

Rating Procedure

Procedure Author	General Manager Corporate Services
Date of next review	June 2027

1. Purpose

In South Australia, council rates are a form of property tax levied by local government as the primary source of funding for the many mandatory and discretionary services provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions to suit its local community. This Procedure outlines Council's process for setting and collecting rates from its community.

This Procedure applies to all ratepayers within the Council's area.

2. References and Supporting Documentation

This Procedure should be read in conjunction with the Rating Policy.

Related documents include:

- *Landscape South Australia Act 2019*
- *Local Government Act 1999*
- *Local Government (General) Regulations 2013*
- Hardship Policy and Procedure
- Rate Rebate Policy and Procedure
- City of Playford Annual Business Plan and Budget
- City of Playford Long Term Financial Plan
- City of Playford Global Glossary

3. Application

Senior Manager Financial Services	To conduct an annual review as part of City of Playford Annual Business Plan and Budget (ABP) and City of Playford Long Term Financial Plan (LTFP).
Manager Rates	To oversee the consistent application of the Rating Policy and Procedure.
Rates Officer	To apply consistent delivery of the Rating Policy and Procedure to ratepayers.

4. Procedure

4.1 General rates

Each year, Council plans the services and programs it will deliver to the community through its ABP, LTFP and asset management plans. The ABP is developed in accordance with the decision-making filters and community themes outlined in Council's strategic plan.

Council declares rates every year for the following financial year, taking into consideration the ABP.

To meet its rating objectives, Council adopts the following approach:

- Valuations are based on capital value as assessed by the Valuer-General.
- A general rate is declared each year consisting of two components: a rate based on the capital value of the land and a fixed charge, in accordance with Sections 151(1)(c) and 152(1)(c) of the Act.

The first quarterly rates notice is issued in July each year with a 30-day terms of payment period. Ratepayers can elect to pay their annual rates in full; however, where payments are not made in full, three further quarterly rates notices are issued in October, January and April of each year to facilitate quarterly payments.

4.1 Fixed charge

Section 152 of the Act allows councils to impose a fixed charge on each rateable property in its area, provided that a minimum rate has not also been imposed. The fixed charge ensures that all rateable properties make a base contribution towards the cost of administering Council activities and maintaining the services and physical infrastructure that support each property. A fixed charge has the effect of reducing the rate in the dollar applied to property valuations.

Council declares a fixed charge each year as part of its rating strategy.

In accordance with the Act, Council cannot raise more than 50% of total general rate revenue through the imposition of a fixed charge as a component of general rates.

In applying a fixed charge, only one charge can be imposed on two or more adjoining assessments with the same owner and occupier (contiguous).

4.2 Differential rates

In addition to a fixed charge, a general rate can include a component based on the value of the land. Council can also impose differential rates that vary according to the use of land (e.g., residential, commercial, industrial), the locality of the land, or a combination of both. Council has declared differential general rates that vary according to land use as prescribed by Regulation 14 of the *Local Government (General) Regulations 2013*. For rating purposes, Council attributes a land use category to each piece of land in its area. The percentage of total rate revenue to be raised from each land use category is used to determine the rate in the dollar (differential rate) for each category.

4.3 Method used to value land

In accordance with the principles in Section 148 of the Act, Council assesses rates against each piece or section of land subject to separate occupation, except for land with a commercial or industrial land use for which rates are assessed against each separate piece or section of land subject to separate ownership.

For rating purposes, Council adopts the valuations determined by the Valuer-General that are available at the time Council adopts its budget for the following financial year.

Where a ratepayer is dissatisfied with a valuation made by the Valuer-General, the rates notice issued by Council will include information on how to lodge an objection. Council has no role in the valuation objection process. The lodgement of an objection does not alter the due date for payment of rates.

4.4 Objections to land use classification

If a ratepayer believes that Council has incorrectly attributed a land use to their land, the ratepayer may lodge a written objection with Council within 60 days of receiving the first rates notice of the current financial year (or within such longer period as Council may allow). The objection must set out the basis for the objection and specify the land use that the ratepayer considers should be attributed to the land. The Land Use Objection form is available on Council's website www.playford.sa.gov.au or by contacting Council on 8256 0333.

Council may determine an objection as it sees fit and may request the Valuer-General to reassess the land use classification. Upon receipt of the Valuer-General's recommendation, Council will make a determination in relation to the objection.

If a ratepayer is not satisfied with Council's decision, the ratepayer may appeal to the South Australian Civil and Administrative Tribunal (SACAT) within 21 days after receiving notice of Council's decision (or within such longer period as SACAT may allow).

4.5 Landscapes SA Levy

Council is required under the *Landscape South Australia Act 2019* to make a specified contribution to the Green Adelaide Board. Council recovers this contribution by imposing a separate rate on land within the area of both the Green Adelaide Board and Council.

The total value of this contribution is fully recoverable. Council does not retain any of the revenue collected, does not determine the amount of the contribution, and has no role in determining how the revenue is spent.

The Regional Landscape Levy is shown as a separate item on rate notices.

Any enquiries relating to the Regional Landscape Levy should be directed to the Green Adelaide Board via its website www.landscape.sa.gov.au.

4.6 Rates cap

The Act requires Council to determine each year whether to apply a maximum rate increase (or a rates cap) to a ratepayer's principal place of residence.

A rates cap can be applied to provide relief where there has been a substantial change in rates payable due to rapid changes in property valuations.

Council has determined that it will not apply a maximum increase (rates cap) to the general rate charged on rateable land that constitutes a ratepayer's principal place of residence.

4.7 Pensioner concessions and State beneficiaries of concessions

From 1 July 2015, Council concessions were replaced by the State Government's cost of living concession for pensioners.

Ratepayers seeking further information are directed to the ConcessionsSA Hotline on 1800 307 758 or to the concessions section of the www.sa.gov.au website.

4.8 Rate relief

An application form for rate relief is available from Council's Customer Service Centres and on Council's website.

Remission of rates – Hardship

Section 182 of the Act permits Council to grant a postponement or remission of rates in cases of hardship and for other prescribed reasons. Ratepayers seeking further information are directed to Council's Hardship Policy.

A ratepayer who is experiencing, or is likely to experience, difficulty in meeting standard payment arrangements is encouraged to contact a Council Rates Officer to discuss alternative payment arrangements. All such enquiries are treated with the strictest confidence.

Seniors postponement

Section 182A of the Act provides for the postponement of rates for seniors.

The scheme is designed to assist senior card holders who may be asset rich but cash poor by allowing the postponement of annual rates amounts exceeding \$500. At least \$500 of the annual Council rates payable must be paid by the due date, with any amount above \$500 able to be postponed for an indefinite period (up until the property is sold or eligibility ceases).

Ratepayers seeking further information are directed to the Seniors Rate Postponement Scheme information available on Council's website.

Discretionary rebates

Council may consider applications for discretionary rebates and approve a rebate in accordance with Section 166 of the Act. Further information is available in Council's Rate Rebate Policy.

4.9 Payment of rates

Council will collect rates quarterly on the dates determined by Council. For the relevant financial year, the due dates are:

- 02 September 2026
- 02 December 2026
- 02 March 2027
- 02 June 2027

Rates may be paid in person at Council's Customer Service Centres or by any of the payment methods detailed on the rates notice.

4.10 Late payment of rates

The Act provides that Council may impose a fine of 2% on any instalment of rates that is not paid on or before the due date. In addition, overdue rates are charged interest at the prescribed rate for each full month that the amount remains unpaid after the due date.

Where Council receives a payment in respect of overdue rates, the payment is applied in accordance with Section 183 of the Act in the following order:

- first – to satisfy any costs awarded in connection with court proceedings;
- second – to satisfy any interest charged;
- third – to satisfy any fines imposed;
- fourth – in payment of rates, in chronological order, starting with the oldest outstanding amount first.

4.11 Non-payment of rates

Section 184 of the Act provides that Council may sell land to recover outstanding rates where an amount payable by way of rates has been in arrears for three years or more.

5. Feedback

Your feedback on this Procedure 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.	3994060
Version no.	6
Policy link	Rating Policy
Procedure author	General Manager Corporate Services
Endorsed by	Council
Resolution no.	6626
Legal requirement	<i>Local Government Act 1999</i>
Review schedule	Annually
Date of current version	June 2026
Date of next review	June 2027

Version history

Version no.	Approval date	Approval by	Change
1	22 June 2021	Ordinary Council Resolution No. 4660	New procedure to support Rating Policy.
2	28 June 2022	Ordinary Council Resolution No. 5025	Annual Review.
3	27 June 2023	Ordinary Council Resolution No. 5455	Name change of Regional Landscape Levy and due dates.
4	25 June 2024	Ordinary Council Resolution No. 5890	Annual review, author title change, due dates updated.
5	24 June 2025	Ordinary Council Resolution No. 6302	Annual review. Added web address for Land Use Objection Form, removed phone number for Landscape Levy and due dates updated.
6	16 June 2026	Ordinary Council Resolution No. 6626	Annual review. Updated due dates.
