

Policy Name:	Rate Rebates
Classification:	Public – Council Policy
Adopted:	28 February 2023
Frequency of Review:	Biennial
Last Review:	February 2023
Next Review Due:	February 2025
Responsible Officer(s):	Executive Manager – Finance & Corporate Governance
Policy and Code of Practice Manual File Ref:	CC11/382
Council File Reference:	CR22/90362
Legislation Authority:	Local Government Act 1999
Related Policies and Codes:	N/A
Related Procedures:	N/A

1. INTRODUCTION

- 1.1 An explicit set of policies and procedures is a necessary tool for sound financial management providing the following benefits:
- 1.1.1. **Public accountability and transparency** – Policies and procedures publicly document the Council's position on which it will base its decisions. They demonstrate the Council's commitment to sound financial management and establish transparency for audit purposes
 - 1.1.2. **Ensuring a considered approach** – The formal adoption of carefully documented policies and procedures helps ensure that the Council's position on each issue has been properly considered, having regard to alternative approaches and the wider policy and statutory context
 - 1.1.3. **Consistency of decision making** – By adopting clear Council policies and procedures a consistent basis for decision-making over time is established. While the Council can make a decision contrary to its adopted policy, it needs a deliberate decision to do so which helps to ensure that proper consideration has been applied
 - 1.1.4. **Clear guidance for staff** – Explicit policies and procedures set out the required approach, responsibilities, and processes for staff to properly administer the financial business of the Council in accordance with its wishes and consistent with statutory requirements and sound financial management practices. This in turn protects staff from allegations of financial mismanagement as long as the policies and procedures are followed.

2. PURPOSE

- 2.1 The purpose of the Policy is to assist Council in the assessment of applications received for a Mandatory and Discretionary Rate Rebate in accordance with the provisions of the *Local Government Act 1999* (the Act).

3. DEFINITIONS

- 3.1 **Act** – refers to the *Local Government Act 1999*
- 3.2 **Mandatory Rebates** – a rate rebate provided in accordance with Sections 160-165 of the *Local Government Act 1999*
- 3.3 **Discretionary Rebates** – a rate rebate provided in accordance with Section 166 of the *Local Government Act 1999*

4. POLICY REVIEW

4.1 Mandatory Rebates

- a) Pursuant to Chapter 10, Division 5 – Rebates of rates, the Council will grant a 100% rebate on the rates payable for the following specified land use.
- i. Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the *South Australia Health Commission Act 1976* (Section 160 of the Act)
 - ii. Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (Section 162)
 - iii. Land used for the purpose of a public cemetery (Section 163)
 - iv. Land (other than land used as domestic premises owned by, or under the care, control, and management of, the Royal Zoological Society of South Australia Incorporated (Section 164)
- b) Pursuant to Chapter 10, Division 5 – Rebates of rates, the Council will grant a 75% rebate on the rates payable for the following specified land use.
- i. Land being predominantly used for service delivery or administration (or both) by a community services organisation as defined by the Act (Section 161)
 - ii. Land being predominantly used for educational purposes occupied by a government school under a lease or licence or by a non-government school registered under Education and Early Childhood Services (Registration and Standards) Act 2011 or land being used by a University or University College to provide accommodation or other forms of support for students on a not-for-profit basis (Section 165)
- c) Where Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 75% or 100% rebate, Council will grant the rebate. Where Council is not so satisfied it will require the person or body to apply for the rebate in accordance with this Policy.

Where a person or body is entitled to a 75% rebate only, Council will only consider rebating the remaining 25% discretionary component on completion of an application form in accordance with this Policy.

Service rates and charges are not subject to a rebate and retrospective rebates will not be considered.

4.2 Discretionary Rebates

A discretionary rate rebate may be granted by the Council at its absolute discretion up to and including 100% relief pursuant to Section 166 of the Act.

Any persons or bodies seeking a discretionary rebate, will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

- a) Council may grant a rebate of rates in any of the following cases:
 - i. Where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area)
 - ii. Where the rebate is desirable for the purpose of assisting or supporting a business in its area
 - iii. Where the rebate will contribute to the preservation of buildings or places of historic significance
 - iv. Where the land is being used for educational purposes
 - v. Where the land is being used for agricultural, horticultural or floricultural exhibitions
 - vi. Where the land is being used for a hospital or health centre
 - vii. Where the land is being used to provide facilities or services for children or young persons
 - viii. Where the land is being used to provide accommodation for the aged or disabled
 - ix. Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1997* (Cwlth) or a day therapy centre
 - x. Where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community
 - xi. Where the rebate relates to common property or land vested in a community corporation under the *Community Titles Act 1996* over which the public has a free and unrestricted right of access and enjoyment
 - xii. Where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to:
 - a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates; or
 - a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations (except where structural improvements have been made which reflects a significant rise in the Valuer-General's valuation);
 - xiii. Where the rebate is considered by the Council to be appropriate to provide relief in order to avoid what would otherwise constitute:
 - a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the Council in its Annual Business Plan; or

- a liability that is unfair or unreasonable;
- xiv. Where the rebate is to give effect to a review of a decision of the Council under Chapter 13 Part 2 (Internal Review of Council actions)
- xv. Where the rebate is contemplated under another provision of the Act.
- b) In considering applications for a discretionary rate rebate under 4.2.a.iv to 4.2.a.x above, Council will take into account:
 - i. The nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and
 - ii. The community need that is being met by activities carried out on the land for which the rebate is sought; and
 - iii. The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.

In addition, the Council will also take into account:

- i. The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- ii. The extent of financial assistance, if any, being provided by Commonwealth or State agencies;
- iii. Whether the applicant is:
 - A public sector body
 - A private not-for-profit body; or
 - A private 'for profit' body
- iv. Whether the applicant is in receipt of a community grant or separate financial assistance from the Council;
- v. The financial position of the applicant, as evidenced by their independently audited consolidated Financial Statements for the past 3 completed years;
- vi. The financial position of the Council and the overall impact on the Council's budget;
- vii. Any other matters and policies of the Council which the Council considers relevant.

Service rates and charges are not subject to a rebate and retrospective rebates will not be considered.

4.3 Applications for Rebates

- a) Applications for a mandatory or discretionary rebate must be made in written form using the "Application Form – Rate Rebate".
- b) Incomplete applications (including applicants who fail to supply all relevant information requested by the Council on the application form) will not be considered for a rebate.

4.4 Review of Application Decision

- a) A person or body that is dissatisfied by a determination of Council in respect of an application for a rate rebate may seek a review of that determination by written application in accordance with Council's Review of Council Decisions Policy and Section 270 of the Act.

5. REFERENCES AND RELEVANT LEGISLATION

5.1 Division 5 of Chapter 10 of the Local Government Act 1999.

6. REVIEW AND EVALUATION

The effectiveness of this Policy will be reviewed a biennial basis.

The Chief Executive Officer will report to Council on the outcome of the evaluation and if relevant make recommendations for amendments, alteration or substitution of a new Policy.

The Policy will not be altered or substituted so as to affect a process already commenced.

The Policy will be reviewed after each general election of Council.

7. FURTHER INFORMATION

Further information about this Policy can be obtained by:

Telephone: 8522 9211

Email: council@gawler.sa.gov.au

Appointment: Town of Gawler Administration Centre, 43 High Street, Gawler East.

Letter: PO Box 130, Gawler SA 5118

8. AVAILABILITY OF POLICY

The Policy is available to be downloaded, free of charge, from Council's website at www.gawler.sa.gov.au.

A printed may be purchased on request from the Council's Administration Centre.