the basis that a CWMS would proceed in the future.

The project that was originally budgeted at over 40 million dollars included a treatment plant, treated water storage and irrigation. Those elements are not included in this project. Some of that work has been completed by land developers and the remainder by the Council in previous budgets. This project has now been costed at **25 million dollars**.

Council's priority has been to find an affordable, sustainable and equitable way of moving the project forward. This has all lead to the planned introduction of a Separate Rate over five years which will enable this long awaited project to move forward.

3. Rate Structure

A Separate Rate gives the Council the security it needs to implement the scheme. The benefit of that security means that it lowers the overall cost to all property owners.

The Council cannot afford infrastructure of this scope without additional revenue to fund its construction. Unfortunately the burden of resolving this Public Health and Environmental issues lies with the property owners of the Copper Coast. The scheme does not fit within the funding parameters for support from the CWMS Management Committee. It has been deemed viable within its own funding capability if the equivalent SA Water rates are applied.

The equivalent SA Water rates are;

- Approx. \$400 - Annual charge
- Approx \$4,500 if a septic tank is in place, and \$6,000 for all other allotments - Standard Capital Contribution

If these charges were applied the cost to property owners would be **\$22,087,421.84** in the first five years.

The structure the Council is proposing through a Separate Rate would raise **\$8,218,240.38** in the first 5 years, evenly spread across all property owners.

This is a saving of **\$13,869,181.46** or **\$3,784.22** per property owner (over 5 years) compared with the equivalent SA Water modelling that the Department of Health would most likely adopt should they run the project.

The current proposal is an affordable model when compared to the SA Water charging structure and the proposal considered by Council in 2008. The 2008 proposal was to charge a reduced SA Water connection fee of \$2,500 in the first year. The current proposed Separate Rate not only reduces the overall amount collected from each resident it also spreads the cost out over five years.

The Copper Coast already has over 4,502 properties paying the equivalent charge with 853 of these being eligible pensioners or beneficiaries. This highlights that the model is a viable platform to move this project forward, as it is already operating successfully in our community across all community sectors.

A Council can raise a Separate Rate under Section 154 of the Local Government Act 1999 for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity within an area. Section 154 is included below for reference.

154—Separate rates

- (1) A council may declare a separate rate on rateable land within a part of the area of the council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the land, or the occupiers of the land, within that part of the area, or to visitors to that part of the area.
- (2) A separate rate may be based on—
 - (a) the value of land subject to the rate; or
 - (b) a proportional measure or other proportional basis related to the relevant land or the area, or to the estimated benefit to the occupiers of the land in the part of the area subject to the rate; or
 - (c) a fixed charge.
- (4) A council may declare a separate rate in respect of a particular activity despite the fact that the activity is not to be directly undertaken or provided by the council.
- (5) A separate rate—
 - (a) may be declared for a specified period (eg the time taken to carry out a capital project);
 - (b) may be declared for a period exceeding one year.
- (6) Except where a separate rate is declared for more than one year, a separate rate must not be declared more than one month before the commencement of the financial year to which the rate relates.
- (7) A council may declare differential separate rates.
- (8) A council must, at the time that it declares a separate rate, identify the land to which the rate will relate.
- (9) If a council declares a separate rate, the council must, in each rate notice sent to each ratepayer who is liable to pay the separate rate, specify—
 - (a) the purpose or purposes for which the rate is declared; and
 - (b) the basis on which the rate is declared; and
 - (c) the amount payable for the particular financial year; and
 - (d) if relevant, the period for which the rate will apply (according to a determination of the council under subsection (5)).
- (10) If a separate rate is declared to raise funds for a particular purpose and—
 - (a) the council resolves not to carry the purpose into effect; or
 - (b) there is an excess of funds over the amount required for that purpose, the revenue raised by the rate or the excess (as the case may be) must, according to a determination of the council, be—
 - (c) credited against future liabilities for rates in respect of the land on which the separate rate was imposed; or
 - (d) refunded to the persons who paid the rate, in proportion to the amounts paid by each person.

Instead of paying a large one off connection fee (like the SA Water Model) the Separate Rate is payable over 5 years starting for everyone in the 12/13 financial year. The CWMS drainage project has many parts and even though work may not be starting directly outside an individual property, it is highly likely that infrastructure will be created in the first year that will ultimately connect that house to the treatment plant. The Council needs to financially

manage this 25 million dollar project in a sustainable way. Having a fixed income from the first year allows for a better management of the projects cash flow and therefore lowers the overall risk and cost of the project.

The Separate Rate will be funding less than a third of the project costs, with the majority of the project debt funded and paid off over many years. As the majority of this infrastructure will be around for 50 plus years before any major upgrading is required it is very well suited to a debt funding financing model.

Council’s standard Rate Postponement Policy will apply to the Separate Rate and the Council has written confirmation that for eligible pensioners the State Government’s concession will be available. We believe this will drop the charge for eligible pensioners to \$304.00 for the 12/13 financial year.

An example of charges payable is as follows;

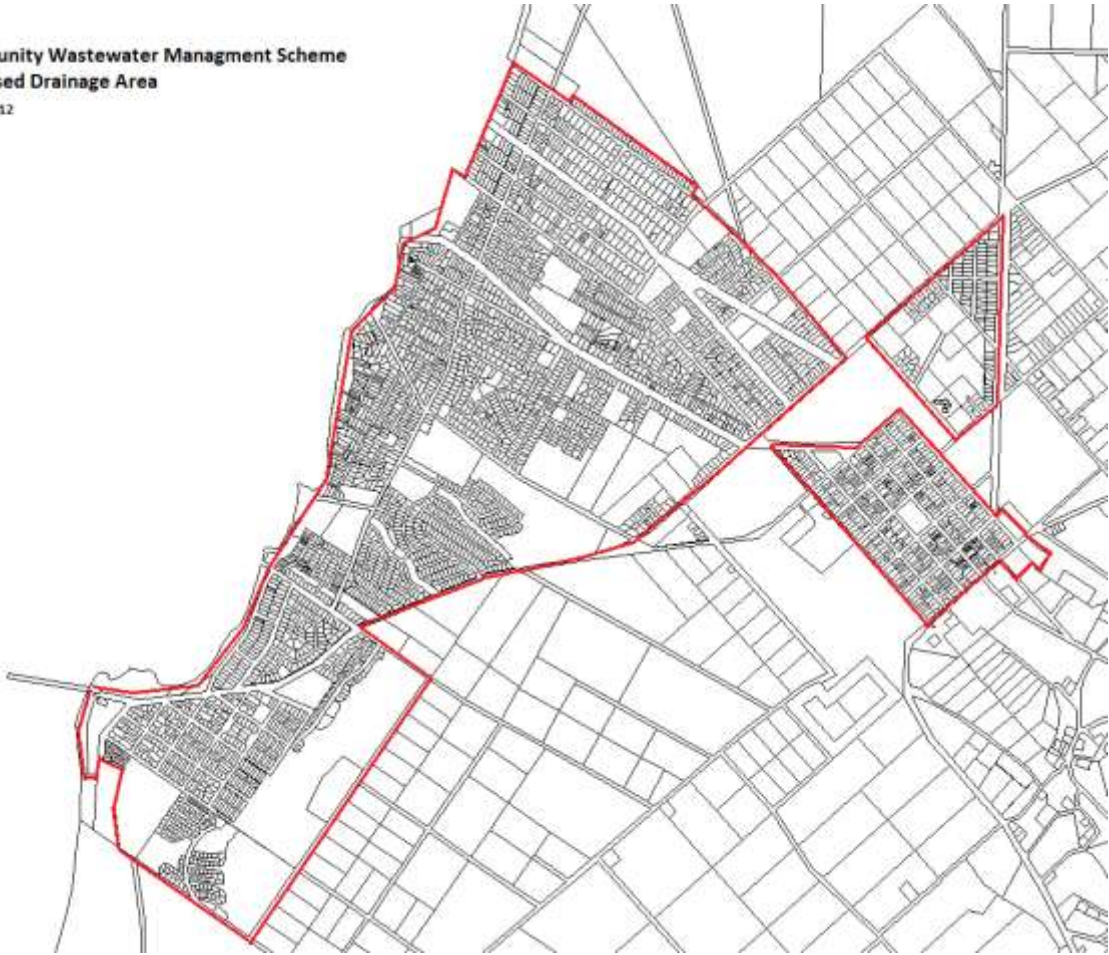
		Standard	Eligible pensioner (estimate)
12/13	Separate Rate	\$414.00	\$304.00
13/14	Separate Rate	\$430.00	\$315.00
14/15	Separate Rate	\$447.00	\$327.00
15/16	Separate Rate	\$465.00	\$340.00
16/17	Separate Rate	\$484.00	\$354.00

4. Additional Information

Additional information about the CWMS Drainage Project is available at the Council Offices and on Council’s web site; www.coppercoast.sa.gov.au

5. Map

The map outlines the properties that will benefit from the project and where Council is proposing to charge the Separate Rate



Separate Rate – Kadina CBD

6. Introduction

The Council is planning on introducing in the 12/13 financial year a new Separate Rate, for commercial properties within the Kadina CBD (see map), for five years to partially fund the redevelopment of the commercial district of Kadina. The Separate Rate will initially go towards a master plan for the area and then in future years contribute towards minor infrastructure improvements.

7. Background

The Council was contacted by the Kadina CBD Chamber of Commerce to begin the process of renewal in the Kadina commercial district. The area has been identified as the commercial hub for the Yorke Peninsula, but currently has a number of issues including;

- Aging infrastructure
- Disability access

- Pedestrian movements and safety
- Shade and general amenity
- Mismatch of pavement surfaces
- Traffic flow and management

A master plan needs to be created so that all the issues can be identified and solutions prepared, future upgrades can be then be fully costed and planned for.

8. Rate Structure

The proposal is to apply an additional charge in the form of a Separate Rate to the businesses within the commercial district of Kadina (see map). The proposed charge is 0.0275 cents in the dollar, this represents a 6.09% increase on the current variable component of the current general rate for a commercial property.

Examples of average rate increases with the Separate Rate included are shown in the table below;

Property Value	Fixed charge	General Rate @ 0.4516	Total without Separate Rate	Separate Rate @ 0.0275	Total including Separate Rate
\$250,000.00	\$404.00	\$1,129.00	\$1,533.00	\$68.75	\$1,601.75
\$350,000.00	\$404.00	\$1,580.60	\$1,984.60	\$96.25	\$2,080.85
\$500,000.00	\$404.00	\$2,258.00	\$2,662.00	\$137.50	\$2,799.50
\$1,000,000.00	\$404.00	\$4,516.00	\$4,920.00	\$275.00	\$5,195.00

Note: Example based on a commercial property and excludes NRM levy and CWMS sevice charges

Further information about separate rates is included in the policy under section 10 of this report. Income collected via the implementation of this Separate Rate must be allocated to work within the Kadina CBD.


9. Map

The map outlines the properties that will benefit from the project and where Council is proposing to charge the Separate Rate.



DRAFT 2012 Rating Policy

10. DRAFT 2012 Rating Policy

	<i>Function: FINANCIAL MANAGEMENT</i>	<i>Version Number: 1</i>
	<i>Policy Number: FIN013</i>	<i>Adopted: 6th JULY 2011</i>
	<i>Frequency of Review: Annually</i>	<i>Last Review: 4th July 2012</i> <i>Next Review: JULY 2012</i>
<i>RATING POLICY</i>		

Policy Statement

1. Introduction

The purpose of this policy is to outline the Councils approach towards rating its community and to meet the requirements of the Local Government Act 1999, in particular Section 123 which requires the Council to have a Rating Policy that must be prepared and adopted as part of the Annual Business Plan each financial year in conjunction with the declaration of rates. This document sets out the policy of the Council for setting and collecting rates from its community.

2. Applicable Legislation

Local Government Act 1999
Local Government (Financial Management) Regulations 2011

3. Integration with Corporate Objectives

Governance Objective – Leadership
To provide leadership and ensure resources are managed efficiently and effectively.

Finance – to have open, accurate and effective financial Management

4. Definitions

Nil

5. Application

KEY PRINCIPLES

1. Rates represent a general tax levied on the basis of the value of land.
2. There is a commitment to the broad principle of fairness and equity in the distribution of rates across all ratepayers.
3. Capital value is used as the basis for valuing land within the Council area, as determined by the Valuer-General each year.
4. A differential rate applying to residential, commercial, industrial, primary production and other properties and a fixed charge will be applied as a means of raising taxation revenue within the community.
5. The Council will, as is required under the Natural Resources Management Act 2004, impose a separate rate to fund the operations of the Natural Resources Management Board.
6. The Council will provide concessions to eligible ratepayers.
7. The Council will continue to accept the payment of rates in full or by four instalments provided either choice is received in full on or before the due date shown on the front of the rate notice.
8. Pre-payment of rates may be made in instalment amounts and payment can be made at the principal Council Office in Kadina, Australia Post or by using Bpay or the Internet.
9. The Council will impose late payment penalties strictly in accordance with the Local Government Act 1999.
10. The Council may enforce the sale of land for non-payment of rates after three years in accordance with the Local Government Act 1999.
11. The Council will consider any application from a ratepayer to partially or wholly remit rates or to postpone rates on the basis of hardship in accordance with Section 182 or Section 182A of the Local Government Act 1999.
12. The Council will apply rebates in accordance with Chapter 10, Division 5 of the Local Government Act 1999.
13. The Council advises that a rate cannot be challenged on the basis of non-compliance with this policy and rates must be paid in accordance with the required payment provisions.

Strategic Focus

The Council is faced with balancing its service levels, the needs and expectations of the community and setting appropriate tax levels to adequately resource its roles and responsibilities. In setting its rates for the financial year the Council needs to give primary consideration to strategic directions, budget considerations, the current economic climate and the likely impacts on the community.

The resources required to successfully achieve this outcome are documented in the annual budget and in the business plan prepared by Council. The budget directly supports and reflects the delivery of the strategic plan.

Councils major source of revenue is Rates derived as a tax on land within the Council area. Prior to determining the level of rates required each year, Council considers the service delivery needs and related expenditure. Rate

levels are then determined only after consideration of expenditure priorities in relation to the strategic plan and community needs.

There will continue to be economic pressures applying to the Council in a number of ways, which will have an impact on the Council's budget and therefore put pressure on rates, for example:

- as other tiers of government re-assess their core business, it is likely that local government will be required to provide more services to fill gaps;
- there are fewer funds available to Council via grants from other tiers of government;
- as households have less income, the community will become increasingly reliant on local government for the provision of additional services;
- state and Federal Governments are increasingly promoting a philosophy of user-pays for service provision and delivery;
- introduction of the Carbon Tax Scheme
- cost increases which are unavoidable, for example, petrol, electricity and water.

There is pressure on Council to minimise rate increases. Rates represent Councils major source of income. In order to respond to the increased service demands and additional costs detailed above, increases in rates will be unavoidable to maintain services.

Council's Revenue Raising Powers

All land within a Council area, except for land specifically exempt (eg. Crown Land, Council occupied land and other land prescribed in the Local Government Act 1999), is rateable. The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties or through differential general rates which, applies to the use of properties. In addition, Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services. The Council also raises revenue through fees and charges, which are set, giving consideration to the cost of the service provided and any equity issues.

Method Used to Value Land

The Council may adopt one of three valuation methodologies to value the properties in its area. They are:

- Capital Value – the value of the land and all of the improvements on the land.
- Site Value – the value of the land and any improvements which permanently affect the amenity or use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- Annual Value – a valuation of the rental potential of the property.

The Council has decided to continue to use capital value as the basis for valuing land within the council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is a relatively good indicator of wealth. Capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Adoption of Valuations

The Council will adopt the valuations made by the Valuer-General as provided to the Council effective July 4th, 2012. If a person is dissatisfied with the valuation made by the Valuer-General then they may object to the Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection - provided the person has not:

- (a) previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) previously had an objection to the valuation considered by the Valuer-General. The Council has no role in this process. It is important to note that the lodgement of an objection does not change the due date for payment of rates.

The 60 day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause.

Differential General Rates

The Council has decided to impose differential general rates on the following properties:

- for all rateable land within the area of the Council which has a land use designated as Category 1 - Residential, a rate of 0.2061 cents in the dollar. Expected revenue \$7.902 mil;
- for all rateable land within the area of the Council which has a land use designated as Category 2 - Commercial—Shop, Category 3 - Commercial—Office or Category 4 - Commercial, a rate of 0.4516 cents in the dollar. Expected revenue \$1.083k;
- for all rateable land within the area of the Council which has a land use designated as Category 5 - Industry, a rate of 0.4640 cents in the dollar. Expected revenue \$125k.
- for all rateable land within the area of the Council which has a land use designated as Category 7 - Primary Production, a rate of 0.1920 cents in the dollar. Expected revenue \$874k;
- for all rateable land within the area of the Council which has a land use designated as Category 8 - Vacant Land, a rate of 0.3512 cents in the dollar. Expected revenue \$1.818 mil; and
- for all rateable land within the area of the Council which has a land use designated as Category 9 - Other (any other land use not referred to in a previous category including marina berths), a rate of 0.2293 cents in the dollar. Expected revenue \$117k

Land use is used as the factor to levy differential rates.

Fixed Charge

The Council will impose a fixed charge of \$404. The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. The reasons for imposing a fixed charge is the Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.

Separate Rates

The Council is undertaking the construction of a Community Waste Management Scheme which will provide benefits for the majority of residents in Moonta, Moonta Bay & Port Hughes. The Council has decided to implement a separate rate of \$414 to undertake this project for this financial year. The revenue raised from this rate can only be applied to this project.

The Council is undertaking a project to redevelop the Commercial precinct of Kadina. The Council has decided to implement a differential separate rate of 0.0275 cents in the dollar to partly fund this project this financial year. The expected revenue of \$19.8k raised from this rate can only be applied to this project. The area concerned is as per the diagram below.



Service Charge

Pursuant to Section 155 of the Act, Community Wastewater Management Annual Service Charges based on the nature of the service and varying according to the CWMS Property Units Code in accordance with Regulation 9A(3)(b) of the Local Government (General) Regulations 1999 be declared and imposed on all land to which the Council provides or makes available the prescribed service for the financial year ending 30th June 2013. This includes the areas covered by the Kadina Community Wastewater Management Systems and the Wallaroo Community Wastewater Management Systems. The annual service charge for the 2012-13 financial year will be \$414 on each property unit for occupied allotment and an annual service charge of \$414 on each vacant allotment.

NRM Levy

Council collects a regional Natural Resource Management (NRM) Levy on all rateable properties on behalf of our regional NRM Board. The Levy funds vital NRM projects and is the new name for contributions South Australian ratepayers have been making for many years through their Water Catchment Management Levies and/or animal and plant control rate revenue contributions from local government. A separate rate of 0.0133 cents in the dollar is declared on all rateable land within the Council area and the area of the Northern and Yorke Natural Resources Management Board in order to reimburse the Council the amount of \$445,156 payable to the Northern and Yorke Natural Resources Management Board in accordance with the requirements of the Natural Resources Management Act 2004 for the financial year ending 30th June 2013.

Pensioner Concessions

If you are an eligible pensioner you may be entitled to a rebate on your rates, if you do not currently receive one. An eligible pensioner must hold a Pension Card or Department of Veterans' Affairs (DVA) Gold Card (TPI, EDA, WW). You must also be responsible for the payment of rates on the property for which you are claiming a concession. The State Government administers applications.

Unemployed Persons Concessions

Department for Families and Communities (DFC) may assist with the payment of Council rates for your principal place of residence (remissions are not available on vacant land or rental premises). Ratepayers need to contact the Department for Families and Communities office for details.

Self Funded Retirees Concessions

A concession has been available from 1 July 2001 and is administered by Revenue SA. If a person is a self-funded retiree and currently hold a State Seniors Card they may be eligible for a concession toward Council Rates. In case of couples, both must qualify, or if only one holds a State Seniors Card, the other must not be in paid employment for more than 20 hours per week. Further information is available by contacting Revenue SA.

Remission and Postponement of Rates

Section 182 of the Local Government Act permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Council office to discuss the matter. The Council treats such inquiries confidentially.

Postponement of Rates for Seniors

Ratepayers who hold a State Seniors Card are now able to apply to Council to postpone payment of Council rates on their principal place of residence. To be eligible for postponement of rates the applicants need to satisfy the following criteria:

- a State Seniors Card holder (or have applied for the card); and
- the property is the principal place of residence (where you live most of the time); and
- no other person, other than the applicant's spouse, has an interest as an owner of the property.

A minimum amount of \$500 of the annual rates must be paid, but any concession entitlement will be deducted from the \$500 minimum amount,

The interest rate which will apply to the amount of rates postponed is prescribed in the Local Government Act (SA) 1999, Section 182A(12). Interest will be charged and compounded monthly on the total amount postponed, until the debt is paid.

The accrued debt including interest is payable at the time of disposal or sale of the property. However, there is an option for the payment of all or any part of the debt at an earlier time.

Payment of Rates

Council rates payable by quarterly instalments will be due on 1 September 2012, 1 December 2012, 1 March 2013 and 1 June 2013. The total outstanding balance of rates may be paid in full at any time.

Council rates may be paid:

- In person at any Post Office
- In person at the Council Office in Kadina.
- By telephone to the ratepayers participating bank, credit union or building society using B-Pay
- By Post Billpay service
- By Internet
- By mail (by cheque or by credit card details advised on the Rate Account remittance advice).

(Methods of payment details are out lined on the reverse of the rates notice)

In addition, regular pre payments of Council Rates are allowed at any time and can be made at the Kadina Council office, via Bpay, via Australia Post or the Internet.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard arrangements should contact the Rates Officer on 8828 1200 to discuss alternative payment arrangements. Such enquiries are treated confidentially by the Council.

Late Payment of Rates

The Council has determined that penalties for late payments will be imposed in accordance with the provisions of Section 181(8) of the Local Government Act 1999 and relevant Council procedures.

Late payment fines are levied in accordance with the provisions of Section 181(8) of the Act. These provisions are the only provisions available to the Council to ensure that all ratepayers pay promptly.

The Act provides that:

“If an instalment of rates is not paid on or before the date on which it falls due:

- a) the instalment will be regarded as being in arrears, and
- b) a fine of two percent of the amount of the instalment is payable, and

- c) on the expiration of each full month from that date, interest of the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fine but excluding interest from any previous month) accrues.”

Any ratepayer who may or is likely to, experience difficulty with meeting the standard instalments and due dates can contact the Council to discuss alternative payment arrangements. It should be noted that fines and interest are still levied in accordance with the Act under any payment arrangement.

Council will consider applications for remissions of fines in certain extenuating circumstances. A request for waiver of fines should be made in writing, setting out detailed reasons why a fine remission has been requested.

When the Council receives a payment in respect of overdue rates, the Council applies the money received as follows:

- First – to satisfy any costs awarded in connection with court proceedings;
- Second – to satisfy any interest costs;
- Third – in payment of any fines imposed;
- Fourth – in payment of rates, in chronological order (starting with the oldest account first).

Recovery of Rates

In accordance with sound financial management principles, the Rates Office will apply prudent debt management practices to Rate Debtors. This includes an ongoing review of rates in arrears and following a systematic debt recovery approach.

Rates, which remain in arrears for a period exceeding 30 days, will be subject to recovery action in accordance with the Councils normal debt recovery procedures.

Sale of Land for Non-payment of Rates

Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three (3) years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one (1) month. Except in extraordinary circumstances, the Council will enforce the sale of land for arrears of rates.

6. Delegation

Section 44 of the Local Government Act 1999 states that Council may not delegate the power to declare rates or to adopt or revise an annual business plan or budget of the Council.

7. Adoption and Review

The Policy was adopted at the Council meeting held on 4th July 2012, being resolution number CXXX:XX of the Council meeting.

The Policy will be reviewed annually, with the review being undertaken by Corporate Services Committee and report provided to Council for consideration and adoption.

8. Availability of Policy

This Policy will be available for inspection at Council's principal office during ordinary business hours.

Signed

Mayor

Date

Signed

Chief Executive Officer