



TS-24 LEVIES

ROLES AND RESPONSIBILITIES

BCA

To provide procedure applicable to the assessment, collection and forwarding of building levies as required by the Building Act.

Building Manager

Ensure a process for assessment and collection of levies is followed.

Building Officer

Review value of work.

Administration

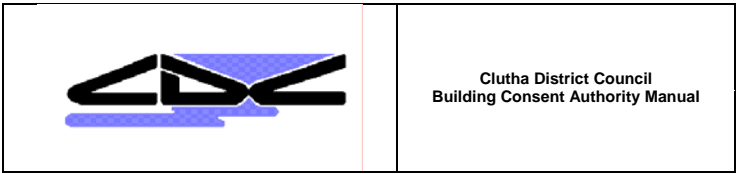
To assess, invoice, account for and forward levies.

BACKGROUND

1. Sections 53 – 66 of the Building Act relates to the Building Levy payable by the building consent applicant to the DBH for building works valued at greater than \$20,000 including GST.
2. The TA is liable to the Chief Executive of the DBH for any levies payable on issue of a building consent
3. A BCA is liable to the TA for any levies payable on issue of a building consent and it must supply details of these to the TA as prescribed by section 238.
4. Generally the BCA will calculate, invoice and receive levies prior to issue of a building consent
5. Details and payment are provided to the TA which in turn forwards payment to the Chief Executive on a monthly basis including a certificate statement of correctness for the information provided
6. The TA may retain up to 3% of the levies.
7. The TA and the BCA will in most instances be the same organisation.

PROCEDURES

- 1.1 Assess the value of work as proposed by applicant is accurate. (Comparisons can be made to similar projects, Building Economist, Statistics etc) and change where necessary.
- 1.2 Where value is over \$20,000 incl. GST calculate levies at correct rates.
- 1.3 Invoice applicant for levies.
- 1.4 Receive payment for levies prior to issuing of the Code Compliance Certificate.
- 1.5 Prepare monthly statement of all levies collected.
- 1.6 Issue statement of correctness and forward with levies to DBH less collection fee.
- 1.7 Record all financial details and file for long term availability.



Doc
Ref

TS-24 Levies-NV

Date

20/05/2008

NOTES

Clutha District Council Schedule of Fees & Charges