	Function: CORPORATE SERVICES (FINANCIAL MANAGEMENT)	Adopted: 2 nd July 2003 Resolution No.: C148:03
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	Version Number: 21	Next Review: Annually
RATING POLICY		

Policy Statement

The purpose of the Rating Policy (Policy) is to outline Council’s approach towards rating its community and to meet the requirements of the Local Government Act 1999 (SA) (the Act).

1. Introduction

- 1.1. This document includes reference to compulsory features of the rating system, as well as the Policy choices that the Council has made on how it imposes and administers the collection of rates.
- 1.2. Compulsory features of the rating system can be recognised by references to relevant sections of the Act.

2. Scope

- 2.1. Council’s powers to raise rates are contained in Chapter 10 of the Local Government Act 1999 (the Act). The Act provides the framework within which the Council must operate, but also leave room for the Council to make a range of policy choices.
- 2.2. All land within a Council area is rateable in accordance with Section 147 of the Act, except for land specifically exempt (eg. Crown Land, Council occupied land and a few other limited categories).
- 2.3. Rates are not fees for services. Rates constitute a system of taxation for Local Government purposes in accordance with Section 150 (a) of the Act, Local Government functions are defined broadly in Section 7 of the Act.
- 2.4. All systems of taxation aim to balance various Principles of Taxation (refer Clause 7.3).

3. Applicable Legislation

- 3.1. The following legislation applies to this Policy:
 - Local Government Act 1999
 - Local Government (Financial Management) Regulations 2011
 - Local Government (General) Regulations 2013
 - Landscape South Australia Act 2019
 - Valuation of Land Act 1971
- 3.2. This Policy is a mandatory requirement and essential for good governance.

4. Integration with Corporate Objectives

- 4.1. This Policy supports Council’s Strategic Plan 2019 - 2029
 - 4.1.1. Governance Objective – Leadership

Goal 5 - To provide leadership and ensure resources are managed efficiently and effectively. (5.2 Finance to have open, accurate and effective financial Management).

5. Related Council Policies and Documents

- 5.1. This Policy is designed to operate in conjunction with other Council policies, including but not limited to:
- Rates Rebate Policy
 - Financial Hardship (Rates) Policy
 - Annual Business Plan
 - Long Term Financial Plan

6. Definitions

- 6.1. **Act** – refers to the Local Government Act 1999 (SA),
- 6.2. **Capital Value** – refers to the valuation methodology used in determining the value of land, as defined in the Valuation of Land Act 1971.
- 6.3. **Council** -
- Council with a capitalised ‘C’ refers to the elected Council body;
 - ‘council’ with a non-capitalised ‘c’ refers to council as the organisation.
- 6.4. **Fixed Rate** – is the alternative to the Minimum Amount, and ensures all rateable properties pay a base amount towards the cost of administering council activities and maintaining the services and infrastructure that supports each property.
- 6.5. **General Differential Rate** – refers to the rate in the dollar which applied to properties in the calculation of the general rate payable to Council Rates.
- 6.6. **Postponed Rates** – refers to any rates postponed under Section 182 of the Act.
- 6.7. **Rating** – refers to the overall process of raising revenue by way of levying rates and charges.
- 6.8. **Rebates** – refers to an amount that a rate or charge may be reduced in accordance with Sections 159 to 166 of the Act.
- 6.9. **Remissions** – refers to any reduction in amounts payable granted in accordance with Section 182 of the Act.
- 6.10. **Separate Rate** – refers to a rate that applied in addition to other rates and charges, which is used to fund specific activities in accordance with Section 154 of the Act.

7. Principles of Setting and Adoption of Council Rates

- 7.1. In setting rates, Council’s primary consideration is to develop a result of long term strategic plan involving Council in consultation with special interest groups, Council’s Audit & Risk Committee, Elected Member workshops and input from the staff.
- 7.2. Council also considers the current economic climate which incorporates features such as:
- 7.2.1. Inflation rates (eg Local Government Price Index) and Consumer Price Index (CPI);
 - 7.2.2. Legislative changes; and
 - 7.2.3. The need to manage, maintain and improve the community’s physical infrastructure assets for future generations.

7.3. This Policy outlines Council's commitment to balancing the five (5) principles of taxation:

- **Benefits received** (i.e. services provided, or resources consumed). Reliance on this principle suggests that (all other things being equal) a person who received more benefits should pay a higher share of tax.
- **Capacity to-pay.** This principle suggests that a person who has less capacity to pay should pay less; and that persons of similar means should pay similar amounts.
- **Administrative simplicity.** This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
- **Economic efficiency.** This refers to whether or not the tax distorts economic behaviour.
- **Policy consistency.** The principle that taxes should be internally consistent, and based on transparent, predictable rules that are understandable and acceptable to taxpayers.

Balancing the Principles of Taxation is not a compulsory aspect of the policy. Nevertheless, these principles are broadly accepted throughout the world in a variety of contexts.

7.4. The principle of 'benefit' (above) supports the philosophy that rates should not be regarded as a user pays system and it should also be recognised that benefits are consumed differently over the life cycle of a ratepayer.

7.5. To some extent these principles are in conflict with each other in practice. Councils must therefore strike a balance between:

- 7.5.1. The application of the principles
- 7.5.2. The policy objectives of taxation
- 7.5.3. The need to raise revenue
- 7.5.4. The effects of the tax on the community.

8. Valuation of Land

8.1. Council uses the services of the South Australian Valuer-General (The Office of the Valuer-General) to establish the value of land within the Council area for rating purposes. The Valuer-General must comply with all requests from Council to value land within the area that is subject to separate ownership or occupation, and is therefore assessable for council rates.

8.2. The basis for valuation of land in the Copper Coast is the capital value of the land including all improvements. Council considers that the capital valuation method of valuing land provides the fairest method of distributing the rate burden across all ratepayers for the following reasons:

- 8.2.1. The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth. Property value is considered a relatively good indicator of wealth;
- 8.2.2. Capital value, which trends with the market value of a property provides the best indicator of overall property value, and

- 8.2.3. Council considers the Valuer-General's capital valuations to be consistent across council areas and stable in their basis of assessment. The 'capacity to pay/equity' principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- 8.2.4. Property value is a relatively good indicator of wealth (when lifetime incomes, including incomes from capital gains, are taken into account). Capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.
- 8.3. The Council will adopt the valuations made by the Office of the Valuer General as provided to the Council each year.
- 8.4. A person may object to a valuation made by the Office of the Valuer-General by notice in writing within 60 days after the date of service of the Annual Notice. This objection must set out the full and detailed ground for objection to a valuation.
- 8.5. If you are dissatisfied with the valuation made by the Office of the Valuer General your rates notice will include information about how to object to the valuation. The Council has no role in the process of considering an objection to a valuation.
- 8.6. The lodgement of an objection does not change the due date for the payment of rates.

9. Rating Components and other Charges

- 9.1. Differential General Rate (Rate in the Dollar)
- 9.1.1. Council considers the imposition of a differential general rate each year in accordance with Section 156 of Act.
- 9.1.2. When considering the imposition of differential general rates, the differential factor used by Council is the land use.
- 9.1.3. Council officially 'declares' a Rate in the Dollar for differential land use categories:
1. *Residential: Comprising the use of land for a detached dwelling, group dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling.*
 2. *Commercial Shop/Office/Other: Comprising the use of land for a shop; office or any other commercial use of land not referred to as a shop or office.*
 3. *Industry Light/Other: Comprising the use of land for a light industry and any other industrial use of land not referred to as light industry.*
 4. *Primary Production: Comprising farming, horticulture, horse keeping, intensive animal keeping or in respect of a dairy situated on a farm - the use of land for a dairy.*
 5. *Vacant Land: Comprising land, which is not being used for any purpose.*
 6. *Other: Comprising any other use of land not referred to in the categories specified above.*
 7. *Marina Berths: Comprising land used for the berthing or mooring of a vessel; or used for the dry storage of a vessel.*

- 9.1.4. Council has decided for the 2023/2024 financial year, to impose differential general rates based on land use for the following categories for all rateable land within the area of the Council:

Category	Rate in the Dollar	Expected Revenue
A – Residential	0.002835	\$15.67 million
B – Commercial- Shop, C – Commercial- Office, D – Commercial- Other.	0.006101	\$2.02 million
E – Industry- Light, F – Industry- Other	0.006330	\$241,000
G – Primary Production	0.002400	\$2.34 million
H – Vacant Land	0.004699	\$1.61 million
I - Other (any other land use not referred to in the above categories)	0.003228	\$65,000
Marina Berths	0.6294	\$23,000

- 9.1.5. With the exception of land which ceases to be rateable or becomes rateable part way through a financial year, the Council will not review assessments based on changes of occupancy or land use which have taken place after the assessment has been made as at 1st July in the current financial year.
- 9.1.6. If a ratepayer believes that a particular property has been wrongly classified by the Council as to its land use, then the ratepayer may object to that land use (to the Council) within sixty (60) days of the date of the Annual Notice. The objection must set out the basis for the objection and details of the land use that, in the opinion of the ratepayer, should be attributed to that property. The Council may then decide the objection as it sees fit and notify the ratepayer.
- 9.1.7. It is important to note that the lodgement of an objection to the land use (change of use prior to 1st July assessment) does not change the due date or amount owing for payment of rates. If an objection is granted, an adjustment of rates will be made. Until written confirmation is provided, the current land use will determine the amount of rates payable.

9.2. Fixed Charge

- 9.2.1. Council has the discretion to apply either:
- A fixed charge (applying equally to all rateable properties) (Section 152 of the Act); or
 - A minimum rate (to lower-value properties) (Section 158 of the Act); or
 - Neither; but cannot use both mechanisms (Section 158 (2)(e) of the Act).
- 9.2.2. Council will impose a fixed charge of \$579.00 (2022/2023 \$631.00). The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence). Only one (1) fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier.
- 9.2.3. The reasons for imposing a fixed charge is Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.
- 9.2.4. Council has the discretion to collect up to 50% of its general rate revenue from a fixed charge (Section 151 (1) of the Act).

9.3. Separate Rate

Pursuant to Section 154 of the Act, Council may declare a separate rate on rateable land within a part of the area of the Council for the purpose of planning, carrying out, making available, supporting, maintaining or improving an activity that is, or is intended to be, of particular benefit to the land, or the occupiers of the land, within that part of the area, or to visitors to that part of the area.

a) Kadina Commercial Business District (CBD)

Council introduced in the 2012/2013 financial year, a Separate Rate to assist the Kadina Business District to undertake a project to redevelop the Commercial precinct of Kadina.

The expected revenue of \$30,000 raised from the Separate Rate can only be applied to this project.

The Differential Separate Rate for 2023/2024 will be 0.0331 cents in the dollar with a minimum amount of \$50.00, is payable on each separate piece of rateable land (excluding land with a residential land use) within the Kadina Business District as per the diagram below:



b) Separate Rate – David Street Sealing and Kerbing

Council adopted (4th December 2019), to install kerbing and sealing on David Street between George Street and Brittain Road in the 2020/2021 Annual Budget. The rate of \$1,231.20 per property for the eleven (11) properties affected, will be applied over a five (5) year period, ending in 2024/2025.

The area concerned is as per the diagram below:



c) Port Hughes Golf Course (Dunes)

Council introduced in the 2013/2014 financial year, a Separate Rate to partly fund the maintenance of the Port Hughes Golf Club (Dunes), replacing the previous annual Development Levy that each land owner has agreed to pay to the developer of The Dunes, Port Hughes.

The Separate Rate is an ongoing annual charge on properties rates notices for as long as the course is open and operational. If the additional 9 holes are established, the Separate Rate would be a maximum of 100% to reflect the intention of the current encumbrance and the initial intention to have a fully operational 18 hole golf course when the land was originally purchased/developed.

Previously, the Separate Rate was subject to annual CPI increases, however the Copperclub Golf and Community Association Incorporation agreed to cap it at \$721.00 until the 30th June 2023.

The Separate Rate for 2023/2024 will be \$778.00 per annum and is payable on each separate piece of rateable land as per the diagram below:



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.

d) Riley Cove Community Corporation

In 2015/2016 Riley Cove Community Corporation 20692 approached Council to assist with the maintenance of internal roads owned by the Corporation for a period of one-hundred (100) years to fund the replacement of the road seal, pavement and kerbing. The proposal was to resurface the roads every ten (10) years to minimise maintenance and protect the pavement and to allow for kerb replacement and maintenance over a fifty (50) year cycle.

Council implemented a fixed Separate Rate of \$265.00 to each allotment for properties adjoining the Community Corporations internal roads. This includes all properties that benefit from the road, not just those that are part of the Riley Cove Community Corporation 20692. Should the project be completed for less than the amount stated, it will be revisited every ten (10) years, the charge will be reduced by this amount over the remaining years.

The Separate Rate for 2023/2024 will be \$265.00 per annum and is payable on each separate piece of rateable land as per the diagram below:



e) Separate Rate – Otago Road Sand Drift Study Implementation

Over recent years a large build-up of sand formed along the coastal frontage of Otago Road, North Beach, Wallaroo, resulting in the inundation of some properties with sand and causing significant impact on the amenity of North Beach in general.

The Land Management Agreement registered on title of the privately owned properties along Otago Road identified on the Map requires land owners to take responsibility for any potential risks posed to the properties as a result of the vulnerable location. For this reason the owners were expected to resolve the problem themselves, whilst Council accepted responsibility for maintenance work in front of the Wallaroo Holiday Park and the public car park. There were, however, still some owners who had an expectation that Council should ‘fix’ the problem.

To ensure consistency in works carried out on the beach in front of the properties and also to provide guidance to the individual landowners, Council adopted the *Otago Road Sand Drift Policy* in December 2017 which was publicly advertised and referred to Coastal Protection Board for comment.

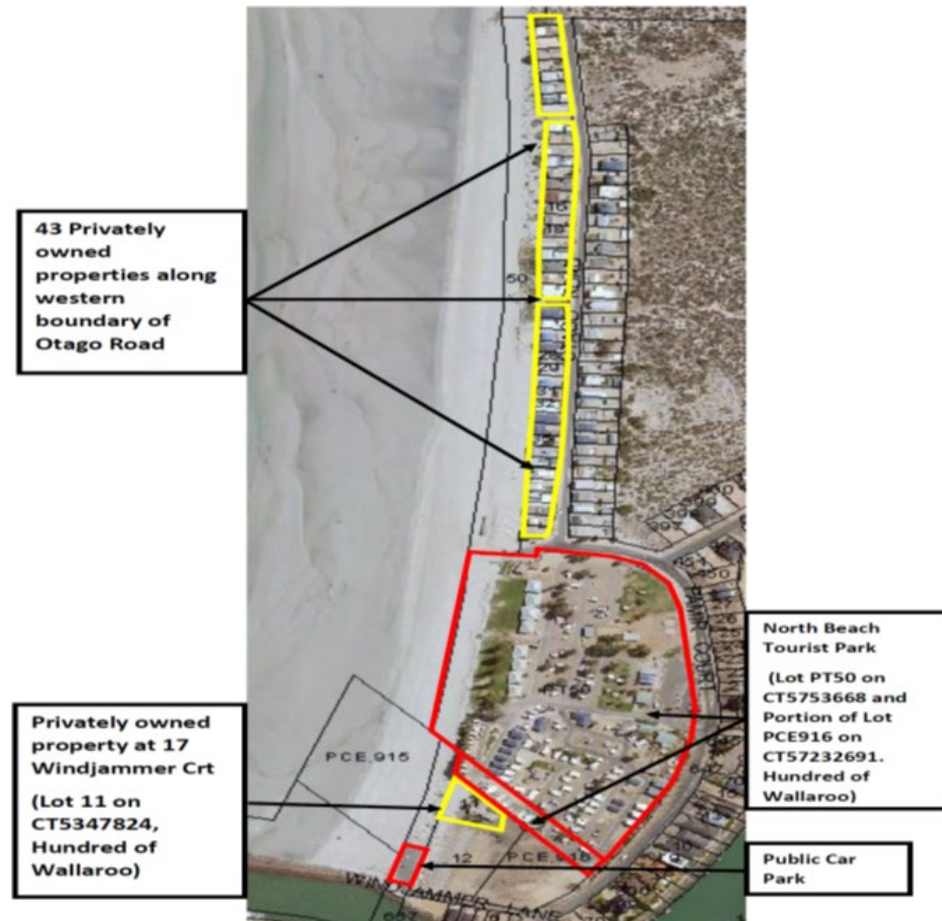
As part of the public consultation process for the *Otago Road Sand Drift Policy*, a public meeting was held on 23rd January 2018. Due to the differences of opinion at the meeting, it was agreed that a Sand Drift Study Committee, consisting of the Wallaroo Beach Home Owners Association, be established to represent home owners on Otago Road.

Upon referral to the Coastal Protection Board, they advised that the *Sand Otago Road Sand Drift Policy* could not be supported unless a study was undertaken by suitably qualified coastal experts to investigate and advise what measures should be implemented to manage the problem. The study intended to formulate a sand drift strategy which would then replace the Policy adopted by Council. At this stage, a decision was made that it would be beneficial for all stakeholders if Council takes control of the process to ensure a unified approach in resolving the sand management along the entire beach.

A Victorian based company, Water Technology, was engaged to conduct the study. The study covered an area from the Wallaroo Marina northern breakwater northwards to a point in line with the end of Otago Road. The study with recommendations to manage the sand drift was finalised and supported by the Coastal Protection Board and Council in 2019.

Council obtained \$52,000 funding from the Coastal Protection Board to assist with the implementation of the strategy. At the time when the study was concluded, it was estimated that the implementation of the recommended works would cost around \$130,000. Coastal Protection Board, Succession Ecology was engaged at a cost of \$313,870 for implementation of the strategy. The Separate Rate to a total of forty-four (44) properties (43 residential properties located along the western boundary of Otago Road, North Beach and the privately owned property on Lot 11, located immediately south of the Wallaroo Holiday Park), will be in place for five (5) years to fund the implementation of the sand drift strategy, ending in 2024/2025.

The charge is calculated based on the linear beach frontage (i.e. the width) of each property as reflected in the table in Appendix 2 of the report titled 'Otago Road - Separate Rate 2020/2025 – North Beach Sand Drift Strategy'.



9.4. Service Charge

- 9.4.1. Pursuant to Section 155 of the Act, Community Wastewater Management Annual Service Charge, based on the nature of the service and varying according to the CWMS Property Units Code in accordance with Regulation 12(4)(b) of the *Local Government (General) Regulations 2013* be declared and imposed on all land to which the Council provides or makes available the prescribed service for the financial year ending 30th June 2024. This includes the areas covered by the Kadina Community Wastewater Management Systems, the Wallaroo Community Wastewater Management Systems and the Moonta, Port Hughes and Moonta Bay Community Wastewater Management Systems. The annual service charge for the 2023/2024 financial year will be \$568.00 on each property unit for occupied allotment and an annual service charge of \$568.00 on each vacant allotment.

9.5. Regional Landscape Levy

9.5.1. The Regional Landscape Levy is a State tax. Under the *Landscape South Australia Act 2019* Council is required to collect the levy from all rateable properties on behalf of the State Government to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources. These responsibilities include regional landscaping, water allocation, community capacity building, education and compliance activities. The levy is collected by imposing a separate rate of 0.0113 cents in the dollar against all rateable properties.

9.5.2. Even though it appears on the Council's rate notice, all enquiries should be directed to the Northern and Yorke Landscape Board.

Head Office, 155 Main North Road, Clare SA 5453

Phone: (08) 8841 3444

Website: <https://statewide.landscape.sa.gov.au/>

9.6. Rate Capping

9.6.1. Council does not currently apply residential rate capping.

10. Delivery of Rate Notices

10.1. Rate notices are sent quarterly via Australia Post to the postal address notified to Council. Notices are required to be sent at least thirty (30) days but not more than sixty (60) days before an instalment falls due as per Section 181 (7) of The Act.

10.2. Council provides the option to receive your rate notices electronically through EzyBill. There is no cost to receive notices electronically.

10.3. Paper copies of rate notices are suspended while there is an active electronic notice delivery registration. This leads to an environmental and cost saving for the delivery of rate notices.

11. Payment of Rates

11.1. Rates are declared annually, and may be paid, at your discretion, in either of the following options:

11.1.1. One (1) lump sum; or

11.1.2. Quarterly (4) instalments; when they fall due in early September, December, March and June; or

11.1.3. Regular periodical payment in alignment with a ratepayers income cycle.

11.2. Whether payments are made annually, quarterly or periodically, amount due must be paid in full to prevent additional fees and charges being applied.

11.3. Exact dates that rates fall due are clearly indicated on your rates notice.

11.4. Council provide a broad range of payment options for the payment of rates which are clearly indicated on the rate notice.

11.5. If a ratepayer is having (or are likely to have) difficulty meeting payments, contact the Council's Senior Rates Officer on (08) 8828 1200 (option 4) to discuss alternative payment arrangements. Such enquiries are treated confidentially.

11.6. Late Payment of Rates

11.6.1. In accordance with Section 181 (8) of the Act, Council will impose a penalty of a two percent (2%) fine on any late payment for rates. Fines may be

remitted (waived) in whole, or in part, at Council's discretion, refer 12.4 Remission of Rates.

11.6.2. Any payment that continues in arrears then accrues monthly interest on the amount in arrears, (including any fines). The rate of interest is variable according to current cash advance debenture rate as at 1st July and is prescribed in Section 181 of the Local Government Act 1999. In 2022/2023 the rate was 0.4208%.

11.6.3. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to recover the administrative cost of following up unpaid rates and to cover any interest cost Council may meet because it has not received the rates on time.

11.6.4. Council will issue a Reminder Notice for payment of rates when rates are overdue i.e. unpaid by the due date.

11.6.5. Should rates remain unpaid, debt collection will commence which attracts additional fees that are recoverable from the ratepayer.

11.6.6. When Council receives partial payment of overdue rates, in accordance with Section 183 of the Act, Council must apply the money as follows:

- Firstly, to satisfy any costs awarded in connection with court proceedings (if applicable);
- Secondly, to satisfy any interest costs;
- Third, in payment of any fines imposed;
- Fourthly, in payment of rates, in chronological order (starting with the oldest account first).

11.7. Debt Recovery

11.7.1. Council will apply prudent debt collection practices in the recovery of outstanding rates in compliance with the Local Government Act 1999 and following an ongoing assessment of arrears and systematic approach to debt recovery.

11.7.2. Rates which are not paid by the due date as specified on the council rates notice will have fines and interest added as provided by the Act.

11.7.3. Where a property is in arrears of two or more quarters, to prevent the outstanding debt being lodged with Councils debt collector, the ratepayer is required to have a current payment arrangement in place and continue to make regular instalments as agreed.

11.7.4. All fees and court costs are recoverable from the ratepayer

11.8. Sale of Land for Non-Payment of Rates

11.8.1. The Local Government Act provides a Council with the ability to sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one (1) month. Council enforces the sale of land for non-payment of rates after three (3) years or more in accordance with the provisions of Section 184 of the Act (except in extraordinary circumstances).

12. Financial Hardship

12.1. Council have a dedicated Financial Hardship (Rates) Policy, please refer to the Financial Hardship Policy for further information on:

- 12.1.1. Temporary financial hardship;
- 12.1.2. On-going financial hardship; and
- 12.1.3. Postponement of Rates for Seniors.

12.2. National Debt Helpline

Trained financial counsellors are available for free financial counselling, enquiries through the National Debt Helpline. For more information visit <http://ndh.org.au> or call 1800 007 007.

12.3. Cost of Living Concession (State Government)

The Cost of Living Concession replaced the council rate concession to assist low or fixed incomes with their general living expenses (eg council rates, energy and medical bills). To check eligibility for State Government Concessions, visit www.sa.gov.au/concessions; phone Concessions SA Hotline 1800-307-758 or email concessions@sa.gov.au.

12.4. Remission of Rates

Council has discretion to partially or wholly remit rates on the basis of hardship (Section 182 (1)(b) of the Act). If a ratepayer is suffering financial hardship, they are required to contact the Council's Senior Rates Officer to discuss the matter. Such inquiries are treated confidentially, and any application will be considered on its merits and according to Council policy.

12.5. Postponement of Rates

If a ratepayer holds a State Seniors Card then (unless the ratepayer has a mortgage entered prior to 2007 that is greater than 50% of the homes value), they will be eligible to postpone, on a long-term basis, a large component of the rates on their principal place of residence under Section 182(a) of the Act. The postponed amount is subject to a monthly interest charge, with the accrued debt falling due for payment only when the property is sold or transferred to someone else. However, some or all of the debt may be paid at any earlier time, at the ratepayers discretion.

At least \$500.00 of the annual Council rates bill must be paid as it falls due, but amounts above \$500.00 per year may be postponed.

Further information about the Seniors Rate Postponement Scheme is available at the Local Government Association of South Australia website fact sheet - [2021 Council Rates FactSheet 6.pdf \(lga.sa.gov.au\)](http://www.lga.sa.gov.au/fact-sheet-2021-council-rates-fact-sheet-6.pdf)

Persons other than the holders of a Seniors Card may also apply for postponement of rates under Section 182 of the Act. The Council will consider each case on its merits, but any successful applicant should expect that any postponed rates would be subject to accruing interest charges in the same manner as the Seniors Rate Postponement Scheme.

13. Rebate of Rates

13.1. Mandatory Rebates

13.1.1. The Local Government Act (Sections 159 – 165) requires Council to rebate the rates payable on some land. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions. These rebates vary from 25% to 100% and will be applied upon application and or verification of existing status.

13.1.2. Councils are required to rebate (discount) rates payable on some land.

13.1.3. A rebate of 100% must be applied to land used for:

- Health services (Section 160 of the Act),
- Religious purposes (Section 162 of the Act),
- Public cemeteries (Section 163 of the Act),
- The Royal Zoological Society (Section 164 of the Act);

13.1.4. A compulsory rebate of at least 75% (or more, at the Council's discretion) must be applied to land used by:

- Community service organisations (Section 161 of the Act); and
- Schools and Universities (Section 165 of the Act).

13.2. Discretionary Rebates

13.2.1. The Local Government Act 1999 Section 166 enables Council to give discretionary rate rebates up to 100% for land used for the purposes of community good, business development, historic conservation, or public access.

13.2.2. A discretionary rebate may be granted where it 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.

13.2.3. In addition, the Council is allowed a wide discretion to rebate any percentage of rates for a number of other purposes, such as:

- Securing proper development of an area;
- Assisting or supporting a business;
- Preservation of historically significant places;
- Facilities or services for children or young persons; or
- Accommodation for the aged or persons with disability; or
- Other purposes (refer full list of purposes – Section 166 of the Act).

13.2.4. If you or your organisation wishes to apply for a discretionary rate rebate, you may apply by contacting the Council's Senior Rate Officer.

13.2.5. Each rebate that is granted either reduces the Council's revenue and hence its capacity to provide services, or else it effectively increases the amount that must be collected from other ratepayers. Therefore, decisions on these applications must be carefully considered.

Upon receipt of the application, Council will take into account:

- Why there is a perceived need for financial assistance via a rebate;
- The level of rebate being sought;
- The extent of financial assistance, if any, currently being provided to you and/or in respect of the land by Commonwealth or State agencies;
- Whether, and if so to what extent, you are or will be providing a service within the Council area;
- Whether you are a public sector body, a private not for profit body or a private or profit body;
- The nature and extent of Council services provided in respect of the land, in comparison to services provided elsewhere in the Council's area;
- The community need, if any, that is being met by activities carried out on the land;
- The extent to which activities at the land provide assistance or relief to disadvantaged persons;
- The desirability of granting a rebate for more than one year;
- Consideration of the full financial consequences of the rebate for the Council;
- The time the application is received;
- Whether you may be eligible for a Council Community Grant;
- Any other matters and policies of the Council, which the Council considers relevant.

13.2.6. After considering these matters, the Council may refuse to grant any rebate, or may grant a rebate of rates subject to specific conditions.

13.2.7. Anyone wishing to claim a rebate of rates are advised there are fines for falsely claiming eligibility for rebates and for failing to notify the Council when eligibility no longer applies under Section 159 of the Act.

14. Council Contact

14.1. In the event a ratepayer believes Council has failed to properly apply the policy, the person should contact the Council's Senior Rates Officer to discuss the matter. If after this, the person is still dissatisfied then refer to Clause 16.

14.2. For further information, queries, or to lodge an application for rate postponement, rebate or remission, contact Council's Senior Rates Officer on (08) 8828 1200 (Option 4) or by email info@coppercoast.sa.gov.au.

15. Changes to Assessment Records

15.1. All changes to postal address or name of a ratepayer/owner and changes of ownership of a property must be notified promptly to Council in writing; letter or email.

15.2. Section 172(2) of the Act allows an occupier of land, with the consent of the owner, to apply to the Chief Executive Officer to have the occupiers name entered into the assessment record as the principle ratepayer. This application must be made to the Chief Executive Officer in writing, letter or email.

16. Complaints

16.1. Complaints under this Policy must be in writing to the Chief Executive Officer and lodged in accordance with Council’s Complaints Policy.

17. Council Delegation

17.1. Pursuant to Section 44 of the Local Government Act 1999, Council has delegated to the Chief Executive Officer authority to administer Council’s policies.

17.2. This Policy will be implemented by the Chief Executive Officer or relevant portfolio Director and managed in accordance with Council’s scheme of delegations.

17.3. In terms of this Policy, Section 44 of the Local Government Act 1999 states that Council may not delegate the power to declare rates or to adopt or revise an Annual Business Plan or Budget of the Council.

18. Adoption and Review

18.1. This Policy shall be reviewed annually, or more frequently, if legislation or Council requires by the Corporate Service Department and a report shall be provided to Council for consideration and adoption.

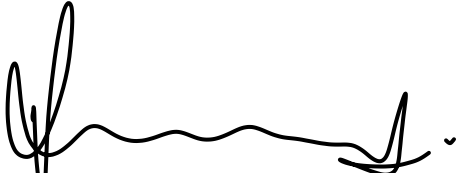

19. Records Management

19.1. Official records will be managed in accordance with Council’s Records Management Policy pursuant to Section 125 of the Local Government Act 1999.

20. Availability of Policy

20.1. Policies will be available for inspection without charge at Council’s Principal Office and on Council’s website www.coppercoast.sa.gov.au.

20.2. A copy of this Policy may be obtained on payment of a fee in accordance with Councils’ Register of Fees and Charges.

Signed		
	Mayor	Chief Executive Officer
Date	5 th July 2023	