



Rate Rebate Policy

Policy Identification:	
Policy type:	Finance – rates
Summary:	The policy assists Council in its decision making functions relative to the operation of the rate rebate provisions contained in the Local Government Act 1999.
Record number:	7.63.1
Date of adoption or approval:	14 July 2006
Last review date:	20 July 2018
Next review date:	July 2019 Annual Review
Authorised by:	Council
Responsible department:	Corporate and Community Services
Responsible officer	Chief Financial Officer
Review officer:	
Consultation required:	
Relevant references:	
Delegations:	
Legislation:	Local Government Act 1999
Related policies:	Rate Capping Rebate Policy
Related procedures:	Rate Rebate Application Form

1. Policy Statement

It is the policy of the District Council of Loxton Waikerie that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Local Government Act 1999 and, where appropriate, the requirements of this Policy.

2. Introduction

- 2.1 The Local Government Act 1999 (“the Act”) sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.
- 2.2 The Council has decided to adopt a policy to assist in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.
- 2.3 This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.
- 2.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land which the Council must grant a rebate of rates and

the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.

3. Principles

This policy has been developed to meet Council's core values. Our core values are the principles, attributes and qualities we hold as important that we will display in the way we go about our business.

Core Values

We are
GENUINE

Adhering to moral and ethical principles, being honest, accountable, trustworthy and authentic.

We will
LISTEN

Communicating as well as engaging the community in an open, honest and constructive manner at all times.

We are
CARING

Showing respect, compassion and empathy and being supportive of each other and our community.

We will be
INNOVATIVE

Seeking out and making use of new ideas and opportunities, showing initiative and being progressive, proactive and creative.

We are
UNITED

Working as a team in an inclusive, co-ordinated and collaborative manner to achieve our common goals.

We will aim for
EXCELLENCE

Consistently delivering quality service outcomes and endeavouring to be a high performance organisation.



4. Local Government Act 1999

- 3.1 Section 159(3) of the Act provides that the Council may grant a rebate of rates under the Act if it is satisfied that it is appropriate to do so.
- 3.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).
- 3.3 The Act also provides that where the Council must grant a rebate of rates under the Act, and the amount of that rebate is fixed by the Act at less than 100%, the Council **may** increase the amount of the rebate.
- 3.4 The Act provides, at Section 166 for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

5. Mandatory Rebates

5.1 The Council must grant a rebate in the amount specified in respect of those land uses which the Act provides will be granted a rebate.

5.2 Rates on the following land will be rebated at **100%**:

5.2.1 Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;

5.2.2 Religious Purposes

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;

5.2.3 Public Cemeteries

Land being used for the purposes of a public cemetery;

5.2.4 Royal Zoological Society of SA

Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated.

5.3 Rates on the following land will be rebated at **75% if** a community service organisation is entitled to a rebate of rates.

5.3.1 Community Services

Land being predominantly used for service delivery **and** administration by a community services organisation. A “*community services organisation*” is defined in the Act as a body that –

5.3.1.1 is incorporated on a not for profit basis for the benefit of the public; and

5.3.1.2 provides community services without charge or for a charge that is below the cost to the body of providing the services; and

5.3.1.3 does not restrict its services to persons who are members of the body.

It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate.

The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services –

- 5.3.1.4 emergency accommodation;
 - 5.3.1.5 food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
 - 5.3.1.6 supported accommodation (i.e. residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);
 - 5.3.1.7 essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
 - 5.3.1.8 legal services for disadvantaged persons;
 - 5.3.1.9 drug or alcohol rehabilitation services; or
 - 5.3.1.10 the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.
- 5.3.2 Educational Purposes
- 5.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
 - 5.3.2.2 Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
 - 5.3.2.3 Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.
- 5.4 Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate of its own initiative. Where the Council is not so satisfied it will require the person or body to apply for the rebate in accordance with Clause 5 of this Policy.
- 5.5 Where a person or body is entitled to a rebate of 75% the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. The Council may grant the further 25% rebate upon application or on its own initiative. In either case the Council **will** take into account those matters set out at Clauses 5.3 of this Policy and **may** take into account any or all of those matters set out at Clause 5.4 of this Policy.

- 5.6 Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with Clause 5 of this Policy and the Council will provide written notice to the applicant of its determination of that application.

6. Discretionary Rebates

- 6.1 The Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act –
- 6.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
 - 6.1.2 where it is desirable for the purpose of assisting or supporting a business in its area;
 - 6.1.3 where it will be conducive to the preservation of buildings or places of historic significance;
 - 6.1.4 where the land is being used for educational purposes;
 - 6.1.5 where the land is being used for agricultural, horticultural or floricultural exhibitions;
 - 6.1.6 where the land is being used for a hospital or health centre;
 - 6.1.7 where the land is being used to provide facilities or services for children or young persons;
 - 6.1.8 where the land is being used to provide accommodation for the aged or disabled;
 - 6.1.9 where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
 - 6.1.10 where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
 - 6.1.11 where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment; and
 - 6.1.12 where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.
- 6.2 The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of those cases identified at 5.1.1, 5.1.2 or 5.1.11 above and not exceeding 3 years in respect of those cases identified at 5.1.12.

- 6.3 The Council has an absolute discretion –
- 6.3.1 to grant a rebate of rates or service charges in the above cases; and
 - 6.3.2 to determine the amount of any such rebate.
- 6.4 Persons who or bodies which seek a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

7. Applications

- 7.1 The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details on the reverse side of the annual rate notice.
- 7.2 Persons or bodies who seek a rebate of rates (and/or service charges) either –
- 7.2.1 pursuant to Section 159(4) of the Act and Clauses 3.5 and 3.6 of this Policy; or
 - 7.2.2 pursuant to Section 166 of the Act and Clause 4 of this Policy,
- must make written application to the Council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require.
- 7.3 Application forms may be obtained from the Council office, or by phoning the Rate Administrator on 8541 0700
- 7.4 In respect of an application for a rate rebate in the circumstances identified at 6.1.4 to 6.1.10 the Council will take into account, in accordance with Section 166(1a) of the Act, the following matters –
- 7.4.1 the nature and extent of Council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in the Council's area; and
 - 7.4.2 the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - 7.4.3 the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 7.5 The Council may take into account other matters considered relevant by the Council including, but not limited to, the following –
- 7.5.1 why there is a need for financial assistance through a rebate;

- 7.5.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - 7.5.3 the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - 7.5.4 whether the applicant has made/intends to make applications to another Council;
 - 7.5.5 whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - 7.5.6 whether the applicant is a public sector body, a private not for profit body or a private or profit body;
 - 7.5.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - 7.5.8 the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
 - 7.5.9 consideration of the full financial consequences of the rebate for the Council;
 - 7.5.10 the time the application is received;
 - 7.5.11 the availability of any community grant to the person or body making the application;
 - 7.5.12 whether the applicant is in receipt of a community grant; and
 - 7.5.13 any other matters, and policies of the Council, which the Council considers relevant.
- 7.6 All persons who or bodies which wish to apply to the Council for a rebate of rates must do so on or before the 30 September of each year.
- Discretionary Rebate applications submitted to Council after 30 September each year will only be implemented in the following financial year they have been approved.
- However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
- 7.7 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 7.8 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies. Where 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.

- 7.9 Persons or bodies who have been granted a rebate in accordance with this policy may be requested by Council to re-apply every three (3) years to re-establish if their entitlement to a rebate still exists.

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

The maximum penalty for this offence is \$5,000.

- 7.10 If a person or body has the benefit of a rebate of rates 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. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is \$5,000.

- 7.11 The Council will, in writing, advise an applicant for a rebate of its determination of that application within 30 business days of receiving the application or of receiving all information requested by the Council. The advice will state –

7.11.1 if the application has been granted, the amount of the rebate; or

7.11.2 if the application has not been granted, the reasons why.

8. Delegation

- 8.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act to the Chief Executive Officer.

- 8.2 The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates to the Chief Executive Officer.

9. Review

A person who or a body which is aggrieved by a determination of the Council in respect of an application for a rebate may seek a review of that decision in accordance with the Council's Internal Review of Council Decisions Policy within 10 days of the date on the notice of determination which is given pursuant to Clause 5.11 of this Policy.

10. Community Grants

If an application for a rebate is unsuccessful, the Council has an absolute discretion to then treat the application as one for a community grant and to determine it by resolution of Council.

11. Availability of Policy

This Policy will be available for inspection at the Council offices at Loxton or Waikerie during ordinary business hours at no charge.

Copies of this Policy will also be available from Council's website www.loxtonwaikerie.sa.gov.au or postal copies may be obtained from the Council Office free of charge.

11. Document history and version control

Date	Version	Authorised	Amendment details
14/07/2006	1.0	Council at the meeting of 14 July 2006	First version
07/08/2007	1.0	Council at the meeting of 7 August 2007	No changes noted
18/07/2008	1.0	Council at the meeting of 18 July 2008	No changes noted
17/07/2009	1.0	Council at the meeting of 18 July 2009	No changes noted
16/07/2010	1.0	Council at the meeting of 16 July 2010	No changes noted
22/07/2011	1.0	Council at the meeting of 22 July 2011	No changes noted
02/08/2012	1.0	Council at the meeting of 2 August 2012	No changes noted
01/08/2013	1.0	Council at the meeting of 1 August 2013	No changes noted
18/07/2014	1.0	Council at the meeting of 18 July 2014	No changes noted
18/12/2015	1.0	Council at the meeting of 18 December 2015	No changes noted
08/08/2016	1.1	Council at the special meeting of 8 August 2016	Amended to note the adopted policy template and add document history and version control
03/08/2017	1.1	Council at the special meeting of 3 August 2017	No changes noted
20/07/2018	1.2	Council at the meeting of 20 July 2018	Addition of Council's value statement and minor numbering changes



District Council of Loxton Waikerie

Principal Office 29 East Terrace, Loxton SA • Postal Address Box 409, Loxton SA 5333
Branch office Strangman Road, Waikerie SA

RATE REBATE APPLICATION FORM

2018-19 Financial Year

1. Details of Applicant

Name: _____

Address: _____

Telephone: _____

If the Applicant is not a natural person, please provide details of a contact person for the Applicant

Name: _____

Address: _____

Telephone: _____

2. Details of Land

Certificate of Title: _____

Reference: _____

Address: _____

Owner of Land (if not you): _____

3. Categories of Rebate

Please tick the category of rebate under which you are seeking a rebate –

3.1 **Mandatory**

- 3.1.1 Health Services – Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;
- 3.1.2 Religious Purposes – Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
- 3.1.3 Public Cemeteries – Land being used for the purposes of a public cemetery;
- 3.1.4 Royal Zoological Society of SA – Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated.
- 3.1.5 Community Services – Land being predominantly used for service delivery **and** administration by a community services organisation.

Does your organisation satisfy the following –

- (a) is incorporated on a not for profit basis for the benefit of the public; and
- (b) provides community services without charge or for a charge that is below the cost to the body of providing the services; and
- (c) does not restrict its services to persons who are members of the body.

If you have ticked (a), (b) and (c) above which of the following services does your organisation provide –

- emergency accommodation;
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);
- essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- legal services for disadvantaged persons;
- drug or alcohol rehabilitation services; and/or
- research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.

Other – please specify: _____

Educational Purposes

Which of the following criteria apply –

- land occupied by a government school under a lease or licence and being used for educational purposes; or
- land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

3.2 Discretionary

The Council may in its discretion grant a rebate of rates or service charges in any of the following cases. Please indicate which of the following is applicable to your application –

- the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
- the rebate is desirable for the purpose of assisting or supporting a business in its area;
- the rebate will be conducive to the preservation of buildings or places of historic significance;
- the land is being used for educational purposes;
- the land is being used for agricultural, horticultural or floricultural exhibitions;
- the land is being used for a hospital or health centre;
- the land is being used to provide facilities or services for children or young persons;
- the land is being used to provide accommodation for the aged or disabled;
- the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- the land is being used by an organisation which provides a benefit or service to the local community;

- the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment;
- the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

4. Amount of Rebate

If you are seeking a mandatory rebate under Clause 3.1 of this Application, for which you are entitled to a 75% rebate, are you also applying to the Council to increase that rebate?

YES NO

Please specify the amount of rebate that you are applying for –

If you are applying for a discretionary rebate under Clause 3.3 of this Application, please specify the rebate amount you are applying for.

Please specify why you (or your organisation) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate.

5. Additional Information Required

The Council requires you to attach the following additional information to this Application –

- 5.1 Where you are seeking a rebate under Clause 3.1.5 of this Application – Community Services –
 - 5.1.1 evidence that the land is being used for service delivery and/or administration;
 - 5.1.2 a copy of the organisation’s Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;
 - 5.1.3 a copy of the organisation’s latest Annual Report;
 - 5.1.4 evidence that the organisation provides services free of charge or below cost;

- 5.1.5 evidence that the organisation provides services to persons other than members.
- 5.2 Where you are seeking a mandatory rebate in any other case –
- 5.2.1 evidence that the land is being used for the purpose for which the rebate is being sought;
 - 5.2.2 information as to whether, and if so to what extent, you (or your organisation) will be providing a service within the Council area;
 - 5.2.3 whether you have made or intend to make an application to another council;
 - 5.2.4 the extent of financial assistance (if any) being provided by Commonwealth or State agencies;
 - 5.2.5 whether you are in receipt of a community grant;
 - 5.2.6 any other information that you believe is relevant in support of this Application.
- 5.3 Where you are seeking a discretionary rebate –
- 5.3.1 evidence that the land is being used for the purpose for which the rebate is being sought;
 - 5.3.2 information as to whether, and if so to what extent, you (or your organisation) will be providing a service within the Council area;
 - 5.3.3 whether you have made or intend to make an application to another council;
 - 5.3.4 the extent of financial assistance (if any) being provided by Commonwealth or State agencies;
 - 5.3.5 whether you are in receipt of a community grant;
 - 5.3.6 a copy of the organisation's Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis; (if applicable)
 - 5.3.7 a copy of the organisation's latest Annual Report, including financial statement;
 - 5.3.8 evidence that the organisation provides services free of charge or below cost;
 - 5.3.9 evidence that the organisation provides services to persons other than members.
 - 5.3.10 any other information that you believe is relevant in support of this Application.

6. **Application Forms**

Application forms and all additional information must be submitted to the District Council of Loxton Waikerie on or before the 30 September of each year.

A failure to submit application forms or to provide the additional information required by the Council to assess the application by the due date may result in the Council refusing to consider the application.

IMPORTANT INFORMATION

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act. The maximum penalty for this offence is \$5,000.00, (Section 159 (2) of the Local Government Act 1999).

The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.

If a person or body has the benefit of a rebate of rates 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. If a person or body fails to notify the Council that person or body is guilty of an offence and liable to a maximum penalty of \$5,000.00, (Section 159 (7) and (8) of the Local Government Act 1999).

The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where 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.

I declare that the information I have provided on and attached to this application form is true.

Name: _____
(Please print)

Signed: _____ Date: _____