



## Discretionary Rebates of Rates Procedure

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| Document Number                           | DCY-FS-PRO-XXX                                                                                                                                                                                                                                                                                                                         |
| Responsibility                            | Financial Sustainability                                                                                                                                                                                                                                                                                                               |
| Version Number                            | 1.1                                                                                                                                                                                                                                                                                                                                    |
| Effective Date                            | May 2024                                                                                                                                                                                                                                                                                                                               |
| Last Revised Date                         | April 2026                                                                                                                                                                                                                                                                                                                             |
| Minute Book Reference                     | C2671                                                                                                                                                                                                                                                                                                                                  |
| Next Review Date                          | April 2028                                                                                                                                                                                                                                                                                                                             |
| Applicable Legislation                    | Local Government Act 1999 (Section 166 & 159(1))                                                                                                                                                                                                                                                                                       |
| Related Policies / Procedures             | Rating Policy<br>Financial Hardship Policy<br>Discretionary Rebates of Rates Application Form                                                                                                                                                                                                                                          |
| Related Strategic Documents               | DCY Strategic Community Plan: VISION 2030                                                                                                                                                                                                                                                                                              |
| DCY Strategic Community Plan: VISION 2030 | 6. Our Leadership<br><br>Our Priorities<br><br>6a – Our organisation operates effectively to meet the needs of the community, proactively reducing debt and ensure long-term financial sustainability.<br><br>6d – Good governance, well-informed decision-making and effective communications ensure Council is open and transparent. |

### 1. Statement

- 1.1. Section 166 of the *Local Government Act 1999* provides for the discretionary rebates of rates. Per the District Council of Yankalilla Rating Policy, it is the position of the Council 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 the procedure.

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## 2. Scope

- 2.1. This procedure applies to all rateable properties in the District Council of Yankalilla.

## 3. Objective

Council's objectives of this Procedure are:

- 3.1. To identify the circumstances within which ratepayers are able to apply for discretionary rebates of rates in line with the legislation.
- 3.2. To formalise and facilitate the process whereby ratepayers are able to apply for discretionary rebates of rates.
- 3.3. To provide guidance to the community as to the grounds that will be taken into account in adjudicating an application for discretionary rebates of rates.
- 3.4. To demonstrate compliance of the Rating Policy with Section 166 of the *Act*.

## 4. Definition

- 4.1. For the purpose of this procedure:

"*Act*" means the *Local Government Act 1999*

"*Council*", means the District Council of Yankalilla

## 5. Discretionary Rebate – Criteria

- 5.1. Council may grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the *Act*:
- (a) Where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
  - (b) Where the rebate is desirable for the purpose of assisting or supporting a business in its area;
  - (c) Where the rebate will conduce 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;

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- (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 the *Aged Care Act 1997* (Cwth) 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 by a ratepayer due to:
  - i. a redistribution of the rates burden within the community arising from a change to the basis or structure of the Council's rates; or
  - ii. 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 the Council to be appropriate to provide relief in order to avoid what would otherwise constitute:
  - i. 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
  - ii. 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 of the *Act*; (Internal Review of Council Actions)
- (o) Where the rebate is contemplated under another provision of the *Act*.

- 5.2. The Council must, in deciding whether to grant a rebate of rates or charges under sub-sections 5.1 (d), (e), (f), (g), (h), (i) or (j), take into account:
- i. 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 its area; and
  - ii. the community need that is being met be by activities carried out on the land for which the rebate is sought; and

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- iii. the extent to which activities carried out on the land for which the rebate is sought provide assistance or relief to disadvantaged persons,

and may take into account other matters considered relevant by Council.

5.3. Additional Conditions

- 5.3.1. A rebate of rates or charges under sub-section 5.1 may be granted on such conditions as Council sees fit.
- 5.3.2. A rebate of rates or charges under sub-section 5.1 (a), (b) or (k) may be granted for a period exceeding one (1) year but not exceeding 10 years.
- 5.3.3. A rebate of rates or charges under sub-section 5.1 (l) may be granted for a period exceeding one (1) year but not exceeding three (3) years.
- 5.3.4. Council should give reasonable consideration to the granting of rebates under the legislative criteria and not exclude the consideration of applications for rebates on their merits.
- 5.3.5. Council may grant a rebate under the legislative criteria that is up to (and including) 100 per cent of the relevant rates or service charge.

5.4. District Council of Yankalilla specific conditions

- 5.4.1. Council has an absolute discretion -
- 5.4.1.1. To grant a rebate of rates and services charges in line with the legislative criteria
- 5.4.1.2. To determine the amount of any such rebate.
- 5.4.2. Council will use a discretionary rebate request amount of 75% where an application has not specified a requested rebate amount.
- 5.4.3. Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 5.4.4. Council may, for proper cause, determine that an entitlement to a rebate of rates under the *Act* no longer applies.
- 5.4.4.1. Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, Council is entitled to recover rates, or rates the increased level (as the case may be), proportionate to the remaining part of the financial year.

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- 5.5. Ratepayers who seek a discretionary rebate will be required to submit an application form to Council and provide such information as stipulated on the application form and any other information that Council may reasonably require.
- 5.6. Council will inform the community of the provisions for rate rebate under the *Act* by the inclusion of relevant details in the Annual Business Plan.

## 6. Procedure

### 6.1. Application

- 6.1.1. Ratepayers who seek a rebate of rates (and/or service charges) must make written application to Council pursuant to Section 159(1) of the *Act*. Applications must be in the manner and form determined by Council and supplying such information as Council may reasonably require.
- 6.1.2. Application forms may be obtained from the Council Office located at 1 Charles Street, Yankalilla or by downloading the form from Council's website.
- 6.1.3. All discretionary rebate applications will be presented to Council for endorsement following the closing date of applications prior to the granting of the discretionary rebate.
- 6.1.4. All ratepayers who wish to apply to Council for a rebate of rates for the current rating period must do so on or before 1 September each year. Council reserves the right to refuse to consider applications received after that date. Retrospective rebates of rates will be not considered for prior financial years other than for exceptional circumstances.
- 6.1.5. 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*.
- 6.1.6. 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 Council of that fact 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.

### 6.2. Assessment

- 6.2.1. Council will take into account, in accordance with Section 166(1a) of the *Act* (as detailed in Section 5 of this procedure), the following matters:
- 6.2.1.1. 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;

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- 6.2.1.2. The community need that is being met by activities carried out on the land for which the rebate is sought; and
- 6.2.1.3. The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 6.2.2. Council may take into account other matters it considers relevant including, but not limited to, the following:
  - 6.2.2.1. Why there is a need for financial assistance through a rebate;
  - 6.2.2.2. The level rebate (percentage and dollar amount) being sought and why it is appropriate;
  - 6.2.2.3. The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State Agencies;
  - 6.2.2.4. Whether the applicant has made / intends to make applications to another Council;
  - 6.2.2.5. Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
  - 6.2.2.6. Whether the applicant is a public sector body, a private not for profit body or a private or profit body;
  - 6.2.2.7. Where there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
  - 6.2.2.8. The desirability of granting a rebate for more than one (1) year;
  - 6.2.2.9. Consideration of the full financial consequences of the rebate for the Council;
  - 6.2.2.10. The time the application is received;
  - 6.2.2.11. The availability of any community grant to the person or body making the application;
  - 6.2.2.12. Whether the applicant is in receipt of a community grant;
  - 6.2.2.13. If the Council and the ratepayer have a relationship of landlord and tenant respectively with respect to the land that is the subject of the assessment, whether the rent being paid by the ratepayer is less or more than a commercial rate; and
  - 6.2.2.14. Any other matters and policies of the Council which the Council considers relevant.

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6.2.3. Council will advise rebate applicants of its determination in relation to each application in writing.

6.3. Community Grants

6.3.1. An applicant that makes an application for a rate rebate is not precluded from also applying for a Community Grant. Separate application forms must be completed by the applicant. This will enable Council to assess the different criteria. In accordance with clause 6.2.2.12, Council will take the receipt of a community grant into consideration when determining an application for a rate rebate.

**7. Further Information**

This procedure will be available for inspection at the Council office listed below during ordinary business hours and provided to interested parties as per Council's Fees and Charges Register. Copies are available to be downloaded, free of charge, from Council's website: [www.yankalilla.sa.gov.au/policies](http://www.yankalilla.sa.gov.au/policies)

District Council of Yankalilla  
1 Charles Street  
Yankalilla 5203

Phone: (08) 8558 0200

Email: [council@yankalilla.sa.gov.au](mailto:council@yankalilla.sa.gov.au)

Office hours: Monday to Friday, 9.00am to 5.00pm (except public holidays)

**8. Grievances**

Any grievances in relation to this policy or its application should be forwarded in writing addressed to the Chief Executive Officer of Council.

**9. Review Cycle**

This document is subject to review in two (2) years from the date of adoption or more frequently if legislation or Council requires.

**10. Document History**

| Date       | Version | Council Resolution No. | Description of changes                                                                                          |
|------------|---------|------------------------|-----------------------------------------------------------------------------------------------------------------|
| May 2024   | 1.0     | C24105                 | Adoption of Procedure                                                                                           |
| April 2026 | 1.1     | A2641<br>C2671         | Review of Procedure<br>Minor grammatical amendments<br>Update of Template to include Strategic Plan References. |

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