

55. Form of rate record — s. 6.39 (1)

The rate record of a local government is to —

- (a) include particulars of —
 - (i) all rateable land in its district; and
 - (ii) all land in its district which is not rateable land but on which service charges are imposed;
- and
- (b) be in a form that sets out —
 - (i) the full name and postal address of the owner of the land;
 - (ii) where a service charge is to be imposed on an occupier of land, the full name and postal address of the occupier of the land;
 - (iii) a description of the land and its location;
 - (iv) the valuation to be used for rating purposes;
 - (v) where, under Schedule 6.1 of the Act a valuation is to be phased in —
 - (I) the former valuation of the land; and
 - (II) the new valuation of the land;
 - (vi) if differential general rates are imposed, the characteristics of the land upon which those rates are based;
 - (vii) if a minimum payment is imposed, the amount of the minimum payment;
 - (viii) if a specified area rate is imposed, the purpose for which it is imposed;
 - (ix) if a service charge is imposed, the purpose for which it is imposed and details as to whether the service charge is imposed on the owner or occupier of the land; and
 - (x) full details of —
 - (I) the amount of the rates or service charges imposed on the land;
 - (II) any discount, waiver, concession, interest or additional charge applicable to the rates or service charges;
 - (III) amounts received in respect of the rates or service charges on the land;
 - (IV) any amount written off in respect of the rates or service charges on the land; and
 - (V) the balance of the rates or service charges owing on the land.