

	Rate Rebate Policy <i>Policy No. FINPOL 21</i>	Version No:	1.0
		Responsible Officer/s	Deputy CEO
		Issued:	15 May 2017
		Next Review:	March 2019

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

'Act' refers to the *Local Government Act 1999 (SA)*.

'Council' refers to the elected Council body.

'Discretionary Rebate' refers to rebates where Council may apply a rebate in accordance with criteria specified in the Act.

'Mandatory Rebate' refers to rebates that Council must grant in accordance with the Act.

'Rating' refers to the overall process of raising revenue by way of levying rates and charges.

'Rebates' refers to 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. Where the Council is not satisfied based upon the

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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.

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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 -

(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;

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- 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 –

- 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 Deputy Chief Executive Officer is accountable for ensuring the proper operation of this Policy.

6. **References:**

State Legislation

- Local Government Act 1999
- Local Government (Financial Management) Regulations 2011
- Local Government (General) Regulations 2013
- Recreation Grounds Rates and Taxes Exemption Act 1981

Council Policies

- Internal Review of Councils Decision Policy
- Rating Policy
- Council Delegations and Sub-Delegations

7. **Review**

This Policy shall be reviewed by the District Council of Grant at a minimum within four (4) years of issued date, within 12 months of a general election (or on significant change to legislation or other matters which could affect this policy).



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Action	Date	Minute Reference
Adopted by Council	15/05/2017	17067.1



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Appendix 1 – Mandatory and Discretionary Rebates

100% Mandatory Rebate - Church		
Section 162 Local Government Act 1999 (SA) - Rebate of Rates - Religious Purposes		
A1253	Synod Diocese Murray Anglican Church Inc	19 Elizabeth Street Port MacDonnell
A1260	Uniting Church Aust Property Trust (SA)	19 Bookey Street Port MacDonnell
A2717	Catholic Church Endowment Society Inc.	68 Meylin Street Port MacDonnell
A430	Synod Diocese Murray Anglican Church Inc	Post Office Road Mount Schank
75% Mandatory Rebate - Community Services		
Section 161 Local Government Act 1999 (SA) - Rebate of Rates - Community Services		
A2720	Boandik Lodge Incorporated	1/12 Jeffries Street, Port MacDonnell
A2721	Boandik Lodge Incorporated	2/12 Jeffries Street, Port MacDonnell
A2722	Boandik Lodge Incorporated	3/12 Jeffries Street, Port MacDonnell
A3689	South East Animal Welfare League	19879 Riddoch Highway, Mingbool
100% Mandatory Rebate - Community Services		
Section 161 Local Government Act 1999 (SA) - Rebate of Rates - Community Services		
A5769	Anglican Community Care Incorporated	70-72 White Avenue, Mount Gambier
A2694	Port MacDonnell Meals on Wheels	Elizabeth Street Port MacDonnell
100% Discretionary Rebate - Halls, Community Centres & Clubs		
Section 166 (1) (j) Local Government Act 1999 (SA) - Discretionary Rebates of rates (100% Discretionary Rebate)		
A1049	Pt MacDonnell Community Hall Inc	51 Meylin Street Port MacDonnell
A1050	Pt MacDonnell Community Hall Inc	49 Meylin Street , Port MacDonnell
A1091	RSL (Pt MacDonnell Sub-Branch) Inc	42 Meylin Street , Port MacDonnell
A1644	Kongorong Soldiers Memorial Institute Inc	2 Hay Terrace Kongorong
A3063	Glenburnie Memorial Hall Inc	17 Chambers Road Glenburnie SA 5291
A3329	Pleasant Park Settlement Mem Centre	Mingbool Road PleaSAnt Park
A3444	Millel Memorial Park Inc	62 Sherwin Road Mil-Lel SA 5291
A3672	Rotary Club Of Mt Gambier	Peweena Road Mingbool
A3708	Moorak Public Hall	234 Moorak Hall Road Moorak SA 5291
A4593	Wandilo Hall Inc	690 Wandilo Road Wandilo SA 5291
A4650	Compton Soldiers Memorial Hall	1 Compton Hall Road Suttontown SA 5291
A4695	Woodall (Springs Hall)	33271 Princes Highway Burrungule SA 5291
A5080	Tarpeena Hall Committee	55 Riddoch Highway Tarpeena
A597	Allendale Public Hall Inc	60 Bay Road Allendale East
A6447	Yahl Hall Committee	Yahl Hall Road Yahl
A854	Pt MacDonnell District Lions Club	Dingley Dell Road Port MacDonnell
A855	Pt MacDonnell Senior Citizens	2 Elizabeth Street, Port MacDonnell

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Exemption under the Recreation Grounds Rates & Taxes Exemption Act, 1981 - Sec4(1)(c) and Section 147 (2) (d) Local Government Act 1999 (SA)		
A7406	Port MacDonnell Football Club	Elizabeth Street, Port MacDonnell
A7407	Port MacDonnell Netball Club	Elizabeth Street, Port MacDonnell
A2696	Port MacDonnell Golf Club	22 Elizabeth Street, Port MacDonnell
A2712	Glenelg River Classic Boat Club Inc.	Dry Creek Road Donovans
A1486	Port MacDonnell Sailing Club	Sea Parade Port MacDonnell
A2695	Port MacDonnell Pistol and Shooting Club	Elizabeth Street Port MacDonnell
A3062	Glenburnie Tennis Club	21 Chambers Road Glenburnie SA 5291
A3942	Moorak Tennis Club Inc.	5 Telford Road Moorak SA 5291
A4278	OB Flat Soldiers Memorial Institute Inc.	226 OB Flat Road OB Flat SA 5291
A4436	Mount Gambier Pistol Club	383 Pinehall Avenue Suttontown SA 5291
A4827	Riding for Disabled Association	635 Sunnybrae Road Wandilo 5291
A5075	Tarpeena Tennis/Netball Football Club	Edward Street Tarpeena 5277
A5077	Tarpeena Football Club	Edward Street Tarpeena 5277
A5278	Yahl Cricket Club	Yahl Hall Road Yahl
A5592	Mount Gambier Aero Club	Airport Road Suttontown
A5596	Mount Gambier Pony Club	81 Airport Road Wandilo
A5691	Mount Gambier Rifle Club	Unnamed Road Caveton
A6135	District Council Of Grant	Post Office Road Mount Schank
A7296	Kongoron Sportsmens Club	1 School Road Kongorong SA 5291
A778	Allendale East Soldiers Memorial Park Inc.,	77 Bay Road Allendale East
A779	Allendale East Soldiers Memorial Park Inc.,	71 Bay Road Allendale East
A780	Allendale East Soldiers Memorial Park Inc.,	73-75 Bay Road Allendale East
A857	Port MacDonnell Bowling Club	4 Elizabeth Street Port MacDonnell
A2763	Impact Practical Shooting League Inc	571 Mitchell Road Compton 5291