



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"> • Our values, leadership and collaborative approach are bold and courageous and enables us to deliver value for our Community and create a leading liveable City • The management of our city is progressive, responsive and sustainable to ensure a united and unique place for future generations • Open and accountable governance
Responsible Officer(s):	Manager Financial Services
First Issued/Approved:	August 2008
Minutes Reference:	CoS 07/08/2023, Item 4.29
Last Reviewed:	August 2023
Next Review Due:	August 2024
Applicable Legislation:	Local Government Act 1999 Local Government (Financial Management) Regulations 2011
Related Policies:	Rating Policy
Related Procedures:	Sale of Land Procedure Due to Non Payment of Rates

1. Purpose

This Policy seeks to clarify Council's position on the sale of land where rates remain unpaid as per Section 184 of the Local Government Act 1999.

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