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**SECTION 85 LOCAL GOVERNMENT (RATING) ACT 2002**

- (1) A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if –
- (a) the local authority has adopted a remission policy under section 122XA of the Local Government Act 1974; and
  - (b) the local authority is satisfied that the conditions and criteria in the policy are met.
- (2) The local authority must give notice to the ratepayer identifying the remitted rates.

**Objective of the Policy:**

To enable the Council to remit rates that have been assessed in error for any rating unit.

**Conditions and Criteria:**

- Council may remit up to 100% of rates where Council has assessed the rates incorrectly. Council will remit the difference between the incorrect rate and a lesser correct rate.
- The Corporate Services Manager has been delegated authority to grant or refuse remissions under this policy.
- Any appeals against the decision of the Corporate Services Manager will be referred to the Planning and Finance Committee for final determination.

Remission of  
Rates Assessed in  
Error