



TATIARA DISTRICT COUNCIL

2023/2024 RATING POLICY

Version:	13
Last revised date:	11/7/2023
Minutes reference:	Agenda item 16.4, 11/7/23 Resolution #2023/256
Next review date:	Council will review this policy every year
Applicable Legislation:	<i>Local Government Act 1999, Chapter 10</i>
Related Policies:	
Related Procedures:	Nil
Other relevant documentation:	Strategic Management Plan 2020-2030 Annual Business Plan, Asset Management Plans, Long Term Financial Plan 2021 to 2031.

2023/24 RATING INFORMATION

This sets out the policy position of the Tatiara District Council for the setting and the collecting of rates from its community. Its purpose is to increase the level of understanding about the legislative framework for Local Government rates and the principles that underpin the rating policies of the Council.

1.1. Strategic Focus

In setting its rates for the 2023/24 financial year, the Council budgeted for an overall general 5.0% rate revenue increase (compared to last year a 2.0% rate increase) and in doing so has considered the following:

- The statutory obligations under the *Local Government Act 1999*.
- It's Strategic Management Plan 2020-2030 adopted in 2020 and subsequently reviewed annually, which sets the long-term objectives and priorities of the community.
- It's Annual Business Plan which went out to Public Consultation
- It's Asset Management Plans and its Long-Term Financial Plan
- The current economic climate
- Rural areas and towns in our district have seen different changes in their valuations which will be reflected in the increases or decreases of rates to be paid for these properties. Our townships and residential properties have had an average of 19.12% valuation increase compared to 18% last year and the rural have again experienced heavy increases on average to 50.61%, following an average increase of 21% last year. The overall average increase to the valuations stands at 44% which compared to 15.7% last year, representing the largest increase in the past 10 years.
- The specific issues faced by our community, which include:

- The need for a significant capital works program to replace and upgrade Council's extensive road network and road infrastructure assets.
- The expanding community expectations to maintain and improve community infrastructure and services, whilst still providing financial restraint by keeping Council rates as low as possible.
- The benefit different groups of ratepayers receive from the different services provided by the Council.
- Minimising the level of general rates required by levying charges for the provision of CWMS Schemes and kerbside waste collection on a user pays basis.

1.2. Issues of Consistency and Comparability Across Council Areas

For the purpose of assessing issues relating to consistency and comparability across adjoining Council areas in the imposition of rates, Council undertakes comparisons on their rates levied by other Local Government entities in the region.

This showed that:

- It is very common for councils across SA to use differential rating based on locality and on land use.
- It is common between the Councils to have a lesser rate in the \$ in rural areas than in townships.
- The minimum charge of \$600 in this Council is below the state average of what other Councils in SA charge as a minimum rate.
- Most Council's are using capital valuation as a basis for rating purposes.

1.3. Method Used to Value Land

1. Council may adopt one of three valuation methodologies to value the properties in its area. They are:
 - a. Capital Value: the value of the land and all the improvements on the land.
 - b. Site Value: the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
 - c. Annual Value: a valuation of the rental potential of the property.
2. The Council has decided to continue to use capital value (the value of the land and all of the improvements on the land) 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 because property value is a relatively good indicator of wealth and capacity to pay rates.

1.4. Adoption of Valuations

The Council has adopted the valuations made by the Valuer-General as provided to the Council on Tuesday 27 June 2023.

In general:

- Many of the rural properties increased in valuations greater than 50%, averaging 51% from 2022/23.
- The overall district valuation of \$4,616,580,460 is up by 44.6% on 2023/24.

If a land owner is dissatisfied with the valuation made by the Valuer-General they may object to the Valuer-General in writing, within 60 days of receiving their notice of the valuation, explaining the basis for the objection - provided they have 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 contact details for the State Valuation Officer are:

State Valuation Office
GPO Box 1354
Adelaide SA 5001

Tel: 1300 653 345 Email: OVGObjections@sa.gov.au

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 the payment of rates. If the objection to reduce capital valuation is successful the council will provide a rate refund or a new rates notice with the new valuation.

If the Valuer General reports a correction to a capital valuation after the adoption of the valuation by Council, the council can provide a new rates notice with the new valuation which could mean a decrease or an increase in the rates payable on that assessment.

1.5. General Rates

All land within the Council area, except for land within a specific exemption (e.g. Crown Land, Council occupied land and other land prescribed in the Local Government Act – refer to Section 147 of the Act), 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.

For the 2023/24 financial year, Council has budgeted to raise general rate revenue of \$9,153,949 in a total revenue budget of \$19,103,017 which

represents a 5.0% in rate revenue increase from 2022/23 and a five year trend of 2.5%.

Financial Indicator	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
	%	%	%	%	%	%
Rate Increase	2.8%	2.8%	0.7%	2.0%	2.0%	5.0%
5 Year Trend	0.76%	0.72%	1.74%	2.01%	2.06%	2.55%

1.6. Minimum Rate

Council has decided to continue to impose a Minimum Rate rather than a Fixed Charge in 2023/24. This financial year the minimum rate has been set at \$600 and is levied uniformly on all non-contiguous assessments.

Lower valued properties subject to a minimum rate, must pay more than the rate in the dollar that applies to their land. If the rate in the dollar for a low-value property is calculated to produce a general rate of \$460 (for example), the landowner must pay the higher, minimum amount.

1.7. Differential General Rates

The Local Government Act allows Councils to differentiate rates based on the use of the land, the locality of the land or the use and locality of the land. Definitions of the use of the land are prescribed by regulation and the current definitions are:

- Residential
- Commercial – Shop
- Commercial – Office
- Commercial – Other
- Industry – Light
- Industry – Other
- Primary Production
- Vacant Land
- Other

After conducting a review of its rating system which included public consultation in 2020/21 Council resolved to move away from differential general rates based on whether land is within development zones and land use and implement a system where differential rates are based on:

- the land use categories stated above.

In 2023/24 Council will have the following differential rates:

- 0.3679 cents in the dollar in respect of all rateable land with land use categories (a) (Residential), (h) (Vacant Land) & (i) (Other).
- 0.3674 cents in the dollar in respect of all rateable land with land use categories (b) (Commercial – Shop), (c) (Commercial – office) & (d) (Commercial – Other) (e) (Industry – Light) & (f) (Industry – Other); and
- 0.17125 cents in the dollar in respect of all rateable land with land use category (g) (Primary Production).

Code	Total Props	Land Use	CV Value	Min Amts	RID	Calculated Rates	Props on Min	Concession or Rebates	Actual Rates to Raise
00	392	NON RATEABLE	50,372,160						
01	2172	RESIDENTIAL	574,160,275	600	0.36790	2,112,295	504	66,889	2,106,902
02	90	COMMERCIAL SHOP	25,298,592	600	0.36740	92,946	28	8,301	90,288
03	17	COMMERCIAL OFFICE	2,982,444	600	0.36740	10,957	3	1,225	10,778
04	165	COMMERCIAL OTHER	76,431,394	600	0.36740	280,806	36	78,591	217,099
05	25	INDUSTRY LIGHT	7,131,000	600	0.36740	26,199	9	3,974	24,202
06	49	INDUSTRY OTHER	31,599,700	600	0.36740	116,096	9	1,865	115,560
07	1780	PRIMARY PRODUCTION	3,798,299,547	600	0.17125	6,504,556	60	112,529	6,407,483
08	386	VACANT LAND	25,483,900	600	0.36790	93,748	206	7,459	161,329
09	59	OTHER	24,821,448	600	0.36790	91,317	20	76,572	21,722
	5,135		4,616,580,460			9,328,920	875	357,405	9,155,363
	4,743	Rateable	4,566,208,300						

Objections Based on Land Use - Differential General Rates imposed by the Council are based on various Land Use Categories. Any ratepayer who has any reason to believe that the Land Use Category applied to their property is incorrect, may lodge a written objection with Council outlining the grounds upon which your objection is based (forms are available from the Council office – See Appendix 1). Objections must be submitted to Council within 60 days of receiving your first quarterly rates notice. In deciding on objections Council's Manager Development & Inspectorial Services will be considering the 9 permissible land use categories within the *Local Government (General) Regulations 1999* and their linkages to the definitions of varying land uses outlined in Schedule 1 of the Development Regulations 1993.

Rates are still due and payable by the due date even if an objection has been lodged.

1.8. Service Charges

1. Regional Landscape Levy (N.B. This is a State Government Levy):
 - a. The Council is in the South East Regional Landscape area and is required under the Landscape SA Act 2019 to impose a separate levy against all rateable properties in the SE area in this council area.
 - b. **The Tatiara is proposing to collect on behalf of the State Government \$569,079.** The land based Regional Landscape Levy in 2023/24 will be rated the same as in 2022/23, being a fixed charge dependent upon the Land Use Code (LUC). Tabled below shows the calculations of the Landscape levies for the Tatiara. This compares to \$539,714 in 2022/23, \$532,005 in 2021/22, \$552,453 in 2020/21, \$547,900 in 2019/20 and in 2018/19. The levy against the use of land is indicated below.
 - Residential, Vacant & Other \$89.50
 - Commercial \$139.00
 - Industrial \$210.00
 - Primary Production \$390.00

2. Community Wastewater Management Scheme:

- a. The Council provides a septic tank effluent disposal system to all residential and commercial properties in Bordertown, Keith, Mundulla and Wolseley. The full cost of operating and maintaining this service for this financial year is budgeted to be \$688,035. Following an updated Asset Management Plan for the Community Wastewater Management Schemes (STED) Council has decided to increase the annual service charge, to \$364 from \$350 in 2022/23 for occupied land and maintain the charge at \$160 for vacant blocks. The charge is to cover ongoing maintenance costs plus funds to go into a reserve to fund future maintenance and future replacement of ageing infrastructure such as pumps, pits, pipes and ponds.
- b. Council will charge the ratepayer based on actual usage. This will not cause an increase to residences but users with multiple showers, toilets, sinks etc, such as Hospitals, Hotels, Motels, Retirement Villages, and Schools etc will be facing multiple charges.

3. Kerbside Waste Collection:

- a. In the 2023/24 financial year, Council will continue to provide a kerbside putrescible, green waste and recycling collection service to the towns in the Council area.
- b. The cost to operate the service is beyond Council's ability to absorb in general revenue and it would not be equitable to all ratepayers for them to do so. In meeting the majority of costs associated with the collection and disposal of waste and recyclables in the townships of Bordertown, Keith, Mundulla, Padthaway and Wolseley, Council will levy a service charge of \$450 per year in 2023/24. The levy involves the following 3-bin system:
 - i. Town residences will be provided with a 140-litre mobile garbage bin to be used for weekly perishable waste pick up.
 - ii. Town businesses & residences will be provided with a 240-litre garbage bin for fortnightly recycling pickup.
 - iii. Town businesses will be provided with a 240-litre mobile garbage bin to be used for weekly perishable waste pick up.
 - iv. Town residences will be provided with a 240-litre mobile garbage bin to be used for a fortnightly green waste pick-up

1.9. Single Farm Enterprise

Section 152(2)(d) of the Local Government Act 1999 provides that where a Council declares a general rate which is based in whole or in part, on a fixed charge:

“If two or more pieces of rateable land within the area of the Council constitute a single farm enterprise only one fixed charge may be imposed against the whole of the land”.

A single farm enterprise must be comprised of two or more pieces of rateable land which are farm land and are occupied by the same person or persons. To enable properties to be identified as single farm enterprises it will be necessary for ratepayers to complete an application form to provide details to Council to enable Council to identify the land concerned.

On the successful application of a SFE, council will only apply one Regional Landscape levy per Single Farm Enterprise.

An application form can be obtained from both Bordertown or Keith Council offices or Council's website..

1.10. Other Sources of Revenue

- User Pay charges set by Council: These comprise charges for the Council's fee based facilities such as Swimming Pools, Halls, Rubbish Dumps, and Cemeteries etc.
- Statutory Charges set by State Government: These are fees and charges set by regulation and collected by the Council for regulatory functions such as assessment of development applications, dog registrations etc. Revenues generally offset the cost of the service.
- Grants and Partnerships: The Council normally seeks to attract as much grant funding as possible from other levels of government, and major projects of wider State benefit are usually jointly funded in partnership with the State government and other relevant parties.

1.11. Rate Concessions

Concession entitlements on Rates and Community Wastewater Management Schemes (CWMS) will no longer be available through Council.

For questions regarding the Pensioner Concessions and to check eligibility please contact the Department for Communities and Social Inclusion Concessions Hotline directly on 1800 307 758 or go to www.sa.gov.au/ for further information.

- Other Centrelink Beneficiaries: Families SA administer other Council rate concessions that are available to a range of eligible persons receiving State and Commonwealth allowances. This includes, but is not limited to, ratepayers who are in receipt of: Austudy, Newstart, Parenting Payment, Partner Allowance, Sickness Allowance, Special Benefit, Widow Allowance, Youth Allowance, Abstudy, Commonwealth Development Employment project (CDEP) or a New Enterprise Initiative Scheme. It may also apply to ratepayers in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand and the holders of a State Concession Card issued by Children, Youth and Family Services. All enquiries should be directed to your nearest branch office of Children, Youth and Family Services.
- Concession Guide: Revenue SA provides a guide that gives an overview of the major concessions available to pensioners, Centrelink allowances, seniors and other groups in SA.

1.12. Rate Capping Rebate

A Rate Capping Rebate provides relief against what would otherwise amount to a substantial change in rates payable to a ratepayer due to rapid changes in valuation and or a change in the rating system. Council reviews the Rate Capping Rebate percentage annually, and in 2012/2013 and 2013/2014 had fixed the cap at 10%, a decrease from 20% in 2011/12. Council will apply a Rate Capping Rebate of 8% for the 2023/24 financial year, maintaining the same percentage for the past seven years.

Properties that have been purchased since July 2021 or which have had capital improvements of greater than \$25,000 and the capital value has increased because of the improvements are not eligible for the Rate Capping Rebate, unless their property has changed its rate code from the previous year.

1.13 Liability of Occupier to pay Rates

In some instances owners have an agreement with the tenant or occupier to be liable for the payment of the rates. Council will alter the assessment record to bill the occupier on receipt of the agreement between the two parties. The agreement is attached as Appendix 2.

1.14 Quarterly Payment of Rates

The *Local Government Act 1999* provides that rates are payable in four quarterly instalments. The quarterly instalments must be approximately equal in value and a rate notice in relation to each instalment must be sent at least 30 days and no more than 60 days before payment is due. The due dates for instalments for 2020/21 will be:

- Friday 1 September 2023

- Friday 1 December 2023
- Friday 1 March 2024
- Monday 3 June 2024

1.15 Methods by which Rates May be Paid

Council continues to provide a wide variety of payment methods, including:

- Internet: EFT by Direct Credit or Direct Debit
- BPay: Biller Code 464396
- Post: PO Box 346, Bordertown SA 5268
- In Person: Payment can be made in person at the following Council Offices or Branch Offices between the hours of 8.30 am and 5.00 pm, Monday to Friday. Cash, Cheque, Credit Card and Debit card payments will be accepted.
 - Bordertown Council Office: 43 Woolshed Street, Bordertown SA 5268
 - Keith Council Office: 34 Hender Street, Keith SA 5267

1.16 Remission and Postponement of Rates

The Council has adopted a policy that where the payment of rates will cause a ratepayer demonstrable hardship, the Council is prepared to make extended payment provisions of payments by deferred arrangement. Any ratepayer who may, or is likely to experience difficulty with meeting the standard payment arrangements is invited to contact the Chief Executive Officer or the Finance Manager at the Council Office in person or by phone on 8752 1044 to discuss alternative arrangements. All such inquiries are treated confidentially.

The Chief Executive Officer has a delegation to make alternative arrangements and it is not necessary that they be reported to Council.

1.17 Postponement of Rates for Seniors

Recent changes to the *Local Government Act 1999* allow eligible Senior Ratepayers to postpone a proportion of their Council rates each financial year commencing in 2007/08 (there is a threshold amount of rates which cannot be postponed). The outstanding rates remain a charge on the property until it is sold or the senior person no longer lives on the property or becomes ineligible to continue the postponement.

A postponement of rates may be granted if Council is satisfied that the payment of these rates would cause hardship. Council may, on application, consider granting a postponement of payment of rates in respect of an Assessment on the condition that the ratepayer agrees to pay interest on the amount affected by the postponement at the interest rate, set each year according to a formula in the Act, for each month it continues to be late, and if the ratepayer is:

1. 65 years or over; and
2. The property is the principal place of residence of the ratepayer.

Where postponement of rates is granted, the ratepayer may elect one of the following 3 options:

1. Postponement of the rates amount only and pay the interest applicable annually.
2. Postponement of the rates amount and interest applicable.
3. Pay an amount equivalent to the minimum rate and postpone the balance of the rate amount that will accrue interest.

Payment of the amount postponed is payable when there is a change to the ownership of the title of this property.

1.18 Late Payment of Rates

The Local Government Act 1999 provides that Councils impose an initial penalty of 2% on any payment of rates that is received late. Rates will be overdue if they have not been paid by the “last day for payment” date shown on the front of the rates notice. After this date additional charges will apply:

- A fine of 2% of the amount due will be added immediately and
- At the end of each month thereafter, interest (at the rate prescribed in the Local Government Act 1999) will be added on any balance (including interest) not then paid. For the 2022/23 financial year this rate was 0.4833% per month.

Fines Exclusion - Occurs when:

1. There is a regular payment arrangement in place where the ratepayer shows a genuine attempt to pay the rates in full by the end of the current financial year.
2. By agreement with the CEO or his delegate in exceptional circumstances
3. By discretion of the Finance Manager where all circumstances are taken into consideration for a fines exclusion for one month only
4. Liquidation/Bankruptcy/Receivership
5. The property has been sold and settlement is imminent.

Council issues a final notice for payment of rates when rates are overdue (i.e. unpaid by the due date.) Should rates remain unpaid more than 30 days after the due date, unless alternative payment arrangements have been agreed with the Council, the debt may be referred to a debt collection agency for outstanding payment. The debt collection agency charges collection fees to the ratepayer.

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

1. First: to satisfy any costs awarded in connection with court proceedings.
2. Second: to satisfy any interest costs.
3. Third: in payment of any fines imposed.
4. Fourth: in payment of rates, in chronological order, starting with the oldest account first.

1.19 Rebate of Rates

The Local Government Act requires Councils to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, and educational institutions. Discretionary rebates may be applied by Council under Section 166 of the Act. Council does so by granting 100% rebates to a number of properties that include schools, sporting clubs, halls, emergency services, show societies, RSL clubs etc .

This year Council will apply 60% discretionary rebate to the Tatiara Retirement Village in Bordertown and Carinya in Keith, for the second year after several years of providing a 40% discretionary rebate.

The purpose for Council granting discretionary rebates is to assist those organisations to maintain their facilities which are predominately either on Council property or are community organisations.

1.20 Sale of Land for Non Payment of Rates

The Local Government Act 1999 provides that a Council may sell any property where the rates in arrears for three years or more. The Council is required to notify the owner of the land of:

- a. Its intention to sell the land.
- b. Details of the outstanding amounts.
- c. Council's intention to sell the land if payment of the outstanding amount is not received within one month.

Only in extraordinary circumstances, Council enforces the sale of land for arrears of rates.

1.21 Public Availability of Policy

The public may inspect a copy of this Policy Document, without charge, at the offices of the Council

RECORD OF AMENDMENTS

DATE	REVISION NO	REASON FOR AMENDMENT
29-6-2011	Rev: 00	Draft Prepared for Council Consideration
5-7-2011	Rev: 01	Policy adopted by Council
10-7-2012	Rev: 02	Policy Adopted by Council
9-7-2013	Rev: 03	Policy Adopted by Council
8-7-2014	Rev: 04	Policy Adopted by Council
14-7-2015	Rev: 05	Policy Adopted by Council
12-7-2016	Rev: 06	Policy Adopted by Council
11-7-2017	Rev: 07	Policy Adopted by Council
10-7-2018	Rev: 08	Policy Adopted by Council
13-8-2019	Rev: 09	Policy Adopted by Council
14-7-2020	Rev: 10	Policy Adopted by Council
13-7-2021	Rev: 11	Policy Adopted by Council
12-7-2022	Rev: 12	Policy Adopted by Council
11-7-2023	Rev: 13	Policy Adopted by Council

APPENDIX 1

OBJECTION TO LAND USE DESCRIPTION

Local Govt. Act 1999 Division 4, Section 156

Division 4: Section 156(9); "A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land."

This form is to be used to place an objection to the land use description which Council has used for the purpose of levying a differential rate to your property. The form is to be completed and lodged with Council within 60 days after receiving your rates notice.

NAME & ADDRESS :

PHONE NO : H).....(W).....(M).....

COUNCIL ASSESSMENT NO.: A.....

PROPERTY ADDRESS :

GROUND FOR OBJECTION AND PREDOMINANT LAND USE OF YOUR PROPERTY:

(Please note location and zoning of land doesn't influence the rating land use description)

.....
.....

WHAT IS THE LAND USE DESCRIPTION (IN YOUR OPINION) WHICH SHOULD HAVE BEEN ATTRIBUTED TO THE LAND?

- ☐ **Residential:** Including the use of the land as a dwelling, includes both rural and urban land
- ☐ **Vacant:** The non-use of the land constitutes a vacant land use for differential rating
- ☐ **Commercial:** Including the use of the land as a shop or office.
- ☐ **Industrial:** Including the use of the land for processing or manufacturing
- ☐ **Primary Production:** Including the use of the land for farming and intensive animal keeping
- ☐ **Other:** Any other land use not referred to in a previous category

SIGNED : **DATE :**

LOCAL GOVERNMENT ACT 1999

Basis of differential rates

156. (1) Differential rates may vary—

- (a) according to the use of the land; or
 - (b) according to the locality of the land; or
 - (c) according to the locality of the land and its use; or
 - (d) on some other basis determined by the council.
- (3) If land has more than one use, the use of the land will, for the purpose of rating, be taken to be its predominant use.
- (4) A particular land use must not be used as a differentiating factor affecting the incidence of differential rates unless the land use is declared by the regulations to be a permissible differentiating factor.
- (5) If a council declares differential rates according to the use of land and thus provides for a distinct residential rate, the residential rate must be applied to land occupied by any of the following:
 - (a) supported accommodation;
 - (b) independent living units;
 - (c) day therapy centres.
- (6) If land is vacant, the non-use of the land is capable of constituting a land use for the purpose of the declaration of differential rates.
- (8) A change in the use of land after differential rates are declared does not affect the incidence of the rates.
- (9) A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land.
- (10) An objection under subsection (9)—
 - (a) must be in writing; and
 - (b) must set out—
 - (i) the grounds of the objection; and
 - (ii) the land use (being a land use being used by the council as a differentiating factor) that should, in the objector's opinion, have been attributed to the land; and
 - (c) must be made within 60 days after the objector receives notice of the attribution of the particular land use to which the objection relates (unless the council, in its discretion, allows an extension of time for making the objection).
- (11) The council may decide an objection as it thinks fit and must notify the objector in writing of its decision.
- (12) The objector, if dissatisfied with the council's decision on the objection may, subject to the relevant rules of court, appeal against the decision to the Land and Valuation Court.
- (13) Except as provided by this section, the attribution of a particular land use to land for the purpose of levying differential rates cannot be challenged.

Appendix 2



Tatiara District Council

APPLICATION BY OCCUPIER TO BE ENTERED ON THE ASSESSMENT RECORD

SECTION ONE: *To be completed by the Occupier:*

I, _____ being the occupier of Assessment _____
,
at address _____

apply to be entered on the Council's Assessment Record as the principal ratepayer in respect of the above property.

The mailing address for the rates notice will be:

I acknowledge that I will, upon being entered on the Council's Assessment Record, be responsible for the payment of all Council rates imposed on the above property. I acknowledge that, in the event that rates remain unpaid for a period of 12 months, the Council will advise the owner of the property of that fact in writing.

Signature _____ Date _____
(Occupier)

SECTION TWO: *To be completed by the Property Owner:*

I, _____ being the owner of the above property,
consent to _____ being
entered on

the Council's Assessment Record as the principal ratepayer in respect of the above property and thereby being responsible for the payment of all Council rates imposed on the above property.

I acknowledge that, in the event that rates remain unpaid, the Council may seek to recover those unpaid amounts from me, as the owner of the property, as a debt.

I agree to notify the Council in writing of any changes to this arrangement.

Signature _____ Date _____ (Property Owner)