

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.

Administration use only

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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.

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Endorsed by	Council
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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