



Rating Policy

POLICY OBJECTIVE

To provide a clear and open methodology as to how the rates and charges are calculated each year and/or adjusted by way of a supplementary notice throughout each financial year; and to ensure each property is categorised correctly as defined by the Local Government Act 1993.

LEGISLATIVE PROVISIONS

Local Government Act 1993

Local Government (General) Regulation 2005

Valuation of Land Act 1916

Department of Local Government Council Rating and Revenue Raising Manual 2007

POLICY STATEMENT

Each year Council must levy rates in accordance with the provisions of the *Local Government Act 1993*. While Council's income from rates is capped annually by rate pegging, it is Council's responsibility to determine where the rates will be levied through the development of an appropriate rating structure in terms of Categories and sub-categories.

Statement of Procedures

1. Categories/Sub-categories

Council's rating structure will take the following form:

Category	Sub-Category
Residential	General
	Goulburn
	Marulan
Business	General
	Goulburn
	Goulburn Town Centre
	Marulan
Mining	
Farmland	

Council at its discretion will be able amend the boundaries for rating purposes for the Goulburn and Marulan town areas when the centre of population changes to bring outlining properties into the township resulting from a subdivision or boundary adjustment. Staff will report to Council each year where significant changes have been made and the boundaries require adjusting.

2. Rating Methods

Council will apply the available rating methods to each of the rating categories/sub-categories as follows:

Category	Sub-Category	Rating Method
Residential	General	Base Rating
	Goulburn	
	Marulan	
Business	General	Ad Valorem with minimums
	Goulburn	
	Goulburn Town Centre	
	Marulan	
Mining		Ad Valorem with minimums
Farmland		Base Rating

In relation to the subcategories subject to the base rating:

- In the first year that rates are set after a general valuation (every three years) the base rate will be reset to ensure the base rate makes up 30% of the yield of each of the sub-categories.
- In other years, any rate pegging increase applicable to the yield of those sub-categories subject to a base rate will be applied evenly over the properties within these sub-categories through an increase to the base rate.

3. Mixed Development Rating

The Valuer General determines which properties are to be supplied with a (MDF) and provides Council with the relevant split up between the uses.

Using the percentage supplied, Council will rate these properties part Residential and part Business on the basis of their (MDF).

For Mixed Development properties that only have one water meter connected to the property, all water and subsequent charges will be charged at non-residential rates.

4. Supplementary Rating

Properties will be rated upon valuations currently held as at 1 July.

Council will cancel rates issued upon subdivision or amalgamation during the rating year.

Any newly created lots resulting from subdivision will be rated from the commencement of the next quarterly instalment following the date of registration of a new Deposited Plan, Strata Plan or Community Title.

The amalgamation of properties will be rated from the commencement of the next quarterly instalment following the date valuation made.

Rates on the parent property will be adjusted back from the quarter when the newly created lots will be rated individually.

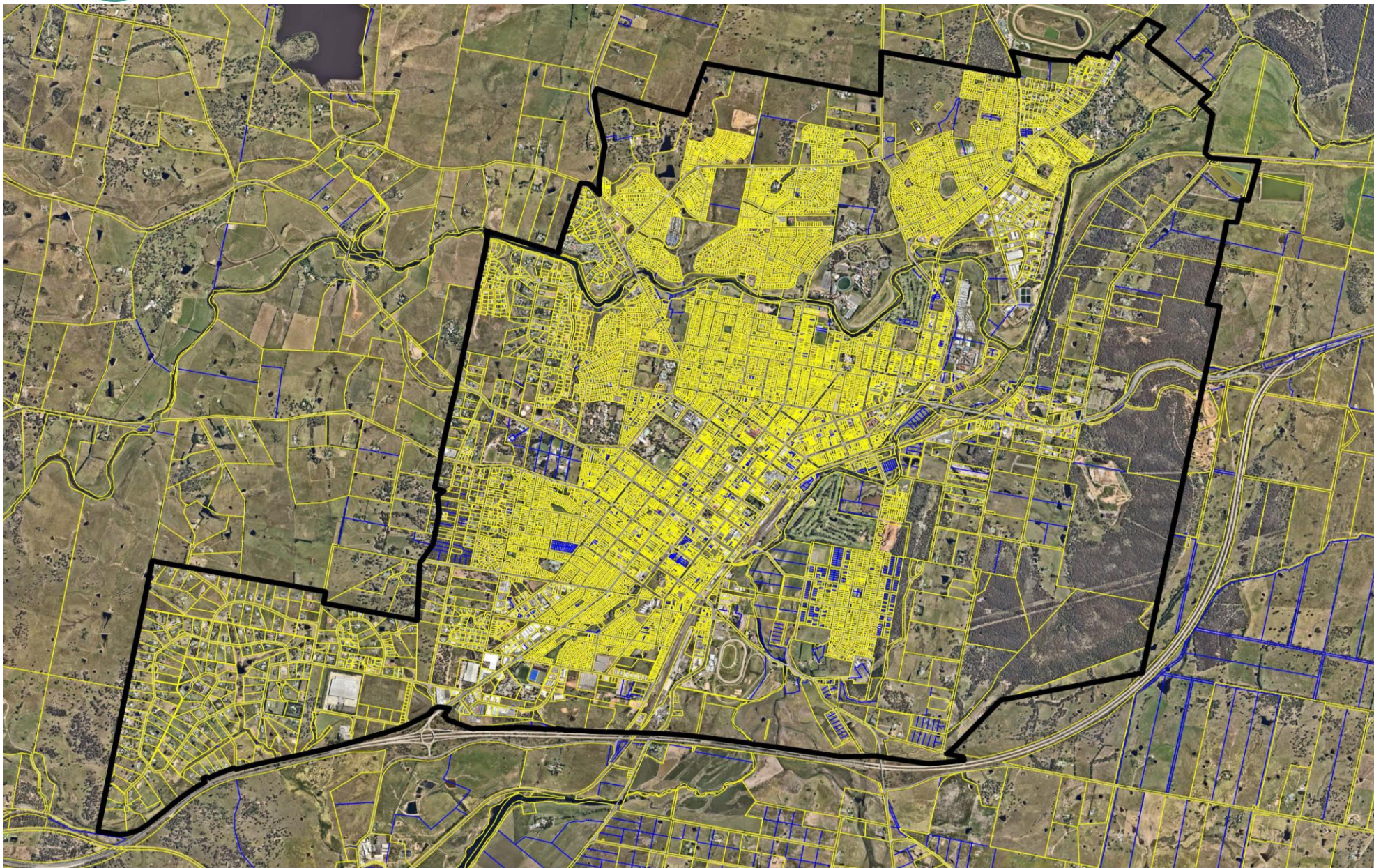
Council may use settlement dates to ascertain next quarterly instalment for rating purposes.

Version	Council Meeting Date	Resolution	Adoption Date	Effective From
1	23 June 2009	09/369	23 June 2009	23 June 2009
2	26 February 2010	10/87	26 February 2010	26 February 2010
3	21 May 2013	13/179	21 May 2013	5 July 2013
4	16 May 2017	17/159	16 May 2017	16 June 2017
5	6 September 2022	2022/315	6 September 2022	4 October 2022
All policies can be reviewed or revoked by resolution of Council at anytime.				

DIRECTORATE: Corporate & Community Services

BUSINESS UNIT: Finance





MARULAN

