



2.13 CONTIGUOUS RATING – SHIRE BOUNDARY PROPERTIES

Distribution:	Elected Members, Executive Management, Finance Officer
Responsible Officer:	Chief Executive Officer
Date Adopted:	2015 – Version 1 – Resolution 8.1.4 032017.OM
Last Review:	March 2024 – Version 3 – Resolution 03-2024 767 (Formerly 4.16)

Purpose

To recognise parcels of land located on the Shire’s boundary adjoining other parcels of land in neighbouring shires as contiguous for the purposes of assessing rates.

Scope

Elected Members, Executive Management, Finance Officer

Standard

It is Council Policy to support the contiguous rating of land zoned “Farmland” only where the land is situated in a contiguous position to all other land and the land is in the same ownership, including when the property crosses a shire boundary.

The Shire of Goomalling relies on the Landgate to determine whether parcels of land that are within the Shire’s boundary should be contiguously valued as one holding. The Landgate uses set valuation principles and court precedent as the basis for determining the validity of claims relating to contiguously valued properties.

For example:

a farming property comprising a number of lots/locations all in common ownership and being used as one large holding will normally receive a single value.

The Shire of Goomalling recognises that there may be parcels of land located on the Shire’s boundary that adjoin other parcels of land in neighbouring shires that are not considered by the Land Gate because they are separated by shire boundaries.

Council considers that the owners of properties that would otherwise be assessed as being contiguous in nature, if they happened to be contained within the one shire, should be given the opportunity to apply for a concession on their rates within the Shire of Goomalling.

The owners of properties that fit the below criteria must apply for a concession from Council each and every year that they wish to have their properties assessed. A detailed application form will be provided for this purpose, on the request of the property owner.



POLICY MANUAL FINANCE

The property owner must be able to prove that all relevant parcels of land meet all of the following requirements:

- a. Contiguous (touching) with contiguously rated properties in neighbouring Shire(s);
- b. All properties are held in the same ownership; and
- c. All properties are used for the same purpose.
- d. The property in the Goomalling Shire must be rated at the minimum rate.

The property owner must provide the following documentation for assessment:

- a. Completed Shire of Goomalling Rates Concession Application Form;
- b. Copy of relevant Shire of Goomalling rates notice(s) (current year); and
- c. Copy of relevant adjoining shire rates notice(s) (current year).

The property owner will be required to pay the whole of the current year rates relating to the relevant Goomalling property prior to a concession being awarded.

The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were contiguously rated by the relevant neighbouring shire from the amount that has been assessed/paid in the current year with the Shire of Goomalling.

All other regular claims for contiguously valued properties held within the Shire of Goomalling boundary should be directly with the Shire of Goomalling and will be assessed with the assistance of the Landgate.

Roles and Responsibilities

Executive Management

- Ensure compliance of the policy

Finance Officer

- Process approved applications

Legislation

Local Government Act 1995, Part 6, Division 6, Section 6.4 - Concessions

Resource Documents

Local Law

Nil

Delegation

Not Applicable