



Sale of Land Due to Non Payment of Rates Policy

Reference Number:	3.16
Type:	Council
Category:	Corporate Services
Relevant Community Plan Outcome:	<ul style="list-style-type: none"> Be bold and innovative in our practices, leadership and decision making. Adaptive and sustainable management of the City's finances.
Responsible Officer(s):	Manager Financial Services
First Issued/Approved:	August 2008
Minutes Reference:	CoS 4/02/2019, Item 3.6
Last Reviewed:	February 2019
Next Review Due:	February 2021
Applicable Legislation:	Local Government Act 1999 Local Government (Financial Management) Regulations 2011
Related Policies:	Rating Policy
Related Procedures:	LGA guidelines for non-payment of rates; debt recovery procedure

1. Purpose

This policy seeks to clarify Council's position on the sale of land where rates remain unpaid as per Section 184.

2. Scope

This policy relates to all rateable land where rates have not been paid for 3 years or more.

3. Policy Statement

Where rates have been in arrears for 3 years or more and Council has unsuccessfully pursued all reasonable attempts to secure payment giving regard to hardship constraints by the ratepayer, then Council has the option under Section 184 of the Local Government Act 1999 to pursue recovery of rate arrears through the sale of land.

This policy does not apply to rates arrears that have resulted due to an arrangement for postponement of rates in accordance with Council's Rating Policy, unless the postponement ceases to have effect. Should reasonable attempts to sell the land fail Section 185 of the Local Government Act 1999 can be applied.

4. Definitions

N/A