

**OBJECTION TO LAND USE DESCRIPTION**  
**Local Govt. Act 1999 Division 4, Section 156**

*Division 4: Section 156(9); "A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land."*

This form is to be used to place an objection to the land use description which Council has used for the purpose of levying a differential rate to your property. The form is to be completed and lodged with Council within 60 days after receiving your rates notice.

**Owner Ratepayer:** \_\_\_\_\_

**Postal Address:** \_\_\_\_\_

**Email Address:** \_\_\_\_\_

**Contact Phone No:** (H) \_\_\_\_\_ (W) \_\_\_\_\_ (M) \_\_\_\_\_

**Council Assessment No.:** A \_\_\_\_\_ **Valuation No.:** \_\_\_\_\_

**Property Address:** \_\_\_\_\_

**Current Land Use attributed to the land:** \_\_\_\_\_

**Grounds for objection and predominant land use of your property:**

*(Please note that the location and zoning of land doesn't influence the land use description)*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**WHAT IS THE LAND USE DESCRIPTION (IN YOUR OPINION) WHICH SHOULD HAVE BEEN ATTRIBUTED TO THE LAND?**

- Residential:** Including the use of the land as a dwelling, includes both rural and urban land
- Vacant:** The non-use of the land constitutes a vacant land use for differential rating
- Commercial:** Including the use of the land as a shop or office or other commercial operations
- Industrial:** Including the use of the land for production and manufacturing
- Primary Production:** Including the use if the land for farming and intensive animal keeping
- Other:** Any other land use not referred to in a previous category

**SIGNED :** \_\_\_\_\_

**DATE :** \_\_\_\_\_

**LOCAL GOVERNMENT ACT 1999**

**Basis of differential rates**

**156.** (1) Differential rates may vary—

- (a) according to the use of the land; or
- (b) according to the locality of the land; or
- (c) according to the locality of the land and its use; or
- (d) on some other basis determined by the council.

- (3) If land has more than one use, the use of the land will, for the purpose of rating, be taken to be its predominant use.
- (4) A particular land use must not be used as a differentiating factor affecting the incidence of differential rates unless the land use is declared by the regulations to be a permissible differentiating factor.
- (5) If a council declares differential rates according to the use of land and thus provides for a distinct residential rate, the residential rate must be applied to land occupied by any of the following:
  - (a) supported accommodation;
  - (b) independent living units;
  - (c) day therapy centres.
- (6) If land is vacant, the non-use of the land is capable of constituting a land use for the purpose of the declaration of differential rates.
- (8) A change in the use of land after differential rates are declared does not affect the incidence of the rates.
- (9) A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the council for the purpose of levying differential rates, may object to the attribution of that land use to the land.
- (10) An objection under subsection (9)—
  - (a) must be in writing; and
  - (b) must set out—
    - (i) the grounds of the objection; and
    - (ii) the land use (being a land use being used by the council as a differentiating factor) that should, in the objector's opinion, have been attributed to the land; and
  - (c) must be made within 60 days after the objector receives notice of the attribution of the particular land use to which the objection relates (unless the council, in its discretion, allows an extension of time for making the objection).
- (11) The council may decide an objection as it thinks fit and must notify the objector in writing of its decision.
- (12) The objector, if dissatisfied with the council's decision on the objection may, subject to the relevant rules of court, appeal against the decision to the Land and Valuation Court.
- (13) Except as provided by this section, the attribution of a particular land use to land for the purpose of levying differential rates cannot be challenged.