



# Rate Rebate Policy

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## Rate Rebate Policy

*This policy is set by Council for use by the community and council administration*

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<b>Responsible Team</b>	Finance
<b>Other Key Internal Stakeholders</b>	Rating Policy
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<b>Authorised By</b>	Council
<b>Resolution No.:</b>	Local Government Act 1999
<b>Legal Requirement</b>	Local Government (Financial Management) Regulations 2011
<b>Date of Next Review</b>	April 2021

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## 1. Purpose

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 and this Policy.

## 2. Scope

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 Local Government Act 1999 have been met. This supports the provision of equitable services and facilities to meet the needs of the whole community.

## 3. Legislation and References

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

## 4. Definitions

**Council** is the local government entity known as City of Playford.

**Policy** is the rates rebate policy

**Rebate** is the refund of a portion of rates paid or payable

## 5. Policy Statement

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 (as determined by the Valuer General), 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 Local Government Act makes provision for Council to consider applications for rate rebates.

## 6. Mandatory rebates

Council has the power under section 166 of the Local Government Act 1999 to grant mandatory rebates at in the following cases.

Rates on the following land will be rebated at **100%**:

- a) **Health services**-Land predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australian Public Health Act 2011
- b) **Religious purposes**-Land containing a church or other building used for public worship, or land used solely for religious purposes.

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- c) **Public cemeteries**-Land being used for the purposes of a public cemetery.
- d) **Royal Zoological Society of SA**- Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Inc.

Rates on the following land will be rebated at **75%**:

- a) **Educational purposes**
  - Land occupied by a government school under a lease or licence and being used for educational purposes
  - Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes.
  - Land being used by a University or University college to provide accommodation and other forms of support for students on a not-for-profit basis
- b) **Community services**-
  - Land predominantly used for service delivery or administration by a community service organisation as defined under Sections 161(3) & 161(4) of the Local Government Act 1999.

#### **Delegation**

- a. The power to determine applications for mandatory rebates of rates has been delegated to the Chief Executive Officer.
- b. Where a mandatory rebate of 75% is applied, Council will not consider any further rebates in relation to that property.
- c. In addition, where Council is aware of an organisation which is entitled to a mandatory rebate and there is no doubt as to the eligibility for that rebate, the power to grant a rebate without first receiving an application has been delegated to the Chief Executive Officer.

#### **7. Discretionary rebates**

The Council has the power under section 166 of the Local Government Act 1999 to grant discretionary rebates in the following cases.

- a. The rebate is desirable for the purpose of securing the proper development of the Council area (or part thereof).
- b. The rebate is desirable for the purpose of assisting or supporting business within the Council area.
- c. The rebate will conduce to the preservation of buildings or places of historic significance.
- d. The land being used for educational purposes.
- e. The land being used for agricultural, horticultural or floricultural exhibitions.
- f. The land is being used for a hospital or health centre.
- g. The land is being used to provide facilities or services for children or young persons.
- h. The land is being used to provide accommodation for the aged or disabled.
- i. The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth) or a day therapy centre.
- j. The land is being used by a organisation which, in the opinion of Council, provides a benefit to the local community.

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- k. The rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has free and unrestricted access and enjoyment.
- l. The rebate is considered by Council to provide relief against what would otherwise amount to substantial changes in rates payable by a ratepayer due to changes in the basis or structure of the Council's rates, or a change in the basis of valuation, rapid changes in valuation or anomalies in valuations.
- m. where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute—
  - (i) a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan; or
  - (ii) a liability that is unfair or unreasonable;
- n. where the rebate is to give effect to a review of a decision of the council under Chapter 13 Part 2;
- o. where the rebate is contemplated under another provision of this Act.

### **Council Endorsed Rebates**

Sections 159-166 of the Local Government Act 1999 requires councils to rebate the rates payable on some land.

Historically Council has endorsed rebates regarding its growth areas of Angle Vale, Virginia and Playford North Extension as well as a rebate for the townships of Angle Vale, Virginia and One Tree Hill. Council assesses these rebates each year and determines the application of continuing these rebates depending on circumstances.

### **Delegation**

- a. The power to determine applications for discretionary rebates of rates has been delegated to the Chief Executive Officer.
- b. Where applicants satisfy the requirements for a discretionary rebate as outlined in this Policy, the Local Government Act 1999 and the rebate application form, a maximum 50% rebate may be granted.
- c. Where the Chief Executive Officer considers that a discretionary rebate greater than 50% is warranted and/or a commitment for greater than one year, then the recommendation will be put to full Council for decision.

## **8. Relevance to Strategic Plan**

### **Section 6 City of Playford Strategic Plan**

Smart program 3: Smart Jobs & Education Program

- Encourage commercial and industrial growth
- contribute to sustainable economic transformation

Smart program 4: Smart CBD Program

- attracting new commercial development
- stimulate development in the city

This policy impacts the Council's rating stability and future growth.

## 9. Applications

This policy and application forms are available at the Council offices and on Council's website at [www.playford.sa.gov.au](http://www.playford.sa.gov.au) or by contacting the rates office on (08) 82560333

Applications for rate rebates are to be made on Council's application form and accompanied by the appropriate supporting documentation.

Section 166 (1a) outlines the issues that Council must consider in deciding whether to grant a rebate. All applications for rebates will be considered on their merits.

## 10. Penalties

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Local Government Act 1999 Section 159.

The maximum penalty for this offence is \$5,000.

If a person or body has the benefit of a rebate of rates 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. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is \$5,000.

Any rates outstanding, on the grounds that the rebate was no longer applicable, become due and payable.

## 11. Appeals

Appeals against decisions made by Council or its Officers must be addressed in writing to the Chief Executive Officer within 45 days of being advised of a decision. All appeals will be considered in accordance with Council's grievance procedures and sections 270 and 271 of the Local Government Act 1999. The Grievance Handling Policy is available on the Council's website at [www.playford.sa.gov.au](http://www.playford.sa.gov.au).

## 12. Feedback

We invite your feedback on this policy which can be directed to Senior Manager Finance to [playford@playford.sa.gov.au](mailto:playford@playford.sa.gov.au).

## 13. Approval and Change History

Version	Approval Date	Approval by	Change
1			Updated from August 2018 to

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			reflect discretionary rebate policy position.
2	02/07/2019	Council	Updated June 2019
3	TBA	Council	Updated June 2020

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