



Discretionary Rebates of Rates Policy

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| Strategic Reference | Provide leadership, good governance, and efficient, effective and responsive Council services |
| File Reference / Record No | 18/067/229/3 / NGO191692 |
| Responsibility | Chief Financial Officer |
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| Applicable Legislation | Local Government Act 1999 |
| Related Policies | Rating Policy Financial Hardship Policy |
| Related Procedures / Documents | |

1. Objective

- 1.1. Section 166 of the Local Government Act 1999 (the Act) provides for the discretionary rebates of rates. It is the policy of the District Council of Yankalilla 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 this Policy.

2. Scope

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

3. Definition

- 3.1. For the purpose of this policy:

“Act”, means the Local Government Act 1999 (SA)

“Council” means District Council of Yankalilla

4. Policy Statement

4.1. Council’s objectives of this Policy are:

- 4.1.1. To identify the circumstances within which ratepayers are able to apply for discretionary rebates of rates.
- 4.1.2. To formalise and facilitate the process whereby ratepayers are able to apply for discretionary rebates of rates.
- 4.1.3. 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.
- 4.1.4. To demonstrate compliance of this policy with section 166 of the Local Government Act 1999.

5. Policy

5.1. Discretionary Rebates

- 5.1.1. Council may grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act –
 - 5.1.1.1. where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
 - 5.1.1.2. where the rebate is desirable for the purpose of assisting or supporting a business in its area;
 - 5.1.1.3. where the rebate will conduce to the preservation of buildings or places of historic significance;
 - 5.1.1.4. where the land is being used for educational purposes;
 - 5.1.1.5. where the land is being used for agricultural, horticultural or floricultural exhibitions;
 - 5.1.1.6. where the land is being used for a hospital or health centre;
 - 5.1.1.7. where the land is being used to provide facilities or services for children or young persons;
 - 5.1.1.8. where the land is being used to provide accommodation for the aged or disabled;

- 5.1.1.9. 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;
- 5.1.1.10. where the land is being used by an organisation which, in the opinion of Council, provides a benefit or service to the local community;
- 5.1.1.11. 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;
- 5.1.1.12. where the rebate 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 a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations or anomalies in valuations;
- 5.1.1.13. 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 Council in its annual business plan or a liability that is unfair or unreasonable;
- 5.1.1.14. where the rebate is to give effect to a review of a decision of Council under Chapter 13 Part 2 (Internal Review of Council Actions); or
- 5.1.1.15. where the rebate is contemplated under another provision of the Act.
- 5.1.2. Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. Council may grant a rebate for a period exceeding one year but not exceeding 10 years in respect of those cases identified at 3.4.1.1, 3.4.1.2 or 3.4.1.11 above.
- 5.1.3. Council has an absolute discretion –
 - 5.1.3.1. to grant a rebate of rates or service charges in the above cases; and
 - 5.1.3.2. to determine the amount of any such rebate.
- 5.1.4. Council will use a discretionary rebate request amount of 75% where an applicant has not specified a requested rebate amount.
- 5.1.5. 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.

5.2. Applications

- 5.2.1. Council will inform the community of the provisions for rate rebate under the Local Government Act 1999 by the inclusion of relevant details in the Annual Business Plan.

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- 5.2.2. 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.
- 5.2.3. Application forms may be obtained from the Council office located at 1 Charles Street, Yankalilla SA 5203 or by downloading the form from Council's website.
- 5.2.4. 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.
- 5.2.5. Council will take into account, in accordance with Section 166(1a) of the Act, the following matters –
 - 5.2.5.1. 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;
 - 5.2.5.2. the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - 5.2.5.3. the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons and may take into account other matters considered relevant by Council.
- 5.2.6. Council may take into account other matters it considers relevant including, but not limited to, the following –
 - 5.2.6.1. why there is a need for financial assistance through a rebate;
 - 5.2.6.2. the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - 5.2.6.3. the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - 5.2.6.4. whether the applicant has made/intends to make applications to another Council;
 - 5.2.6.5. whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - 5.2.6.6. whether the applicant is a public sector body, a private not for profit body or a private or profit body;
 - 5.2.6.7. whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - 5.2.6.8. the desirability of granting a rebate for more than one year;

- 5.2.6.9. consideration of the full financial consequences of the rebate for the Council;
 - 5.2.6.10. the time the application is received;
 - 5.2.6.11. the availability of any community grant to the person or body making the application;
 - 5.2.6.12. whether the applicant is in receipt of a community grant;
 - 5.2.6.13. if the Council and the ratepayer have a relationship of landlord and tenant respectively with respect to the land the subject of assessment, whether the rent being paid by the ratepayer is less or more than a commercial rate; and
 - 5.2.6.14. any other matters and policies of the Council which the Council considers relevant.
- 5.2.7. 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 not be considered for prior financial years other than for exceptional circumstances.
- 5.2.8. Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 5.2.9. Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
- 5.2.9.1. 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 at the increased level (as the case may be), proportionate to the remaining part of the financial year.
- 5.2.10. 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.
- 5.2.11. 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.
- 5.2.12. Council will advise rebate applicants of its determination in relation to each application in writing.

5.3. Community Grants

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 4.5.12, Council will take the receipt of a community grant into consideration when determining an application for a rate rebate.

6. Further Information

This policy 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

District Council of Yankalilla
1 Charles Street
Yankalilla 5203

Phone: (08) 8558 0200

Fax: (08) 8558 2022

Email: council@yankalilla.sa.gov.au

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

7. Grievances

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

8. Review Cycle

This document is subject to review in four (4) years from the date of authorisation.

9. Document History

| Date | Version | Council Resolution No. | Description of changes |
|------------|---------|------------------------|------------------------|
| 16/08/2016 | 1.0 | C16103 | Adoption of Policy |
| 21/06/2022 | 2.0 | C22113 | Review of Policy |