

Subject **AGGREGATION OF PARCELS OF LAND FOR RATING PURPOSES**

Description: This document describes Council's policy concerning the aggregation of parcels of land for rating purposes.

Objectives: To deal with the general issue of aggregation of rates under other circumstances.

PART 1 - POLICY

Any interim decision taken by Council to aggregate rates or charges, under the relevant provisions of the Local Government Act, will be made as a one-off decision and will apply only for one rating year. This is to give the land owner involved the opportunity to alter his/her arrangements to remove the circumstances which are currently applying unfairly and causing hardship.

Property owners with contiguous parcels of land may, under certain circumstances – such as a vacant lot adjoining a lot with a residence within the urban area, apply to the Department of Lands to have the lots amalgamated for the purposes of valuation. Under these circumstances, the aggregated land values would continue from one rating year to the other.

PART 2 - EXEMPTIONS

Nil

PART 3 – CRITERIA

Not applicable

PART 4 - OTHER MATTERS

Nil

Review: This policy is to be reviewed as necessary or every four (4) years in accordance with Section 165 of the Local Government Act.

Resolution No: **419/00; Reviewed March 05: 94/05; Reviewed September 2009: 419/09; Revised June 2011: 207/11; Adopted without Change August 2013 (249/13).**