



# *Burwood Council*

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## **AGGREGATION OF LAND VALUES FOR RATING PURPOSES - POLICY**

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## **Purpose**

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To assist ratepayers to minimise the level of rates paid pursuant to Section 548A of the *Local Government Act 1993* (the Act).

## **Scope**

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To set out the mechanisms under which applications for rates relief for owner occupiers of residential property of the Burwood Council Local Government Area who wish to make application for the aggregation of land values for rating purposes.

## **Introduction**

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The Valuer General issues separate values to licences, permissive occupancies and enclosure permits where land subject to Crown Land Lease does not adjoin the freehold property e.g. a wharf separated by a road or a reserve.

The *Local Government Act 1993* requires rates to be levied on each 'parcel of land' which is separately valued. Where in Council's opinion the levying of separate rates applies unfairly the council may aggregate the land values for rating purposes through the application of this policy. The policy may also be applied to multiple lot assessments containing separate values for garages and car spaces.

## **Application Process**

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Applications for Aggregation of Land Values must be determined in accordance with Section 548A of the *Local Government Act 1993*, made in writing and meet the following criteria:

- a. The applicant must be the owner of the property
- b. The property for which the application for aggregation applies must be the principal place of residency of the applicant(s)
- c. Parcels must have been separately valued by the NSW Valuer General
- d. Contiguous (adjoining) or for Licences, associated with a residential assessment
- e. Parcels must have the same Ordinary Rate Category or same Special Rate Category or Sub-Category
- f. Parcels must be within the same Deposited Plan or Strata Plan

The inclusion of a lot within an aggregation shall cease upon:

- a. The sale, conveyance or resumption of the lot (land parcel)
- b. The erection of a building on the lot (land parcel)

Land Parcels that do not comply with the aggregation guidelines will be charged the full rates and charges.

## **Assessment**

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Applications will be assessed by the Finance and Resource Management Team and approved by the Financial Operations Accountant. Any ratepayer, who is dissatisfied with the determination by the Finance and Resource Management Team under this policy may request that the Deputy General Manager, Corporate, Governance and Community review the decision.

## **Related Information**

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- *Local Government Act 1993*
- *Local Government (General) Regulations 2005*
- *Council Rating & Revenue Raising Manual – NSW Office of Local Government*
- *Privacy and Personal Information Protection Act 1998*

## **Review**

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This policy will be reviewed every four years.

## **Contact**

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Financial Operations Accountant on 9911-9836