

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, body or 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
- 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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Legal requirement	Sections 159-166 <i>Local Government Act 1999</i>
Review schedule	Annual
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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	27/06/2023	Council	Annual review