

Local Government Better Practice Guide

Revenue and Rating Plans

Supporting Documents

Table of Contents

How Rates Work	3
Local Government Rates and Charges	3
Property Valuations	4
Rateable Land and Exemptions	5
General Rates	6

Councillor Consideration Checklist	16
Application for Rate Exemption	23

The Local Government Better Practice Guide: Revenue and Rating Plans was compiled with assistance from:



How Rates Work

Councils decide how they calculate and allocate rates across properties as part of their annual budget process. The following information provides an overview of the rating system.

Local Government Rates and Charges

Across Australia, local government rates are primarily based on property values. In Victoria, the State Government's valuation authority, the Valuer-General Victoria, conducts valuations of properties in Victoria every year.¹ Councils use the most up to date valuations when setting their rates for the forthcoming financial year.

In preparing its annual budget, and before resolving on the rates and charges it will declare for its ratepayers for the forthcoming financial year, a council must determine the total amount of income it needs (including all rates, charges, user fees and other sources of revenue) to deliver services and infrastructure which it resolves as the priorities for its community.

These decisions are made alongside longer-term financial planning for significant spending such as roads and other infrastructure.

The *Local Government Act 1989* (the Act) sets rules around how councils can raise rates. It allows councils to raise rates by using the following:

- General Rates, which are raised via:
 - A Uniform Rate; or
 - Differential Rates; or
 - Limited Differential Rates; and
 - Municipal Charges (optional);
- Service Rates and Charges; and
- Special Rates and Charges.

Having reached agreement on their rates and charges, councils then issue rates notices for each rateable occupancy in their municipality.

Generally, property owners are liable for paying rates (whether they are occupying the property or not). Occasionally commercial leases specify that the tenant pays outgoing costs on the property (including rates) on behalf of the owners, however these contracts do not override the owners' liability should the tenant fail to make these payments.

¹ From 1 July 2018 land valuations were centralised under Valuer-General Victoria (VGV), with a new annual cycle of valuations. Prior to that date, valuations in Victoria were generally conducted by councils every two years.

Property Valuations

Rating valuations (also known as statutory valuations) reflect the fair market value of a property as at the 1st of January each year.

While valuations were once determined as part of the annual general valuation process by individual councils, this process has been completed by the Valuer-General Victoria since 2018. Councils are no longer responsible for the determination of property valuations.

Valuations are used by councils to apportion rates and the State Revenue Office for both land tax and the Fire Services Property Levy. Councils collect the Fire Services Property Levy on behalf of the State Revenue Office, which is why it is present on rate notices.

Annual valuations are made by the Valuer General Victoria following:

- The Valuation of Land Act 1960²; and
- The Valuation Best Practice Specifications Guidelines.³

All valuations are made by certified practising valuers on behalf of the Valuer-General Victoria. To make a valuation, valuers collect and analyse:

- Property transactions (sales and rental transactions);
- External/internal inspection data;
- Historical government property data records;
- Planning permit/building permit records;
- Planning (zones and overlay) information;
- Property transaction statistics; and
- Property title and occupancy details.

The information enables a level of value to be established and applied to each property within a group of properties that have similar characteristics.

The amount a council collects in rates in any year is determined by the council budget process – not property values. The various property values within a municipality determine the *distribution* of rates.

Higher valued properties will tend to pay more than lower value properties in the same municipality.

² <https://www.legislation.vic.gov.au/in-force/acts/valuation-land-act-1960/155>

³ <https://www.land.vic.gov.au/valuations/valuations-for-rate-and-land-tax/the-valuation-processes>

Objections to a Valuation

If you disagree with the valuation given to your property you can lodge an objection either directly with your Council, or through the Valuer-General Victoria's website.

The objection must:

- Be in writing;
- Be lodged within 2 months of the Date of Issue on your rates notice; and
- Explain why you are objecting.

While written objections must be lodged directly with your Council, the Valuer-General Victoria provides an electronic portal which allows you to lodge an objection online. This Objection Portal may be accessed at:

<https://ratingvaluationobjections.vic.gov.au/>

The Valuer-General Victoria is Victoria's leading property valuation authority and is responsible for the administration of the *Valuation of Land Act 1960*. Questions about provisions of this Act and disputes about valuations should be directed to the Valuer General Victoria.

Rateable Land and Exemptions

Rates exemptions allow for some types of property to be exempt from paying rates.

All land is considered rateable in Victoria, except where it is specified as exempt in the Act. Many of the current exemptions are long standing and some can be traced back to the *Local Government Act 1874*, the first specific local government legislation in Victoria. Other exemptions exist within the *Cultural and Recreational Lands Act 1963*.

The current exemptions include:

- State and Commonwealth land (Crown Land), where it is either unoccupied or it is used exclusively for public or municipal purposes;
- Crown land leased to a rail transport operator;
- Land used exclusively for charitable purposes;
- Land used as a residence of ministers of religion;
- Cultural and Recreational lands;
- Mines; and
- Returned Services League (RSL) clubs.

General Rates

The amount raised using uniform or differential rates, or a municipal charge, to fund council expenditures.

Councils calculate rates using a property valuation base, which in Victoria is either the Site Value (SV), Net Annual Value (NAV) or Capital Improved Value (CIV) of all properties in the municipality. Property valuations can also be appealed by the ratepayer.

Before allocating rates to individual rateable properties, councils declare if they wish to use a uniform rate or differential rates and an optional municipal charge.

Box 1 – Property Valuation Bases

Site Value (SV) – the value of the land only, not including improvements (such as a building).

Capital Improved Value (CIV) – the value of the land including any improvements (such as a house).

Net Annual Value (NAV) - the estimated annual rent for the land, less some expenses.

Uniform Rate

Where councils raise rates by applying one rate in the dollar to all properties in a municipality.

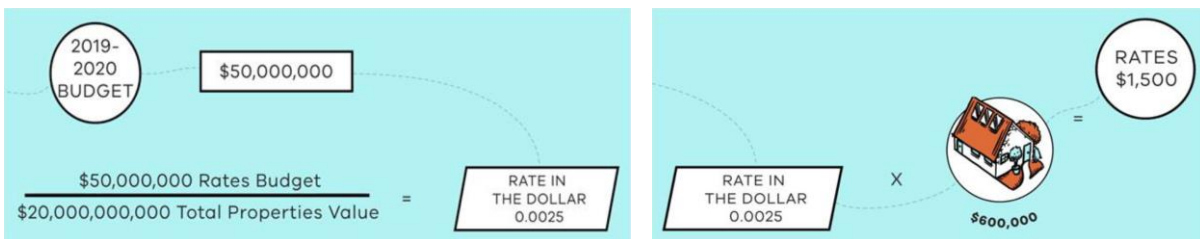
If a council chooses to set a uniform rate, the total amount of rates to be collected is divided across the total value of all rateable properties. This results in the rate in the dollar which is a percentage amount.

The rate in the dollar is then multiplied by the value of an individual property to calculate the amount to be paid by each ratepayer.

Under a uniform rate, all ratepayers pay the same rate in the dollar on their property's value.

In the example below, the City of Pleasantville:

- Seeks to raise \$50 million in rates for its budget; and
- The value of all the rateable properties in the municipality have been valued at \$20 billion (CIV).



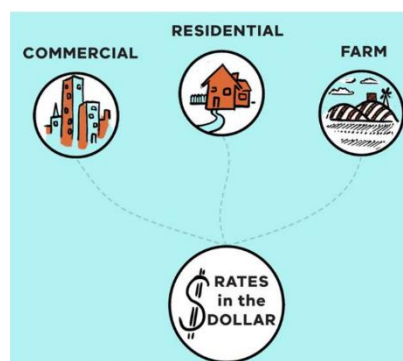
In this example, the council's uniform rate in the dollar will be 0.0025. This means that for every dollar of your property's value in the City of Pleasantville, you would pay 0.0025 cents in rates.

So, if you owned a property valued at \$600,000, that value would be multiplied by 0.0025, to get \$1,500 in rates.

Differential Rates

Where councils raise rates by applying different rates in the dollar for certain property categories.

When using differential rates, councils must declare the type of property categories and the rate in the dollar for each of these specified categories. Councils are free to declare whatever categories they choose. Some common categories for councils using CIV include Residential, Commercial and Farm Land.⁴ Other more specific categories can be determined, such as Quarrying Land, Vacant Commercial Land or Indoor Recreational Land.



Each category is assigned a separate rate in the dollar. Once this is determined, differential rates are calculated using the same method as a Uniform Rate. The following table gives a simple example of differential rates and rates payable for three different categories, each equally valued at \$600,000.

Example Differential Rating Categories (Sample Valuation: \$600,000)

Category	Rate in the Dollar	Rates Payable
Residential Land	0.00250	\$1,500
Commercial Land	0.00500	\$3,000
Farm Land	0.00125	\$750

In the example above, the council has elected to levy the highest rate in the dollar on commercial land and the lowest on farm land. Each property will pay a different amount in rates even though the three properties have been valued equally at \$600,000.

There is no limit on the number of differential rates a council may levy in Victoria. However, the highest differential rate is restricted to being no more than four times the lowest differential rate in a financial year.

Use of differential rates are further governed by the *2013 Ministerial Guidelines for Differential Rating*.⁵ The Guidelines set out some suitable and unsuitable uses of differential rates, limit their use in some specific ways and describe instances where councils should consider their use (such as farm land and retirement villages).

⁴ If a council uses NAV as their valuation base for rates, they are permitted to use only a few differential rate categories. This is known as 'Limited Differential Rates'.

⁵ https://www.localgovernment.vic.gov.au/_data/assets/pdf_file/0026/165554/Ministerial_Guidelines_for_Differential_Rating_April_2013-PDF.pdf

Municipal Charges

A fixed charge declared to cover some of council's administrative costs.

Councils can opt to use a municipal charge which applies equally to all properties regardless of their value. Because a municipal charge is a fixed dollar amount, the value of the property has no relationship to the amount charged. The greater the level of a municipal charge, the less the influence of the property's value in determining the total amount levied in general rates and charges.

Using the uniform rates example above, if a council declared that it wanted to raise \$10 million (out of the budgeted \$50 million in general rates) in municipal charges across the municipality's 50,000 properties then:

- Each property would be levied a fixed amount of \$200 in municipal charges;
- The rate in the dollar would be reduced to 0.002 cents in the dollar (as the amount to be raised lowers to \$40 million);
- The uniform rates portion for our example property would total \$1,200 (0.002 cents in the dollar x \$600,000 property value);
- The total rates payable for this example property using this system would be \$1,400 (Municipal Charge + Uniform Rates) instead of \$1,500.

Municipal charges can be used when levying differential rates as well as a uniform rate. The Act also allows an exemption from multiple municipal charges for the same ratepayer if they can show that they are operating a single farm business across multiple properties.

Rate Capping

A rate cap is a restriction or limit on the annual increase in rates from a previous year.

The current legislative rate cap system commenced in 2016-2017 and operates by limiting the amount of revenue a council can collect each year through general rates to a percentage increase from the previous year.

This percentage increase is not applied to individual properties, but the overall amount collected in general rates. Valuation movements and alterations to council's rating structure can result in an individual experiencing either a higher or lower percentage increase than what was set by the rate cap.

For example, the City of Pleasantville raised a total of \$10,000,000 in 2023/2024. If the rate cap for 2024/2025 was set at 2%, then the council could only raise a total of \$10,200,000 in rates. This amount would then be distributed amongst their ratepayers based on the valuations of their properties.

The rate cap is determined annually by the Minister for Local Government.

After the required consultation with their community, councils may choose to apply for a higher rate cap to be applied to their overall rates for either a single or multiple years. This application is lodged with the Essential Services Commission.

Rebates, Discounts and Deferments

Local governments can adjust the impact of rates by applying discounts, rebates, concessions, and deferments of payment.

A State-wide concession on rates is provided for eligible pensioners by the State Government. The rate rebate for eligible pensioners is 50 per cent of the General Rates up to a maximum set annually by the State Government. This amount typically increases annually in line with inflation.

Application of further rebates, discounts and deferments are at the discretion of individual councils.

Some Victorian councils provide an additional rebate on rates for eligible pensioners on top of the State Government rebate. Councils may provide rebates and concessions for the purpose of:

- Assisting the proper development of the whole or part of the municipal district;
- Preserving buildings or places in the municipal district which are of historical or environmental interest;
- Restoring or maintaining buildings or places of historical, environmental, architectural or scientific importance in the municipal district;
- Supporting the provision of affordable housing, to a registered agency; and
- Public benefit land use.

Councils can also offer incentives for instalment payments received at an earlier date, which are generally offered for payments by lump sum.

Deferment schemes, whereby rates owed can be paid upon a specified future date (including upon sale of the property), can also include a waiver of interest on the deferred rate or charge. Such schemes can temporarily address the affordability issue for some people who own property but do not have a high cash income. They permit individual circumstances to be considered, including (but not limited to) financial hardship due to long-term illness.

Hardship Policies and Waivers

All 79 Victorian councils provide for financial hardship considerations by application, and many have a published policy for circumstances of financial hardship.

Commonly, councils provide details of the financial hardship assessment process, along with a payment arrangement application form. The Act does not provide a specific definition of financial hardship.

Councils may set up different payment arrangements for people whom they assess as experiencing hardship or waive part of, or even all, unpaid rates and charges.

Service Rates and Charges

A Service Rate or Charge funds a specific service, commonly used to fund the collection and disposal of waste.

The Act permits councils to levy charges on a property for a specific service, such as:

- Waste, recycling, or resource recovery services; and
- Any other prescribed service.⁶

Waste charges for the collection and disposal of refuse, which fund kerbside waste and recycling services, are in widespread use in Victoria. Waste charges are separate from the State Government landfill levy, which is paid by licenced landfill operators (though some councils are landfill operators). Water services are no longer provided by Victorian councils, although some still provide limited sewage services for septic tanks.

Special Rates and Charges

A Special Rate or Charge funds a specific project that only affects a limited number of ratepayers.

Councils can choose to declare a special rate or charge to fund a project that only affects a limited number of ratepayers. This ensures that the ratepayers that benefit from the project contribute to funding it.

These projects can be initiated by councils or by ratepayers petitioning council for the new service. The special rate or charge to be raised also has separate financial accounting requirements, methods of declaration and objection, calculation of amounts due, and public consultation is required for the proposal to be implemented.⁷

Examples of a special rate or charge scheme may include:

- Street beautification works;
- Raising funds for commercial marketing, development, and promotion via Business/Trader Associations;
- Creation of car parking to support commercial businesses;
- Infrastructure improvements (such as roads, stormwater drainage, and water and sewer mains) in a limited access street;

Each Special Rate and Charge is calculated and apportioned differently depending on the funding required and number of ratepayers responsible for payment.

⁶ A prescribed service is one which has been specified in regulations by the Minister via a power in the *Local Government act 1989*.

⁷ The use of Special Rates and Charges are governed by the '*Special Rates and Special Charges: Calculating Maximum Total Levy Ministerial Guideline*'.

Supplementary Rates and Charges

If a property's valuation changes outside the annual revaluation process, councils issue amended notices updating the rates payable.

These valuation changes can occur for a variety of reasons, some of which are:

- Something occurs to make the land rateable (or exempt from rates) per the requirements of the Act;
- The land is subdivided or consolidated;
- A new building is constructed on the land;
- There is an alteration made to an existing construction (such as a renovation or demolition);

When the new valuation is determined, councils then issue revised rates notices to the owner showing the change in valuation and the updated rates and charges. This is generally called a supplementary rates notice and councils issue thousands of these notices annually as land uses change over time.

Alternate Rating Arrangements

Some ratepayers make payment directly to councils instead of paying rates based on a property's value or can enter into upgrade agreements that only affect their property.

Some specialist property types are subject to different methods of rating under other legislation, allowing councils to raise revenue via rating agreements. These apply to properties such as electricity generators and land used for cultural and recreational activities (such as sporting facilities). In these instances, the rates are calculated quite differently from using the market value of the property. In some instances, land that is exempt from rates altogether may also pay a contribution to the council to fund municipal services.

The introduction into State legislation of Environmental Upgrade Agreements and Cladding Rectification Agreements allows councils to help ratepayers obtain finance to alter their properties and pay back their loans via their rates payments. These agreements can reduce the interest rates on the loans as future property rates are used as a financial guarantee. By their nature, these agreements can involve complex methods of calculation which vary across councils.

Rate Notices and Payments

Councils are required to issue rates notices which contain significant detail about the ratepayer's property and the dates that payments are due.

The notices that councils issue ratepayers contain a significant amount of detail including the property's various legal descriptions, the assessed value of the property, rates and charges, liability of payment, payment options, ratepayer rights and methods of objection.⁸

Councils are required to allow ratepayers to make payment of the amount due over four instalments over the year and may also choose to offer the ability to pay in a lump sum (in full).

The due dates for these options were set in 1998 in the Government Gazette⁹ and are:

Four Instalments

- 30 September
- 30 November
- 28 February
- 31 May

Lump Sum (optional)

- 15 February

Other payment arrangements can be offered by councils which are often used to provide instalments paid via direct debit.

⁸ S158(4) of the Local Government Act 1989 and s10 of the Local Government (General) Regulations 2015, set out all details required to be present on a rate notice.

⁹ Government Gazette – pg.632 (<http://www.gazette.vic.gov.au/gazette/Gazettes1998/GG1998G012.pdf>)

What's on your rate bill?

PROPERTY ADDRESS

Details and address of property for rate notice.

CAPITAL IMPROVED VALUE

The expected sale price of the property if it was sold at the time of valuation.

SITE VALUE

The value of your land without improvements like your building.

NET ANNUAL VALUE

Five per cent of the value of your residential property.

RATE IN THE DOLLAR AMOUNT

Rate in the dollar amount and type of differential rate applied to valuation (if used) *

WASTE CHARGES

These are charged collected by the council to manage waste, including recycling, green waste and general waste.

FIRE SERVICES PROPERTY LEVY

This is charge collected by councils on behalf of the Victorian Government.

RATE AMOUNT


This is the rate amount calculated based on the value of your property.

TOTAL

Total amount you need to pay

2019-20 Valuation and Rate Notice

For the Period 01 July 2019 to 30 June 2020



MS J KING
32 PROSPECT ROAD
RIVER PLENTY VIC 3000


Property 32 PROSPECT ROAD RIVER PLENTY VIC 3000
LOT 61 PLN 9673
AVPCC 110 : Detached Dwelling

Valuations	Valuation Effective Date
Capital Improved Value	\$600,000
Site Value	\$449,000
Net Annual Value	\$15,000

1 January 2019

Council Rates and Charges	Amount
Residential 0.0025 cents in the \$ on CIV	\$1,500.00
Municipal Charge	\$70.00
140c Environmental Charge x 1	\$100.00
240c Green Waste Charge x 1	\$100.00
Annual Council Rates and Charges 2019/2020	\$1,770.00
Fire Services Property Levy	
Fire Service Levy Residential Rate 0.000046 cents in the \$ on CIV	\$27.80
Fire Service Levy Residential Charge	\$100.00
Balance of 2018 - 2020 Rates and Charges	\$1,897.80

The Fire Service Property Levy is collected for the State Government. They do not form part of Council revenue.



City of Pleasantville

PO Box 70
River Plenty
ABN 0000 792 0000

Tax Invoice
Assessment No. 0484023
Date of Issue 23 Aug 2019

Rate Enquiries
Monday to Friday 8:00am-5pm
Phone: 03 9000 7535
Fax: 03 9000 7566
TTY: 03 9000 7576
Web: www.cityofpleasantville.vic.gov.au

Pay in Instalments


Pay by four instalments. First instalment due by 01 October 2019

Instalment 1	
Due 01 Oct 2019	\$474.40

Remaining Instalments	
Instalment 2 Due 30 Nov 2019	\$474.40
Instalment 3 Due 28 Feb 2020	\$474.40
Instalment 4 Due 31 May 2020	\$474.40


Instalment Notices will be issued for instalments prior to their respective due dates.
Late payments will attract interest at 10%.
Any arrears, interest and legal costs are overdue and must be paid immediately.
Postal delays will not be accepted as an excuse for late payment.

Payment Options


 **Billpay Code: XXXXX**
Ref: XXXXX XXXX XXXX

Contact your banker for details
permission to make this
payment directly from your cheque,
savings or credit account

More info: www.ibpay.com.au
iB PAY View - View and pay this bill using internet banking.
iB PAY View Registration No.: XXXX XXXX XXXX

 **Billpay Code: XXXXX**
Ref: XXXXXXXX

Pay in store at Australia Post
by phone 131313. For online
assistance: n.au/postalhelp




355 404623

Amount Payable

\$474.40

Payment Due by
01 Oct 2019



* The rate in the dollar amount is calculated by dividing the council's revenue to be collected by the total value of all rateable properties in the council area.

The Fire Services Property Levy

Council rate notices also include the Fire Services Property Levy, a State Government charge, to pay for fire and emergency services. Councils are required to collect this levy on behalf of the State Government, which is used to fund Victoria's fire and emergency services.

Before 1 July 2013, a fire services levy charge was added onto insurance premiums to recover the cost of insurers' contributions to the Country Fire Authority and Metropolitan Fire Brigade.

Following a recommendation from the Victorian Bushfires Royal Commission, the collection method was changed. From 1 July 2013, the levy was removed from insurance premiums, with property owners contributing via their council rates.

The levy comprises two parts:

- A Fixed Charge, and
- A Variable Rate.

Before 1 July 2020, there were different rates depending on whether a property was located in the Metropolitan Fire Brigade or Country Fire Authority area. The separate levies recognised the different costs associated with funding each service.

From 1 July 2020, this no longer applies. Instead, the same rates will apply to properties in the same property classification across Victoria.

Holders of pensioner concession cards and Department of Veterans' Affairs Gold Cards (Totally and Permanently Incapacitated and War Widows) receive a concession on their home (principal place of residence). Only one concession applies per property per annum.

Property owners who currently receive a council rate concession in respect of their home (principal place of residence) automatically receive the levy concession.

The Fire Services Property Levy is not subject to the rate cap.

Penalty Interest and Recovering Unpaid Rates and Charges

Councils may charge interest on unpaid rates and charges as well as pursuing legal action which may include sale of the property.

Like taxes at other levels of government, if any rate or charge remains unpaid after its due date, councils can charge the ratepayer interest on these amounts.

Penalty interest rates are set by the State Government.¹⁰ However by using waivers, councils have the option to apply either the full amount, a partial amount or not to charge interest at all. Councils do not need to have a policy outlining when they will apply penalty interest, nor are they required to issue new notices once the interest has been applied to the debt. Councils can also choose to recover the unpaid amounts by legal action in the Magistrates' Court.

If rates remain unpaid for over three years, councils can sell the property to recover the outstanding amount, or transfer the land in question to itself, thereby gaining ownership of it.

In some circumstances the occupier of the land may become liable for payment instead of the owner. This may require them to make payment of rent to council instead of the owner, to pay the outstanding debt. In such cases the payments to council cannot exceed the amount of rent owed by the occupier.

¹⁰ The *Local Government Act 1989* requires that penalty interest is to be calculated at the rate fixed under section 2 of the *Penalty Interest Rates Act 1983*.

Councillor Consideration Checklist

This form is to be used by councillors when considering their council's draft Revenue and Rating Plan under section 154 of the *Local Government Act 1989*.

If being stored in Council's content management system, please complete all relevant sections and attach any relevant notes and/or supporting documentation.

1. Are you satisfied that your draft Revenue and Rating Plan aligns with your council's:

s88	Community Vision	Yes	No
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Notes

s90	Council Plan	Yes	No
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Notes

s91	Financial Plan	Yes	No
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Notes

s92	Asset Plan	Yes	No
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Notes

2. Are you satisfied that your draft Revenue and Rating Plan aligns with the following principles detailed within the Local Government Act 2020:

s89	Strategic Planning Principles	Yes	No
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Notes

s101	Financial Management Principles	Yes	No
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Notes

s106	Service Performance Principles	Yes	No
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Notes

3. While considering non-rate revenue, are you satisfied that you have considered each services:

Direct Costs	Yes	No
<i>E.g. Labour, Accommodation/Materials, Asset/Equipment Maintenance</i>		

Notes

Indirect Costs	Yes	No
<i>E.g. Corporate Services, Asset/Equipment Maintenance</i>		

Notes

4. While considering non-rate revenue, are you satisfied with the categorisation of each service¹¹ as:

Subsidised Pricing	Yes	No
<i>(the full cost of providing the service is not passed on and is subsidised by other revenue)</i>		

Notes

Full Cost Recovery Pricing	Yes	No
<i>(prices are set to recover all direct and indirect costs incurred, also known as cost-neutral)</i>		

Notes

¹¹ This question may require additional attached information, or multiple copies of this page to be provided where more space is required.

Market Pricing

Yes

No

(prices are set based on benchmarked competitive prices of alternate suppliers)

Notes

Profitable Pricing

Yes

No

(prices are based on council's desire to generate a profit used to subsidise other services)

Notes

5. For each Rate or Charge proposed (including each differential rate), have you considered¹² the key principles of:

Equity	Yes	No
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Notes

Fairness	Yes	No
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Notes

Efficiency	Yes	No
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Notes

¹² This question should be completed for each rate or charge proposed. Each differential rating category should be considered separately.

Simplicity	Yes	No
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Notes

Sustainability	Yes	No
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Notes

Application for Rate Exemption

This application form is to be used by organisations seeking a rates exemption pursuant to either:

- Section 154 of the Local Government Act 1989; or
- Section 4 of the Cultural and Recreational Lands Act 1963.

Please complete all relevant sections of this form and attach supporting documentation. The provision of the exemption will result in a decision by council, and you will be advised of the outcome in due course.

.

Council Assessment
Number

--

Property Address

	Postcode	

Applicant Details

--

Full Name / Company
Name

--

Postal Address

	Postcode	

Telephone / Mobile

--

Email

--

Are you the owner of the property? Yes No

If "No", please provide details of the property owner:

Owner Details			
Full Name / Company Name			
Postal Address			
		Postcode	
Telephone / Mobile			
Email			

SECTION A – Initial Classification

Section 154 of the *Local Government Act 1989*

2(a)	<p>Is the land unoccupied vacant land or land used exclusively for public or municipal purposes?</p> <p><i>If yes, proceed to Section C</i></p>	Yes <input type="radio"/>	No <input type="radio"/>
2(b)	<p>Is the land Crown Land, land vested in a Minister, Council, public statutory body or trustees appointed under an Act to hold that land in trust for public or municipal purposes?</p> <p><i>If yes, proceed to Section C</i></p>	Yes <input type="radio"/>	No <input type="radio"/>
2(c)	<p>Is the land used exclusively for charitable purposes?</p>	Yes <input type="radio"/>	No <input type="radio"/>
2(d)	<p>Is the land vested in or held in trust for a religious body and used exclusively as:</p> <ul style="list-style-type: none"> • A residence of a practicing minister of religion; or • For the education and training of persons to be ministers of religion. <p><i>If yes, proceed to Section C</i></p>	Yes <input type="radio"/>	No <input type="radio"/>
2(e)	<p>Is the land used exclusively for mining purposes?</p> <p><i>If yes, proceed to Section C</i></p>	Yes <input type="radio"/>	No <input type="radio"/>

2(f)	<p>Is the land held in trust and used exclusively:</p> <ul style="list-style-type: none"> • As a sub-branch of the Returned Services League of Australia • By the Air Force Association (Victoria Division) • By the Australian Legion of Ex-Servicemen and Women (Victorian Branch) 	Yes <input type="radio"/>	No <input type="radio"/>
Section 4 of the <i>Cultural and Recreational Lands Act 1963</i>			
2(a)	<p>Is the land:</p> <ul style="list-style-type: none"> • Vested in or occupied for the purpose of providing or promoting cultural or sporting recreation; and • Your organisation applies its profits in promoting its objectives; and • Prohibits the payment of any dividend or amount to its members. • Used for outdoor sporting recreational or cultural purposes or activities 	Yes <input type="radio"/>	No <input type="radio"/>
2(b)	Is the land used primarily as agricultural showgrounds?	Yes <input type="radio"/>	No <input type="radio"/>

SECTION B – Use of Land

Section 154 of the *Local Government Act 1989*

Does your organisation have a charity tax concession and/or endorsement as a deductible gift recipient (DGR)?	Yes <input type="radio"/>	No <input type="radio"/>
If you lease the land, does the lease agreement require you to pay rates on behalf of the owner?	Yes <input type="radio"/>	No <input type="radio"/>
Is any part of the land separately occupied and used for a non-charitable purpose?	Yes <input type="radio"/>	No <input type="radio"/>
Is there a house or flat on the land used as a residence?	Yes <input type="radio"/>	No <input type="radio"/>
Are commercial activities being conducted on the land?	Yes <input type="radio"/>	No <input type="radio"/>
Is the land used for the retail sale of goods?	Yes <input type="radio"/>	No <input type="radio"/>

Section 4 of the *Cultural and Recreational Lands Act 1963*

Does your organisation have a charity tax concession and/or endorsement as a deductible gift recipient (DGR)?	Yes <input type="radio"/>	No <input type="radio"/>
If you lease the land, does the lease agreement require you to pay rates on behalf of the owner?	Yes <input type="radio"/>	No <input type="radio"/>
Is any part of the land separately occupied and used for a non-charitable purpose?	Yes <input type="radio"/>	No <input type="radio"/>
Is there a house or flat on the land used as a residence?	Yes <input type="radio"/>	No <input type="radio"/>
Are commercial activities being conducted on the land?	Yes <input type="radio"/>	No <input type="radio"/>
Is the land used for the retail sale of goods?	Yes <input type="radio"/>	No <input type="radio"/>

SECTION C – Supporting Documentation		
Section 154 of the <i>Local Government Act 1989</i>		
Evidence of tax exemption or DGR status	Yes <input type="radio"/>	No <input type="radio"/>
Organisation Charter, Statement of Purpose and/or Articles of Association	Yes <input type="radio"/>	No <input type="radio"/>
Copy of lease for land (including rental payments)	Yes <input type="radio"/>	No <input type="radio"/>
Request for Tenant to be nominated as the land's Ratepayer <i>(to be completed by owner of land)</i>	Yes <input type="radio"/>	No <input type="radio"/>
Section 4 of the <i>Cultural and Recreational Lands Act 1963</i>		
Evidence of promotion of cultural or sporting recreational facilities or objectives in the community	Yes <input type="radio"/>	No <input type="radio"/>
Financial documentation showing promotion of objectives and prohibition of dividends or amounts to members	Yes <input type="radio"/>	No <input type="radio"/>

DECLARATION

I certify that I am authorised to complete this application and that the answers given are to the best of my knowledge are true and correct.

I understand that an approved exemption from rates may not apply to some levies and charges, which will remain liable for payment by the owner of the land.

I understand that an application without relevant supporting documentation may be declined.

I understand that rate exemptions are subject to annual review, and I may be required to verify ongoing eligibility should an exemption be approved.

Full Name			
Organisation		Position	
Signed		Date	

Dates for Payment of Rates and Charges

This information has been reprinted from page 632 of the Victoria Government Gazette No. G 12, Thursday 26 March 1998:¹³

Local Government Act 1989

DATES FOR PAYMENT OF RATES AND CHARGES

I, Robert Maclellan, MLA, Minister for Planning and Local Government, acting under section 167 of the **Local Government Act 1989** fix:

- 1) 15 February as the date on which the whole of the rate or charge (other than a special rate or charge) is due in 1998/99 and subsequent years; and
- 2) 30 September, 30 November, 28 February and 31 May as the dates on which payments by 4 instalments of the rate or charge (other than a special rate or charge) are due in 1998/99 and subsequent years.

Dated 20 March 1998.

ROBERT MACLELLAN, MLA
Minister for Planning and Local Government

¹³ <http://www.gazette.vic.gov.au/gazette/Gazettes1998/GG1998G012.pdf>

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