



NOTICE

of

POLICY REVIEW COMMITTEE MEETING

*Pursuant to the provisions of Section 84(1) of the
Local Government Act 1999*

TO BE HELD IN

**COMMITTEE ROOM
PLAYFORD CIVIC CENTRE
10 PLAYFORD BOULEVARD, ELIZABETH**

MEMBERS MAY PARTICIPATE BY ELECTRONIC MEANS

ON

MONDAY, 3 APRIL 2023 AT 6:00PM

A handwritten signature in blue ink, appearing to read "S Green".

**SAM GREEN
CHIEF EXECUTIVE OFFICER**

Issue Date: Thursday, 30 March 2023

MEMBERSHIP

MAYOR GLENN DOCHERTY – PRESIDING MEMBER

Ms Lilly Bukva
Cr Misty Norris

Mr Sam Green
Cr Jane Onuzans

Cr Clint Marsh

**City of Playford
Policy Review Committee Meeting**

AGENDA

MONDAY, 3 APRIL 2023 AT 6:00PM

ACKNOWLEDGEMENT OF COUNTRY

We would like to acknowledge that this land we meet on today is the traditional land of the Kaurna people, and that we respect their spiritual relationship with their country. The City of Playford would also like to pay respects to Elders past, present and emerging.

1 ATTENDANCE RECORD

- 1.1 Present
- 1.2 Apologies
Clint Marsh
- 1.3 Not Present

2 CONFIRMATION OF MINUTES

RECOMMENDATION

The Minutes of the Policy Review Committee Meeting held 7 March 2023 be confirmed as a true and accurate record of proceedings.

3 DECLARATIONS OF INTEREST

4 DEPUTATION / REPRESENTATIONS

Nil

5 STAFF REPORTS

Matters to be considered by the Committee and referred to Council

Matters which cannot be delegated to a Committee or Staff

- 5.1 Rating Policy and Procedure and Rate Rebate Policy and Procurement
(Attachments)5

6 INFORMAL DISCUSSION

Nil

7 INFORMAL ACTIONS

8 CONFIDENTIAL MATTERS

Nil

9 CLOSURE

STAFF REPORTS

MATTERS TO BE CONSIDERED BY THE COMMITTEE AND REFERRED TO COUNCIL

***Matters which cannot be
delegated to a Committee or Staff***

5.1 RATING POLICY AND PROCEDURE AND RATE REBATE POLICY AND PROCEDURE

Responsible Executive Manager : Dale Welsh

Report Author : Natalie Caon

Delegated Authority : Matters which cannot be delegated to a Committee or Staff

Attachments :

- 1 [↓](#). Proposed Rating Policy
- 2 [↓](#). Proposed Rating Procedure
- 3 [↓](#). Proposed Rate Rebate Policy
- 4 [↓](#). Proposed Rate Rebate Procedure
- 5 [↓](#). Track Changes - Rating Policy
- 6 [↓](#). Track Changes - Rating Procedure
- 7 [↓](#). Track Changes - Rate Rebate Policy
- 8 [↓](#). Track Changes - Rate Rebate Procedure

PURPOSE

For Council to endorse the proposed Rating Policy (Attachment 1), the Rating Procedure (Attachment 2), the Rate Rebate Policy (Attachment 3) and the Rate Rebate Procedure (Attachment 4).

STAFF RECOMMENDATION

Council endorse the proposed Rating Policy (Attachment 1), the Rating Procedure (Attachment 2), the Rate Rebate Policy (Attachment 3) and the Rate Rebate Procedure (Attachment 4) to be incorporated in the public consultation process for the Draft 2023/24 Annual Business Plan and Long Term Financial Plan in line with Council's Engagement Policy and Procedure.

EXECUTIVE SUMMARY

The Rating Policy and Procedure and the Rate Rebate Policy and Procedure have been subject to a scheduled review. Amendments have been minor and include an update to the due dates for rates and updates to key terminology.

In accordance with Section 123(d) of the *Local Government Act 1999*, the Annual Business Plan must set out the rates structure and policies for the financial year. To achieve this the Rating Policy and Procedure and Rate Rebate Policy and Procedure are planned to be placed on public consultation with the Draft 2023/24 Annual Business Plan.

1. BACKGROUND

In South Australia, council rates are a form of property tax levied by local government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions to suit its local community.

The Rating Policy and Procedure outlines Council's process for setting and collecting rates from its community.

The Rate Rebate Policy ensures that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the Act.

The Rating Policy and Procedure and the Rate Rebate Policy and Procedure are reviewed annually to ensure ongoing legislative compliance is maintained each financial year.

2. RELEVANCE TO STRATEGIC PLAN

Community Theme 5: Using money wisely

The Rating Policy and Procedure and the Rate Rebate Policy and Procedure articulate the City of Playford's strategies to effectively set and collect rates from its community and ensure we are effectively able to deliver on the services to our community to meet the objectives of the Strategic Plan.

3. PUBLIC CONSULTATION

In accordance with Section 123(3) and (4) councils must consult on the Draft Annual Business Plan, which includes the Rating Policy and Procedure and Rate Rebate Policy and Procedure.

Following consultation and once the final Rating Policy and Procedure and the Rate Rebate Policy and Procedure are endorsed by Council, the updated Policies and Procedures will be made available on Council's website.

4. DISCUSSION

- 4.1 The proposed Rating Policy and Procedure include changes to reflect current terminology, the due dates for rates other minor grammatical improvements.
- 4.2 The proposed Rate Rebate Policy and Procedure include changes that are grammatical in nature.
- 4.3 The proposed Rating Policy and Procedure are included at Attachment 1 and 2. The track changed versions are included as Attachments 5 & 6.
- 4.4 The proposed Rate Rebate Policy and Procedure are included at Attachment 3 and 4. V The track changed versions are included as Attachments 7 & 8.

5. OPTIONS

Recommendation

Council endorse the proposed Rating Policy (Attachment 1), the Rating Procedure (Attachment 2), the Rate Rebate Policy (Attachment 3) and the Rate Rebate Procedure (Attachment 4) to be incorporated in the public consultation process for the Draft 2023/24 Annual Business Plan and Long Term Financial Plan in line with Council's Engagement Policy and Procedure.

OPTION 2

Council endorse the proposed Rating Policy (Attachment 1), the Rating Procedure (Attachment 2), the Rate Rebate Policy (Attachment 3) and the Rate Rebate Procedure (Attachment 4) to be incorporated in the public consultation process for the Draft 2023/24 Annual Business Plan and Long Term Financial Plan in line with Council's Engagement Policy and Procedure subject to the following amendments:

- _____
- _____
- _____

6. ANALYSIS OF OPTIONS

6.1 Recommendation Analysis

6.1.1 Analysis & Implications of the Recommendation

The recommendation to endorse the proposed Rating Policy and Procedure and the Rate Rebate Policy and Procedure ensures the documentation is compliant with legislative obligations and enables consultation as part of the Draft 2023/24 Annual Business Plan and Long Term Financial Plan.

Risk Appetite

Financial Sustainability

Council has a low appetite for short-term financial risk that adversely impacts on the delivery of the long term financial plan and the Council's overall stability and sustainability.

This decision will ensure the updated Policies and Procedures are compliant with legislative requirements and that rates can be collected to fund Councils services.

6.1.2 Financial Implications

There are no additional financial implications resulting from the minor changes made to the updated Policies and Procedures.

6.2 Option 2 Analysis

6.2.1 Analysis & Implications of Option 2

Option 2 facilitates the endorsement of the Rating Policy and Procedure and Rate Rebate Policy and Procedure subject to any amendments. Any amendments made to the policy and procedure must be compliant with legislative requirements.

6.2.2 Financial Implications

Any financial implications associated with the endorsement of the proposed Rating Policy and Procedure and Rate Rebate Policy and Procedure with amendment, will be dependent on the amendments made.

Rating Policy



Policy Author	General Manager Strategy & Corporate
Date of next review	May 2024

1. Statement of Intent

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act). This document sets out the Council's policy for setting and collecting rates from its community.

Council rates are not a fee for service but a system of taxation for local government purposes.

All land within the Council's area is rateable except land that is subject to an exemption under the Act.

Council considers a general rate, which consists of two components: one based on the value of the land and the other a fixed charge, to be the fairest and most equitable method of imposing rates. A fixed charge is a means of ensuring all ratepayers contribute equally to Council services and the development and maintenance of community infrastructure.

Council may impose differential general rates that vary based on land use. It assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use where rates are assessed against each piece or section of such land subject to separate ownership.

Council's aim is to have a competitive rating environment for commercial properties. Its strategy is to gradually reduce the rate in the dollar for commercial properties in a staged approach that balances the demands from business for rate relief with the needs from residential rate payers to continue to provide a sustainable level of services.

Council's rates are based on the capital values of land in its area as assessed by the Valuer-General. An owner of land may in accordance with the *Valuation of Land Act 1971* object to a valuation made by the Valuer-General of their land.

Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- Rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes, and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is considered a relatively good indicator of wealth, and the capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Council also imposes a separate rate, the Regional Landscape Levy to reimburse the Council for the funding contribution required by the *Landscape South Australia Act 2019* for the Green Adelaide Board. This separate rate is effectively a state tax and Council does not retain the revenue collected by way of the separate rate.

Council may apply rate remissions, postponements and rebates in accordance with the Act and the Rate Rebate Policy. In addition, if a ratepayer is experiencing hardship with paying their rates, they may make an application for rate relief by way of a remission or postponement in accordance with the Act and the Council's Hardship Policy. Fines and interest apply to overdue rates and if an amount payable by way of rates is in arrears for three years or more, the Council may sell the land for non-payment of rates.

Disclaimer

A rate cannot be challenged on the basis of non-compliance with this Policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that Council has failed to properly apply this Policy, they should raise the matter with Council.

2. Scope

This policy applies to all ratepayers within the Council's area.

3. Legislation and References

This Policy should be read in conjunction with the:

- Rating Procedure
- City of Playford Strategic Plan
- Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- Debt Recovery Procedure
- Hardship Policy
- Hardship Procedure
- *Local Government Act 1999* – Section, 148 151 and 152
- *Local Government (Financial Management) Regulations*
- *Local Government (General) Regulations 2013 – Regulation 14*
- *Landscapes SA Act 2019*
- *Valuation of Land Act 1971*
- Rate Rebate Policy
- Rate Rebate Procedure
- City of Playford Global Glossary

This Policy should not be considered as the only document that may relate to rating matters, other tiers of government, agencies or organisations may have legislation or policies that also apply.

4. Application

CEO	Facilitate endorsement of Rating Policy as part of the Annual Business Plan (ABP) and Long Term Financial Planning (LTFP) process.
General Manager Strategy & Corporate	To ensure an effective rating system.
Senior Manager Financial Services	To facilitate an effective rating system, and deliver as part of ABP and LTFP.
Manager Rates	To oversee the consistent application of the Rating Policy.
Rates Officers	To apply consistent delivery of the Rating Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. The Rating Policy and Procedure is updated annually to ensure compliance is maintained for each financial year, as part of the ABP and LTFP process.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the Rating Policy and Procedure ensures service delivery within required timeframes.

6. Feedback

Your feedback on this Policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.	3994059
Version no.	5
Procedure link	Rating Procedure
Policy author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	5025
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2023

Date of next review May 2024

Version history

Version no.	Approval date	Approval by	Change
1	02/07/2019	Council	Annual review
2	30/06/2020	Council	Annual review
3	22/06/2021	Council	Annual review
4	28/06/2022	Council	Annual review
5	xxx	Council	Name change of Regional Landscape Levy

Rating Procedure



Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2024

1. Purpose

In South Australia, council rates are a form of property tax levied by local government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions to suit its local community. This Procedure outlines Council's process for setting and collecting rates from its community.

This Procedure applies to all ratepayers within the Council's area.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rating Policy.

3. Application

Senior Manager Financial Services	Annual review as part of Annual Business Plan (ABP) and Long Term Financial Plan (LTFP).
Manager Rates	To oversee the consistent application of the Rating Policy.
Rates Officer	To apply consistent delivery of the Rating Policy to ratepayers.

4. Procedure

4.1 General Rates

- 4.1.1 Each year Council plans the services and programs it will deliver to the community in its Annual Business Plan and Budget, Long Term Financial Plan and Asset Management Plans. The Annual Business Plan and Budget are developed in line with the decision-making filters and community themes outlined in the Strategic Plan.
- 4.1.2 The Council declares rates every year for the following financial year, taking into consideration the Annual Business Plan and Budget.

4.1.3 To meet its rating objectives Council adopts the following:

- Valuations are based on capital value assessed by the Valuer-General
- A general rate is declared each year that consists of two components: one based on the capital value of the land and the other a fixed charge, pursuant to Sections 151(c), and 152(1)(c) of the Act.

4.1.4 The first quarterly rates notices are issued in July each year, with 30 day terms of payment. Ratepayers can elect to pay their annual rates in full, however where ratepayers choose not to pay in full, three further rates notices are issued in October, January and April of each year to facilitate quarterly payments.

4.2 Fixed Charge

4.2.1 The Act allows Councils to impose a fixed charge on each rateable property in its area, providing that it has not also imposed a minimum rate (Section 152 of the Act). A fixed charge ensures that all rateable properties make a base contribution to the cost of administering Council activities and maintaining the services and physical infrastructure that supports each property. A fixed charge has the effect of reducing the rate in the dollar that will be applied to the property valuations.

4.2.2 Each year Council declares a fixed charge as part of its rating strategy.

4.2.3 The Council is unable to raise more than 50% of total general rate revenue through the imposition of a fixed charge as a component of general rates.

4.2.4 In applying a fixed charge only one charge can be imposed on two or more adjoining assessments with the same owner and occupier (contiguous).

4.3 Differential Rates

4.3.1 A general rate can include in addition to a fixed charge, a component that is based on the value of the land. Further, the Council can impose differential rates that vary according to the location of land or the use of land (residential, commercial, industrial etc.), or according to the locality of the land and its use. The Council has declared differential general rates that vary according to the use of the land prescribed by Regulation 14 of the *Local Government (General) Regulations 2013*. The Council attributes a land use for rating purposes to each piece of land in its area. The percentage of total rate revenue required from each land use category will be used to determine the rate in the dollar (differential rate) for each category.

4.4 Commercial Rating Strategy

4.4.1 Council's Commercial Rating Strategy will be applied for the year following a year in which a surplus occurs. The impact of the Commercial Rating Strategy on individual business rates remains subject to changes in property valuations.

4.5 Method Used to Value Land

4.5.1 In accordance with the principles in Section 148 of the Act, the Council assesses rates against each piece or section of land subject to separate occupation except for land with a commercial or industrial land use for which rates are assessed against each separate piece or section of land subject to separate ownership.

- 4.5.2 For rating purposes, the Council adopts the valuations made by the Valuer-General available to it at the time it adopts its budget for the following financial year.
- 4.5.3 If a ratepayer is dissatisfied with the valuation made by the Valuer-General, the rates notice issued by the Council will include information about how to object to the valuation. The Council has no role in this process. The lodgement of an objection does not change the due date for the payment of rates.

4.6 Objections to Land Use classification

- 4.6.1 If a ratepayer believes that a particular land use has been wrongly attributed by the Council to their land, then the ratepayer may object to that land use by writing to Council within 60 days of receiving the first notices of the current financial year or such longer period as the Council may allow. The objection must set out the basis for the objection and details of the land use that the ratepayer considers should be attributed to the land.
- 4.6.2 Council may decide an objection as it sees fit and may request the Valuer-General reassess the land use classification and, upon receiving the Valuer-General's recommendation, make a decision regarding the objection.
- 4.6.3 A ratepayer, if not satisfied with the Council's decision, may appeal to the South Australian Civil and Administrative Tribunal (SACAT) against Council's decision within 21 days after the ratepayer receives notice of the Council's decision (or within such longer period as SACAT may allow).

4.7 Landscapes SA Levy

- 4.7.1 The Council is required under the *Landscapes SA Act 2019* to make a specified contribution to the Green Adelaide Board. It recovers the contribution it makes to the Green Adelaide Board by imposing a separate rate on land within the area of the Green Adelaide Board and the Council.
- 4.7.2 Council does not retain any of the revenue, calculate the amount of its contribution or determine how the revenue is spent.
- 4.7.3 The Regional Landscape Levy appears separately on rate notices.
- 4.7.4 If a ratepayer has any questions in relation to the Regional Landscape Levy they are directed to the Green Adelaide Board at website www.landscape.sa.gov.au. Ph 08 8463 3733.

4.8 Rates Cap

- 4.8.1 The Act requires the Council to decide each year whether to apply a maximum rate increase (or a rates cap) to a ratepayer's principal place of residence.
- 4.8.2 A cap can be applied to provide relief against a substantial change in rates payable incurred due to rapid changes in valuations.
- 4.8.3 The Council has determined that it will not apply a maximum increase (rates cap) for the general rate to be charged on rateable land constituting the principal place of residence of a ratepayer.

4.9 Pensioner Concessions and State Beneficiaries of Concessions

- 4.9.1 From 1 July 2015 Council concessions were replaced with the State Government cost of living concession for pensioners.
- 4.9.2 If a ratepayer seeks further information, they are directed to Concessions SA Hotline on 1800 307 758 or the concessions section of the SA.GOV.AU website.

4.10 Rate Relief

An application form for rate relief is available from Council's Customer Service Centres and Council website.

4.10.1 Remission of Rates – Hardship

- 4.10.1.1 Section 182 of the Act permits a council to postpone or give remission on rates due to hardship and other defined reasons. If a ratepayer seeks further information, they are directed to the Hardship Policy.
- 4.10.1.2 A ratepayer who will, or is likely to, experience difficulty with meeting the standard arrangements is invited to contact a Council rates officer to discuss alternative payment arrangements. Such enquiries are treated with the strictest confidence.

4.10.2 Seniors Postponement

- 4.10.2.1 Section 182A of the Act provides for postponement of rates for seniors.
- 4.10.2.2 The system is designed to assist senior card holders who may find themselves in the situation of being asset rich and cash poor by allowing them to postpone annual rates amounts greater than \$500. At least \$500 of the annual Council rates payable must be paid as it falls due, but any amount in excess of \$500 per year may be postponed for an indefinite period (up until the property is sold or eligibility ceases).
- 4.10.2.3 If a ratepayer seeks further information, they will be directed to the information about the Seniors Rate Postponement Scheme available on Council's website.

4.10.3 Discretionary Rebates

- 4.10.3.1 Council may consider an application and approve a rebate in its discretion in accordance with Section 166 of the Act. Further information is detailed in the Rate Rebate Policy.

4.11 Payment of Rates

- 4.11.1 Council will collect rates quarterly on the dates set by Council as detailed below:
- 1 September 2023
 - 1 December 2023
 - 1 March 2024
 - 3 June 2024
- 4.11.2 Rates may be paid in person at Council's Customer Service Centres or by any method detailed on the rates notice.

4.12 Late Payment of Rates

- 4.12.1 The Act provides that the Council may impose a penalty of 2% on any instalment of rates that is not paid on or before the due date. A payment that is late is also charged a prescribed interest rate for each month it continues to be late.
- 4.12.2 When Council receives a payment in respect of overdue rates Council applies the money received in accordance with Section 183 of the Act as follows:
- first – to satisfy any costs awarded in connection with court proceedings;
 - second – to satisfy any interest costs;
 - third – in payment of any fines imposed;
 - fourth – in payment of rates, in chronological order (starting with the oldest account first).

4.13 Non-Payment of Rates

- 4.13.1 Section 184 of the Act provides that a council may sell any land to recover outstanding rates where an amount payable by way of rates has been in arrears for three years or more.

5. Feedback

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

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ECM document set no.	3994060
Version no.	3
Policy link	Rating Policy
Procedure author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	xxx
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	<i>Annually</i>
Date of current version	June 2023
Date of next review	May 2024

Version history

Version no.	Approval date	Approval by	Change
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1	22/06/2021	Council	New procedure to support Rating Policy
2	28 June 2022	Council	Annual Review
3	xxx	Council	Name change of Regional Landscape Levy and due dates

Rate Rebate Policy



Policy Author	General Manager Strategy & Corporate
Date of next review	May 2024

1. Statement of Intent

The objective of this Policy is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the *Local Government Act 1999* (the Act) and this Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community. Rates are levied under the Act on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognising that there may be circumstances where this may not always be the case, the Act makes provision for Council to consider applications for rate rebates. This supports the provision of equitable services and facilities to meet the needs of the whole community.

This Policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organisation, in the form of rebates. Council will consider each application to ensure the requirements under the Act have been met.

When assessing requests for rebates Council may take into account, but is not limited to, the following:

- the availability of rebates under the Act;
- the applicant's need for financial assistance;
- whether, and to what extent, the applicant provides a benefit or service to the local community;
- whether the applicant is a public sector, not for profit or commercial entity;
- whether the rebate will assist in securing new development in the City of Playford;
- if the applicant has been subject to a substantial change in rating or valuation;
- the impact of adverse environmental impacts on existing business;
- the extent of other financial assistance, if any, available to the applicant from other sources (eg Commonwealth or State government);
- whether there are any relevant historical considerations that may be relevant;
- the level of rates that would be applied by neighbouring councils;
- the financial consequences of the rebate for the Council; and
- any other matters, and policies of the Council, which the Council considers relevant.

When considering rate rebates Council gives consideration to the following five principles that apply to the imposition of taxes on communities.

- equity
- benefit
- ability-to-pay
- efficiency
- simplicity

Council Rebates will be annually assessed to determine if the circumstances justify the continued endorsement of the application of the rebate.

2. Scope

Mandatory rebates must be applied where ratepayers meet eligibility, as prescribed in sections 160-165 of the Act.

Discretionary rebates may be applied, at council's discretion, where ratepayers make an application, and they meet the eligibility criteria, as prescribed in section 166 under the Act.

3. Legislation and References

This Policy should be read in conjunction with the:

- Rate Rebate Procedure
- *Local Government Act 1999* – Sections 159 – 166.
- City of Playford Global Glossary

This Policy should not be considered as the only document that may relate to rate rebates, other tiers of government, agencies or organisations may have legislation or policies that also apply.

4. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate or Senior Manager Financial Services	Approval of discretionary rebates less than 50% for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rate Rebate Policy.
Rates Officers	To apply consistent delivery of the Rate Rebate Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. Maintaining the policy and procedure ensures compliance is maintained.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the policy and procedure ensures service delivery within required timeframes.

6. Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

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ECM document set no.	3978634
Version no.	8
Policy link	Rate Rebate Policy
Policy author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	xxxx
Legal requirement	Sections 159-166 <i>Local Government Act 1999</i>
Review schedule	Annual
Date of current version	June 2023
Date of next review	May 2024

Version history

Version no.	Approval date	Approval by	Change
1	April 2007	Council	Adopted by Council
2	August 2012	Council	Reviewed
3	30/06/2018	Council	Annual review
4	30/06/2019	Council	Annual review
5	30/06/2020	Council	Annual review
6	22/06/2021	Council	Annual review
7	28/06/2022	Council	Annual review
8	xxx	Council	Annual review

Rate Rebate Procedure



Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2024

1. Purpose

This Procedure provides guidance as to the grounds upon which a person or body/organisation is entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the *Local Government Act 1999* (the Act) have been met.

This Procedure includes both mandatory and discretionary rebates and support the provision of equitable services and facilities to meet the needs of the whole community.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the:

- Rate Rebate Policy
- Complaints Handling Policy
- Complaints Handling Procedure

3. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate and Senior Manager Financial Services	Approval of discretionary rebates less than 50%, for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rebate Policy
Rates Officers	To apply consistent delivery of the Rebate Policy to ratepayers

4. Procedures

Division 5 - Rebates of Rates

Sections 159-166 of the Act outline the provision of rates rebates through mandatory and discretionary rebates.

4.1 Preliminary grounds and penalties

Section 159 of the Act provides guidance regarding the grounds for rebates and penalties that may apply. These include:

- S159(1) If grounds exist for a person or body to receive a rebate of rates in pursuance of this Division, the person or body may apply to the council in a manner and form determined by the council (supplying such information as the council may reasonably require).
- S159(2) a person or body must not:
 - make a false or misleading statement or representation in an application made (or purporting to be made) under this Division; or
 - provide false or misleading information or evidence in support of an application made (or purporting to be made) under this Division.
 - Maximum penalty: \$5 000.
- S159(7) If a person or body has the benefit of a rebate of rates under this Division and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the council of that fact and (whether or not the council is so informed) the entitlement to a rebate ceases.
- S159(8) If a person or body fails to comply with subsection (7), the person or body is guilty of an offence. Maximum penalty: \$5 000.
- S159(10) A council may, for proper cause, determine that an entitlement to a rebate of rates in pursuance of this Division no longer applies.
- S159(11) If 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.

4.2 Mandatory Rebates

Ratepayers entitled to a mandatory rebate may make an application in the form determined by council (refer to 4.6 below). Ratepayers are required to include evidence where requested and meet the requirements of section 159 of the Act.

Where a council is aware that a mandatory rebate applies to land, the council must apply the rebate regardless of whether or not an application has been made. This approach has equal application in respect of a property that becomes eligible for a mandatory rebate part way through a financial year when the rebate will be applied on a pro rata basis.

Otherwise, the Act does not impose any obligation on a council to seek out persons who may be eligible for a mandatory rebate if they have not made an application.

Where an application is made, or if a council becomes aware that an entitlement to a mandatory rebate exists during the course of the financial year, the council must apply the mandatory rebate for the whole of the financial year. The only exception is where the land becomes rateable during the course of a financial year where the rebate will be applied pro rata for the period of rateability.

Refunds for previous financial years are not required, unless the council was made aware or knew that an entitlement existed in that previous year or years.

Mandatory rebate eligibility is prescribed in the Act under the following sections:

- Section 160—100% Rebate of rates—health services
- Section 161—75% Rebate of rates—community services
- Section 162—100% Rebate of rates—religious purposes
- Section 163—100% Rebate of rates—public cemeteries
- Section 164—100% Rebate of rates—Royal Zoological Society of SA
- Section 165—75% Rebate of rates—educational purposes

4.3 Discretionary Rebates

Discretionary rebate eligibility is listed under Section 166 of the Act.

Ratepayers may make an application for a discretionary rebate by completing the application form on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

The discretion to grant a rebate must be exercised consistently and in the interests of the community. In this regard council must consider its community, not the wider community of the State. This is because decisions regarding rate rebates impacts directly on the ratepayers and residents of individual council areas.

4.4 Council Endorsed Multi-Year Rebates

The Senior Manager Financial Services and the Rates Manager will review multi-year rate rebates per the conditions set out in the Council endorsed application or agreement for ongoing eligibility.

4.5 Granting of Rebates

Under Section 166 - Discretionary rebate of rates, Council may grant:

- A rebate of rates or charges under subsection (1) on such conditions as the council thinks fit.
- A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.
- A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.
- A council may grant a rebate under this section that is up to (and including) 100 per cent of the relevant rates or service charge.

4.6 Application and approval process

Applications for rate rebates are to be made on Council's application form and accompanied by the appropriate supporting documentation. The rate rebate policy, and application form are available on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

In accordance with section 159(1) of the Act council may request any information from an applicant that it reasonably requires in order to make a decision in respect of a rebate application.

Where an application for a discretionary rebate is made after the date on which rates are declared, the council may choose not to consider the application for that financial year. However, the council will need to consider the application for a rebate applicable in the next financial year.

Retrospective discretionary rebates may, but need not be given by the council.

Assessment of discretionary rebates are to be undertaken in a fair and consistent manner, using the assessment eligibility weighting matrix based on reasons for application, which assists with recommendation for approval and calculating % and value of rebate.

Approval of rebates must be made in line with delegation levels.

The applicant should be advised of the council's decision and rights of review should the applicant not be satisfied with the decision.

5. Complaints and Appeals

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and sections 270 and 271 of the Act. A copy of the Complaints Handling Policy can be found at www.playford.sa.gov.au

Customers not satisfied with the outcome of their complaint should be directed to contact the Ombudsman SA on 08 8226 8699 or Ombudsman@ombudsman.sa.gov.au

6. Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.	3978636
Version no.	4
Policy link	Rate Rebate Policy
Procedure author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	5025
Legal requirement	Sections 159-166 - <i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2023
Date of next review	May 2024

Version history

Version no.	Approval date	Approval by	Change
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1	June 2018	Senior Manager Finance	New
2	22/06/2021	Ordinary Council	Annual Review
3	28/06/2022	Council	Annual Review
4	xxx	Council	Annual Review

Rating Policy



Policy Author	General Manager Strategy & Corporate
Date of next review	May 2024

Deleted: 3

1. Statement of Intent

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act). This document sets out the Council's policy for setting and collecting rates from its community.

Council rates are not a fee for service but a system of taxation for local government purposes.

All land within the Council's area is rateable except land that is subject to an exemption under the Act.

Council considers a general rate, which consists of two components: one based on the value of the land and the other a fixed charge, to be the fairest and most equitable method of imposing rates. A fixed charge is a means of ensuring all ratepayers contribute equally to Council services and the development and maintenance of community infrastructure.

Council may impose differential general rates that vary based on land use. It assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use where rates are assessed against each piece or section of such land subject to separate ownership.

Council's aim is to have a competitive rating environment for commercial properties. Its strategy is to gradually reduce the rate in the dollar for commercial properties in a staged approach that balances the demands from business for rate relief with the needs from residential rate payers to continue to provide a sustainable level of services.

Council's rates are based on the capital values of land in its area as assessed by the Valuer-General. An owner of land may in accordance with the *Valuation of Land Act 1971* object to a valuation made by the Valuer-General of their land.

Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- Rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes, and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- Property value is considered a relatively good indicator of wealth, and the capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Council also imposes a separate rate, the [Regional Landscape Levy](#) to reimburse the Council for the funding contribution required by the *Landscape, South Australia Act 2019* for the Green Adelaide Board. This separate rate is effectively a state tax and Council does not retain the revenue collected by way of the separate rate.

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Council may apply rate remissions, postponements and rebates in accordance with the Act and the Rate Rebate Policy. In addition, if a ratepayer is experiencing hardship with paying their rates, they may make an application for rate relief by way of a remission or postponement in accordance with the Act and the Council's Hardship Policy. Fines and interest apply to overdue rates and if an amount payable by way of rates is in arrears for three years or more, the Council may sell the land for non-payment of rates.

Disclaimer

A rate cannot be challenged on the basis of non-compliance with this Policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that Council has failed to properly apply this Policy, they should raise the matter with Council.

2. Scope

This policy applies to all ratepayers within the Council's area.

3. Legislation and References

This Policy should be read in conjunction with the

Deleted: Rating Procedure

- Rating Procedure
- City of Playford Strategic Plan
- Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- Debt Recovery Procedure
- Hardship Policy
- Hardship Procedure
- *Local Government Act 1999* – Section, 148 151 and 152
- *Local Government (Financial Management) Regulations*
- *Local Government (General) Regulations 2013* – Regulation 14
- *Landscapes SA Act 2019*
- *Valuation of Land Act 1971*
- Rate Rebate Policy
- Rate Rebate Procedure
- City of Playford Global Glossary

This Policy should not be considered as the only document that may relate to rating matters, other tiers of government, agencies or organisations may have legislation or policies that also apply.

4. Application

CEO	Facilitate endorsement of Rating Policy as part of the Annual Business Plan (ABP) and Long Term Financial Planning (LTFP) process.
General Manager Strategy & Corporate	To ensure an effective rating system.
Senior Manager Financial Services	To facilitate an effective rating system, and deliver as part of ABP and LTFP.
Manager Rates	To oversee the consistent application of the Rating Policy.
Rates Officers	To apply consistent delivery of the Rating Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. The Rating Policy and Procedure is updated annually to ensure compliance is maintained for each financial year, as part of the ABP and LTFP process.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the Rating Policy and Procedure ensures service delivery within required timeframes.

6. Feedback

Your feedback on this Policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no.	3994059
Version no.	<u>5</u>
Procedure link	Rating Procedure
Policy author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	5025
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2023

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Date of next review May 2024

Deleted: 3

Version history

Version no.	Approval date	Approval by	Change
1	02/07/2019	Council	Annual review
2	30/06/2020	Council	Annual review
3	22/06/2021	Council	Annual review
4	28/06/2022	Council	Annual review
<u>5</u>	<u>xxx</u>	<u>Council</u>	<u>Name change of Regional Landscape Levy</u>

Rating Procedure



Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2024

Deleted: 3

1. Purpose

In South Australia, council rates are a form of property tax levied by local government, as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions to suit its local community. This Procedure outlines Council's process for setting and collecting rates from its community.

This Procedure applies to all ratepayers within the Council's area.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rating Policy.

3. Application

Senior Manager Financial Services	Annual review as part of Annual Business Plan (ABP) and Long Term Financial Plan (LTFP).
Manager Rates	To oversee the consistent application of the Rating Policy.
Rates Officer	To apply consistent delivery of the Rating Policy to ratepayers.

4. Procedure

4.1 General Rates

- 4.1.1 Each year Council plans the services and programs it will deliver to the community in its Annual Business Plan and Budget, Long Term Financial Plan and Asset Management Plans. The Annual Business Plan and Budget are developed in line with the decision-making filters and community themes outlined in the Strategic Plan.
- 4.1.2 The Council declares rates every year for the following financial year, taking into consideration the Annual Business Plan and Budget.

4.1.3 To meet its rating objectives Council adopts the following:

- Valuations are based on capital value assessed by the Valuer-General
- A general rate is declared each year that consists of two components: one based on the capital value of the land and the other a fixed charge, pursuant to Sections 151(c), and 152(1)(c) of the Act.

4.1.4 The first quarterly rates notices are issued in July each year, with 30 day terms of payment. Ratepayers can elect to pay their annual rates in full, however where ratepayers choose not to pay in full, three further rates notices are issued in October, January and April of each year to facilitate quarterly payments.

4.2 Fixed Charge

4.2.1 The Act allows Councils to impose a fixed charge on each rateable property in its area, providing that it has not also imposed a minimum rate (Section 152 of the Act). A fixed charge ensures that all rateable properties make a base contribution to the cost of administering Council activities and maintaining the services and physical infrastructure that supports each property. A fixed charge has the effect of reducing the rate in the dollar that will be applied to the property valuations.

4.2.2 Each year Council declares a fixed charge as part of its rating strategy.

4.2.3 The Council is unable to raise more than 50% of total general rate revenue through the imposition of a fixed charge as a component of general rates.

4.2.4 In applying a fixed charge only one charge can be imposed on two or more adjoining assessments with the same owner and occupier (contiguous).

4.3 Differential Rates

4.3.1 A general rate can include in addition to a fixed charge, a component that is based on the value of the land. Further, the Council can impose differential rates that vary according to the location of land or the use of land (residential, commercial, industrial etc.), or according to the locality of the land and its use. The Council has declared differential general rates that vary according to the use of the land prescribed by Regulation 14 of the *Local Government (General) Regulations 2013*. The Council attributes a land use for rating purposes to each piece of land in its area. The percentage of total rate revenue required from each land use category will be used to determine the rate in the dollar (differential rate) for each category.

4.4 Commercial Rating Strategy

4.4.1 Council's Commercial Rating Strategy will be applied for the year following a year in which a surplus occurs. The impact of the Commercial Rating Strategy on individual business rates remains subject to changes in property valuations.

4.5 Method Used to Value Land

4.5.1 In accordance with the principles in Section 148 of the Act, the Council assesses rates against each piece or section of land subject to separate occupation except for land with a commercial or industrial land use for which rates are assessed against each separate piece or section of land subject to separate ownership.

4.5.2 For rating purposes, the Council adopts the valuations made by the Valuer-General available to it at the time it adopts its budget for the following financial year.

4.5.3 If a ratepayer is dissatisfied with the valuation made by the Valuer-General, the rates notice issued by the Council will include information about how to object to the valuation. The Council has no role in this process. The lodgement of an objection does not change the due date for the payment of rates.

4.6 Objections to Land Use classification

4.6.1 If a ratepayer believes that a particular land use has been wrongly attributed by the Council to their land, then the ratepayer may object to that land use by writing to Council within 60 days of receiving the first notices of the current financial year or such longer period as the Council may allow. The objection must set out the basis for the objection and details of the land use that the ratepayer considers should be attributed to the land.

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4.6.2 Council may decide an objection as it sees fit and may request the Valuer-General reassess the land use classification and, upon receiving the Valuer-General's recommendation, make a decision regarding the objection.

4.6.3 A ratepayer, if not satisfied with the Council's decision, may appeal to the South Australian Civil and Administrative Tribunal (SACAT) against Council's decision within 21 days after the ratepayer receives notice of the Council's decision (or within such longer period as SACAT may allow).

4.7 Landscapes SA Levy

4.7.1 The Council is required under the *Landscapes SA Act 2019* to make a specified contribution to the Green Adelaide Board. It recovers the contribution it makes to the Green Adelaide Board by imposing a separate rate on land within the area of the Green Adelaide Board and the Council.

4.7.2 Council does not retain any of the revenue, calculate the amount of its contribution or determine how the revenue is spent.

4.7.3 The Regional Landscape Levy appears separately on rate notices.

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4.7.4 If a ratepayer has any questions in relation to the Regional Landscape Levy they are directed to the Green Adelaide Board at website www.landscape.sa.gov.au. Ph 08 8463 3733.

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4.8 Rates Cap

4.8.1 The Act requires the Council to decide each year whether to apply a maximum rate increase (or a rates cap) to a ratepayer's principal place of residence.

4.8.2 A cap can be applied to provide relief against a substantial change in rates payable incurred due to rapid changes in valuations.

4.8.3 The Council has determined that it will not apply a maximum increase (rates cap) for the general rate to be charged on rateable land constituting the principal place of residence of a ratepayer.

4.9 Pensioner Concessions and State Beneficiaries of Concessions

- 4.9.1 From 1 July 2015 Council concessions were replaced with the State Government cost of living concession for pensioners.
- 4.9.2 If a ratepayer seeks further information, they are directed to Concessions SA Hotline on 1800 307 758 or the concessions section of the SA.GOV.AU website.

4.10 Rate Relief

An application form for rate relief is available from Council's Customer Service Centres and Council website.

4.10.1 Remission of Rates – Hardship

- 4.10.1.1 Section 182 of the Act permits a council to postpone or give remission on rates due to hardship and other defined reasons. If a ratepayer seeks further information, they are directed to the Hardship Policy.
- 4.10.1.2 A ratepayer who will, or is likely to, experience difficulty with meeting the standard arrangements is invited to contact a Council rates officer to discuss alternative payment arrangements. Such enquiries are treated with the strictest confidence.

4.10.2 Seniors Postponement

- 4.10.2.1 Section 182A of the Act provides for postponement of rates for seniors.
- 4.10.2.2 The system is designed to assist senior card holders who may find themselves in the situation of being asset rich and cash poor by allowing them to postpone annual rates amounts greater than \$500. At least \$500 of the annual Council rates payable must be paid as it falls due, but any amount in excess of \$500 per year may be postponed for an indefinite period (up until the property is sold or eligibility ceases).
- 4.10.2.3 If a ratepayer seeks further information, they will be directed to the information about the Seniors Rate Postponement Scheme available on Council's website.

4.10.3 Discretionary Rebates

- 4.10.3.1 Council may consider an application and approve a rebate in its discretion in accordance with Section 166 of the Act. Further information is detailed in the Rate Rebate Policy.

4.11 Payment of Rates

- 4.11.1 Council will collect rates quarterly on the dates set by Council as detailed below:

- 1 September 2023
- 1 December 2023
- 1 March 2024
- 3 June 2024

- 4.11.2 Rates may be paid in person at Council's Customer Service Centres or by any method detailed on the rates notice.

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4.12 Late Payment of Rates

4.12.1 The Act provides that the Council may impose a penalty of 2% on any instalment of rates that is not paid on or before the due date. A payment that is late is also charged a prescribed interest rate for each month it continues to be late.

4.12.2 When Council receives a payment in respect of overdue rates Council applies the money received in accordance with Section 183 of the Act as follows:

- first – to satisfy any costs awarded in connection with court proceedings;
- second – to satisfy any interest costs;
- third – in payment of any fines imposed;
- fourth – in payment of rates, in chronological order (starting with the oldest account first).

4.13 Non-Payment of Rates

4.13.1 Section 184 of the Act provides that a council may sell any land to recover outstanding rates where an amount payable by way of rates has been in arrears for three years or more.

5. Feedback

Your feedback on this Procedure is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no. 3994060

Version no.

3

Deleted: 2

Policy link

Rating Policy

Procedure author

General Manager – Strategy & Corporate

Endorsed by

Council

Resolution no.

X.XX

Deleted: 5025

Legal requirement

Local Government Act 1999

Review schedule

Annually

Date of current version

June 2023

Deleted: 2

Date of next review

May 2024

Deleted: 3

Version history

Version no.	Approval date	Approval by	Change
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1	22/06/2021	Council	New procedure to support Rating Policy
2	28 June 2022	Council	Annual Review
3	xxx	Council	Name change of Regional Landscape Levy and due dates

Rate Rebate Policy



Policy Author	General Manager Strategy & Corporate
Date of next review	May 2024

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1. Statement of Intent

The objective of this Policy is to ensure that all applications for rate rebates are considered in an equal and fair manner in line with the provisions set out under the *Local Government Act 1999* (the Act) and this Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community. Rates are levied under the Act on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognising that there may be circumstances where this may not always be the case, the Act makes provision for Council to consider applications for rate rebates. This supports the provision of equitable services and facilities to meet the needs of the whole community.

This Policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organisation, in the form of rebates. Council will consider each application to ensure the requirements under the Act have been met.

When assessing requests for rebates Council may take into account, but is not limited to, the following:

- the availability of rebates under the Act;
- the applicant's need for financial assistance;
- whether, and to what extent, the applicant provides a benefit or service to the local community;
- whether the applicant is a public sector, not for profit or commercial entity;
- whether the rebate will assist in securing new development in the City of Playford;
- if the applicant has been subject to a substantial change in rating or valuation;
- the impact of adverse environmental impacts on existing business;
- the extent of other financial assistance, if any, available to the applicant from other sources (eg Commonwealth or State government);
- whether there are any relevant historical considerations that may be relevant;
- the level of rates that would be applied by neighbouring councils;
- the financial consequences of the rebate for the Council; and
- any other matters, and policies of the Council, which the Council considers relevant.

When considering rate rebates Council gives consideration to the following five principles that apply to the imposition of taxes on communities.

- equity
- benefit
- ability-to-pay
- efficiency
- simplicity

Council Rebates will be annually assessed to determine if the circumstances justify the continued endorsement of the application of the rebate.

2. Scope

Mandatory rebates must be applied where ratepayers meet eligibility, as prescribed in sections 160 -165 of the Act.

Discretionary rebates may be applied, at council's discretion, where ratepayers make an application, and they meet the eligibility criteria, as prescribed in section 166 under the Act.

3. Legislation and References

This Policy should be read in conjunction with the:

- Rate Rebate Procedure
- *Local Government Act 1999* – Sections 159 – 166.
- *City of Playford Global Glossary*

This Policy should not be considered as the only document that may relate to rate rebates, other tiers of government, agencies or organisations may have legislation or policies that also apply.

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Deleted: <#>Local Government Rating – A Consultation Paper, April 2001

4. Application

Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate or Senior Manager Financial Services	Approval of discretionary rebates less than 50% for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rate Rebate Policy.
Rates Officers	To apply consistent delivery of the Rate Rebate Policy to ratepayers.

5. Relevance to Risk Appetite Statement

Regulatory Compliance

The City of Playford has **ZERO TOLERANCE** for non-compliance with applicable legislation. Maintaining the policy and procedure ensures compliance is maintained.

Service Delivery

The City of Playford has a **MODERATE** appetite for service delivery requirements. Maintaining the policy and procedure ensures service delivery within required timeframes.

6. Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

ECM document set no. 3978634

Version no.

8

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Policy link

Rate Rebate Policy

Policy author

General Manager – Strategy & Corporate

Endorsed by

Council

Resolution no.

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Deleted: 5025

Legal requirement

Sections 159-166 *Local Government Act 1999*

Review schedule

Annual

Date of current version

June 2023

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Date of next review

May 2024

Deleted: 3

Version history

Version no.	Approval date	Approval by	Change
1	April 2007	Council	Adopted by Council
2	August 2012	Council	Reviewed
3	30/06/2018	Council	Annual review
4	30/06/2019	Council	Annual review
5	30/06/2020	Council	Annual review
6	22/06/2021	Council	Annual review
7	28/06/2022	Council	Annual review
<u>8</u>	<u>xxx</u>	<u>Council</u>	<u>Annual review</u>

Rate Rebate Procedure	
Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2024
Deleted: 3	
1. Purpose	
<p>This Procedure provides guidance as to the grounds upon which a person or body/organisation is entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the <i>Local Government Act 1999</i> (the Act) have been met.</p> <p>This Procedure includes both mandatory and discretionary rebates and support the provision of equitable services and facilities to meet the needs of the whole community.</p>	
2. References and Supporting Documentation	
<p>This Procedure should be read in conjunction with the:</p> <ul style="list-style-type: none">• Rate Rebate Policy• Complaints Handling Policy• Complaints Handling Procedure	
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3. Application	
Council	Approval of discretionary rebates greater than 50%, or for a commitment of greater than one year.
CEO, General Manager, Strategy & Corporate and Senior Manager Financial Services	Approval of discretionary rebates less than 50%, for a period of less than one year.
Manager Rates	To oversee the consistent application of the Rebate Policy
Rates Officers	To apply consistent delivery of the Rebate Policy to ratepayers
4. Procedures	
Division 5 - Rebates of Rates	
<p>Sections 159-166 of the Act outline the provision of rates rebates through mandatory and discretionary rebates.</p>	
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4.1 Preliminary grounds and penalties	
<p>Section 159 of the Act provides guidance regarding the grounds for rebates and penalties that may apply. These include:</p>	

- S159(1) If grounds exist for a person or body to receive a rebate of rates in pursuance of this Division, the person or body may apply to the council in a manner and form determined by the council (supplying such information as the council may reasonably require).
- S159(2) a person or body must not:
 - make a false or misleading statement or representation in an application made (or purporting to be made) under this Division; or
 - provide false or misleading information or evidence in support of an application made (or purporting to be made) under this Division.
 - Maximum penalty: \$5 000.
- S159(7) If a person or body has the benefit of a rebate of rates under this Division and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the council of that fact and (whether or not the council is so informed) the entitlement to a rebate ceases.
- S159(8) If a person or body fails to comply with subsection (7), the person or body is guilty of an offence. Maximum penalty: \$5 000.
- S159(10) A council may, for proper cause, determine that an entitlement to a rebate of rates in pursuance of this Division no longer applies.
- S159(11) If 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.

4.2 Mandatory Rebates

Ratepayers entitled to a mandatory rebate may make an application in the form determined by council (refer to 4.6 below). Ratepayers are required to include evidence where requested and meet the requirements of section 159 of the Act.

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Where a council is aware that a mandatory rebate applies to land, the council must apply the rebate regardless of whether or not an application has been made. This approach has equal application in respect of a property that becomes eligible for a mandatory rebate part way through a financial year when the rebate will be applied on a pro rata basis.

Otherwise, the Act does not impose any obligation on a council to seek out persons who may be eligible for a mandatory rebate if they have not made an application.

Where an application is made, or if a council becomes aware that an entitlement to a mandatory rebate exists during the course of the financial year, the council must apply the mandatory rebate for the whole of the financial year. The only exception is where the land becomes rateable during the course of a financial year where the rebate will be applied pro rata for the period of rateability.

Refunds for previous financial years are not required, unless the council was made aware or knew that an entitlement existed in that previous year or years.

Mandatory rebate eligibility is prescribed in the Act under the following sections:

- Section 160—100% Rebate of rates—health services
- Section 161—75% Rebate of rates—community services
- Section 162—100% Rebate of rates—religious purposes
- Section 163—100% Rebate of rates—public cemeteries
- Section 164—100% Rebate of rates—Royal Zoological Society of SA
- Section 165—75% Rebate of rates—educational purposes

4.3 Discretionary Rebates

Discretionary rebate eligibility is listed under Section 166 of the Act.

Ratepayers may make an application for a discretionary rebate by completing the application form on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

The discretion to grant a rebate must be exercised consistently and in the interests of the community. In this regard council must consider its community, not the wider community of the State. This is because decisions regarding rate rebates impacts directly on the ratepayers and residents of individual council areas.

4.4 Council Endorsed ~~Multi-Year~~ Rebates

~~The Senior Manager Financial Services and the Rates Manager will review multi-year rate rebates per the conditions set out in the Council endorsed application or agreement for ongoing eligibility.~~

4.5 Granting of Rebates

Under Section 166 - Discretionary rebate of rates, Council may grant:

- A rebate of rates or charges under subsection (1) on such conditions as the council thinks fit.
- A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.
- A council should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.
- A council may grant a rebate under this section that is up to (and including) 100 per cent of the relevant rates or service charge.

4.6 Application and approval process

Applications for rate rebates are to be made on Council's application form and accompanied by the appropriate supporting documentation. The rate rebate policy, and application form are available on Council's website www.playford.sa.gov.au or by contacting Council on (08) 8256 0333.

In accordance with section 159(1) of the Act council may request any information from an applicant that it reasonably requires in order to make a decision in respect of a rebate application.

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Where an application for a discretionary rebate is made after the date on which rates are declared, the council may choose not to consider the application for that financial year. However, the council will need to consider the application for a rebate applicable in the next financial year.

Retrospective discretionary rebates may, but need not be given by the council.

Assessment of discretionary rebates are to be undertaken in a fair and consistent manner, using the assessment eligibility weighting matrix based on reasons for application, which assists with recommendation for approval and calculating % and value of rebate.

Approval of rebates must be made in line with delegation levels.

The applicant should be advised of the council's decision and rights of review should the applicant not be satisfied with the decision.

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5. Complaints and Appeals

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and sections 270 and 271 of the Act. A copy of the Complaints Handling Policy can be found at www.playford.sa.gov.au

Customers not satisfied with the outcome of their complaint should be directed to contact the Ombudsman SA on 08 8226 8699 or Ombudsman@ombudsman.sa.gov.au

6. Feedback

Your feedback on this policy is invited and can be directed to the Manager Governance via email to governance@playford.sa.gov.au or by calling the Customer Contact Team on 8256 0333.

Administration use only

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Version no.

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Policy link

Rate Rebate Policy

Procedure author

General Manager – Strategy & Corporate

Endorsed by

Council

Resolution no.

5025

Legal requirement

Sections 159-166 - *Local Government Act 1999*

Review schedule

Annually

Date of current version

June 2023

Deleted: 2

Date of next review

May 2024

Deleted: 3

Version history

Version no.	Approval date	Approval by	Change
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1	June 2018	Senior Manager Finance	New
2	22/06/2021	Ordinary Council	Annual Review
3	28/06/2022	Council	Annual Review
4	xxx	Council	Annual Review