

**LOCAL GOVERNMENT AMENDMENT (RATES AND  
CHARGES) ACT 1987**

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**No. 27 of 1987**

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**LOCAL GOVERNMENT AMENDMENT (RATES AND CHARGES) ACT 1987**

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**No. 27 of 1987**  
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**AN ACT to amend the Local Government Act 1962.**

**[Royal Assent 29 April 1987]**

**B**E it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—This Act may be cited as the *Local Government Amendment (Rates and Charges) Act 1987*. Short title.

**2**—This Act shall commence on the day on which it receives the Royal assent. Commencement.

Principal Act.

**3**—In this Act, the *Local Government Act 1962\** is referred to as the Principal Act.

Amendment of section 57 of Principal Act (Other extraordinary vacancies).

**4**—Section 57 (1) (b) (i) of the Principal Act is amended by omitting “it is demanded,” and substituting “the issue of a notice under section 257 (1) requiring its payment,”.

Amendment of section 219 of Principal Act (Councils to prepare annual estimates).

**5**—Section 219 (3) of the Principal Act is amended by omitting paragraph (c) and substituting the following paragraphs:—

(c) the actual receipts and disbursements for that preceding financial year, where those receipts and disbursements are known to the council;

(ca) a provisional estimate of the receipts and disbursements for that preceding financial year based on the information available to the council when the estimate is made, where those receipts and disbursements are not so known; and

Amendment of section 243 of Principal Act (Exemptions from rates and charges).

**6**—Section 243 (1) (c) of the Principal Act is amended by omitting “owned and”.

Substitution of section 262 of Principal Act.

**7**—Section 262 of the Principal Act is repealed and the following section is substituted:—

Payment of penalties, interest, or both.

**262**—(1) At the time when the corporation makes, pursuant to section 233, a municipal rate in respect of a financial year, the corporation may, as provided by this subsection, make one of the following determinations in respect of amounts of rates or charges that remain unpaid in respect of that financial year:—

(a) where any such amount remains unpaid for 3 months after the date on which it is to be paid—a determination that there shall be payable such penalty, not exceeding 10 per cent of that amount, as is specified in the determination;

\* No. 67 of 1962. For this Act, as amended to 1st July 1980, see the continuing Reprint of Statutes. Subsequently amended by Nos. 19, 44, and 59 of 1980, Nos. 48, 77, and 89 of 1981, Nos. 9, 35, 51, 56, 73, 76, 98, and 99 of 1982, Nos. 88 and 91 of 1983, Nos. 29, 46, and 52 of 1984, Nos. 7, 28, 31, 49, 51, 80, 86, 91, and 115 of 1985, and Nos. 28, 30, 88, and 91 of 1986, and affected by No. 30 of 1981.

- (b) where any such amount remains unpaid for one month after the date on which it is to be paid— a determination that there shall be payable interest on that amount at such rate, not exceeding 10 per cent a year, as is specified in that determination;
- (c) where any such amount remains unpaid for one month after the date on which it is to be paid— a determination that there shall be payable—
- (i) a penalty, not exceeding 3 per cent of that amount, as is specified in that determination; and
  - (ii) interest on that amount, at such rate as is specified in that determination, being a rate not exceeding the rate fixed for the purposes of section 767 and operative on and after 1st July in that financial year.

(2) For the purposes of subsection (1), “amounts of rates or charges” means the whole or any part of the rates or charges, or the whole or any part of any instalment of the rates or charges, payable in respect of lands within the municipality.

(3) Where a penalty that is payable pursuant to a determination under paragraph (a) of subsection (1) in respect of an amount referred to in that subsection remains unpaid after the expiration of the period of one year commencing on the date on which that amount was required to be paid, there shall be payable a further penalty determined by the corporation, being a penalty not exceeding 10 per cent of that amount.

(4) Interest payable pursuant to a determination under subsection (1) (c) shall be calculated at monthly intervals on the minimum amount unpaid (including interest but not the penalty) in the previous month.

(5) Where—

- (a) an amount referred to in subsection (1) that is payable in one financial year remains unpaid in the next financial year; and

(b) there is payable interest on that amount pursuant to a determination under subsection (1) (b) or (c) in that first-mentioned financial year, there shall be payable interest on that amount on and after 1st July in that next financial year—

(c) at such rate not exceeding 10 per cent a year as the corporation determines, in a case where the interest already payable is payable pursuant to a determination under subsection (1) (b); or

(d) at such rate as the corporation determines, being a rate not exceeding the rate fixed for the purposes of section 767 and operative on and after 1st July in that next financial year, in a case where the interest already payable is payable pursuant to a determination under subsection (1) (c).

(6) Any penalty, further penalty, interest, or further interest payable under this section shall—

(a) be added to the amount of rates and charges payable in respect of the relevant land;

(b) for all purposes, be deemed to be part of those rates and charges;

(c) be recoverable in such manner as if it were part of those rates and charges; and

(d) become a charge on that land as mentioned in section 254.

(7) All money received by the corporation pursuant to this section shall be treated by the corporation as proceeds of the municipal rate.