

	<p style="text-align: center;"><b>Rate Rebate Policy</b> <i>Policy No. FINPOL 21</i></p>	<b>Version No:</b>	2
		<b>Responsible Officer/s:</b>	Finance Manager
		<b>Classification:</b>	Council
		<b>Issued:</b>	15 May 2017
		<b>Next Review:</b>	January 2028

## 1. Purpose

- To set out Council's Policy for the granting of rate rebates
- To ensure compliance with sections 159-166 of the *Local Government Act 1999*
- To ensure a fair, equitable approach to the granting of rate rebates

## 2. Scope

This policy will apply to all applications for rebate of rates received by Council. Council will only provide a rebate of rates in respect of any rateable land in the Council area when the applicant satisfies the requirements of the *Local Government Act 1999 (the Act)* and this policy.

## 3. Definitions

<b>Act</b>	the <i>Local Government Act 1999</i> (SA).
<b>Council</b>	the elected Council body.
<b>Discretionary Rebate</b>	rebates where Council may apply a rebate in accordance with criteria specified in the Act.
<b>Mandatory Rebate</b>	rebates that Council must grant in accordance with the Act.
<b>Rating</b>	the overall process of raising revenue by way of levying rates and charges.
<b>Rebates</b>	an amount that a rate or charge may be reduced in accordance with sections 159-166 of the Act.

## 4. Policy


It is the policy of the District Council of Grant that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Act, where appropriate, the requirements of this Policy.

### 4.1. Mandatory Rebates

Mandatory rate rebates will be granted by Council at the prescribed rate in accordance with Sections 159 to 165 of the Act:

- S160 – Health Services 100% Rebate
- S161 – Community Services (Including Housing Associations) 75% Rebate
- S162 – Religious Purposes 100% Rebate
- S163 – Public Cemeteries 100% Rebate
- S164 – Royal Zoological Society of SA 100% Rebate
- S165 – Educational Purposes 75% Rebate

Where the Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, the Council will grant the rebate accordingly.

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Where the Council is not satisfied based upon the information in its possession or otherwise does not hold relevant information it will require the person or body to lodge an application in accordance with this Policy.

Where a person or body is entitled to mandatory rate rebate of 75% only, the Council may increase the rebate up to a further 25%. The Council may grant this further 25% rebate upon application.

#### **4.2. Discretionary Rebates**


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

- where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- where it is desirable for the purpose of assisting or supporting a business in its area;
- where it will be conducive to the preservation of buildings or places of historic significance;
- where the land is being used for educational purposes;
- where the land is being used for agricultural, horticultural or floricultural exhibitions;
- where the land is being used for a hospital or health centre;
- where the land is being used to provide facilities or services for children or young persons;
- where the land is being used to provide accommodation for the aged or disabled;
- where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- 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;
- 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; and
- 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 due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

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.

#### **4.3. Recreation Ground Rates & Taxes Exemption Act 1981**

The *Recreation Ground Rates & Taxes Exemption Act 1981* states that land is exempt from rates and taxes if –

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(a) *the land—*

- (i) *is vested in a council; or*
- (ii) *is under the care, control or management of a Council, and the public is entitled to access to the land for the purpose of sport or recreation;*
- (b) *the land is vested in trustees or in an association and the public is entitled, in pursuance of rights granted in perpetuity, to access to the land for the purpose of sport or recreation;*
- (c) *the land is occupied under a lease, licence or permit granted by a council and is used by the occupier for the purposes of sport or recreation.*

The exemption conferred above does not operate unless the whole of the income (if any) derived from the land by the council, trustees or association is applied towards the maintenance, repair or improvement of the land.

With the objective of introducing equity across the sporting and recreation organisations within the Council district organisations that, except for owning their own land, would otherwise receive an exemption from rates and taxes under the *Recreation Ground Rates & Taxes Exemption Act 1981* will be granted a rebate of 100% in relation to general rates.

Sporting and Recreation Organisations are required to apply, in writing, for a rebate of rates in the first year of such a rebate.

Subject to continuing eligibility, an automatic rebate will thereafter be granted on an annual basis. The Organisations will retain full responsibility for the payment of all Council service charges and levies collected on behalf of third parties.

#### **4.4. Exemptions**

The District Council of Grant's practice is to identify and value all land in the council area. Once identified each separate piece of land is assessed for rateability. Section 147 of the Act, specifies those types of properties which shall be exempt from council rates.


Properties can be identified as exempt from council rates in certain circumstances:

- Crown Land – public properties used or held by the Crown for a public purpose;
- Recreation Grounds – properties satisfying the criteria set out in the *Recreation Grounds Rates and Taxes Exemption Act 1981*;
- Council Land – public properties occupied or held by the Council;
- Another Act – properties specifically exempted from council rates by virtue of another Act (either Commonwealth or State).

#### **4.5. Applications**

The Council will inform the community of the provisions for rate rebate under the Act by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.

Persons or bodies who seek a rebate of rates (and/or service charges) either –

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- pursuant to Section 159(4) of the Act and Clause 4.1 of this Policy; or
- pursuant to Section 166 of the Act and Clause 4.2 of this policy

Persons or bodies must make written application to council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supply information as the Council may reasonably require. All persons who, or bodies which, wish to apply to Council for a rebate of rates must do so on or before the end of April of the prior year.

## 5. Responsibilities

The Director of Corporate Services and Finance Manager are accountable for ensuring the proper operation of this Policy.

## 6. References / Other Documents

### 6.1. Legislation

*Local Government Act 1999*

*Local Government (Financial Management) Regulations 2011*

*Local Government (General) Regulations 2013*

*Recreation Grounds Rates and Taxes Exemption Act 1981*

### 6.2. Council Policies / Procedures

Internal Review of Councils Decision Policy

Rating Policy

### 6.3. Other

Council Delegations and Sub-Delegations

## 7. Review

This Policy shall be reviewed by the District Council of Grant at a minimum, once within every four (4) year Council term (or on significant change to legislation or other matters which could affect this policy).

Action	Date	Minute Reference
Adopted by Council	15 May 2017	17067.1
Minor formatting amendments	4 May 2020	Governance Officer
Minor formatting amendments	13 December 2021	Team Leader – Finance & Customer Service
Reviewed	18 December 2023	23255