

COUNCIL POLICY - Rating Policy 2019-2020	
Reference Number	750841
Responsible Business Unit	Corporate Services
Responsible Officer	General Manager Corporate Services
Legislation	Local Government Act 1999 Local Government General Regulations 2013 Valuation of Land Act 1971 Natural Resources Management Act 2004 Rates and Land Tax Remissions Act 1986 Rates and Land Tax Remissions Regulations 2009 Heritage Act 1993 Heritage Places Act 1993 Recreation Grounds Rates and Taxes Exemption Act 1981 Recreation Grounds (Regulations) Act 1931 Recreation Ground Regulations 2011 Aboriginal Heritage Act 1988 Aboriginal Lands Trust Act 2013 Aboriginal Lands Trust Regulations 2014 Development Act 1993 Development Regulations 2008 Local Government Financial Management Regulations 2011 Local Government Finance Authority Act 1983
Relevant Delegations	Chief Executive Officer General Manager Corporate Services Chief Financial Officer Senior Finance Officer – Rates Finance Officer - Rates
Related Policies Management Guidelines Frameworks	Property Identification Policy C17 Resolution No 1125.3.4 Kerbside and Green Waste Policy Rates Financial Hardship Policy Rates Debt Recovery Policy Rates Rebate Policy Rates Senior Postponement Policy Rating System Management Guidelines Rate Rebates Management Guidelines Rates Financial Hardship Guidelines Rates Debt Recovery Guidelines Rates Senior Postponement Guidelines
Link to Strategic Plan	Objective 4.4 – Develop a Sustainable organisation
Council resolution	109.3
Date Adopted	11 June 2019
Review Date	June 2020
Previous Revisions	Item 143.3 – July 2013 Item 220.1 - 14 Sept 2015

Item 120.01- 14 June 2016 Item 110.3 – 13 June 2017 Item 118.1 - 12 June 2018

POLICY STATEMENT

To comply with the requirements of Section 123 (2) (d) (e) of the Local Government Act 1999, Council must, each financial year, prepare and adopt a Rating Policy in conjunction with the Annual Business Plan and the annual declaration of council rates.

OBJECTIVES

The purpose of this policy is to outline Council's approach to the determination and collection of rates from its community and to meet the requirements of the Local Government Act. In developing this policy Council has also given consideration to the five principles identified which apply to the imposition of taxes on communities¹.

SCOPE

Council's powers to raise rates are scheduled under Chapter 10 of the Local Government Act 1999 (the Act). The Act provides the framework within which the Council must operate, but also allows Council to make a range of policy choices.

Section 147 of the Local Government Act 1999 states that all land within a Council area, except for land specifically exempt (e.g. Crown Land or Council occupied land) and land which includes other limited categories, is rateable.

Section 150 of the Local Government Act 1999 states that Rates are not fees for services, they constitute a system of taxation for Local Government purposes. Local Government functions are broadly defined under Section 7 of Chapter 2² of the Local Government Act, where Council is to provide services and facilities that benefit its area, its ratepayers, residents and visitors to its area (including general public services or facilities which include sewer and water services, waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities and to provide for the welfare, well-being and interests of individuals and groups within its community.

PRINCIPLES

Council must raise sufficient revenue for the purpose of the provision of appropriate goods and services for the community, being; infrastructure, street lighting, regulatory and compliance services, governance and administration. Rates are not fees for services; they constitute a system of taxation for Local Government functions and purposes which are defined in the Act³.

IMPLEMENTATION

This policy represents Council's commitment to balancing the five main principles of taxation⁴, being:

1. Principles of Taxation

- i. **Benefits received** (i.e. services provided or resources consumed). Reliance on this principle suggests that, all other things being equal, a person who receives more benefits should pay a higher share of tax.

¹ Local Government Rating – A Consultation Paper, April 2001

² Local Government Act 1999 – Chapter 2, The system of Local Government

³ Local Government Act 1999 – Chapter 10

⁴ Balancing the principles of taxation is not a 'compulsory' aspect of a rating policy; nevertheless, these principles are broadly accepted throughout the world in a variety of contexts.

- ii. **Capacity to pay.** This principle suggests that a person who has less capacity to pay should pay less; and that persons of similar means should pay similar amounts.
- iii. **Administrative simplicity.** This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
- iv. **Economic efficiency.** This refers to whether or not the tax distorts economic behaviour.
- iv. **Policy consistency.** The principle that taxes should be internally consistent and based on transparency, following predictable rules that are understandable and acceptable to taxpayers.

2. Valuation of land

Section 152 of the Act allows Council to adopt one of three valuation methodologies to value the properties in its area. They are:

- *Capital Value* – the value of the land, including all improvements on the land;
- *Site Value* – the value of the land, including any improvements which permanently affect the amenity of use of the land (drainage works) but excluding the value of buildings and other improvements; or
- *Annual Value* – a valuation of the rental potential of the property.

Council has chosen to continue to use capital value as the basis for valuing land. Council considers that this method provides the fairest way to distribute the rate burden across all ratepayers. Using capital value as the basis for valuing land more appropriately addresses the principles of taxation and is a better indication of capacity to pay.

Council does not determine property valuations but chooses to exercise the right under Section 151 of the Act to adopt the capital valuations as assessed by the Valuer-General through the State Valuation Office. If a ratepayer is dissatisfied with a property valuation then an objection should be lodged to the State Valuation Office. Lodgement of an objection does not change the due date for the payment of rates or the liability to pay.

Certain properties may be eligible for a 'notional value' under the Valuation of Land Act 1971. This may apply if the property is the ratepayer's principal place of residence and its value is enhanced by unrealised subdivision potential or a different potential land use. A notional value is generally less than the capital value and therefore would result in reduced rates. An application for a notional value must be made to the State Valuation Office.

3. Assessment records

All changes to postal addresses, names of ratepayer/owner/occupier and changes of ownership must be notified to Council in writing. Section 174 of the Act states that a person is entitled to inspect their assessment record at the Council Office during normal office hours and is entitled, on a fee set by Council, to a copy of an entry made within the assessment book. However, a person who inspects the assessment record or obtains a copy of an entry made in the assessment record under this section must not use the information obtained for advertising or marketing activities or for commercial purposes. To do so will incur a penalty of \$10,000.

4. Rate Components

- i. **Rate in the dollar:** The largest component of rates is the element which is calculated by reference to the value of land. Each financial year, Council officially declares what percentage of the value of land parcels will be payable in rates. Section 156 of the Act allows councils to impose rates based on location of land (zones), or the use of land (i.e., residential, commercial, primary production, industrial, vacant, other). Property values reflect the relative availability of and access to Council services, which is applied to all types of land use and land locations. Acknowledging both the 'benefits received principle' and 'capacity to pay principle', Council has set differential general rates based on the use of the land as prescribed by Regulation 14 of the Local Government (General) Regulations 2013.

- ii **Land against which rates may be assessed:** Section 148 of The Local Government Act provides for rates to be assessed against any piece or section of land *subject to separate ownership or separate occupation*. Decisions regarding the division of land for the purposes of separate residential, commercial or industrial tenancy apportionments, or for the establishment of separate ownership and occupation are to be made in consultation with the Valuer-General. These decisions must be made fairly and in accordance with Council's principles and practices which are applied on a uniform basis across the whole of the Council area.
- Where assessments include one or more dwellings which are not occupied by any direct family member of the owner, then that dwelling can be separately rated.
 - Properties which are currently being used for marketing or display purposes (e.g. display homes) will be rated as commercial until such time as the property becomes residential.
 - The minimum rate will be charged for any combination of contiguous land subject to the same ownership and/or occupation.
 - Current land use categories that have differential base rating factors:
 - ◆ Residential and Other (including retirement village homes)
 - ◆ Commercial
 - ◆ Industrial
 - ◆ Primary Production
 - ◆ Vacant Land
 - ◆ Marina Berths
 - Council recognises that the rural sector not only contributes to our economy but also has significant responsibilities in relation to environmental conservation, while at the same time having the same level of council provided services as other sectors. Council will therefore provide a reduced differential rate, to be at least 10% below the residential (base) rate, for Primary Production.
 - To maintain the calculation of differential rates based on the land use categories and provide the uniformity of the 'benefits⁵ received principle', ie, 'usage of services provided for promotions, gains or profits', Council has established a base calculation percentage for each differential rate classification where:
 - ◆ Residential & Other land use is classed as the base rate
 - ◆ Commercial land use is rated at 60% above the base rate
 - ◆ Industrial land use is rated at 40% above the base rate
 - ◆ Primary Production land use is rated at 10% below the base rate
 - ◆ Vacant land use is rated at 30% above the base rate
 - As part of the valuation assessment process the State Valuation Office applies a land use to each assessment to identify the predominant use of the land, which is also used by various taxation authorities. Council applies this land use for general rating purposes, however, under the Local Government Act 1999, Council is the relevant authority who determines land use for rating purposes. The rating land use applied by Council must meet the definitions under Development Regulations and as such, the local government land use may vary from that used by other taxation authorities.
 - If a ratepayer believes that a particular land use has been incorrectly classified against a property, then an objection can be lodged to the Council.
- ii. **Minimum Rate** – Council may impose a minimum amount payable by way of rates, provided that it has not imposed a fixed charge. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.

⁵ English Thesaurus, alternative meanings for benefits (helps(v.) – promotes, profits, furthers, aids (gains (v.) gains, profits

Council has the discretion to apply either 1) a fixed charge (applying equally to all rateable properties or 2) a minimum rate (applying to lower-value properties), but cannot use both of these mechanisms.

To the extent that many (though not all) Council services are provided and available relatively uniformly to all ratepayers and that property values vary because of a range of factors (not just the relative extent of Council services), Council considers it is equitable, from the perspective of the benefit principle, to recover the costs of such services by way of a minimum rate. However, applying the benefit principle exclusively would not take into account the capacity to pay principle. Imposing a minimum rate ensures that all residents contribute towards the provision of basic services at a reasonable level. Under Section 158(2)(d) of the Act, up to 35% of Council's general rate revenue can be collected from minimum rate.

- iii. **Separate Rate** – Section 154 of the Act allows that a Council may declare a separate rate to raise funds for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or intended to be, of benefit to the land, occupiers or visitors.
- iv. **Service Rates and Service Charges** – Section 155 allows that Council may impose a service rate, an annual service charge or a combination of a service rate and an annual service charge, on rateable land within its area, to which it provides, or makes available, a prescribed service. If a council provides more than one prescribed service of a particular kind in its area, a different service rate and/or annual service charge may be imposed in respect of each area of service provided.
- v. **Community Wastewater Management Schemes (CWMS)** – Council provides a prescribed Community Wastewater Management Scheme (CWMS) service to all properties in the Riverglen and Woodlane areas. The cost of providing and maintaining these services, including infrastructure and replacements, is recoverable from rateable land within these defined areas. This is collected by imposing a service rate and a service charge on each rateable property within these defined areas.

The metered supply of water to sections of the Woodlane CWMS commenced on 1 July 2009 with annual meter readings taken as at 30th June each year. Any excess water usage over 130kl is charged at the SA Water excess water levy rate as at the 30th June of that current financial year.

- vi. **Natural Resources Management Levy** – Council is required, under the *Natural Resources Management Act 2004*, to make a specified contribution to the SA Murray Darling Basin Natural Resources Management Board. This is done by imposing a separate rate against all rateable properties.

This separate rate is effectively a State tax that Councils' are required to collect and return to the local NRM Board, a State Government agency. Although it appears on Council's rate notice, enquiries about this component should be directed to the SA Murray Darling Basin Natural Resources Management Board: Phone 08 85821460 or through their website: www.sambdnrm.sa.gov.au.

- vii. **Kerbside Waste, Recycling and Green Organics Services** – Council provides Waste Management services to all residential properties within the urban and rural areas for Household waste, Kerbside Recycling and Green organics. An annual service charge is set by Council at the time of setting rates for the coming financial year and is based on:
 - Township and outer township properties weekly waste and fortnightly recycling and green organics collection service
 - Rural properties (excluding outer townships) fortnightly recycling collection service

- Commercial and industrial premises within the urban and rural areas fortnightly recycling service.

The annual service charge will be levied against all existing residential properties to recover the cost of providing these services. A single one off charge will be applied to all new residential and commercial/business properties. A further charge will also be applied for any additional household mobile garbage bins and for any replacement bins which have been deliberately damaged.

5. Assistance with Rates

- **Concessions** – Until the end of the 2014-2015 financial year, the State Government funded some concessions on Council rates under the *Rates and Land Tax Remission Act 1986*⁶. These concessions were formerly available to the holders of Pensioner concession cards, Department of Veterans Affairs (DVA), Gold card (TPI, EDA, WW) or in receipt of a Centrelink Allowance. These concessions were abolished by the State Government, effective from 30th June 2015.

From 1st July 2015, the State Government elected to replace these concessions with a single “cost-of-living payment” provided directly to those entitled. This payment may be used to offset Council rates. Note that not all former recipients of rates concessions will be entitled to the new payment. For eligibility checks, contact the Department for Communities and Social Inclusion (DCSI) concessions hotline 1800 307 758 or via their website www.sa.gov.au.

- **CWMS Concessions** – the separate concession entitlements for Council Community Wastewater Schemes (CWMS) are now administered by the Department for Communities and Social Inclusion (DCSI) as from 1st July 2017.

As from 1st July 2017, all concessions are now administered by the Department of Communities and Social Inclusion (DCSI)

- Residential Rate Capping** – Council is required to determine each year whether it will cap the maximum increase in the general rates payable by a ratepayer in respect of their principle place of residence. Council has determined not to introduce a cap given the extent of relief that is already provided and the ability for individual ratepayers to apply for rate relief upon the merits of their own particular circumstances.

However, the rate capping benefit is not available where a rate increase exceeding 15% or 7.5% for pensioners, is attributable to an increase in capital value as a result of capital improvements (e.g., home extension or upgrade, etc.) or a change in land use (e.g. from vacant to commercial).

Where a ratepayer is eligible to benefit from the application of rate capping, the Council's policy is to request the ratepayer to apply for the 15% rate cap (or 7.5% for pensioners) in writing. However, if the ratepayer has any queries regarding rate capping, they may apply for the benefit of the residential rates cap by contacting Council's Senior Finance Officer-Rates.

- Remission and Postponement of Rates (including Hardship)** – Section 182⁷ of the Local Government Act allows Council to partially or wholly remit (i.e. waive) or postpone rates on the basis of hardship. A postponement or remission of rates may be granted on condition that the ratepayer pay interest at a rate fixed by Council (but not exceeding the Cash Debenture Rate) and may also be granted on such other conditions as determined by Council. If a ratepayer is suffering financial hardship, they may contact

⁶ Rates and Land Tax Remission Act 1986

⁷ Section 182 of the Local Government Act, with particular reference to (1) and (2) of that section

Council's Senior Finance Officer-Rates to discuss the matter. Such enquiries will be treated confidentially and all applications will be considered on their merits.

- iii. **Postponement of Rates (Seniors)⁸** – If a ratepayer holds a State Seniors card then (unless they have a mortgage entered into before 2007 that is greater than 50% of their home's value), they are eligible to postpone, on a long-term basis, a component of the rates on their principal place of residence. The postponed amount is subject to a monthly interest charge, with the accrued debt falling due for payment only when the property is sold or transferred to someone else. However, at the ratepayer's discretion, some or all of the debt may be paid at any earlier time. At least \$500 of the annual Council rates bill must be paid as it falls due, but any amount in excess of \$500 per year may be postponed. The minimum amount of \$500 may be reduced further, if the ratepayer is eligible for the "one off cost of living payment" which they can apply against the \$500 if they wish.

Persons other than the holders of a Seniors Card may also apply for postponement of rates. Council will consider each application on its merits, but any successful applicant should expect that any postponed rates would be subject to accrued interest charges in the same manner as the Seniors Rate Postponement Scheme.

6. Rebate of Rates

i. Mandatory Rebates⁹

Council is required to rebate (discount) rates payable on some land under Sections 159 to 165 of the Local Government Act 1999. Where Council is not satisfied that the conditions for the rebate have been met, Council will require the body or person to apply for the rebate.

A 100% rebate must be applied to land used for:

- Health Services
- Religious Purposes
- Royal Zoological Society

A rebate of at least 75% (or more at Council's discretion) must be applied to land used by

- Community service organisations
- Schools and universities

ii. Discretionary Rebates¹⁰

Council is allowed a wide discretion to apply any rebate percentage of rates for a number of other purposes, such as:

- Securing property development of an area
- Assisting or supporting a business
- Preservation of historically significant places
- Facilities or services for children or young persons
- Accommodation for the aged or persons with a disability
- Educational purposes
- Agricultural, horticultural or floricultural exhibitions
- Hospital or health centre
- Residential aged care facility or day therapy centre
- Provision, benefit or service to the local community
- Provision of relief against a substantial change in rates due to the basis or structure of council's rating, rapid changes in valuations, anomalies in valuations, change in basis on which land is valued
- Where the rebate is considered by council to be appropriate to provide relief in order to avoid what would otherwise constitute – (a) a liability to pay a rate or

⁸ Section 182A of the Local Government Act and Regulation 13A of the Local Government General Regulations

⁹ Division 5, Section 159-164 of the Local Government Act

¹⁰ Section 166 of the Local Government Act – Discretionary Rebate of Rates

- charge that is inconsistent with the liabilities that were anticipated by council in its annual business plan or (b) a liability that is unfair or unreasonable.
- Where the rebate is to give effect to a review of a decision of council under Chapter 13 Part 2¹¹
 - Where the rebate is contemplated under another provision of the Act
 - Where a council is deciding whether to grant a rebate of rates or charges under Section 166, they are required to take into account:
 - i. the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and
 - ii. the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - iii. the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons, and may take into account other matters considered relevant by the Council.
 - A rebate of rates or charges may be granted on such conditions as Council thinks fit.
 - A rebate of rates or charges may be granted for a period exceeding one year, but not exceeding 10 years if providing assistance for securing property development within the area, assisting or supporting a business, or a community property over which the public has free and unrestricted access and enjoyment
 - A rebate of rates or charges may be granted for a period exceeding one year but not exceeding three years (rate capping) unless there are exceptional circumstances

Each rebate that is granted either reduces Council's revenue and thus its capacity to provide services, or, it effectively increases the amount that must be collected from other ratepayers. Decisions on applications for rebates are carefully considered. For each application received, Council will take into account:

- Why there is a perceived need for financial assistance through a rebate
- The level of rebate sought
- The extent of financial assistance, if any, being provided to the applicant in respect of the land by Commonwealth or State agencies
- Whether, and to what extent, the applicant is or will be, providing a service within the Council area
- Whether the applicant is a public sector body, a private, not for profit body or a private or profit body.
- The nature and extent of Council services provided in respect of the land, in comparison to services provided elsewhere in the Council area
- The community need, if any, that is being met by activities carried out on the land
- The extent to which activities at the land provide assistance or relief to disadvantaged persons
- The desirability of granting a rebate for more than one year
- Consideration of the full financial consequences of the rebate for the Council
- The time the application is received
- Whether the applicant may be eligible for a Council community grant
- Any other matters and policies of Council, which Council may consider relevant

After consideration of these matters, Council may refuse to grant any rebate or may decide to grant a rate rebate subject to specific conditions. Under Section 159 (7) of the Local Government Act, if a person or body has a benefit of a rebate of rates and the conditions for the rebate cease to exist, Council must immediately be informed that the rebate entitlement has ceased. Failure to comply with this Section can invoke a maximum penalty \$5,000.

¹¹ Chapter 13 Part 2 of the Local Government Act – Internal Review of Council Actions

A person or body who is aggrieved by the determination of Council in respect of their rebate application may seek a review of that decision within 21 days of the date of the notice of determination.

Council may, for proper cause, determine that a rebate entitlement granted no longer applies and if this happens during the course of a financial year, Section 159 (11) of the Local Government Act deems that Council is entitled to recover rates proportionate to the remaining part of the financial year.

A summary of all discretionary rebates applied for and the outcome of the applications and the associated reasons will be reported annually to Council through Council's Audit Committee.

7. Payment of Rates

Rates are declared annually and may be paid, at the ratepayer's discretion, either in one lump sum, or, in quarterly instalments that fall due in early September, December, March and June. The exact payment dates are set by Council at the declaration of rates and will be printed on the annual and quarterly rate notices, which will be forwarded to the ratepayer, not less than 30 days before the due date of each notice. Various options for rate payments are also clearly indicated on the rate notices.

Alternative payment arrangements may be made with any ratepayer requesting these arrangements. Providing the instalments are paid by the due date/s, payments may be made weekly, fortnightly or monthly depending on the circumstances of the ratepayer. Regular prepayments of rates may also be made at the ratepayer's discretion.

If the ratepayer has (or is likely to have) difficulty meeting these payments, they should contact Council's Senior Finance Officer-Rates to discuss alternative payment arrangements.

i. Late payment

As per Section 181 of the Local Government Act, Council will impose a fine of 2% on any late payment for rates. This fine may be waived in whole, or in part, at Council's discretion on the basis of hardship or medical reasons. A payment that continues to be late is charged an interest rate (which is adjusted by legislation each year) for each month it continues to be in arrears, including the amount of any previous unpaid fine and interest from any previous month. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to recover the administrative cost of following up unpaid rates and to cover any interest cost Council may be required to meet because it has not received rates on time.

An overdue final reminder notice will be issued when each rates instalment become overdue, i.e. unpaid by the due date. If, after the rates instalment has become due, and no response has been made to Council regarding the overdue reminder notices (i.e. payment arrangements or payments), should rates remain unpaid or payment arrangements dishonoured after the due date of the final notice, debt collection processes will be commenced. This attracts additional fees that are recoverable from the ratepayer.

When Council receives a partial payment of overdue rates, as per Section 183 of the Local Government Act, Council must apply the money as follows:

- First – to satisfy any costs awarded in connection with court proceedings (if applicable)
- Second – to satisfy any interest costs
- Third – in payment of any fines imposed
- Fourth – in payment of rates, in chronological order (starting with the oldest account first)

ii. Sale of Land for Non-Payment of Rates

Council may sell any property classified as vacant land where the rates have been in arrears for three years or more.

However, in Council's interests, a property classified as residential and is the rate payers principal place of residence, and unless the property is being sold by the mortgagee, if the rates have been in arrears for five years or more and all attempts to encourage the owner to come to payment arrangement agreements have failed, Council may notify the owner of its intention to sell the property.

DEFINITIONS

'Act' – refers to the Local Government Act 1999

'Capital Value' – refers to the valuation methodology used for the determination of the value of land as defined in the *Valuation of Land Act 1971*

'Cash Debenture Rate' – refers to the yearly rate of interest

'Council' – refers to the elected Council body

'council' – refers to council as the organisation

'CWMS' – refers to the Community Wastewater Management Systems (currently Riverglen and Woodlane) within the council area – these systems were previously known as Septic Tank Effluent Disposal Schemes (STEDS)

'Differential Rate' refers to the rate which may be applied to a category of land which is different to the rate applied to other land categories

'General Rate' – refers to the rate in the dollar which applied to properties in the calculation of the general rate payable by Council Rates. This can also be referred to as Differential General Rate.

'Land use differentials (Regulation 14)

- (a) *Residential* comprising the use of land for a detached dwelling, group, dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling within the meaning of the Development Regulations;
- (b) *Commercial—Shop* comprising the use of land for a shop within the meaning of the Development Regulations;
- (c) *Commercial—Office* comprising the use of land for an office within the meaning of the Development Regulations;
- (d) *Commercial—Other* comprising any other commercial use of land not referred to in the categories specified in paragraph (b) or (c);
- (e) *Industry—Light* comprising the use of land for a light industry within the meaning of the Development Regulations;
- (f) *Industry—Other* comprising any other industrial use of land not referred to in the category specified in paragraph (e);
- (g) *Primary Production* comprising—
 - (i) farming within the meaning of the Development Regulations; and
 - (ii) horticulture within the meaning of the Development Regulations; and
 - (iii) the use of land for horse keeping or intensive animal keeping within the meaning of the Development Regulations; and
 - (iv) in respect of a dairy situated on a farm—the use of land for a dairy within the meaning of the Development Regulations; and
 - (v) commercial forestry;
- (h) *Vacant land* comprising the non-use of vacant land;
- (i) *Other* comprising any other use of land not referred to in a previous category.

'*Minimum Rate*' – refers to the rate amount payable in respect of land which falls within a range of values as determined by Council.

'*Notional value*' – refers to land which may be under State Heritage recognition as referred by the Office of the Valuer-General

'*Postponed Rates*' – refers to any rates postponed under Section 182 of the Act

'*Postponed Rates – Seniors*' – refers to any rates postponed under Section 182A of the Act

'*Rating*' refers to the overall process of raising revenue by way of levying rates and charges

'*Rebates*' – refers to an amount that a rate or charge may be reduced in accordance with Sections 159 to 166 of the Act

'*Remissions*' – refers to any reduction in amounts payable granted in accordance with Section 182 of the Act

'*Residential Rate Cap*' - refers to a rate cap applied to properties, with a residential land use, upon application by property owner and subject to specific criteria, which can be applied under Section 166 (1)(l) of the Act

'*Service Charge*' – refers to a charge imposed for the provision of a prescribed service under Section 155 of the Act

'*Service Rate*' – refers to a rate imposed for the provision of a prescribed service under Section 155 of the Act