

**56. Contents of rate notice — s. 6.41**

- (1) A rate notice may include more than one property where those properties are in common ownership or occupation, as the case requires, if details in relation to each property are shown separately.
- (2) Where the same person is responsible for both the rates and service charges on land the rate notice for that land may include both rates and service charges if the detail of each rate and each service charge is shown separately.
- (3) A rate notice for land is to include —
  - (a) the date the notice was issued;
  - (b) in relation to the land the subject of the notice —
    - (i) a description of the land; and
    - (ii) unless the rate notice is for a service charge only, the valuation of the land recorded in the rate record;
  - (c) details (including the amount and, where applicable, the rate in the dollar) of every rate and service charge imposed on the land;
  - (d) where a service charge is imposed on the land, the purpose, as specified in regulation 54, for which the service charge is imposed;
  - (e) where a differential general rate is imposed on the land details of —
    - (i) the rate imposed; and
    - (ii) the characteristics of the land upon which the rate is based;
  - (f) where a specified area rate is imposed on the land —
    - (i) details of the rate imposed; and
    - (ii) the name of the rate, which must reflect the purpose for which the rate is imposed;
  - (g) where a minimum payment is imposed on the land, the amount of that minimum payment;
  - (h) brief details of the instalment options of the local government under section 6.45 and —
    - (i) the date for payment of each instalment under each option;
    - (ii) the amount payable for each instalment of each option; and
    - (iii) the total amount payable under each option;
  - [(i) deleted]*
  - (j) if a rate or service charge (or any part of a rate or service charge) remains unpaid from the previous financial year the amount of those arrears;
  - (k) the date the rates or service charges become due and payable;
  - (l) the place appointed for the receipt of rates or service charges and the hours during which payment may be made;
  - (m) where the rate is the result of the amendment of the rate record for a preceding year under section 6.39(2)(b), in addition to the details specified in this subregulation, equivalent details for that year; and
  - (n) a brief summary of the objection and review rights under Subdivision 7 of Part 6 of the Act and under the *Valuation of Land Act 1978*.

- (4) The following information is to accompany or be included in the rate notice —
- (a) a brief statement of the objects and reasons for —
    - (i) any differential rates imposed by the local government under section 6.33;
    - (ii) any differential minimum payments imposed by the local government under section 6.35(6)(c); and
    - (iii) any service charges imposed by the local government;
  - (b) if a differential general rate or minimum payment differs from the proposed rate or payment set forth in the local public notice given under section 6.36, reasons for the difference;
  - (c) a statement that under section 6.49 an agreement as to the payment of a rate or service charge may be made with the local government;
  - (d) if interest is to be imposed on unpaid rates and service charges —
    - (i) the circumstances in which interest will be imposed; and
    - (ii) the rate of interest;
  - (e) if interest is accruing on unpaid rates or service charges, a statement that interest continues to accrue for each day until arrears are paid;
  - (f) any discount or other incentive available for early payment, a brief description of the discount or incentive scheme and a brief statement of how that discount or incentive may be claimed;
  - (g) a brief summary of —
    - (i) options for payment and entitlements under the *Rates and Charges (Rebates and Deferments) Act 1992*; and
    - (ii) any concession available under section 6.47 and the circumstances in which it is available;
  - (h) a brief statement of the consequences of default in payment of rates and service charges;
  - (i) a brief statement advising that payment of a rate or service charge on any land may not be made by instalments if at the date for payment of the first instalment any part of a rate or service charge imposed on that land in a previous financial year (or interest accrued thereon at the date of issue of the rate notice) remains unpaid; and
  - (j) a brief statement of the total principal amount owing by the local government by way of loan as at 30 June of the previous financial year.

[Regulation 56 amended in Gazette 20 June 1997 p.2843; 30 Dec 2004 p. 7015.]