

1 Policy Statement

The purpose of the Rate Rebates Policy (the Policy) is to assist Council in determining applications for rate rebates and to provide guidance to the community about the grounds on which a rebate of rates may be granted in accordance with the *Local Government Act 1999* (the Act).

2 Scope

In accordance with the Act, this Policy sets out:

- the types of land use for which the Council must grant a rebate of rates, and the amount of that rebate; and
- the types of land use for which Council may, at its discretion, grant a rebate of rates.

3 Legislation and References

This Policy should be read in conjunction with the relevant provisions of the *Local Government Act 1999* (SA).

This Policy is to be read in conjunction with:

- Strategic Rating Policy
- Debtor Management Policy
- Rates Financial Hardship Policy

4 Policy

4.1 Mandatory Rebates

4.1.1 Pursuant to Chapter 10, Division 5 of the Act, the Council will grant a 100% rebate on the rates payable for:

- a) 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).
- b) land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (section 162).
- c) land being used for the purpose of a public cemetery (section 163).
- d) 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).

4.1.2 Pursuant to Chapter 10, Division 5 of the Act, the Council will grant a 75% rebate on the rates payable for:

- a) land being predominantly used for service delivery or administration (or both) by a community services organisation (section 161). To be eligible, the organisation must satisfy the criteria in section 161(3) and (4) of the Act.
- b) land occupied by a government school under a lease or licence and being used for educational purposes (section 165(1)(a))
- c) land occupied by a non-government school registered under *Education and Early Childhood Services (Registration and Standards) Act 2011* and being used for educational purposes (section 165(1)(b))
- d) 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(2)).

- 4.1.3 Where Council is satisfied from its own records, or from other information available to it, that a person or body meets the necessary criteria for a mandatory rebate, Council may automatically apply the eligible rebate.
- 4.1.4 Where a person or body is entitled to a 75% rebate, Council may, pursuant to section 159(4) of the Act, grant a further rebate of up to 25%. In determining whether to grant the further rebate, the Council will have regard to the matters set out in section 166 of the Act.
- 4.1.5 A person or body who believes they meet the criteria for a mandatory rebate, but who has not received an automatic rebate, may submit an application for a rate rebate to the Council.

4.2 Discretionary Rebates

- 4.2.1 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.
- 4.2.2 In assessing the application for a discretionary rebate, the Council will consider the criteria set out in section 166 of the Act.
- 4.2.3 Persons or bodies seeking a discretionary rebate will be required to submit an application for rate rebate to the Council.
- 4.2.4 Discretionary rate rebates will be reviewed by Council on an annual basis for application in the following financial year.

4.3 Applications for Rebates

- 4.3.1 Council will make information available to the community about the provisions for rate rebates under the Act.
- 4.3.2 Persons or bodies who seek a rebate of rates must make a written application to the Council in the manner and form determined by the Council and supply such information that Council may reasonably require to assess eligibility for the rebate.
- 4.3.3 Application forms are available on Council's website or from the Gawler Administration Centre.
- 4.3.4 In considering applications for rebates, the Council will take into account the matters set out in Chapter 10, Division 5 of the Act. Council may also take into account other matters it considers relevant, including but not limited to:
 - a) the outstanding rate balance at the time of application
 - b) the need for financial assistance through the rebate
 - c) the appropriateness of the extent of the rebate (percentage and dollar amount) being sought
 - d) the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies
 - e) whether, and if so to what extent, the applicant will be providing a service within the Council area
 - f) whether the applicant is a public sector body, a private not-for-profit body or a private for-profit body
 - g) whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term
 - h) the financial consequences of the rebate for the Council
 - i) when the application is received
 - j) any other matters or policies of Council considered relevant.

- 4.3.5 All persons or bodies who wish to apply to the Council for a rate rebate must do so on or before 30 April prior to the financial year for which the rebate is sought. Council reserves the right to refuse to consider applications received after this date; however, applications satisfying the criteria for a mandatory rebate may be granted at any time during the relevant financial year.
- 4.3.6 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.
- 4.3.7 Service rates and charges are not subject to a rebate, and applications for retrospective discretionary rebates will not be considered.
- 4.3.8 The Council will, in writing, advise an applicant for a rebate of its determination of that application.
- 4.3.9 Organisations that have received a discretionary rebate will be required to provide an annual declaration confirming that the land use and conditions of approval have not changed.
- 4.3.10 A new application for a discretionary rebate must be submitted at the commencement of each new Council term. Relevant organisations will be advised in writing of this requirement.
- 4.3.11 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies. Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

4.4 Review of Application Decision

A person or body dissatisfied with 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.

4.5 Delegation

The Council has delegated its power to determine applications and to grant a rebate of rates to the Chief Executive Officer pursuant to section 44 of the Act. The Chief Executive Officer will determine appropriate sub-delegations.

5 Administrative Information

Document Type	Policy
Policy Developer	Manager Finance and Procurement
Record Number	CR26/71533
Audience	Public
Category	Finance
Adopted & Effective Date	26 May 2026
Review Due By	May 2030
Adopting Authority	Council

6 Version History

Revision	Date	Change
1	26 May 2026	Update to current policy template and minor wording amendment to improve clarity and consistency.