

Rate Rebate Policy

Reference Number:	Section 1 No. 06
Responsible Department:	Finance Department
Related Policy/Procedure:	1.28 Rate Revenue Policy
Date of Adoption:	16 April 2002
Current Review Date:	23 April 2024
Resolution Number:	OCM-2024/079
Version Number:	Amendment No. 6
Applicable Legislation:	Local Government Act, 1999 (s159-166)
Next Review Date:	March 2025
Review Frequency:	Biennially

1. General Principles

- 1.1 It is the policy of the Light Regional Council that a rebate of rates in respect of any rateable land in the Council region will be available only when an applicant satisfies the requirements under the Local Government Act 1999 and, where appropriate, the requirements of this Policy.

2. Introduction

- 2.1 The Local Government Act 1999 ("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.
- 2.2 The adoption of this policy will assist Council in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.
- 2.3 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 that the Council will take into account in deciding an application for a rebate.
- 2.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of land use under which the Council is required to grant a rebate of rates the rebate amount, and those types of land use where the Council has a discretion to grant a rebate of rates.

3. Local Government Act 1999

- 3.1 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.
- 3.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate, pursuant to clause 4 of this policy.
- 3.3 The Act also provides that where the Council must grant a rebate of rates under the Act and the amount of that rebate is fixed by the Act at less than 100%, the Council may increase the amount of the rebate. S 159 (4)
- 3.4 The Act provides at Section 166, that the Council may grant a discretionary rebate of rates in the cases set out in that section.

4. Mandatory Rebates

4.1 Council will grant a rebate in accordance with the Act and other applicable Acts for the amount specified.

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

4.2.1 *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;

4.2.2 *Religious Purposes*

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

4.2.3 *Public Cemeteries*

Land being used for the purposes of a public cemetery;

4.2.4 *Royal Zoological Society of SA*

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.

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

4.3.1 *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:–

4.3.1.1 is incorporated on a not for profit basis for the benefit of the public; and

4.3.1.2 provides community services without charge or for a charge that is below the cost to the body of providing the services; and

4.3.1.3 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:-

4.3.1.4 emergency accommodation;

4.3.1.5 food or clothing for disadvantaged persons (i.e. persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);

4.3.1.6 supported accommodation (i.e., 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);

- 4.3.1.7 essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
 - 4.3.1.8 legal services for disadvantaged persons;
 - 4.3.1.9 drug or alcohol rehabilitation services; or
 - 4.3.1.10 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.
- 4.3.2 Educational Purposes
- 4.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
 - 4.3.2.2 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
 - 4.3.2.3 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.
- 4.4 Where the 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, the Council will grant the rebate. Where the Council is not satisfied it will require the person or body to apply for the rebate in accordance with clause 6 of this Policy.
- 4.5 Where a person or body is entitled to a rebate of 75%, pursuant to Section 159(4) of the Act, the Council may grant up to a further 25% rebate upon application. Council will take into account those matters set out at clause 6.4 of this Policy and may take into account any or all of those matters set out at clause 6.5 of this Policy. Any such application will be made in accordance with clause 6 of this Policy and the Council will provide written notice to the applicant of its determination of that application.

5. Discretionary Rebates

5.1 The Council may at its absolute discretion grant a rebate of rates or service charges in any of the following cases pursuant to Section 166 of the Act –

- 5.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- 5.1.2 where it is desirable for the purpose of assisting or supporting a business in its area;
- 5.1.3 where it will be conducive to the preservation of buildings or places of historic significance;
- 5.1.4 where the land is being used for educational purposes;
- 5.1.5 where the land is being used for agricultural, horticultural or floricultural exhibitions;
- 5.1.6 where the land is being used for a hospital or health centre;
- 5.1.7 where the land is being used to provide facilities or services for children or young persons;

- 5.1.8 where the land is being used to provide accommodation for the aged or disabled;
- 5.1.9 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;
- 5.1.10 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;
- 5.1.11 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;
- 5.1.12 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 change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations; or where there has been a redistribution of the rates within the community arising from a change to the basis or structure of the Council's rates;
- 5.1.13 where the rebate is considered by the 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.
- 5.1.14 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); and
- 5.1.15 where the rebate is contemplated under another provision of the Local Government Act 1999.

5.2 The Council may grant a rebate of rates 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 in respect of those cases identified at 5.1.1, 5.1.2 or 5.1.11 above. Further, the Council may grant a rebate for a period exceeding one (1) year, but not exceeding three (3) years in respect of those cases identified at 5.1.12.

5.3 The Council has an absolute discretion –

- 5.3.1 to grant a rebate of rates or service charges in the above cases; and
- 5.3.2 to determine the amount of any such rebate.

Persons who, or bodies which seek, a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

6. Applications

6.1 The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.

6.2 Persons or bodies who seek a rebate of rates (and/or service charges) either;

- 6.2.1 Pursuant to Section 159(4) of the Act and clause 4.5 of this Policy; or
- 6.2.2 Pursuant to Section 166 of the Act and clause 5.3 of this Policy, must make written application to the Council pursuant to Section 159(1) of the Act in the manner and

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form determined by the Council as attached and supplying such information as the Council may reasonably require.

- 6.3 Application forms can be obtained from Council's principal office located at 93 Main Street, Kapunda, or from Council's website 'www.light.sa.gov.au'.
- 6.4 Council will take into account, in accordance with Section 166(1a) of the Act, the following matters –
- 6.4.1 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;
 - 6.4.2 the community need that is being met by activities carried out on the land for which the rebate is sought; and
 - 6.4.3 the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 6.5 Council may take into account other matters considered relevant by Council including, but not limited to, the following –
- 6.5.1 why there is a need for financial assistance through a rebate;
 - 6.5.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - 6.5.3 the extent of financial assistance, if any, being provided to the applicant in respect of the land by Commonwealth or State agencies;
 - 6.5.4 whether the applicant has made or intends to make applications to another Council;
 - 6.5.5 whether, and if so, to what extent, the applicant is or will be providing a service within the Council area;
 - 6.5.6 whether the applicant is a public sector body, a private not for profit body, or a private for profit body;
 - 6.5.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - 6.5.8 the desirability of granting a rebate for more than one (1) year in those circumstances identified at clause 5.2 of this policy;
 - 6.5.9 consideration of the full financial consequences of the rebate for the Council;
 - 6.5.10 the time the application is received;
 - 6.5.11 the availability of any community grant to the person or body making the application;
 - 6.5.12 whether the applicant is in receipt of a community grant; and
 - 6.5.13 any other matters, and policies of Council, which Council considers relevant.
- 6.6 All persons who, or bodies which wish to apply to Council for a rebate of rates, must do so on or before the due date for the payment of the first quarterly instalment of the annual council rates invoice. Council reserves the right to refuse to consider applications received

after that date. However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.

- 6.6.1 Where an applicant has been granted a twelve month discretionary rebate, for the Rate Rebate to be considered in the following financial year the application is to be received by the Senior Rates Officer no later than final business day of May. The application will be reviewed by the Finance Manager or delegate, to determine if discretionary rate rebate is applicable for a further twelve month period, prior to the issue of first instalment notice.
- 6.7 The Act provides that Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.

- 6.8 Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

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.

- 6.9 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.

- 6.10 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 the Council of that fact, and whether or not the 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.

- 6.11 Consideration by Council of granting a rates rebate will be based on the merits of each application.

- 6.12 The Council will, in writing, advise an applicant, of its determination of that application within sixty (60) days of receiving the application or of receiving all information requested by the Council. The advice will state –

6.12.1 if the application has been granted, the amount of the rebate; or

6.12.2 if the application has not been granted, the reasons why; and

6.12.3 in either case, the applicant will be advised of the impact of clauses 6.9 and 6.10 of this policy.

7. Delegation

- 7.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act, and to determine applications and to grant a discretionary rebate of rates - to the Chief Executive Officer and or delegate, and where for whatever reason the Chief Executive Officer or delegate cannot, or considers it inappropriate to make a determination on any application, such application shall be referred to the Council for its deliberation.

8. Review

A person who or a body which 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 sixty (60) days of the date of the notice of determination which is given pursuant to clause 6.12 of this Policy.

9. Schedule

The following schedule is attached to this policy and provides an approved form for application of rebate;

- Schedule 1 Application for Rebate of Council Rates and Charges

10. Availability of Policy

This Policy is available for public inspection at Council's offices. It is also available for inspection on Council's website 'www.light.sa.gov.au'. Persons may obtain a copy of this Policy if purchased over the counter for a fee of \$5.50(GST Inclusive), or may download the policy from Council's website.

History of Policy Amendment

1. *Policy adopted by Council on 16 April 2002, Minute Reference 15.2.2, Page 2002/103*
2. *Amendment No. 1 adopted by Council on 21 October 2003, Minute Reference 15.2.5, Page 2003/443*
3. *Amendment No. 2 adopted by Council on 23 October 2012, Minute Reference RAT9.2.1/2012 Rate Rebate Policy Page 2012/252*
4. *Amendment No. 3 adopted by Council on 28 June 2016 Minute Reference AUD9.2.2/2016 page 2016/172*
5. *Amendment No. 4 adopted by Council on 24 September 2019 Minute Reference AUD9.2.3/2019 Page 2019/294*
6. *Amendment No. 5 adopted by Council on 24 August 2021, Minute Reference ARC2021/10.4, Page Reference 2021/173*
7. *Amendment No. 6 adopted by Council on 23 April 2024, Resolution Number OCM-2024/079*

SCHEDULE 1

LIGHT REGIONAL COUNCIL

APPLICATION FORM – RATE REBATE

FOR THE / FINANCIAL YEAR

1. Details of Applicant

Name

Postal Address

.....

Telephone

If the Applicant is not a natural person, please provide details of a contact person for the Applicant

Name

Postal Address

.....

Telephone

2. Details of Land

Valuation Number.....

Assessment Number.....

Certificate of Title Reference

Property Address (Legal Description)

.....

Owner of Land (if not you)

3. Categories of Rebate

Please tick the category of rebate under which you are seeking a rebate –

3.1 Mandatory Rebate

☐ 3.1.1 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;

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

☐ 3.1.3 Public Cemeteries – Land being used for the purposes of a public cemetery;

- ☐ 3.1.4 Royal Zoological Society of SA – 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.
- ☐ 3.1.5 Community Services – Land being predominantly used for service delivery and administration by a community services organisation.

Does your organisation satisfy the following –

- ☐ (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.

If you have ticked (a), (b) and (c) above which of the following services does your organisation provide –

- ☐ emergency accommodation;
- ☐ food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- ☐ supported accommodation (i.e., 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);
- ☐ essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- ☐ legal services for disadvantaged persons;
- ☐ drug or alcohol rehabilitation services; and/or
- ☐ research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.
- ☐ Other – please specify
- ☐ 3.1.6 Educational Purposes

Which of the following criteria apply –

- ☐ 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 Part 5 of the Education Act 1972 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.

3.2 Discretionary Rebate

The Council may in its discretion grant a rebate of rates or service charges in any of the following cases. *Please indicate which of the following is applicable to your application –*

- ☐ the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
- ☐ the rebate is desirable for the purpose of assisting or supporting a business in its area;

- ☐ the rebate will be conducive to the preservation of buildings or places of historic significance;
- ☐ the land is being used for educational purposes;
- ☐ the land is being used for agricultural, horticultural or floricultural exhibitions;
- ☐ the land is being used for a hospital or health centre;
- ☐ the land is being used to provide facilities or services for children or young persons;
- ☐ the land is being used to provide accommodation for the aged or disabled;
- ☐ the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- ☐ the land is being used by an organisation which provides a benefit or service to the local community;
- ☐ 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;
- ☐ the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.
- ☐ the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a redistribution of the rates burden within the community arising from a change to the basis or structure of the Council's rates.

4. Amount of Rebate

If you are seeking a mandatory rebate under Clause 3.1 of this Application, for which you are entitled to a 75% rebate, are you also applying to the Council to increase that rebate?

YES ☐ NO ☐

Please specify the amount of rebate that you are applying for –

.....

If you are applying for a discretionary rebate under Clause 3.2 of this Application, please specify the rebate amount you are applying for.

.....

Please specify why you (or your organisation) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate.

.....

.....

.....

5. Additional Information Required

The Council requires you to attach the following additional information to this Application –

5.1 Where you are seeking a rebate under Clause 3.1.5 of this Application – Community Services –

- 5.1.1 evidence that the land is being used for service delivery and/or administration;
- 5.1.2 a copy of the organisation's Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;
- 5.1.3 a copy of the organisation's latest Annual Report;
- 5.1.4 evidence that the organisation provides services free of charge or below cost;
- 5.1.5 evidence that the organisation provides services to persons other than members.

5.2 Where you are seeking a rebate in any other case –

- 5.2.1 evidence that the land is being used for the purpose for which the rebate is being sought;
- 5.2.2 information as to whether, and if so to what extent, you (or your organisation) will be providing a service within the Council area;
- 5.2.3 whether you have made or intend to make an application to another council;
- 5.2.4 the extent of financial assistance (if any) being provided by Commonwealth or State agencies;
- 5.2.5 whether you are in receipt of a community grant;
- 5.2.6 any other information that you believe is relevant in support of this Application.

6 Application Forms

Application forms and all additional information must be submitted to the Council on or before the due date for the payment of the first quarterly council rate instalment for the current financial year.

Where an applicant has been granted a twelve month discretionary rebate, for the Rate Rebate to be considered in the following financial year the application is to be received by the Senior Rates Officer no later than final business day of May. The application will be reviewed by the Finance Manager or delegate, to determine if discretionary rate rebate is applicable for a further twelve month period, prior to the issue of first instalment notice.

A failure to submit application forms or to provide the additional information required by the Council to assess the application by the due date may result in the Council refusing to consider the application.

Please forward to: Light Regional Council, P O Box 72, KAPUNDA SA 5372

Or light@light.sa.gov.au

IMPORTANT INFORMATION

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 \$5,000.00, (Section 159 (2) of the Local Government Act 1999).

The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.

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 the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to notify the Council that person or body is guilty of an offence and liable to a maximum penalty of \$5,000.00, (Section 159 (7) and (8) of the Local Government Act 1999).

The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the 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.

I declare that the information I have provided and attached to this application form is true.

DATED the _____ day of _____

Signed _____