

	Function: CORPORATE SERVICES (FINANCIAL MANAGEMENT)	Adopted: 2 nd July 2003 Resolution No.: C148:03
	Policy Number: FIN013	Last Review: 1 st July 2026 Resolution No.: C160:0726
	Version Number: 24	Next Review: July 2027
RATING POLICY		

1. POLICY OBJECTIVES

This Policy aims to ensure that Rates and charges are appropriately and equitably applied. It sets out Council's approach to:

- Rate setting;
- Rate collection;
- Rebates;

in accordance with the [Local Government Act 1999](#) (Act).

2. SCOPE

This Policy applies to all Rateable Land within the Copper Coast Council area, with the exception of Land that is specifically exempt (e.g. Crown and Council occupied Land), as specified in the [Act](#).

3. DEFINITIONS

Definitions are provided in Attachment 1.

4. POLICY STATEMENT

Rates are Council's primary source of revenue and are used to provide an extensive range of services to the community.

The [Act](#) provides the legislative framework for imposing, setting, declaring and collecting Rates and charges. Council's Strategic Plan (Plan) (available via Council's website www.coppercoast.sa.gov.au (Website)) provides the framework for achieving our community and service objectives. The [Act](#) and the Plan, together with the 2026-2036 Long Term Financial Plan and supporting management plans (available via Council's [Website](#)), inform Council's approach to setting and administering Rates and charges.

4.1 Rate Setting Principles

Council is required to consider and determine Rates and charges on an annual basis, through the development of its Annual Business Plan (ABP) and Budget (ABP&B) (available via Council's [Website](#)).

The ABP&B includes (for the coming financial year):

- Council's objectives (financial and non-financial);

- The activities that Council intends to undertake to achieve its objectives;
- Financial requirements;
- Land valuations made by the South Australian Valuer-General (Valuer-General);
- The Rates structure;
- An assessment of the impact the Rates structure/policies may have on the community;
- Performance measures.

When determining its approach to Rates and charges, Council also considers:

- The need to raise revenue;
- Sustainability;
- Current economic climate;
- Inflation rates (Local Government Price Index);
- Consumer Price Index;
- Any relevant legislative changes;
- How proposed Rates and charges will affect different Ratepayers (e.g. residential, commercial, industrial, vacant, primary production, marina and other Land);
- The five principles of taxation (broadly accepted throughout the world):
 - **Benefits received** — A Person(s) consuming more services/resources (all else being equal) should pay a higher share of tax; considering consumption may vary over time.
 - **Capacity to pay** — A Person(s) who has less capacity to pay, should pay less and a person(s) of similar means should pay similar amounts.
 - **Administrative simplicity** — The costs of applying/collecting the tax and how a person(s) may avoid paying.
 - **Economic efficiency** — If the tax alters economic behaviour.
 - **Policy consistency** — Consistent/transparent taxes, based on predictable rules, that are understandable/acceptable to taxpayers.

Before adopting its ABP&B and/or making any decisions about its approach to Rates and charges, Council seeks input from the community (in accordance with its Community Engagement Policy GOV002, available via Council's [Website](#)), and considers any submissions that may be received.

4.2 Land Valuation

The [Act](#) requires Council to base the value of Land on the Capital Value. Council adopts the Land use classifications and Land values made by the Valuer-General ([Office of the Valuer-General](#)) for Rating purposes.

The Valuer-General provides Council with weekly updates via [Land Services SA](#), based upon the certificate of title, and Council records will be amended to reflect the advice received (property owners are responsible for ensuring [Land Services SA](#) are provided with their correct contact details). However, the Council uses only the adopted values for rating purposes for the entirety of the rating (financial) year.

4.2.1 Land Valuation Objections

A person(s) who is dissatisfied with the valuation made by the Valuer-General, may submit an objection to the [Office of the Valuer-General](#) (Objection) within 60 days of the first-Rate notice of the financial year, being Served. Further information is provided on the back of Rate notices.

The fact that an Objection has been lodged, does not change the Rates due date or the amount owing. If an Objection is successful, Rates will be adjusted following written confirmation from the [Office of the Valuer-General](#).

4.3 **Rating Components and Other Charges**

The following Rating components and other charges are set out in Council's ABP&B.

4.3.1 Differential General Rate

Council applies a Differential General Rate on Rateable Land, based upon the Land use categories set out in Attachment 2 (Land Use Category).

Council will not review a Differential General Rate assessment, due to a change in Land use, after 1 July in the current financial year (after the assessment has been determined), except where Land ceases to be rateable.

4.3.1.1 Differential General Rate Objection

A person(s) who is dissatisfied with the Land Use Category determined by Council (Objector), may submit an objection to Council (Objection). In accordance with the [Act](#) an Objection must:

- Be in writing;
- Provide detailed reasons as to why the Objection is being made;
- State the Land use that, in the opinion of the Objector, should be attributed;
- Be made within 60 days of the first-Rate notice of the financial year, being Served.

Council will decide if the Land Use Category requires correcting and will advise the Objector and the Valuer-General of the outcome in writing.

If the Objector is dissatisfied with the outcome, they may apply to the [South Australian Civil and Administrative Tribunal](#) (SACAT) for a review under section 34 of the SACAT Act 2013, within 21 days of being notified of the outcome (or longer at SACAT's discretion).

The fact that an Objection has been lodged does not change the Rates due date or the amount owing. If an Objection is successful, the Land Use Category and Rates will be adjusted following Council's written confirmation.

4.3.2 Fixed Charge

Council may collect up to 50% of its General Rate revenue from a Fixed Charge and considers that it is appropriate for all Rateable Properties to contribute equally.

Where two or more adjoining properties have:

- The same owner and occupier; or

- Are a single farm enterprise, (not necessarily adjoining properties);

only one Fixed Charge is payable.

4.3.3 Separate Rate

Council applies Separate Rates to specific Rateable Properties where the Land, occupiers of the Land or visitors to that part of the Council area particularly benefit, strictly in accordance with the [Act](#).

4.3.4 Service Charge

A Service Charge may be applied to Rateable or non-Rateable Properties for certain services that are provided/made available. Council's Community Wastewater Management Service (CWMS) is a Prescribed Service and an annual Service Charge is applied, in accordance with the CWMS Property Units Code and Council's CWMS Financial Contribution Policy ENV006. Both documents, along with further information, are available via Council's [Website](#).

4.3.5 Regional Landscape Levy

The Regional Landscape Levy is collected by Council on behalf of the State Government and applies to all Rateable Properties, based upon the Capital Value. Enquiries about this charge can be made to the [Regional Landscape Board](#) (contact details are provided on Rate notices).

4.3.6 Rate Capping

Council does not cap Rates.

4.3.7 Rate Notice Delivery

Rate notices must be sent at least 30 days, but not more than 60 days, before an instalment falls due and are issued via:

- Australia Post; or
- Email, through the EzyBill service (a paper copy will not be sent).

The EzyBill service is a more environmentally friendly and economically sustainable option and further information is available via Council's [Website](#).

The principal Ratepayer is responsible for:

- Ensuring the Rate notice is received; and
- If it is not, contacting Council's Rates Department to arrange a copy (Australia Post can be contacted regarding lost mail).

Should Australia Post return a Rate notice as undeliverable, and Council has the Ratepayer's email address, the Ratepayer will automatically be registered for EzyBill.

4.3.8 Rate and Charges Payment

Rates and charges may be paid either in one lump sum, or in four quarterly payments that fall due on the first of September, December, March and June each year, by the methods shown on the Rate notice. If the first day of the month falls on a weekend or public holiday, the due date will automatically become the following business day.

Electronic version on Council N:/ drive is the control version. Printed copies are considered uncontrolled. Before using a printed copy, verify that it is the current version.

4.3.8.1 Late Payment

In accordance with the [Act](#), Rates and charges that are not paid on or before the due date:

- Are in arrears;
- Will incur a fine of two per cent on any instalment amount that is outstanding;
- Will accrue interest at the rate stipulated by the [Act](#) at the end of each month that a balance remains unpaid (including the amount of any previous unpaid fine and interest from any previous month).

Partial overdue Rate and charges payments must be applied, as stipulated by the Act, in the following order:

1. Any costs awarded in connection with court proceedings;
2. Any interest costs;
3. Any fines imposed;
4. Outstanding Rates, in chronological order (starting with the oldest account first).

4.4 Rebates

Council must grant mandatory Rebates for certain types of Land use and may also, at its absolute discretion, grant discretionary Rebates.

As deemed appropriate, Council may also determine that a Rebate no longer applies. Where a Rebate ceases during a financial year, Council is entitled to recover the applicable Rates/charges, proportionate to the remaining part of the financial year.

4.4.1 Mandatory Rebates

Mandatory Rate Rebates will be automatically applied to eligible properties, in accordance with Sections 159 – 165 of the [Act](#). Mandatory Rebates do not apply to Service Charges.

Where a 75% mandatory Rebate applies, Council may, at its discretion, grant a further 25% Rebate.

Person(s) who have not received a Rebate and believe they meet the mandatory Rebate criteria, can submit a Rate Rebate Application Form (available via Council's [Website](#) and principal office, 51 Taylor Street, Kadina), along with any supporting information that may be required, for consideration.

4.4.2 Discretionary Rebates

Council may, at its absolute discretion, consider granting a discretionary Rebate of up to (and including) 100%, in any of the circumstances set out in Attachment 3.

A Rateable Property owned by/under the care and control of Council, that is occupied by a third party under a lease/licence agreement (Lessee/Licensee) for the purpose of providing a benefit/service to the local community, are automatically entitled to a 100% Rebate of:

- General Rates;

- Service Charges;
- Separate Rate;
- Regional Landscape Levy;

(Rates/Charges/Levy) except for a Lessee/Licensee who undertakes commercial activities for profit/personal gain, in which case there is no Rebate entitlement (Ineligible Lease/Licence).

Where a current Ineligible Lease/Licence agreement is in place that contains a discretionary Rebate clause, the Rebate will continue until the Ineligible Lease/Licence agreement expires. On renewal of the Ineligible Lease/Licence agreement, the Lessee/Licensee will not be entitled to a discretionary Rebate and will be required to pay applicable Rates/Charges/Levy(s).

Council may also consider granting a Discretionary Rates/Charges/Levy Rebate to organisations who occupy Rateable Properties that are not owned by/under the care and control of Council.

Council does not grant Rebates for private and not for profit residential aged care facilities under Section 166(1)(i) of the [Act](#).

Person(s) seeking a discretionary Rebate (Applicant) must submit a Rate Rebate Application Form (available via Council's [Website](#) or principal office, 51 Taylor Street, Kadina), along with any supporting information that may be required, from 1st April each year and prior to the new financial year, for consideration (Application).

4.4.2.1 Discretionary Rebate Application Assessment

When deciding an Application made under Clause 4.4.2 above, Council:

- Will take the following into account, the:
 - nature/extent of Council services provided/available to the Rateable Land, compared to similar services provided elsewhere in the Council area;
 - extent to which the activities carried out at the Rateable Land:
 - a. meet community need;
 - b. aid or relief to disadvantaged persons;
- May also take other factors into account, including but not limited to:
 - the reasons a Rebate is being sought;
 - the amount requested (percentage and dollar values);
 - any Australian/State Government financial assistance being provided (relating to the Rateable Land);
 - if a Rebate has been/will be requested from another Council;
 - whether a service is/will be provided within the Council area and to what extent;
 - where the Applicant is an organisation, the organisation's legal status/function (e.g. public sector, private, not for/for profit);
 - any relevant historical considerations;
 - the appropriate Rebate period;

- Application timing, in context of the financial year;
- the financial impact to Council;
- any relevant community grant that may be available to/been received by the Applicant;
- any other matter/Council policy that Council may consider relevant.

Each Application will be considered on a case-by-case basis and upon individual merits. Council will, within 30 business days of having received the Application/all subsequent information that may be requested, provide the Applicant with written confirmation of:

- The Application outcome;
- If a Rebate has been approved:
 - the Rebate amount;
 - any applicable conditions (as Council sees fit to apply); or
- If a Rebate has been declined whether in whole or in part, the reasons why.

4.4.2.2 Discretionary Rebate Assessment Objection

An Applicant who is dissatisfied with the outcome of their Application, can seek a review of the decision in accordance with Council's Review of Council Decisions Policy GOV008, available via Council's [Website](#).

4.4.3 Penalties

If the basis upon which a Rebate has been granted ceases to exist, the Ratepayer must immediately inform Council and the Rebate will subsequently cease. Failure to do so is an offence under the [Act](#).

It is also an offence to provide false or misleading information/statement(s)/representation(s)/evidence(s) in an Application and fines of up to \$5,000 apply.

4.5 Financial Hardship (including Rate Postponement and Remission)

Refer to Council's:

- Financial Hardship (Rates) Policy FIN015; or
 - Hardship Policy for Residential Customers or Minor and Intermediate Retailers FIN019
- available via Council's [Website](#).

4.6 Debt Recovery

Refer to Council's Debt Collection Policy FIN008 available via Council's [Website](#).

5. COMPLAINTS

Complaints relating to this Policy, must be in writing and lodged in accordance with Council's Complaints Policy GOV012, available via Council's [Website](#).

6. DELEGATION

Any applicable delegations are set out in Council's Delegations Register, available via Council's [Website](#).

7. REVIEW

This Policy will be reviewed each financial year by the Elected Body, in conjunction with the declaration of Rates, or more frequently as deemed necessary in consideration of any changes to legislation, relevant standards, codes and guidelines, audit findings and/or any corrective actions/controls.

8. TRAINING

Council is committed to supporting Elected Members and all persons required to undertake Rating activities, for or on behalf of Council, in complying with this Policy. Training needs will be reviewed during induction, individual performance reviews and as necessary in consideration of any changes to legislation, relevant standards, codes and guidelines, audit findings, any corrective and preventative actions/Controls arising from Risk Assessment and/or hazard/incident reports and stakeholder feedback.

9. RECORDS MANAGEMENT

Records will be managed in accordance with Council's Records Management Policy RM001, available via Council's [Website](#).

10. POLICY AVAILABILITY

Policies are made available on Council's [Website](#) and can be:

- Inspected at Council's Principal Office, during ordinary office hours, without charge;
- Made available in electronic form without charge;
- Provided in printed format upon request and payment of a fee (if any), as set out in Council's Register of Fees and Charges (available via Council's [Website](#)).

11. REFERENCES AND LEGISLATION

Aged Care Act 1997 (Cwlth)
Community Titles Act 1996
Environment Protection Act 1993
Landscape South Australia Act 2019
Local Government Act 1999
Planning Development and Infrastructure Act 2016
Real Property Act 1886
Recreation Grounds Rates and Taxes Exemption Act 1981
South Australian Civil and Administrative Tribunal Act 2013
South Australian Public Health Act 2011
Valuation of Land Act 1971
Water Industry Act 2012
Local Government (Financial Management) Regulations 2011
Local Government (General) Regulations 2013
South Australian Public Health (Wastewater) Regulations 2013
Code for Establishing and Applying Property Units as a Factor for the Imposition of Annual Service Charges for Community Wastewater Management Systems

On-site Wastewater Systems Code

Local Government Association CWMS Accounting Principles – The Costing and Pricing of CWMS
Essential Services Commission of South Australia – Minor and intermediate retailers price
determination

National Water Initiative Pricing Principles

12.RELATED COUNCIL OBJECTIVES, POLICIES AND DOCUMENTS

Strategic Plan 2024 – 2034

- Leadership Commitments - Manage our finances and resources for a sustainable future
 - Provide services and facilities that are affordable and offer good value for money to Ratepayers
- Theme 1 Cohesive - All strategies
- Theme 2 Sustainable - All strategies
- Theme 3 Prosperous - All strategies

Annual Business Plan and Budget

Long Term Financial Plan

Strategic Asset Management Plan 2025-2035

Community Wastewater Management System Financial Contribution Policy ENV006

Complaints Policy GOV012

Debt Collection Policy FIN008

Financial Hardship (Rates) Policy FIN015

Hardship Policy for Residential Customers or Minor and Intermediate Retailers FIN019

Treasury Management Policy FIN002

Public Consultation Policy GOV002

Records Management Policy RM001

Review of Council Decision Policy GOV008

Register of Fees and Charges

Rates Financial Hardship Application Form

Rate Rebate Application Form

Signed

Mayor

Chief Executive Officer

Date

30/07/2026

ATTACHMENT 1 - DEFINITIONS

Assessment Record	In accordance with section 172 of the Act, a record that Council must keep which contains: • A brief description of each separate piece of Rateable Land in the Council area; • The rateable value of the Land; • If a Service Charge is imposed by the Council on non-Rateable Land in the area—a brief description of that Land; • The name and address of the owner of the Land; • If the owner is not the principal Ratepayer in respect of the Land—the name and address of the principal Ratepayer; • So far as is known, the name of any occupier of the Land (not being an owner or principal Ratepayer in respect of the Land); • If the Land is rated on the basis of a particular Land use—that Land use; • Other prescribed information.
Capital Value	As defined in the Valuation of Land Act 1971 .
CWMS Property Units Code	The Code for Establishing and Applying Property Units as a Factor for the Imposition of Annual Service Charges for Community Wastewater Management Systems published by the LGA in accordance with regulation 12 of the Local Government (General) Regulations 2013 , available via Council's Website .
Differential General Rate	The Rate in the Dollar which is applied to Rateable Properties in the calculation of the General Rate payable for the services provided by Council.
Fixed Charge	The base amount charged on all Rateable Land towards the cost of administering Council activities and maintaining the services and infrastructure that supports each property.
General Rate	In accordance with section 152 of the Act, a general Rate may be: • A Rate based on the value of the Land subject to the Rate; or • A Rate that consists of two components: ○ one being the Differential General Rate, based on the value of the Land subject to the Rate; and ○ the other being a Fixed Charge.
Land	As defined in the Planning, Development and Infrastructure Act 2016, according to context: • Land as a physical entity, including land covered with water and including any building on, or fixture to, the land; or • Any legal estate or interest in, or right in respect of, land; And/or as defined in the Act according to the context: • Land as a physical entity, including: ○ any building or structure on, or improvement to, land;

	○ land covered by water and, in such a case, the overlying water; ○ a strata lot under the Community Titles Act 1996 or a unit under the Strata Titles Act 1988; A legal estate or interest in, or right in respect of, land.
Local Government Price Index	The price movement associated with the goods and services consumed by Local Government in South Australia.
Prescribed Service	For the purposes of this Policy, as defined in section 155 of the Act . Where the Council provides or makes available a prescribed service to a piece of Land it may charge a Service Rate, an annual Service Charge or a combination of both to Rateable Land (Property). For Land that is a non-Rateable Property it may only apply an annual Service Charge.
Rate(s)	A system of taxation for Local Government purposes in South Australia, that is a form of property tax levied by Local Government (councils), on any Rateable Land in the council area, based on the Capital Value of Land.
Rate in the Dollar	The multiplying factor applied to the assessed property value to determine the amount of Rates, calculated annually by dividing the total amount of Rate revenue required, by the total value of the relevant Rateable Properties.
Rateable Land/Rateable Property(s)	Land within the Council area that is subject to separate ownership or occupation and is therefore assessable for Rates. Roads, including unmade Roads, are exempt from Rates.
Ratepayer	A person or entity whose name appears in the Assessment Record as the owner or occupier of a Rateable Property.
Rating	The overall process of raising revenue by way of levying Rates and charges.
Rebate	The amount that a Rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act .
Regional Landscape Levy	A tax that councils are required to collect on behalf of the State Government, in accordance with the Landscape South Australia Act 2019 .
Road(s)	As defined in the Act, a public or private street, road or thoroughfare to which public access is available on a continuous or substantially continuous basis to vehicles or pedestrians or both and includes: • A bridge, viaduct or subway; or • An alley, laneway or walkway.
Separate Rate	The Rate in the Dollar applied to a certain number of Rateable Properties can be charged as a: • Fixed amount; or • Variable amount (e.g. meterage, percentage of Capital Value); for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or intended to be, of particular benefit to the Land, or occupiers of the Land, within that part of the Council area, or to visitors to that part of the Council area. It is an

	additional valuation-based charge in accordance with section 154 of the Act .
Served	For the purposes of this Policy, in accordance with section 169 of the Act .
Service Charge	A charge on Rateable Land or non-Rateable Land to which Council provides or makes available, a Prescribed Service.
Site Value	As defined in the Valuation of Land Act 1971 .

ATTACHMENT 2 – DIFFERENTIAL GENERAL RATE LAND USE CATEGORIES

LAND USE CATEGORY	LAND USE DESCRIPTION
Residential	A detached dwelling, group dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling.
Commercial – Office	An office.
Commercial - Shop	A shop.
Commercial - Other	Any other commercial use of Land not referred to as a shop or office.
Industry - Light	A light industry.
Industry - Other	Any other industrial use of Land not referred to as light industry.
Primary Production	Farming, horticulture, horse keeping, intensive animal keeping or in respect of a dairy situated on a farm. A dairy.
Vacant Land	Not being used for any purpose.
Marina Berths	Berthing or mooring of a vessel or dry storage of a vessel.
Other	Any other use not referred to in the above categories (e.g. Church, School).

ATTACHMENT 3 – DISCRETIONARY REBATE CATEGORIES

(if applicable under this policy)

Act Section	BRIEF SUMMARY	DISCRETIONARY REBATE CATEGORY
Where the Rebate:		
166(1)(a)	Securing proper Council area development	Is desirable for the purpose of securing the proper development of the Council area (or a part of the Council area). Discretionary Rebates may be granted for up to, but not exceeding a period of ten years.
166(1)(b)	Assisting/supporting a business	Is desirable for the purpose of assisting or supporting a business in the Council area. Discretionary Rebates may be granted for up to, but not exceeding a period of ten years.
166(1)(c)	Buildings or places of historic significance	Will contribute to the preservation of buildings or places of historic significance.
166(1)(k)	Free/unrestricted public access to common/ community corporation property	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. Discretionary Rebates may be granted for up to, but not exceeding a period of ten years.
166(1)(l)	Substantial/rapid redistribution/valuation change	Is considered by Council to be appropriate to provide relief against what would otherwise amount to a substantial change in Rates payable by a Ratepayer due to a: • Redistribution of the Rates burden within the community arising from a change to the basis or structure of Council's Rates; or • Change to the basis on which Land is valued for the purpose of Rating, rapid changes in valuations, or anomalies in valuations. Discretionary Rebates may be granted for up to, but not exceeding a period of three years.
166(1)(m)	Inconsistent with the ABP or unfair/ unreasonable	Is considered by Council to be appropriate to provide relief in order to avoid what would otherwise constitute a liability: • To pay a Rate or charge that is inconsistent with the liabilities that were anticipated by Council in its ABP; or • That is unfair or unreasonable.
166(1)(n)	Decision under Chapter 13 Part 2 Act.	Is to give effect to a review of a decision of Council under Chapter 13 Part 2 (Sections 270 and 271) of the Act .

Act Section	BRIEF SUMMARY	DISCRETIONARY REBATE CATEGORY
166(1)(o)	Another provision of the Act	Is contemplated under another provision of the Act .
Where the Land is being used:		
166(1)(d)	Educational purposes	For educational purposes.
166(1)(e)	Agricultural/ horticultural/ floricultural exhibitions	For agricultural, horticultural or floricultural exhibitions.
166(1)(f)	Hospital/health centre	For a hospital or health centre.
166(1)(g)	Child facilities/services	To provide facilities or services for children or young persons.
166(1)(h)	Aged/Disabled accommodation	To provide accommodation for the aged or disabled.
166(1)(j)	Local community benefit/service	By an organisation which, in the opinion of Council, provides a benefit or service to the local community.