

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 supports 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:

- s160—100% Rebate of rates—health services
- s161—75% Rebate of rates—community services
- s162—100% Rebate of rates—religious purposes
- s163—100% Rebate of rates—public cemeteries
- s164—100% Rebate of rates—Royal Zoological Society of SA
- s165—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 impact 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 as 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:

- A rebate of rates or charges under subsection (1) may be granted 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.

Administration use only

ECM document set no.	3978636
Version no.	4
Policy link	Rate Rebate Policy
Procedure author	General Manager – Strategy & Corporate
Endorsed by	Council
Resolution no.	5455
Legal requirement	Sections 159–166 – <i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2023
Date of next review	May 2024

Version history

Version no.	Approval date	Approval by	Change
1	June 2018	Senior Manager Finance	New
2	22/06/2021	Ordinary Council	Annual Review
3	28/06/2022	Council	Annual Review
4	27/06/2023	Council	Annual Review