

83. PRINCIPAL PLACE OF RESIDENCE POLICY

Purpose

The purpose of this policy is to ensure that Council is consistent and fair in determining the status of 'Principal Place of Residence' and the method of allocation of a property to the appropriate Differential Rating Category.

Scope

This policy is applicable to ratepayers of Douglas Shire Council who need to establish 'Principal Place of Residence' status for the purpose of levying general rates.

Policy Content

In order to be identified by Council as "Principal Place of Residence" per the Adoption of Differential General Rates and Revenue Statement for the purpose of the Differential Rating Categories, the property must be the Principal Place of Residence of the registered owner(s).

Principal Place of Residence

Principle place of residence: Property used solely for a single residential dwelling or home unit that is the place of residence at which at least one natural person who constitutes the owner/s of the property predominantly resides.

In establishing whether the Property is the owner's principal place of residence, Council may consider, but not be limited to the owner's declared address for electoral, taxation, government social security or national health registration purposes, or any other form of evidence deemed acceptable by the Council. Residential premises that have not met these criteria will be deemed 'Non-Principal Place of Residence'.

For the avoidance of doubt, property will not be the owner's principal place of residence where it is:

- 1) not occupied by at least one person/s who constitute the owner/s, but occupied by any other person/s, whether in return for rent or remuneration or not, including members of the owner's family, or;
- 2) vacant, whether permanently or temporarily (for more than 120 days of the financial year), including for the purposes of renovation or redevelopment, except in the case where:
 - a) premises that are being renovated and remain the principal place of residence of the owner, and the owner does not during the renovation period own any other property which is used as, or asserted by the owner for any purpose to be, the owner's place of residence; and
 - b) a property is vacant for a period longer than 120 continuous days of the financial year due to the owner/s absence on an extended holiday, provided that the property remains completely vacant for the entire period of their absence;

- c) a property is vacant due to the owner/s absence due to work commitments, provided that the absence is confirmed in writing by the owner’s employer to Council’s satisfaction and the property remains vacant or is occupied by immediate family members only during the period of the owner’s absence;
 - d) The owner is absent due to medical reasons of the owner or a close relative and this is confirmed in writing by a health professional to Council’s satisfaction;
- 3) not owned by a natural person, e.g., owned by a company, except where the ratepayer residing at the property as their principal place of residence is the company owner.
- 4) flats and other multiple tenement residential properties, even where the owner of the land resides in one of the flats or tenements.

Other considerations and requirements

1. Whereby a ratepayer’s property has not been deemed by Council to be ‘**Principal Place of Residence**’ and the ratepayer wishes to notify Council regarding a correction to the classification, the ratepayer is required to submit the ‘Principal Place of Residence Declaration’ (the ‘Form’) to Council. The Form will need to be completed and signed by the applicant. The completed Form must be received by Council no later than the due date for payment of the current rates, in order to be applicable for that rating period. Where forms are received after the due date for payment, identification as Principal Place of Residence will commence with the next rating period and will not be backdated to the current or previous rating periods.
2. Where the applicant ratepayer is an approved pensioner for the granting of a State Government Pensioner subsidy for a property, the subsidy application can be accepted in lieu of a Form for the classification of the property as ‘Principal Place of Residence’.
3. Principal Place of Residence status will be granted only for one (1) property for a given owner/ratepayer. If a second property is owned by the ratepayer(s) such property will not be eligible for ‘Principal Place of Residence’ status, even if the property is not tenanted and is not producing an income.
4. When a property with an existing Principal Place of Residence status ceases to be the Principal Place of Residence (e.g. property is sold, demolished or use changes), the property will lose its Principal Place of Residence status with effect from the next rating period, and the Differential Rating Category will be amended accordingly.
5. It is the ratepayer’s responsibility to ensure that a Principal Place of Residence Declaration Form is obtained, completed, signed and lodged with Council within the required timeframe, to ensure identification as a “Principal Place of Residence”.

Definitions

TERM	DEFINITION
Council	Douglas Shire Council
Differential Rating Categories	The different categories of rates resolved by Council for rateable property in the local government area.
Form	Principal Place of Residence Declaration

Related Legislation

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld) (Regulation)

Related Documents (Local Laws, Policies, Forms)

Revenue General Policy

Revenue Statement

Adoption of Differential General Rates

Principal Place of Residence Declaration Form

Policy Review

This policy is to be reviewed whenever legislation changes, or every 4 years if no changes have been required to be enacted, at the direction of the Chief Executive Officer.

Policy Details

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Link to Corporate Plan	Robust Governance and Efficient Service Delivery
Revoked/Superseded	

This policy is to remain in force until otherwise determined by Council.