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| <b>DA</b> | <b>OBJECTIONS TO THE RATE RECORD &amp; RATEABLE STATUS OF LAND</b> |
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| <b>DIVISION:</b>            | Finance                 |
| <b>BUSINESS UNIT:</b>       | Finance                 |
| <b>SERVICE UNIT:</b>        | Rates & Revenue         |
| <b>RESPONSIBLE OFFICER:</b> | Chief Financial Officer |
| <b>FILE NO.:</b>            | 086/003                 |
| <b>DATE FIRST ADOPTED:</b>  | 13 December 2013        |
| <b>DATE LAST REVIEWED:</b>  | 10 December 2020        |
| <b>ATTACHMENTS:</b>         | N/A                     |
| <b>VERSION NO.</b>          | 8                       |

|                                       |                  |                  |
|---------------------------------------|------------------|------------------|
| <b>Dates of Amendments / Reviews:</b> |                  |                  |
| DAP Meeting:                          | 28 November 2013 | 18 May 2017      |
|                                       | 22 May 2014      | 24 May 2018      |
|                                       | 2 June 2015      | 23 May 2019      |
|                                       | 26 May 2016      | 26 November 2020 |
| OCM:                                  | 13 December 2013 | 8 June 2017      |
|                                       | 12 June 2014     | 14 June 2018     |
|                                       | 11 June 2015     | 13 June 2019     |
|                                       | 9 June 2016      |                  |

**FUNCTIONS DELEGATED:**

- (1) Authority to extend the time for a person to make an objection in relation to the rate record.
- (2) Authority to consider any objections to the rates record and allow/disallow the objection either wholly or in part.
- (3) After making a decision on the objection the delegated officer is to promptly serve upon the person by whom the objection was made, written notice of their decision on the objection and a statement of their reason for that decision.
- (4) In considering objections to the rate record, grant non-rateable status for Land used for purposes in accordance with the Local Government Act 1995 Section 6.26 (2).

**CONDITIONS/GUIDELINES:**

- (1) Objections allowed on the grounds of non-rateability of Land are limited to where general rates to be charged do not, or would not, exceed \$5,000.
- (2) All transactions utilising this delegation are to be recorded in the City's Recording Keeping system (ECM) by the delegated officer or by another officer directed by the delegated officer.

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**AUTONOMY OF DISCRETION:**

As provided under Legislative requirements

**LEGISLATIVE REQUIREMENTS/COUNCIL POLICY:**

Section 6.26, 6.76, 5.42 and 5.44 of the *Local Government Act 1995*.

**DELEGATE:**

Chief Executive Officer

Note: The Chief Executive Officer will sub-delegate this authority to:-

**SUB/DELEGATE/S:**

Chief Financial Officer

Head of Finance