

Rates and Charges

Council Policy Number	134
Date adopted	23 June 2020
Scheduled for review	June 2023



Purpose

To provide a framework for the application of rates and charges under Part 8- Rates and Charges on Rateable Land of the *Local Government Act 1989* (the 'LGA89').

Policy Statement

Campaspe Shire Council ('Council') has established a rating and charges structure which is comprised of three key elements.

These are:

- Rates based upon the capital improved value of properties under section 158 of the LGA89 and the differential land category (farm land, residential land or commercial/industrial land). Rates are a property tax that is based on the valuation of each property to determine the amount that ratepayers will be charged. The rates imposed on each individual property are calculated by multiplying the property's valuation by the applicable rate in the dollar declared by Council in its adopted budget.
- A municipal charge under section 159 of the LGA89. A municipal charge may be used by a council to redistribute the burden of rates as it is paid equally by all ratepayers. A municipal charge may be levied on each rateable property with the exception of farms where a single municipal charge is payable on multiple assessments operated as a single farm enterprise. The amount collected by Council cannot exceed more than 20% of the total rate revenue inclusive of a municipal charge.
- Service charges such as general waste, organic waste and recycling charges under section 162 of the LGA89. These charges are levied at a rate to ensure that costs are fully recovered.

Striking a balance between these elements provides equity in the distribution of the rate burden across ratepayers and the quantum of rates and charges are set through the development of Council's annual budget.

Council may, in specific circumstances impose, special rates or special charges under section 163 of the LGA89 and these are covered by Council Policy 100 – Special Charge or Rates Schemes.

Service Charges

Service charges are charged to all properties in accordance with Council's adopted waste, recycling and organic waste guidelines.

General, Commercial and Farm Rates

Council will charge rates on all properties with the following exceptions:

- When the land is not rateable land as defined by section 154 of the LGA89;
- When the property is Council owned or controlled and is leased under a "peppercorn" rent to a community group; or
- When Council has waived rates for the category of use, e.g. Cultural and Recreational Land.

This is shown pictorially in the flowchart in Appendix A.

Municipal Charge

Council will charge a municipal charge on all properties except if the land is not rateable land as defined by section 154 of the LGA89.

Rateable Land

All land, except as defined in sections 154(2), 154(3) and 154(4) of the LGA89, is rateable and will be subject to the payment of rates and charges.

Land Used Exclusively for Charitable Purposes

A ratepayer may apply to Council for a rate exemption where the land is used exclusively for charitable purposes.

The applicant will be required to certify that they will notify Council within 30 days of a change to the use of the land/property.

Applications must be completed using the Application for Rate Exemption on Property used Exclusively for Charitable Purposes.

Municipal Charge Exemption

A ratepayer may apply to Council for an exemption from the payment of the municipal charge if:

- a) the exemption is claimed on farm land; and
- b) the rateable land forms part of a single farm enterprise; and
- c) an exemption is not claimed for at least one other rateable property which forms part of the single farm enterprise; and
- d) in the case of a single farm enterprise which is occupied by more than one person, an exemption is not claimed for more than one principal place of residence.

Applications must be completed using the Municipal Charge – Application for Exemption.

Waiver of Rates - Cultural and Recreational Land

All cultural and recreational lands falling within the definition of recreational lands in the *Cultural and Recreational Lands Act 1963* will have the payment of municipal rates waived, except when:

- a) The land is subject to a grazing lease, in which case it will attract the general rate (or farm rate if applicable).
- b) The land is used for housing gaming machines, in which case the portion of premises used for housing gaming machines shall attract the commercial rate.

All cultural and recreational lands will be liable for the municipal charge and any annual service charges such as waste, organic waste and recycling charges where those services are provided to the property by Council.

When land ceases to fall within the definition of recreational lands and is rateable land under the LGA then the land shall be rated according to the use of that land.

Errors in rates raised

If an error is identified in the rates that have been raised on a property; a maximum of five (5) years rate payments will be adjusted, when a ratepayer has been affected and a written request for a refund has been received by Council.

Exclusions

Nil

Human Rights

This policy has considered and complies with the Human Rights and Responsibilities contained in the Victorian Charter of *Human Rights and Responsibilities Act 2006*.

Definitions

Exclusively	Means limited to a specific thing or group and otherwise referred to as used solely, wholly, completely, entirely, totally, fully, or absolutely
Farm Land	Has the same meaning as 'Farm Land' as defined in the <i>Valuation of Land Act 1960</i> .

Municipal purposes	Provision of good local self government including the provision of services, facilities or other things that the Council identifies as being necessary or desirable for all or part of the municipality and the development and maintenance of safe and viable communities.
Public purposes	To the benefit of the community as a whole; is open to and may be used by all members of the community without restriction, generally accessible or available.
Recreational Lands	Has the same meaning as 'Recreational Lands' as defined in the <i>Cultural and Recreational Lands Act 1963</i> .
Single Farm Enterprise	Means two or more rateable properties: <ol style="list-style-type: none"> which are farm land; and are farmed as a single enterprise; and are occupied by the same person or persons whether or not the properties are contiguous; or which as to all the properties except one, are farm land farmed as a single enterprise occupied by the same person or persons; and as to one property contiguous with at least one of the other properties, is the principle place of residence of that person or one of those persons.
Unrestricted Public Access	Means open to all with no limitations.

Related Legislation

Cultural and Recreational Lands Act 1963

Local Government Act 1989

Local Government Act 2020

Valuation of Land Act 1960

Veterans Act 2005

Related Policies, Procedures and Strategies

Council Policy 100 – Special Charge or Rate Schemes

Attachments

Appendix A - Rate Decision Diagram

Review Period

Three years

Responsible officer

Finance Manager

Administrative Updates

It is recognised that, from time to time, circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter the policy, such a change may be made administratively. Examples include a change to the name of a Council department, a change to the name of a Federal or State Government department, and a minor update to legislation which does not have a material impact. However, any change or update which materially alters this document must be by resolution of Council.

Approval History

Adopted	5 June 2012	Minute Book Reference No 726 (item 3.9)
Revised	20 August 2013	Minute Book Reference No 1041 (item 6.3)
Revised	19 August 2014	Minute Book Reference No 878 (item 6.1)
Revised	18 August 2015	Minute Book Reference No 905 (Item 6.2)
Revised	21 November 2017	Minute Book Reference No 3382 (item 6.3)
Revised	23 June 2020	Minute Book Reference No 2221 (Item 9.6)
Revised	22 February 2021	Administrative update to apply consistent reference to Campaspe Shire Council ('Council')

Chief Executive Officer: *[Signature]*

Date: 24/2/2021

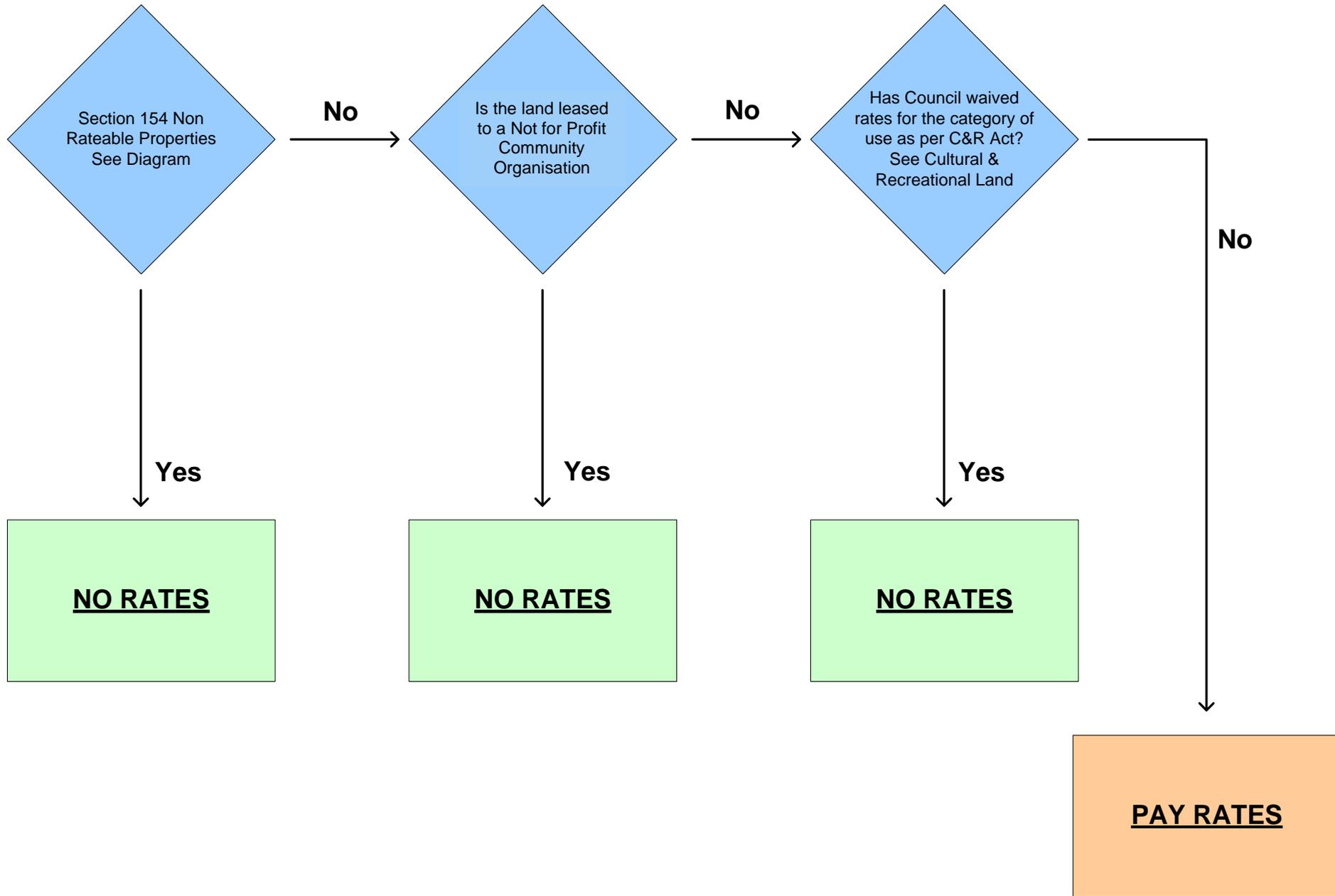
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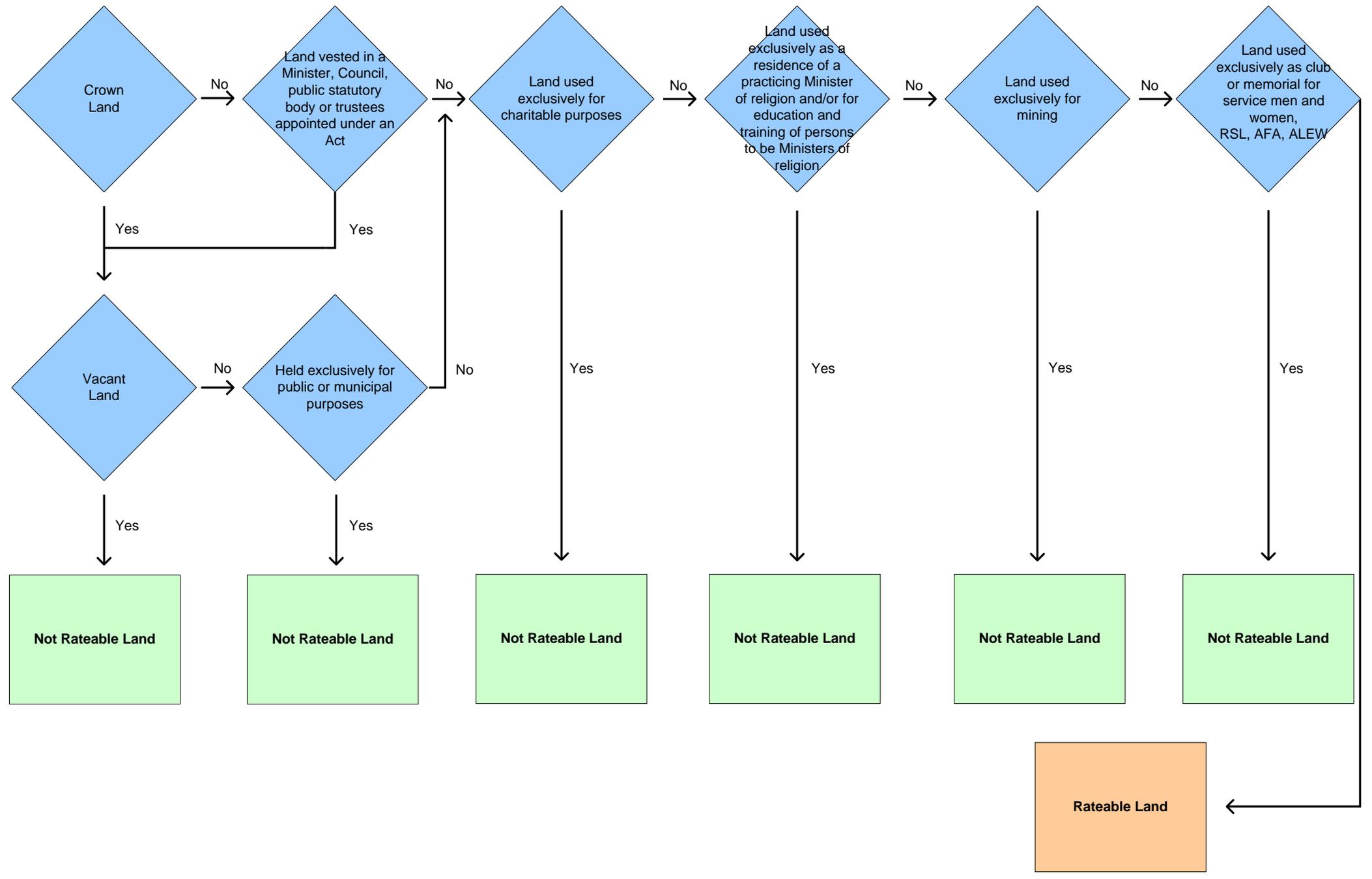
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Rate Decision Diagram



Section 154 Non Rateable Properties



Cultural & Recreational Lands

