

Council Policy (WCC.011)

Rates and Remissions Policy

Responsible Officer:

General Manager

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1 Purpose

The purpose of this policy is to provide West Coast Council (“council”) and the community with a transparent approach to raising rates and charges throughout the municipality and to meet the requirements of Section 86 of the *Local Government Act 1993* (“the Act”).

The Act requires Councils to implement rates and charges policies to provide transparency in decision making, and to educate their communities about how revenue is raised.

The following policy introduces the basic elements of rates and charges as described by the Act and identifies the key decisions that Council has made in arriving at a rates and charges structure suited to the needs of the West Coast municipality.

1.1 Scope

This policy covers;

- Rating Strategy
- Property Valuations for the Purpose of Rates
- General Rates
- Rate Cap
- Service Rates and Charges
- Rates Concession
- Rates Remissions
- Payment of Rates
- Recovery of Rates
- Sale of Land for Non-Payment of Rates
- Objection Rights.

2 Background

Rates and charges are a form of taxation levied against landowners and are the main source of revenue available to Council. Revenue raised through the collection of rates provides funding for the broad range of Council activities and services including:

- Maintenance of roads, footpaths and stormwater
- Upkeep and operation of public facilities
- Community services
- Land use planning and approvals
- Garbage collection, transfer stations and landfill operations
- Collection of fire levies
- Administration
- Providing advocacy on behalf of residents to State and Federal Government Departments
- Economic Development support.

To fairly and equally distribute the burden of the cost of these services across the community, Council takes into consideration:

- Capacity to Pay
- Who Benefits from the Services
- Simplicity
- Long Term Sustainability
- Efficiency
- Current Economic Environment.

3 Policy

3.1 Rating Strategy

The Local Government Act 1993 allows the council to raise revenue for the purpose of providing a broad variety of services to the community. The council ensures it only raises the revenue it needs to efficiently balance its service levels with the needs and expectations of the community in the best equitable manner achievable.

When determining its rates and charges each year, Council considers the current economic environment and the capacity of the community to pay for the services. The council's aim during the decision-making process is to achieve a fair distribution of the burden across the community.

The council must balance capacity to pay with the knowledge that there are certain areas of the community that have more access to and benefit from services. To achieve this Council implemented a rating structure composed of two key rating elements – general and service rates.

3.2 General Rates – Section 90

The general rate is levied against the Annual Assessed Valuation (AAV) set by the Valuer General. The AAV is determined by the office of the Office of the Valuer General. In essence it means the amount of annual income a given property would receive on the market. The AAV is altered in 2 ways. The first is every 6 years when Council undergoes a full revaluation which is conducted by an independent valuer. The second is every 2 years where the valuer general applies “adjustment factors”. These factors are based on property movements over the previous 2 years. Council does not set the AAV of properties and must apply the data provided by the Office of the Valuer General.

When Council sets a rate in the dollar it is applied as per the following example.

A property has an AAV of \$10,000

Council sets the rate in the dollar at 10.5cents in the dollar.

The rates are calculated as $\$10,000 \times 0.105 = \$1,050$

3.3 Minimum Amount Payable – Section 90 (5)

The council does not set a minimum amount payable under this section of the Act.

3.4 Rates Capping – Section 88

The council does not apply rate capping

3.4.1 Variations of the General Rates – Section 107

Council has chosen to vary the general rate to reflect ratepayers' ability to contribute to Council cost of providing services and facilities for the community. This is based on the various rating categories and can also be applied based on the locality of the land.

The council can charge variations to rates based on the following uses as outlined under the Act

- Residential purposes
- Commercial purposes
- Industrial purposes
- Public purposes
- Primary production
- Sporting or recreation facilities
- Quarrying or mining

The council will set the rate in the dollar for Residential properties (including residential vacant land) and then vary other categories by a factor.

The council is in the process of simplifying its rating system and in an effort to minimize large shifts in the rating burden will implement the changes over a 3 year period. The following table shows the changes that will occur over the next 3 years in terms of rating shifts. They are multiples of the base rate which will be applied Residential Properties

Rating category	2025/26	2026/27	2027/28
Residential	1	1	1
Commercial	2	1.5	1
Industrial	2	1.5	1
Public Purposes	1	1	1
Primary Production	2	1.5	1
Sporting & Recreation facilities	1	1	1
Quarrying & Mining	11	11.5	12

Council will elect to set one differential rate which is also based on locality. This rate will be for Primary Production based at Smith’s Cove, Strahan. The multiple to be applied to these properties will be 12.

3.5 Service Rates and Charges – Section 93 and 94

The council provides a wide range of services; these are predominantly funded through the general rate. The council also provide some services that apply to specific properties and so are therefore charged to those who have access to the service

These are:

- Waste Collection (Kerbside)
- Recycling (Kerbside)
- Waste Collection (Transfer Stations Levy)

3.5.1 Waste Collection (Kerbside)

The council will charge a fixed levy against all properties except vacant land within the declared garbage district for each town for the weekly collection of a 240l wheelie bin. This charge is a compulsory charge so all properties within the declared garbage district will be charged. Ratepayers can apply to have additional bins and will incur an additional levy for each additional bin.

Businesses that enter a commercial collection arrangement with Council, will not be required to pay this levy.

The charge will be calculated based on the collection costs divided by the number of services.

3.5.2 Recycling Collection (Kerbside)

For those properties that opt in for this charge, the council will charge a fixed levy against all properties within the declared recycling district for each town for the monthly collection of a 240l wheelie bin. Ratepayers can apply to have additional bins and will incur an additional levy for each additional bin.

The charge will be calculated based on the collection costs divided by the number of services.

3.5.3 Waste Collection (Transfer Stations Levy)

The council will charge a fixed levy on all properties for access to Waste Transfer Stations. The rate will be calculated to recover the cost of operating waste transfer stations. The levy will be applied to vacant land at a rate of \$250.

3.6 Rates Remissions

A ratepayer may apply to the council for remission of all or part of any rates paid or payable by the ratepayer or any penalty imposed or interest charged under [section 128](#).

- (2) An application is to be –
- (a) made in writing; and
 - (b) lodged with the General Manager.

Approval of a request requires a decision of council.

3.6.1 Pensioner Remission

Pensioners that possess a current Pensioner Concession Card (PCC), Health Care Card (HCC) and Repatriation Health Card as issued by Centrelink or the Department of Veterans Affairs. To be eligible the date of grant must be on or before 1 July of each year, and you must own or be purchasing the property that is occupied as your principal place of residence as at 1 July each year. You may only claim a Pension Remission on your principal place of residence and only one remission per household is allowed.

The determination of eligibility is made by the Department of Treasury and Finance. Council's role is to administer this process.

In addition to the State Government remission, Council will offer a \$50 remission to those that qualify for the remission.

Please Note: Department of Treasury and Finance provide guidelines for the coming year in which the establishment of the eligibility is advised.

3.6.2 Not for profit Remission

Not for Profit Organisations can submit a request for general rate remission. Subject to eligibility Council will remove the general rate component from the property the Not for profit Organisation are responsible for the rates. The fixed rate charge will still apply as will any other applicable charges.

A not for profit organisation is defined to be an organisation within the community that has limited financial income streams and whose activities predominately provide benefits and encourage community activities of Not for profit origin. An organisation can be a sporting organisation.

The organisation is to be prohibited under its governing rules or documents from distributing profits to its members, owners, manager, or management. They must not derive an income from the organisation's activities, and it is considered that these organisations do not have paid employees nor paid participants. Noting that where an organisation does have paid employees due to the nature and size of the operation in question, it will not be excluded automatically from eligibility for a rates remission.

A Not for profit organisation must not derive an income outside their community activities or compete with local businesses (such as the sale of meals and alcohol) and is to be:

- An organisation that exists solely for the benefit of the community
- An organisation that is conducted neither for the profit nor the gain of the individual members

All applicants must complete 'Application for Non-Profit Rate Remission' form (Appendix 1), address all criteria listed and provide supporting documentation if required. An application will last for three (3) years and each year the organisation will need to confirm that their circumstances have not changed.

This remission demonstrates the Council's support towards Not for Profit organisations, and recognises their financial difficulties and the services they provide to the community throughout the municipality.

All requests for remission require a decision of the council.

3.6.3 New Residential Build Incentive Remission Scheme

Council recognises the limited residential housing options available within the municipality, coupled with many vacant land parcels existing within each township.

To encourage new developments to meet the growing housing need, Council will provide a general rates remission to each eligible property with a new residential development build completed. The development must satisfy all planning and building requirements to be considered.

To be eligible for this remission, Council must receive the completed application form, 'New Build Incentive Scheme Remission' (Appendix 2). The remission will only be approved once the build is complete and appropriate documentation has been received.

Approved applications will be granted a two (2)-year general rate remission. Remissions will not be made retrospectively to developments completed prior to 1 July 2024. Where applicants are also eligible for the Tasmanian Government's First Homeowner Grant for new home construction and provide evidence to the council, they will be eligible for an additional year of remission.

The remission will be applied in the subsequent 2 years following its granting by Council. It will not include the additional service charges or any other applicable charges.

All requests will be considered by the council for decision.

3.7 Payment of Rates – Section 124

Council offer two methods of payment options to its ratepayers, in full or by four equal instalments as specified on the issued rates notice, payments can be made via:

- Direct debit
- Australia Post
- Bpay
- BPOINT
- Centrepay
- Council Office located in Queenstown
- Council agencies located in Zeehan, Rosebery and Strahan.

The council acknowledges ratepayers may experience difficulty with meeting the designated methods of payments, ratepayers are encouraged to contact Council to discuss alternative payment arrangements.

Any arrears from the prior financial year will be attached to the first instalment amount with all payments going directly to any applicable arrears first.

Section 124 (5) of the Act allows the council, if a ratepayer fails to pay any instalment within 21 days of the date on which the rates are due, the council may require the ratepayer to pay the full amount owing for the financial year.

Late payment of Rates – Section 128

Should rates not be paid by the due date, daily interest will be applied in accordance with *Section 128* of the Act.

Interest is calculated by using the following formula as provided by the Act –

$$P = \frac{LTB + 6\%}{365}$$

where –

P is the prescribed percentage;

LTB is the official ten-year long term bond rate as determined by the Reserve Bank as at the close of business on the last day of business preceding 1 March.

3.8 Recovery of Rates – Section 133

Council’s Manager of Organisational Performance will exercise Council’s provision under *Section 133* of the Act in respect to the recovery of rates including an ongoing review of rates in arrears and following a debt recovery plan.

The council actively provides ratepayers with the opportunity to pay arrears by providing advertising on local and social media and the issuing of reminder notices and/or pre- collection notices.

As a last resort, the council will seek to recover the debt through legal proceeding once a property has two instalments outstanding. The council ensures all reasonable steps have been taken to establish payment or payment arrangement prior to taking legal action.

3.9 Sale of Land for Non-Payment of Rates – Section 137

The Act allows Council to sell any property where the rates have been in arrears for a period of three years or more and requires Council to:

- a) Notify the owner of the land of its intention to sell the land;
- b) Provide the owner with details of the outstanding amounts; and
- c) Advise the owner of its intention to sell the land if payment of the outstanding amount is not received within 90 days. Where extraordinary circumstances exist, Council will enforce the sale of land for arrears of rates.

The sale of land pursuant to *Section 137* of the Act is done so by the way of a public auction, Council will advertise its intention to sell through local media and notices issued to the said property.

3.10 Objection Rights – Section 123

Should a ratepayer believe they have been rated incorrectly, *Section 123* of the Act provides information on the grounds which an objection can be made as follows:

- a) the land specified in the rates notice is exempt from the payment of those rates; or
- b) the amount of those rates is not correctly calculated having regard to the relevant factors; or
- c) the basis on which those rates are calculated does not apply; or
- d) he or she is not liable for the payment of the rates specified in the rates notice; or
- e) he or she is not liable to pay those rates for the period specified in the rates notice.

Objections are to be made in writing to the General Manager within 28 days of the rates notice being issued. The General Manager may amend the rates notice as they consider appropriate or refuse to amend the rates notice.

Ratepayers are encouraged to contact the council on 64 714 700 or forward objection in writing to:

General Manager
West Coast Council
PO Box 63
QUEENSTOWN TAS 7467

4 Hardship Assistance

For hardship caused by a pandemic or natural disaster, please see Council Policy WCC.010. Other applications for hardship relief are considered on a case-by-case basis.

Applications should be in writing and provide the same appropriate evidence as outlined in the Policy, extracted below.

4.1 Genuine Financial Hardship

Individuals are considered to be in serious hardship when they are unable to provide the following for themselves, their family or other dependents:

- Food;
- Accommodation;
- Clothing;
- Medical treatment;
- Education;
- Other basic necessities.

A number of factors can contribute to or trigger serious financial hardship, including:

- Loss of employment of the property owner, family member or household primary income earner;
- Serious illness, including physical incapacity, hospitalization, or mental illness of the property owner or family member;
- A natural disaster;
- A public health emergency or declared state of emergency;
- Family tragedy;
- Family breakdown;
- Financial misfortune;
- Other serious or complicating circumstances.

Community wide issues and circumstances, such as a pandemic or natural disaster, may impact financial hardship, but hardship is always assessed at an individual level, and requires reviewing personal circumstances.

Serious financial hardship involves both low income/cash flow and a low asset base. Personal property portfolios beyond a primary residence or a business's primary operating space, can be employed to improve an applicant's cash flow and financial sustainability. Applications for assistance on residential investment properties will not be considered.

Property portfolios beyond a primary residence or a business's primary operating space, can be employed to improve an applicant's cash flow and financial sustainability. Applications for assistance on residential investment properties will not be considered.

The council treats all such applications with the utmost confidentiality.

4.2 Evidence of Financial Hardship

Applicants will need to provide evidence of their circumstances of financial hardship to justify Council's special consideration of their case. The type of evidence required will depend on your circumstances and may include, for example, one or more of the following:

- Assessment by an independent accredited financial counsellor demonstrating an inability to both pay rates and to rearrange asset portfolios to facilitate payment;
- A statutory declaration from an appropriate and independent professional, familiar with the applicant's circumstances (e.g. a family doctor for health-related evidence, a bank official, insurance policy manager, etc.);
- Pending disconnection of essential services, like water, electricity, gas (does not

include mobile phone or internet bills);

- Notice of impending legal action;
- Letter from charitable organisation regarding loss of employment or inability to provide for basic necessities;
- Bank notice for example, overdraft call or mortgaged property repossession;
- Employer notice of redundancy or termination of employment;
- Overdue medical bills;
- Letter from doctor verifying the inability to earn an income due to illness or caring for a sick family member;
- Final notice from school regarding payment of mandatory fees;
- Funeral expenses;
- Repossession notice of essential items, like a car or motorcycle.

5 Disclaimer

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that Council has failed to properly apply this policy, they should raise the matter with Council by contacting Council's Manager Organisational Performance.

6 Legislation and Related Documents

Local Government Act 1993

West Coast Community Plan 2025

WCC Framework Policy

WCC Financial Hardship Assistance – Pandemic & Natural Disaster Policy

APPLICATION FOR THREE YEAR NON-PROFIT RATES REMISSION

APPLICANT DETAILS

Organisation Name:

Contact Name:

Postal Address:

Contact Number(s):

Email Address:

Property Address:

PID:

RATES REMISSION CRITERIA

Criteria	Details of how the organisation meets each of the following criteria (attach supporting documentation)
The organisation is non-profit – Details of how the organisation is non-profit and solely for the community benefit	
The above-mentioned property is solely used for the purpose of benefiting the community, not the organisation or its members	
The organisation does not compete with local businesses with the sale of alcohol or meals	
The organisation does not operate with paid employees/members	

I confirm the above information is correct.

I have read and agree to the terms and conditions outlined on the other side of this form.

Name of Signatory: _____

SIGNATURE

_____/_____/_____
DATE

Terms and Conditions

- This remission demonstrates the Council’s support towards Not for Profit organisations and recognises their financial difficulties and the services they provide to the community throughout the municipality.
- Should the information supplied be found incorrect the non-profit remission will be reversed and become payable immediately.
- A confirmation letter will be sent in May of each year to confirm that the organisation’s circumstances have not changed.
- Should a non-profit organisation cease operation, the remission will no longer apply.
- The remission applies to the General Rate portion only for the three year period commencing next financial year.
- The remission does not include additional service charges or any other applicable charges.

OFFICE USE ONLY

Remission Granted? Yes / No \$ _____ Date: ____/____/____

Financial Years Granted _____

APPLICATION FOR NEW BUILD INCENTIVE SCHEME REMISSION

Property ID _____

Property Address _____

Title(s) _____

Property Owner(s) _____

APPLICANT DETAILS

First Name _____

Last Name _____

Postal Address _____

Suburb _____ State _____ Postcode _____

Contact Number(s) M: _____ H: _____

Email Address _____

DEVELOPMENT DETAILS

Development Description _____

Please ensure you have attached:

Certificate of Occupancy

First Home Owner Grant (If applicable)

Disclaimer

By completing and lodging this form, electronically or by hard copy, you agree to the terms set out in West Coast Council's Privacy Policy which is available on our website.

I confirm that I have read and agreed to the terms and conditions outlined on the other side of this form.

SIGNATURE

_____/_____/_____

DATE

TERMS OF AGREEMENT

Council recognises the limited residential housing options available within the municipality, coupled with many vacant land parcels existing within each township.

To encourage new developments to meet the growing housing need, Council will provide a general rates remission to each eligible property with a new residential development build completed. The development must satisfy all planning and building requirements to be considered.

To be eligible for this remission, Council must receive the completed application form, 'New Build Incentive Scheme Remission'. The remission will only be approved once the build is complete, and appropriate documentation has been received.

Approved applications will be granted a two (2)-year general rate remission. Remissions will not be made retrospectively to developments completed prior to 1 July 2024. Where applicants are also eligible for the Tasmanian Government's First Homeowner Grant for new home construction and provide evidence to the council, they will be eligible for an additional year of remission.

The remission will be applied in the subsequent 2 years following its granting by Council. It will not include additional services charges or any other applicable charges.

All requests will be considered by the council for decision.

OFFICE USE ONLY			
Remission Granted?	Yes / No	Date:	
Amount of Remission:	\$ _____	Financial Years Granted:	