



Rate Rebate Procedure

Procedure Author	General Manager Strategy & Corporate
Date of next review	May 2022

1. Purpose

The objective of this procedure 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 and the Rate Rebate Policy.

Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community and are levied under the Local Government act 1999 on the basis of land value and use, which is widely accepted as a reasonable indicator of capacity to pay. Recognizing that there may be circumstances where this may not always be the case, the Local Government Act makes provision for Council to consider applications for rate rebates.

This procedure provides guidance as to the grounds upon which a person or body/organization is, or may be, entitled to receive a rebate of rates. Council will consider each application to ensure the requirements under the Local Government Act 1999 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

- Sections 159-166 of the Local Government Act 1999 outline the provision of rates rebates through mandatory and discretionary rebates.
- Rate Rebate Policy

3. Application

CEO/Council	Delegation for approval of discretionary rebates greater than 50% or a commitment for greater than one year, then the recommendation will be put to full Council for decision.
Senior Manager Finance	Delegation for approval of discretionary rebates less than 50%
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 Local Government Act 1999 outline the provision of rates rebates through mandatory and discretionary rebates.

4.1 Preliminary grounds and penalties

Section 159 of the Local Government Act 1999 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:

- (a) make a false or misleading statement or representation in an application made (or purporting to be made) under this Division; or
- (b) 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, are required to include evidence where requested, and meet the requirements of section 159(1) 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 except where the land becomes rateable during the course of a financial year when 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 listed in the Local Government Act 1999 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 Local Government Act 1999.

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 each 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 Rebates

Council annually review eligibility of historical rebates to determine if circumstances endorse continuation of rebates.

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 should 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

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

Complaints and appeals will be considered in accordance with Council's complaints and grievance procedures and sections 270 and 271 of the *Local Government Act 1999*. A copy of the Complaints Handling Policy can be found at www.playford.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.

Policy link *Rate Rebate Policy*

Procedure author *General Manager – Strategy & Corporate*

Endorsed by *Council*

Resolution no.

Legal requirement *Sections 159-166 Local Government Act 1999*


Review schedule *Annually*

Date of current version *May 2021*

Date of next review *May 2022*

Version history

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2	May 2021		Annual review
1	June 2018	Senior Manager Finance	New

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