

1. PURPOSE

The purpose of the Rating Policy is to establish the framework for setting the Horsham Rural City Council's (the Council) Rating Strategy. The Rating Policy and Rating Strategy are reviewed and adopted every four years following a general election of Council. The Rating Strategy is reviewed in the intervening years and adjusted where Council is of the opinion that the Strategy does not provide for the equitable imposition of rates and charges.

Council's policy in regard to rates and charges as set out in the *Local Government Act 1989* (the Act) is set out below.

2. INTRODUCTION

Legislation requirements under the Act, Section 3C; the primary objective of a council is to endeavour to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions. Further in seeking to achieve its primary objective, a council must ensure the equitable imposition of rates and charges.

Under Section 136 of the Act, a Council must pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.

3. SCOPE

This policy covers the decision making rules that council will apply when reviewing its Rating Strategy.

4. PRINCIPLES

4.1 Rating Objectives

Legislation: Under Section 3C of the Act, the primary objective of a council is to endeavour to achieve the best outcomes for the local community having regard to the long term and cumulative effects of decisions. Further in seeking to achieve its primary objective, a council must ensure the equitable imposition of rates and charges.

Under Section 136 of the Act, a Council must pursue spending and rating policies that are consistent with a reasonable degree of stability in the level of the rates burden.

Policy: Council will give consideration to the good practice taxation principles when determining the equitable imposition of rates and charges. Council's policy on the taxation principles is provided in Section 4.14.

4.2 Valuation Method

Legislation: A council may use the site value, net annual value or capital improved value system of valuation. For the purposes of calculating the site value, net annual value or capital improved value of rateable land, a council must use the current valuations made in respect of the land under the *Valuation of Land Act 1960*.

Valuations occurring up to January 2018 were undertaken on a two year basis, with supplementary valuations able to be done where there are sales in subdivisions and consolidations, as well as following the construction and demolition of buildings. Changes were made to the *Valuation of Land Act* during 2017 that from 2019 it will be compulsory for Council's valuations to be undertaken through the Valuer General's Office and that valuations will be undertaken on an annual basis.

Issues: Of the 79 Councils in the state, 75 use CIV as the valuation method. Use of CIV allows the use of differential rates.

Policy: Council will use the capital improved value valuation method as this satisfies the equity principles and allows council to utilise differential rates in its rating structure.

4.3 Supplementary Valuations

Legislation: The *Valuation of Land Act* allows for Councils to have its Valuer make regular inspections following sales in subdivisions and consolidations as well as following the construction and demolition of buildings so that the maximum financial benefit can be gained from development as it occurs in the municipality, while at the same time ensuring that rates are levied equitably and transparently on new and changed properties.

Issues: There is some discretion as to what is an appropriate level of change in value upon which a supplementary valuation should be made.

Policy: Councils policy is to undertake supplementary valuations on a regular basis throughout the year, where there is a significant change to the capital improvements or where there is a new assessment or property consolidation required. The additional revenue generated during the year assists in maintaining the rate in the dollar at the lowest level and is both transparent and satisfies the equity principles within the rating strategy.

4.4 Differential Rates

Legislation: Under Section 158 of the Act, a council when declaring rates and charges must declare whether the general rates will be raised by the application of a uniform rate or differential rates.

Under Section 161 of the Act, if a council declares a differential rate for any land, the council must:

- Specify the objectives of the differential rate including a definition of the types or classes of land which are subject to the rate and a statement of the reasons for the use and level of that rate
- Specify the characteristics of the land which are the criteria for declaring the differential rate.

A council must have regard to any Ministerial guidelines before declaring a differential rate for any land. The Minister issued Guidelines in April 2013. These guidelines attempt to spell out clearly what types and classes of land may be considered for differentials and also those that are not appropriate for differentials or need to be "carefully considered". Geographic Location may also be considered as a basis for the use of a differential.

The highest differential rate must be no more than four times the lowest differential rate.

4.4.1 Differential Residential Land

A differential may be offered for residential land. A differential is considered appropriate for residential land under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for residential land will include the following: Rates are an allowable deduction for tax purposes for residential properties held for investment purposes and homebased businesses in relation to the portion of the home that is used for business purposes, properties within the township of Horsham generally have higher access to council services, residential properties tend to be lower in valuation and therefore are adversely impacted by the regressive nature of the municipal charge and any other factors as may be deemed relevant from time to time.

Policy: Council does not consider appropriate, a separate differential for residential land.

4.4.2 Differential Commercial Land

A differential may be offered for commercial land and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for commercial land will include the following: Rates are an allowable deduction for tax purposes for commercial properties, commercial properties are operated for profit, there is a wide diversity of retail operators both in size and type, the farming sector underpins economic activity for much of the local economy and any other factors as may be deemed relevant from time to time.

Policy: Council considers it appropriate to have a separate differential for commercial land.

4.4.3 Differential Industrial Land

A differential may be offered for industrial land and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for industrial land will include the following: rates are an allowable deduction for tax purposes for industrial properties, industrial properties are operated for profit, there is a wide diversity of retail operators both in size and type, the farming sector underpins economic activity for much of the local economy and any other factors as may be deemed relevant from time to time.

Policy: Council considers it appropriate to have a separate differential for industrial land.

4.4.4 Differential Farm Land

A differential may be offered for farming land and is considered appropriate under the Ministerial Guidelines for use of differentials. It is a specific requirement of these Guidelines for Council to consider a reduced differential for this category of land use.

Council considerations when looking at a differential for farm land will include the following: Farms can have reduced access to services compared to residential properties, and this reduced access is not reflected in the property values, the extent to which relative property values may have varied between sectors, an excessive rate burden is applied on farmers due to their land holding having a significantly greater value than for other small businesses, agriculture producers are unable to pass on increases in costs, farms are seen as more susceptible or fragile than other commercial or industrial operations, the farming sector underpins economic activity for much of the local economy, rates are an allowable deduction for tax purposes and often include the principle place of residence, farms are operated for profit and any other factors as may be deemed relevant from time to time.

Policy: Council considers that a differential is appropriate for the farm sector.

4.4.5 Differential Retirement Villages

A differential may be offered for Retirement Villages and is considered appropriate under the Ministerial Guidelines for use of differentials. It is a specific requirement of these Guidelines for Council to consider a reduced differential for this category of land use.

Council considerations when looking at a differential for farm land will include the following: A lower differential for this class of properties may be considered appropriate, based on the reduced number of services accessed by residents of retirement villages, savings in capital investment and maintenance to council for roads, footpaths, drainage, street lighting, car parking and landscaping, council benefits

from increased rate revenue because of the density of retirement village housing and any other factors as may be deemed relevant from time to time.

Policy: Council does not consider a differential appropriate for Retirement Villages.

4.4.6 Differential Other Classes of Land Use

A differential may be offered for range of other classes of land use under the current Ministerial Guidelines.

Policy: Council does not consider any other differential as appropriate for any of the other listed categories of land use within the Ministerial Guidelines.

4.4.7 Differential for Geographic Reasons

A differential may be offered for definable Geographic areas and is considered appropriate under the Ministerial Guidelines for use of differentials.

Council considerations when looking at a differential for geographic reasons will include the following: A lower differential for this class of properties may be considered appropriate based upon, the distance from Horsham and therefore the ability to access services, in practice this would be very difficult to measure as to where the line should be and how to administer, in taking in to account the extent of usage of services Council needs to satisfy itself that the situation is consistent across the majority of properties within a property class.

Policy: Whilst Council recognises the issue as being applicable to outer geographic areas of the Municipality the costs and inability to position and administer a suitable line on a map would outweigh the benefits of introducing such a differential.

4.5 Cultural and Recreational Land

Legislation: Under the provisions of the *Cultural and Recreational Lands Act 1963* most Councils levy rates on outdoor cultural and recreational facilities at concessional rates. These lands must be occupied by a body which exists for an outdoor recreational purpose and which applies its profits in promoting the furthering of this purpose. The lands must be owned by the body or owned by the Crown or Council to be eligible. Agricultural showgrounds are specifically included. Indoor bodies may be exempt as charities under Section 154 of the *Local Government Act 1989*, on the basis of providing a general community benefit.

Issues: Council during 2014-15 undertook a detailed review of culture and recreational assessments within the municipality and developed a policy to guide officers in applying the principles. This policy clearly defines eligibility criteria and reduces the previous 20% concessional rate to 0% i.e. no rates to be levied and the upper rate of 60% has been reduced to 50%. Council believes this recognises the role that Cultural and Recreational groups play in the provision of services to the community. These groups do have access to some services in their own right but largely, themselves, are part of the cultural and recreational service provision within the community. This new policy reduces the rate burden on these groups within the community and attempts to clarify the grey areas in the decision process, to help provide consistency and fairness in the way in which Council approaches this matter.

Council sets rates which differentiate between those which have significant fund raising capacity and those which do not. The levels are discretionary and as a consequence have been reviewed so that the lower rate aligns with the full exemption that may be granted to groups under Section 154 of the *Local Government Act*. The upper rate has been reduced from 60% to 50% to provide some further concession to these groups in recognition of the general community benefit they provide.

Policy: Rates are set at a higher value (for those with significant revenue raising capacity) and a low value (for those with little revenue raising capacity) of the General rate. No municipal charge is made on these properties.

4.6 Municipal Charge

Legislation: Under Section 159 of the Act, a council may declare a municipal charge to cover some of the administrative costs of the council. A council's total revenue from a municipal charge in a financial year must not exceed 20 per cent of the sum total of the council's total revenue from a municipal charge and total revenue from general rates. The Local Government Bill 2018 proposes that this be reduced to 10%.

A person may apply to a council for an exemption from the payment of a municipal charge on rateable land if the rateable land is farm land, the rateable land forms part of a single farm enterprise and an exemption is not claimed in respect of at least one other rateable property which forms part of the single farm enterprise. In the case of a single farm enterprise which is occupied by more than one person, an exemption cannot be claimed in respect of more than one principal place of residence.

A fixed component of the rating structure is provided as recognition of the fact that all rateable properties have an obligation to contribute to the basic operations of Council i.e. its Administrative functions

Issues: Because the municipal charge is a fixed charge, it is regressive, meaning that as the value of properties decrease, the municipal charge increases as a percentage of rates paid, thus the total burden is reduced on higher value properties. The higher the municipal charge the greater is the benefit to farms with multiple assessments that are eligible for the "single farm enterprise" exemption, a municipal charge may be used by a council to collect a portion of revenue not linked to property value but paid equally by all ratepayers. The charge cannot be more than 20% of total rates. A reduction in the level of the municipal charge would benefit lower valued properties, but any reduction would need to be balanced by an increase in the ad-valorem rate accordingly which would increase the rates on all properties across all sectors. Some Council's tie the municipal charge to specific administrative or governance costs and set it accordingly. Council has considered the effect of lowering the level of the charge and consequently raising the ad-valorem rate to compensate.

Policy: Council recognises the regressive nature of this charge but will levy a municipal charge on the grounds that all properties should contribute to its administrative costs.

4.7 Service Rates and Charges

Legislation: Under Section 162 of the Act, a council may declare a service rate or charge for any of the following services:

- Provision of a water supply
- Collection and disposal of refuse
- Provision of sewage services
- Any other prescribed service.

Garbage Services are compulsory for Natimuk and Horsham and are charged on a user pays principle. Recycling Services are included as part of the Garbage Services. Appropriate to have a user charge as the service can be clearly tagged to those that use it. The calculation is done on a cost recovery basis. Recycling is included to encourage recycling which helps reduce landfill costs. To charge separately may result in some people cancelling the service.

Issues: The calculation of the garbage charge is on a cost recovery basis but does not currently pick up on a contribution towards Council's general administration or overhead. During 2017-18 the acceptable levels of contaminants in recyclable product delivered to China was reduced thereby impacting the recycling market, this resulted in a cost increase to council per recycling service.

Policy: Council will levy a charge for garbage and recycling services combined on a cost recovery basis (with the exclusion of Council overheads). Council will where practical, charge any increases in recycling costs only to those properties that receive a recycling service.

4.8 Special Rates and Charges

Legislation: Under Section 163 of the Act, a council may declare a special rate or charge for the purposes of defraying any expenses or repaying (with interest) any advance made to or debt incurred or loan raised by the Council, in relation to the performance of a function or the exercise of a power of the council, if it will be of special benefit to the persons required to pay the special rate or special charge.

A 1999 VCAT ruling said "if a benefit accrues to the land so as to make it more desirable and therefore more valuable for sale, the owner derives a special benefit even if his or her present use of the land does not provide it there and then".

Special rates and Charges may be utilised. These have been utilised principally for drainage, footpaths and road schemes where the "benefit" to individual ratepayers can be clearly identified.

Issues: Greater use of Special Charges when there are clearly "special benefits" that can be identified will help address some of the Equity issues around the benefit principle.

Policy: Council will use special rates and charges wherever it believes these may be appropriate.

4.9 Rate Exemptions for Charitable and Other Properties

Legislation: Rate exempt status for specified charitable and other properties, both as required by legislation and under Council discretion. The *Local Government Act* provides for limited exemption of certain categories of properties from rating, Section 154 sets out what land is non-rateable. Primarily those regarded as being used for charitable purposes, as well as specified types of property, such as those used for mining. Most Government and Council owned properties, including educational institutions and hospitals, are also included in non-rated categories.

Issues: Some degree of discretion needs to be applied when looking at some charities as they may often be almost commercial in nature, a detailed review of non-rateable assessments is undertaken on a regular basis.

Policy: Council provides exemptions in accordance with Section 154 of the Local Government Act.

4.10 Rating of Retail Premises of Charitable Organisations

Legislation: The *Local Government Act* provides in Section 154 (4) that any part of land used for the retail sale of goods cannot be regarded as used exclusively for charitable purposes and is thus rateable. These are commercial operations that are not charitable by nature and hence they should be rated.

Issues: These retail premises operate in order to both raise income for their charitable cause and also to provide a cheap source of recycled clothing which provides a social benefit to the community.

Policy: For the purpose of charging rates, the Council Valuer be asked to separately value that part of land not rated which is occupied by a charitable organisation and used for the retail sale of goods so as to allow that part to be separately rated. Council will then make an annual Community Donation / Grant equivalent to the rates charged to the charitable organisations so rated in accordance with this policy.

4.11 Payment Options and Incentives

Legislation: Under Section 167 of the Act, a council must allow rates and charges to be paid in four instalments. A council may also allow rates and charges to be paid in a lump sum.

Under Section 168 of the Act a council may also provide incentives for prompt payment. Lump sum payment option has remained in February largely due to the preference by the farming community to pay annually at this time. Interest can be charged on overdue payments.

Issues: Farming has changed in recent years and farm incomes are now often spread differently across the year, compulsory quarterly payments would offer opportunities for improved efficiencies in how the rates department operates and better debt management and cash-flow management for Council and potentially ratepayers alike, quarterly payments have been modelled to show there would be minimal extra costs to annual payers and can still be paid in full at the time of the first instalment on 30 Sept, council has a policy for the charging of interest on late payments in accordance with the Local Government Act provisions and in the interests of fairness and transparency, council authorises a credit management company to take prompt action where payment is not made by due dates or where payment arrangements are not followed by ratepayers.

Policy: Council will allow payment of rates and charges by lump sum in February as well as quarterly payments. A discount for early payment of rates will not be offered.

4.12 Early Payment Incentives

Legislation: Early payment incentives may be offered if rates are paid early. Early payment benefits council by improvements to cashflow.

Issues: The question of a discount on early payment of rates has been looked at previously by Council. In a survey in 2003 few ratepayers indicated that they would be attracted by a discount, the discount may be seen to benefit ratepayers in the community with greater cashflow, there is a cost to the discount itself, plus additional administrative and system costs.

Policy: Council does not offer a discount for early payment of rates and charges.

4.13 Rebates and Concessions

Legislation: Under Section 169 of the Act, a council may grant a rebate or concession in relation to any rate or charge:

- To assist the proper development of the municipal district; or
- To preserve buildings or places in the municipal district which are of historical or environmental interest; or
- To restore or maintain buildings or places of historical, environmental, architectural or scientific importance in the municipal district; or
- To assist the proper development of part of the municipal district.

A council resolution granting a rebate or concession must specify the benefit to the community as a whole resulting from the rebate or concession. Rebates and Concessions may be offered for a number

of reasons as defined in Section 169 of the Act. Primarily “to assist the proper development of the municipal district” or to assist the preservation and /or restoration of places “of historical or environmental interest.”

Issues: Council may offer rebates and concessions as it deems appropriate, and as established through clear policy direction, council provides for the state funded pensioner rebate scheme, other rate concession considered in the past were on land with Conservation Covenants issued by the Trust for Nature for landowners undertaking conservation of their land, which has been suggested by the Trust as being appropriate and desirable. An option for a rebate or concession to be offered for relevant landholders in return for weed management has been discussed. However, the administrative burden for such a scheme would be significant and outweigh the benefits. A specific rebate has been granted under an historical agreement, to provide 50% general rate concession (excluding the Municipal charge) on the low value rental units owned by the Department of Human Services.

Policy: Council administers the state government funded pensioner rebate scheme. Council will not grant a concession or rebate to Health Care Card holders. Council will offer an additional rebate to pensioners over and above the state government value.

In relation to the rating of Granny Flats, where a flat that is constructed on land on which there had previously been one dwelling only and where such flat is occupied by the elderly or disabled pensioner relatives of the occupier of the adjacent house, Council will waive the rates and charges over and above the pensioner concession granted, providing the pensioners make an application for such a waiver each year before rate payment is due.

Council will not grant a concession or rebate to properties on which a conservation covenant has been executed. Such covenants would be incorporated into the attributes considered by the Valuer when determining the Capital Improved Value of the land.

4.14 Deferrals, Discounts and Waivers

Legislation: Under Section 170 of the Act, a council may defer in whole or in part the payment by a person of any rate or charge which is due and payable for a specified period and subject to any conditions determined by the council if it considers that an application by that person shows that the payment would cause hardship to the person.

Under Section 171 of the Act, a council may waive the whole or part of any rate or charge or interest in relation to:

- An eligible recipient
- Any other class of persons determined by the Council for the purpose of waiving rates or charges on the grounds of financial hardship.

Deferrals, discounts and/or waivers of rates and charges are available in specific hardship cases. Section 169, 170 & 171 of the Act allows for people in designated groups to access this i.e. pensioner rate discount or for individual cases of hardship.

Issues: Council has traditionally not granted waivers or discounts. Deferrals mean little lost revenue to Council and it picks up on the equity issue of capacity to pay, by delaying payment until assets are realised at a later date.

Policy: Council has a separate and specific policy, “Rates and Charges Financial Hardship Policy” for the handling of hardship cases which allows deferral of all or part of rates for varying times depending on circumstances, interest may also be waived in hardship cases. Applicants are required to specify the hardship grounds, on consideration of which Council may grant a deferral, which would generally continue until circumstances change, the land is sold or the person dies, when the

rates and interest deferred would be taken from the sale proceeds. Council has in the past only granted interest waivers for hardship.

4.15 Taxation Principles

The Victorian Government's Local Government Better Practice Guide: Revenue and Rating Strategy 2014 states that when developing a rating strategy, in particular with reference to differential rates, a council should give consideration to the following key good practice taxation principles:

- Wealth Tax
- Equity
- Efficiency
- Simplicity
- Benefit
- Capacity to Pay
- Diversity.

4.15.1 Wealth Tax

Council supports the principle that rates paid are dependent upon the value of the ratepayer's real property. To ensure that people in similar economic circumstances are treated similarly.

Issues: There is a direct relationship between property holdings and disadvantage – less wealthy people tend to own lower valued housing stock. Property owners with higher valued assets generally have a greater capacity to pay.

Policy: Council considers the wealth tax principle a good starting point in developing its rating strategy.

4.15.2 Equity (Horizontal)

Council considers issues of horizontal equity when developing its rating strategy. To ensure that people in similar economic circumstances are treated similarly.

Issues: Levels of Government with more diverse taxing and investigative powers and resources struggle to achieve this and use a broad range of taxing instruments from income and assets tests, consumption versus income taxation etc. It is difficult to expect a property tax system alone to deal practically with this issue.

Policy: Council will consider (where possible) issues of horizontal equity in its rating strategy.

4.15.3 Equity (Vertical)

Council considers issues of vertical equity when developing its rating strategy. The amount of tax to be paid varies in accordance with an individual's economic circumstances.

Issues: Economic circumstances can be very subjective, depending upon how we define and measure this. Similar circumstances may be judged differently based on wealth, income and expenditure. Information around individual economic circumstances is not freely available to Council.

Policy: Council will consider (where possible) issues of vertical equity in its rating strategy.

4.15.4 Efficiency

Council considers issues of economic efficiency when developing its rating strategy. The level of rates burden can affect the extent to which production and consumption decisions are made by people.

Issues: Efficiency can be defined as the ratio of ends produced (outputs) to means used (inputs). Being more efficient, means that the burden on ratepayers can be reduced or ratepayer's utility can be increased by limited resources being diverted to more productive areas. For services where users are

price sensitive, direct charging can influence demand patterns and thus lead to greater allocative efficiency.

Policy: Council will consider (where possible) issues of efficiency in its rating strategy.

4.15.5 Simplicity

Council considers issues of simplicity when developing its rating strategy. The complexity of the rating system affects how easily it can be understood by ratepayers and the practicality and ease of administration.

Issues: All reviews of taxation have argued that simplicity is a critical goal. The simpler the rating system is, the easier it is for ratepayers to understand, but simplicity principle can often conflict with other principles.

Policy: Council will consider (where possible) issues of simplicity in its rating strategy.

4.15.6 Benefit

Council considers the "benefit" or "user pays" principle. The benefit principle points to the fact that some groups may have more access to Council services.

Issues: More use of user charges, special rates and service charges lend themselves better to dealing with the issue of benefit. Another issue to consider here is that of the degree of "public" good in a service. A public good is something where it is difficult or impractical to exclude non-payers from the benefit. A user charge can be used where the benefit of a particular service can be mapped to an individual ratepayer. A comprehensive analysis of access to services is extremely costly, complex and difficult to determine with many subjective judgement calls to be made. In some ways arguing of the benefit principle with respect to Council rates is like trying to do the same for income tax that is used to fund a wide range of universally accessed services. It might be argued that a country ratepayer derives less benefit from library services or street lighting than their town counterparts but the reverse may be argued with respect to the cost of repairing rural roads that are seldom travelled on by the urban ratepayer. Many services are not location specific. Access is not synonymous with consumption. Residents can travel or use technology to access services. Services provided in different locations within the municipality have different costs e.g. waste collection in rural areas may be more costly than in urban areas etc. Rates are a property wealth tax based on valuation of properties and not based upon access to services. Services are available on a "whole of life" basis i.e. different services are accessed at different points during a person's life.

Policy: Council will consider user pays opportunities wherever practicable.

4.15.7 Capacity to Pay

Council considers issues of capacity to pay when developing its rating strategy. Some groups may have a greater or lesser capacity to pay (i.e. asset rich but income poor).

Issues: Council does not have access to income information for all ratepayers. This would be necessary to assess this aspect of rating equity. Individuals may apply on hardship grounds to have their rates deferred or interest waived and in doing so need to provide Council with some of this information.

Policy: Council will consider (where possible) issues of capacity to pay in its rating strategy.

4.15.8 Diversity

Council considers issues of diversity when developing its rating strategy. Some ratepayers within a group may have a greater or lesser capacity to pay (i.e. city versus rural).

Issues: Council does not have access to income information for all ratepayers. This would be necessary to assess this aspect of rating equity. Individuals may apply on hardship grounds to have their rates deferred or interest waived and in doing so need to provide Council with some of this information. Establishing sub-groups may lead to an overly complex rating system.

Policy: Council will consider (where possible) issues of diversity in its rating strategy.

4.16 Changes to the Rating Strategy

Council has established the following parameters for the purposes of deciding when a detailed review of the Rating Strategy is required in any budget year:

- The difference in the valuation change (increase or decrease) between the general differential rate category and another differential rate category exceeds 5% following a general revaluation of properties
- Any change in the legislative framework that materially impacts the equitable imposition of rates and charges.

5. COMMUNICATION

Council will seek to communicate individually with properties that have a significant shift in the rate burden in any one year, advising them of the reason for the change and their options for appeal on their valuation. This policy will be publicly available on council's website.

6. RESPONSIBILITY

Policy Owner: Director Corporate Services

7. SUPPORTING DOCUMENTS

Document	Location
Local Government Act 1989	LGV Website
Victorian Government's Local Government Better Practice Guide: Revenue and Rating Strategy 2014	LGV Website

8. DOCUMENT CONTROL

Version Number	Approval Date	Approval By	Amendment	Review Date
01	Date approved	Council	New Policy	Review date to be added by Governance Unit