



Rate Rebate Policy

Council Policy

Renmark Paranga Council

Responsible Officer	Director Corporate and Community Services
Relevant Legislation	Local Government Act 1999, Chapter 10, Division 5 (Sections 159 to 166)
Adopted	July 2001
Reviewed	October 2023
Next Review	September 2027

Objective

- To assist with the decision making functions in accordance with the rate rebate provisions contained in the Local Government Act 1999 (the Act).
- 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 of rates.

Policy

It is the policy of 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 Act and, where appropriate, the requirements of this Policy.

1. Introduction

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. Mandatory Rebates

Council will provide a rebate of rates to the amount specified in respect of those land uses, for which Sections 160-165 of the Act provides.

Rates on the following land will be granted a mandatory rebate of rates at 100%



a. Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australian Health Commission Act 1976.

b. Religious Purposes

Land containing a church or other building used for public worship (and any grounds) or land solely used for religious purposes; any residential property will be assessed separately and is not eligible for a mandatory rebate.

c. Public Cemeteries

Land being used for the purposes of a public cemetery.

d. 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.

a. Rates on the following land will be granted a mandatory rebate of rates at 75%
Community Services

Land being predominantly used for service delivery and administration by a community service organisation. A “community services organisation” is defined in the Act as a body that;

- i. Is incorporated on a not for profit basis for the benefit of the public and;
- ii. Provides community services without charge or for a charge that is below the cost to the body of providing the services and;
- iii. 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 and they must meet at least one of the following criteria:

- i. Receives funds from State or Commonwealth Government in order to subsidise costs;
- ii. Emergency accommodation;
- iii. Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or, mental, intellectual or physical disability);
- iv. 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);



- v. Essential services or employment support for persons with mental health disabilities or with intellectual or physical disabilities;
- vi. Legal services for disadvantaged persons;
- vii. Drug or alcohol rehabilitation services; or
- viii. 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.

Where a person or body is entitled to a rebate of 75%, Council may, pursuant to Section 159 (4) of the Act, increase the rebate for a further 25%. Council may grant the further 25% rebate upon application or on its own initiative.

b. Educational Purposes

- i. Land occupied by a government school under a lease or licence and being used for educational purposes; or
- ii. Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- iii. 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.

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. Where Council is not satisfied that the applicant meets the requirements, the person or body concerned will need to apply for the rebate in accordance with this Policy.

Where an application is made to Council for a rebate of up to a further 25% the application will be made in accordance with section 3.iv of this Policy and Council will provide written notice to the applicant of its determination of that application.

3. Discretionary Rebates

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

- i. where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- ii. where it is desirable for the purpose of assisting or supporting a business in its area;
- iii. where it will be conducive to the preservation of buildings or places of historic significance;
- iv. where the land is being used for educational purposes;



- v. where the land is being used for agricultural, horticultural or floricultural exhibitions;
- vi. where the land is being used for a hospital or health centre;
- vii. where the land is being used to provide facilities or services for children or young persons;
- viii. where the land is being used to provide accommodation for the aged or disabled;
- ix. where 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;
- x. where the land is being used by an organisation which, in the opinion of Council, provides a benefit or a service to the local community;
- xi. 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;
- xii. 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 change in the basis of valuation used for the purposes of rating, rapid changes in valuations or anomalies in valuations, or a redistribution of the rates burden within the community arising from a change to the basis or structure of Council's rating system
- xiii. 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 a charge that is inconsistent with the liabilities anticipated by council in its annual business plan or a liability that is unfair or unreasonable
- xiv. where the rebate is to give effect to a review of a council decision (Chapter 13)
- xv. where the rebate is contemplated under another provision of the Local Government Act.

Council may grant a rebate of rates, in respect of items xii and xiv above, for a period exceeding one year but not exceeding three years, unless in exceptional circumstances.

Council has absolute discretion –

- i. to grant a rebate of rates or service charges in the above cases
- ii. to determine the amount of any such rebate
- iii. to grant a rebate of up to 100% of the relevant rates and/or service charge

4. Assessment

All persons or bodies who wish to apply to the Council for a discretionary rebate of rates must do so on or before the adoption of the rates. The Council reserves the right to refuse to consider applications received after that date. However, applicants which satisfy the criteria for a mandatory rebate will be granted the rebate at any time.



The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council sees fit.

The Council may, for proper cause, determine that 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 increase level (as the case may be), proportionate to the remaining part of the financial year.

Pursuant to Section 159(2) of the Act 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.

Pursuant to Section 159(7) of the Act 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 whether or not the Council is informed that the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence pursuant to Section 159(8) of the Act.

The maximum penalty for this offence is \$5,000.

The Council will, in writing, advise an applicant of the outcome of the application for a rebate of rates within seven (7) business days of receiving all information requested by the Council. The advice will state:

- if the application has been granted, the amount of the rebate and the year the rebate will commence or
- if the application has not been granted, the reasons why.

Persons or bodies who seek a discretionary rebate of rates (and/or service charges) must make a written application to Council pursuant to Section 159(1) of the Act in the manner and form determined by Council and supplying such information as Council may reasonably require.

When assessing an application, Council will take into account, in accordance with Section 159 of the Act, the following matters –



- 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 Council's area;
- ii. the community need that is being met by activities carried out on the land for which the rebate is sought; and
- iii. the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.

Council may also take into account other matters considered relevant by Council including, but not limited to, the following:-

- i. why there is a need for financial assistance through a rebate;
- ii. the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- iii. the extent of financial assistance (if any) provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- iv. whether the applicant has made/intends to make applications with another Council;
- v. whether, and if so to what extent, the applicant is or will be providing a service to the community within the Council area;
- vi. whether the applicant is a public sector body, a private not for profit body or a private or profit body;
- vii. whether there are any relevant historical considerations that may be relevant;
- viii. the desirability of granting a rebate for more than one year in specific circumstances;
- ix. consideration of the full financial consequences of the rebate for Council;
- x. the time in which the application is received;
- xi. the availability of any community grant to the person or body making the application;
- xii. whether the applicant is in receipt of a community grant;
- xiii. any other matters and policies of Council, which Council may consider relevant to the application; and
- xiv. Council's Discretionary Rate Rebate Framework.

5. Review

A person or a body which is aggrieved by a determination of the Council in respect of an application for a rebate of rates may seek a review of that decision in accordance with the Council's Internal Review of Council Decisions Policy within seven (7) days of the date of the notice of determination.

Council will write to and request a new application for a rebate of rates from Mandatory Rebate recipients every five (5) years and Discretionary Rebate recipients every two



(2) years to check ongoing eligibility against the criteria set out within this policy and the Act.

6. Delegation

That pursuant to section 44 of the Local Government Act 1999, Council delegates to the Chief Executive Officer authority to administer Council's Policies.

Document Control

Version #	Approval Date	Approved by	Amendment
	17 October 2023	Policy Review Committee	No amendments