



Policy No: **3.1**
Approved by Council: **February 2019**
Next Review Date: **February 2021**
Responsible Officer: **Manager Finance**

Minute No: **C124/3-19**
ECM File No: **12.99**
Version: **3.0**

Remission of Minimum General Rate Difference Policy

POLICY STATEMENT:	1.1 This Policy provides for the remission of the minimum rate provisions of the General Rate in certain circumstances.
OBJECTIVE:	2.1 To equitably rate those properties that have limited utility due to their nature or locality. 2.2 This Policy relates only to ratepayers who have other rateable land within Kingborough.
SCOPE:	3.1 This Policy applies to all applicable land.
PROCEDURE (POLICY DETAIL):	4.1 Where land is subject to a minimum General Rate, the difference between the General Rate calculated by reference to the Capital Value of the property and the minimum General Rate, shall be remitted: 4.2 Where the land only has erected upon it a boat shed, jetty, ramp or similar structure for access to littoral or riparian waters; or 4.3 Where the land is undeveloped and does not have the qualities of a minimum lot, as defined by the Local Government (Building and Miscellaneous Provisions) Act 1993, except where such land could be adhered to other lands in the same ownership so as to comprise a block which has the qualities of a minimum lot: 4.4 The above provision shall only apply if the ratepayer who is liable for the rates is also liable for rates on other developed land in the Kingborough municipal area. 4.5 Any remission of the General Rate granted in accordance with this Policy may be withdrawn where the rates have not been paid in full by the due date. The General Manager has the delegated authority to determine the application of this provision. This authority may be sub-delegated by the General Manager to any other Officer. 4.6 A quarterly report will be provided to Council of remissions provided under this Policy.
COMMUNICATION:	5.1 Members of the public 5.2 Councillors 5.3 Council Staff
LEGISLATION:	6.1 Section 129 of the Local Government Act 1993