



# Rate Rebate Policy

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

## 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 and this 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 policy is intended to provide guidance as to the grounds upon which relief of rates payable is available to a person or body/organization, 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.

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

## Scope

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

## Legislation and References

This Policy is to be read in conjunction with the Rate Rebate Procedures

- Sections 159-166 of the Local Government Act 1999 outline the provision of rates mandatory and discretionary rebates.
- City of Playford Global Glossary

## Responsibilities

CEO/Council	Approval of discretionary rebates greater than 50%, or if a commitment for greater than one year, the recommendation will be put to full Council for decision.
Senior Manager Finance	Approval for discretionary rebates less than 50%
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

## Relevance to Risk Appetite Statement

### Regulatory Compliance

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

### Service Delivery

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

### Feedback

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

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### Administration use only

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Version no.	6
Policy link	<i>Rates Rebate Policy</i>
Policy author	<i>General Manager – Strategy &amp; Corporate</i>
Endorsed by	<i>Council</i>
Resolution no.	
Legal requirement	<i>Sections 159-166 Local Government Act 1999</i>
Review schedule	<i>Annual</i>
Date of current version	May 2021
Date of next review	May 2022

### Version history

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