



RATES REMISSIONS

REMISSION OF RATES ASSESSED IN ERROR

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.