



**Function:** CORPORATE SERVICES (FINANCIAL MANAGEMENT)

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## RATES REBATE POLICY

### Policy Statement

The Copper Coast Council (Council) has adopted the Rates Rebate Policy (Policy) to assist it in its decision-making functions relative to the operation of the rate rebate provisions contained in the Local Government Act 1999 (Act).

#### 1. Introduction

- 1.1. Rates are a form of taxation and provide the main revenue stream for Council to deliver services to the community and are levied under the Act on the basis of land value and use.
- 1.2. The Act also makes provision for Council to consider applications for Rate Rebates of rateable land when the applicant satisfies the requirements under the Act and the requirements of this Policy.
- 1.3. 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. Scope

- 2.1. 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 Council will take into account in deciding an application for a rebate.
- 2.2. 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. Applicable Legislation

- 3.1. The following legislation applies to this Policy:

- Local Government Act 1999

*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.*

*The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (refer Clause 7); and where Council must grant a rebate of rates under the Act, and the amount of that rebate if fixed by the Act at less than 100%, the Council may increase the amount of the rebate.*

*Section 166 of the Act provides for the Council to provide a discretionary rebate of rates in the cases set out in that Section.*

- 3.2. This Policy is not a mandatory requirement but 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 also designed operate in conjunction with other policies, including:

- Public Interest Disclosure Policy
- Fraud and Corruption, Misconduct and Maladministration Policy

#### 6. Definitions - nil

#### 7. Rebate - Mandatory Rate Rebate

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

7.2. Rates on the following land will be rebated at 100%:

7.2.1. 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;

7.2.2. Religious Purposes

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

7.2.3. Public Cemeteries

Land being used for the purposes of a public cemetery;

7.2.4. Royal Zoological Society of South Australia

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.

7.3. Rates on the following land will be rebated at 75%:

7.3.1. 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:

- 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.

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:

- a) emergency accommodation;
- b) food or clothing for disadvantaged persons (ie persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- c) supported accommodation (ie 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);
- d) essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- e) legal services for disadvantaged persons;
- f) drug or alcohol rehabilitation services; or
- g) 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.

#### 7.3.2. Educational Purposes

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 the Education and Early Childhood Services (Registration and Standards) Act 2011 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.

- 7.4. Where 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, Council will grant the rebate of its own initiative.
- 7.5. Where Council is not satisfied, it will require the person or body to apply for the rebate in accordance with Clause 8.
- 7.6. Where a person or body is entitled to a mandatory 75% rebate, the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. Council may grant the further 25% rebate upon application or on its own initiative. In either case, Council will take into account matters set out in Clauses 10 and may take into account any or all of those matters set out within.
- 7.7. Persons or bodies who seek a further rebate of 25%, require an application to be submitted in accordance with Clause 10 of this Policy and Council will provide written notice to the applicant of its determination of that application.

## 8. Rebate - Discretionary Rate Rebate

- 8.1. 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, where –
  - a) where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
  - b) where it is desirable for the purpose of assisting or supporting a business in its area;

- c) where it will be conducive to the preservation of buildings or places of historic significance;
  - d) where the land is being used for educational purposes;
  - e) where the land is being used for agricultural, horticultural or floricultural exhibitions;
  - f) where the land is being used for a hospital or health centre;
  - g) where the land is being used to provide facilities or services for children or young persons;
  - h) where the land is being used to provide accommodation for the aged or disabled;
  - i) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
  - j) 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;
  - k) 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;
  - l) 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 redistribution of the rates burden within the community arising from a change to the basis or structure of the council rates or a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations;
  - m) where the rebate 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 the council in its annual business plan or a liability that is unfair or unreasonable;
  - n) where the rebate is to give effect to a review of a decision of the council under Chapter 13 part 2 (section 270 to 271);
  - o) where the rebate is contemplated under another provision of the Local Government Act 1999.
- 8.2. The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. However, to ensure all ratepayers contribute an amount towards basic service provision the maximum Discretionary Rebate will be 75%.
- 8.3. The Council has an absolute discretion –
- 8.3.1. to grant a rebate of rates or service charges in the above cases; and
  - 8.3.2. to determine the amount of any such rebate.
- 8.4. Persons who or bodies which seek a Discretionary Rebate require an application to submitted in accordance with Clause 10 of this Policy, and Council will provide written notice to the application of its determination of that application.

## 9. Rates - Community Owned General Rate Rebate

- 9.1. Council have assessed community owned properties and approved for 100% General Rate Rebate as the land is being used by an organisation which provides a benefit or service to the local community as follows:

Assess.	Ratepayer	Location	Use/Sec LGA
A31152	RSL of SA (Moonta Branch)	59A George St, Moonta	Hall-166(1)(j)
A71146	RAOB Wallaroo Lodge No 41 Inc	11 Jones St, Wallaroo	Hall-166(1)(j)
A10516	Kadina AH & F Society Inc	1 Mines Rd, Wallaroo	Showgrounds-166(1)(e)
A24278	YP Field Days Inc	3429 Copper Coast H/way, Paskeville	Exhibitions-166(1)(e)
A32677	Antient Free & Accepted Masons SA & NT Inc	8 Blanche Tce, Moonta	Lodge-166(1)(j)
A33548	Moonta Football Club Inc	Lot 1 Milne Tce, Moonta	PrivateClub-166(1)(g)(j)
A18017	Kadina Darts Club Inc	6 Downer Rd, WallarooMines	Clubrooms-166(1)(j)
A72904	RSL of SA (Wallaroo Branch)	10 Elizabeth St, Wallaroo	Clubrooms-166(1)(j)
A106779	RSL of SA (Kadina Branch)	12 Ewing St, Kadina	Clubrooms-166(1)(j)
A1872	Catholic Diocese of Pt Pirie Inc.	7 Doswell Tce, Kadina	Thrift Shop-166(1)(j)
A72283	Scout Assoc of Aust, SA Branch	4 Jones St, Wallaroo	Hall-166(1)(g)
A5622	Girl Guides SA, Kadina Unit	1 No. 6 Lane, Kadina	Hall-166(1)(g)
A135845	Aust Conference Ass. Ltd	48 Port Rd, Kadina	Thrift Shop-166(1) (j)
A146452	SA Sea Rescue Squadron Inc	6 Heritage Drive, Wallaroo	Station-S166(1) (J)
A60444	NYP Quilters Inc	22 Stirling Terrace, Wallaroo Mines	Clubrooms-S166(1) (J)
A29084	First Moonta Scouts	22 Blythe Terrace, Moonta	Hall-S166(1) (J)
A74467	The Station Community Mental Health	4 John Terrace, Wallaroo	Clubrooms-S166(1) (J)
A49632	Moonta Senior Citizens Club Incorporated	Sec 2897 Military Road, Moonta	Clubrooms-S166(1) (J)

- 9.2. Council may grant a Rate Rebate up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one (1) year, but not exceeding ten (10) years, under Clause 6 (a) (b) and (k) above.
- 9.3. Council has absolute discretion to grant a rebate of rates or service charges and to determine the amount of any such rebate; in the above cases.
- 9.4. For the purpose of Discretionary Rebates under Section 166, Council will not consider services or support of low income families to be a basis for the granting of a Rate Rebate.
- 9.5. Discretionary Rebates will not be granted for private and not for profit residential aged care facilities

## 10. Applications

- 10.1. Council will inform the community of the provisions of a Rate Rebate in accordance with the Act by inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice and on the Council website.
- 10.2. Persons or bodies who seek a rebate of rates and/or service charges either:
  - a) pursuant to Section 159(4) of the Act and Clause 7.4 of this Policy; or
  - b) pursuant to Section 166 of the Act and Clause 9.3 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 Council, with supply supporting information as reasonably required by Council.
- 10.3. Application forms will be available on Council website or from the Council office located at 51 Taylor Street, Kadina following adoption the Policy annually.
- 10.4. Council will take into account, in accordance with Section 166(1a) of the Act, the following matters when deciding whether to grant a rebate under Clauses 8.1 (d) to (j) (inc) of this Policy:
  - a) 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;
  - b) the community need that is being met by activities carried out on the land for which the rebate is sought; and

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- c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 10.5. Council may take into account other matters considered relevant by the Council including, but not limited to the following:
- a) why there is a need for financial assistance through a rebate;
  - b) the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
  - c) the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
  - d) whether the applicant has made/intends to make applications to another Council;
  - e) whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
  - f) whether the applicant is a public sector body, a private not for profit body or a private or profit body;
  - g) whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
  - h) the desirability of granting a rebate for more than one year in those circumstances identified at Clause 9.2 of this policy;
  - i) consideration of the full financial consequences of the rebate for the Council;
  - j) the time the application is received;
  - k) the availability of any community grant to the person or body making the application;
  - l) whether the applicant is in receipt of a community grant; and
  - m) any other matters and policies of Council, which Council considers relevant.
- 10.6. All persons or bodies who wish to apply to Council for a rebate of rates, must do so on or before 1st September each year (but not before the first Council meeting in July each year).
- 10.7. Council reserves the right to refuse to consider applications received after that date. However, applicants who satisfy the criteria for a Mandatory Rebate will be granted the rebate at any time.
- 10.8. The Act provides that Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 10.9. Council may, for proper cause, determine that an entitlement to a Rate Rebate under the Act no longer applies. Where an entitlement to a Rate Rebate ceases or no longer applies during the course of a financial year, 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.
- 10.10. 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.
- 10.11. If a person or body has the benefit of a Rate Rebate and the grounds on which the rebate has been granted cease to exist, the person or body must immediately notify Council and (whether or not 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.



- 10.12. Council will advise all Applicants in writing, the determination of their application. The advice will state:
- a) if the application has been granted and the amount of the rebate; or
  - b) if the application has not been granted and the reasons why.
- 10.13. A person or a body who 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 twenty-one (21) days of the date of the notice of determination which is given pursuant to Clause 10.11 of this Policy.
- 10.14. In the event an application is unsuccessful, Council has discretion to then consider an application as a Community Grant application, which will then be determined by Council.

## 11. Complaints

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

## 12. Delegation

- 12.1. Pursuant to Section 44 of the Local Government Act 1999, Council has delegated its power to the Chief Executive Officer to administer Council's policies.
- 12.2. Council has delegated power pursuant to Section 44 of the Act to grant applications for Mandatory Rate Rebates that meet requirements of the Act.
- 12.3. Council has delegated its power pursuant to Section 44 of the Act, to the Chief Executive Officer (or his nominee) to determine applications and grant a Discretionary Rate Rebate with all non-mandatory rebates not included in the budget adopted by Council, be referred to Council.

## 13. Adoption and Review



- 13.1. This Policy shall be reviewed as required, or more frequently, if legislation or Council requires by the Corporate and Community Services Department and a report shall provide to Council for consideration and adoption.

## 14. Records Management

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

## 15. Availability of Policy

- 15.1. Policies will be available for inspection without charge at Council's Principal Office and on Council's website [www.coppercoast.sa.gov.au](http://www.coppercoast.sa.gov.au).
- 15.2. 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 <sup>th</sup> July 2023	