



DISTRICT COUNCIL OF LOXTON WAIKERIE

Rate Capping Rebate Policy

Policy Identification:	
Policy type:	Finance – rates
Summary:	The policy provides for a capping rebate on general rates to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to rapid changes in valuations.
Record number:	7.63.1
Date of adoption or approval:	14 July 2006
Date of last review:	20 July 2018
Date of next review:	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 Rebate Policy
Related procedures:	Rate Cap Rebate Form

1. Rate Capping

Council makes available a capping rebate on general rates to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer, due to rapid changes in valuations. A rebate of general rates for the 2018-19 financial year will be granted to the principal ratepayer upon application in accordance with the Local Government Act 1999 Sec 166 (1)(l)(ii), 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 rapid changes in valuations. A rebate of rates or charges under subsection (1) may be granted on such conditions as the council thinks fit.

Where the amount of capital value for the 2018-19 financial year has increased by more than 12.5% from the 2017-18 financial year, an application may be submitted and a rebate provided of the difference (in rates payable) between the rates that would have been payable on the 2017-18 capital value plus 12.5% and the general rates levied for the 2018-19 financial year.

The rate cap will not apply where any of the following changes have occurred on the property:

- ownership has changed since 1 January 2017,
- improvements have been made on property since 1 January 2017 with a value in excess of \$10,000,

- there has been a change of land use, or there have been zoning changes which have contributed to the increase in valuation,
- the valuation has increased due to the maturity of plantings which have been planted within the previous 6 years

All applications must be submitted to Council by 30 September 2018. The Council reserves the right to refuse to consider applications received after this date.

2. Due and Payable

Rates raised are payable on the due date and may not include any applied rebate.

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. Delegation

The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rate cap rebate to the Chief Executive Officer or their delegate.

5. 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.

6. Document history and version control

Date	Version	Authorisation: council/ committee/ senior management team	Amendment details
08/07/2005	1.0	Council at the meeting of 8 July 2005	First version
14/07/2006	1.0	Council at the meeting of 14 July 2005	No changes noted
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 17 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
03/07/2015	1.0	Council at the meeting of 3 July 2015	No changes noted
08/08/2016	1.1	Council at the meeting of 8 August 2016	This version includes the amended policy template and document history and version control protocols
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	Minor changes to update dates and the addition of council's value statement