



NAME OF POLICY:	Rate Rebate Policy
POLICY MANUAL:	Governance

BACKGROUND

The purpose of this Policy is to assist Council in determining applications for rate rebates and to provide guidance to the community about the grounds upon which they may be entitled to a rebate of rates in accordance with the requirements of the *Local Government Act 1999* (the Act).

In accordance with the Act, this Policy sets out the type of use of land which the Council must grant a rebate of rates and the quantum of the rebate and those types of land uses where the Council has discretion to grant a rebate of rates.

KEY PRINCIPLES

The Act provides:

- for a mandatory rebate of rates in specified cases and specifies the amount of that rebate
- that where the Council must grant a rebate of rates under the Act, and the amount of that rebate fixed by the Act is at less than 100%, the Council may increase the amount of the rebate; and
- pursuant to Section 166, for the Council to provide, at its discretion, a discretionary rebate of rates in the cases set out in that Section (see Clause 2.0 below).

POLICY

1. Mandatory Rebates

1.1. Pursuant to Chapter 10, Division 5 – Rebates of rates, the Council will grant a 100% rebate on the rates payable for the following specified land use

- a. Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976 (Section 160);
- b. Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (Section 162);
- c. Land used for the purpose of a public cemetery (Section 163)
- d. 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 (Section 164)

1.2. Pursuant to Chapter 10, Division 5 – Rebates of rates, the Council will grant a 75% rebate on the rates payable for the following specified land use;

- a. Land that is predominantly being used for service delivery or administration (or both) by a community services organisation. (Section 161).
 - To be eligible for the Community Services Rebate applied under Section 161, the Community Services Organisations must meet the definition of a “community services organisation” as defined in Section 161 (2), (3).and (4) of the Act.
 - Community Services Organisations must meet all criteria set out in the definition of a Community Services Organisation to be eligible for the rebate.
- b. Land occupied by a government school under a lease or licence and being used for educational purposes (Section 165 (1)(a)).
- c. Land occupied by a non-government school registered under Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes (Section 165 (1) (b)).

d. Land being used by a University or University Collage to provide accommodation or other forms of support for students on a not-for-profit basis (Section 165 (2)).

- 1.3. 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 Rebate, the Council will automatically apply the eligible rebate.
- 1.4. Where a person or body is entitled to a rebate of 75%, the Council may, pursuant to Section 159(4) of the Act grant the further rebate of up to 25%. In its determination to grant a further mandatory rebate of up to 100%, the Council will take into account those matters set out in Section 166 of the Act.
- 1.5. Persons who or bodies which are eligible for a mandatory rebate and seek additional rebate of up to 25%, are required to submit an application to the Council and provide the Council such information as stipulated on the application form and any other information that the Council may reasonably require.
- 1.6. Persons who or bodies which have not received an automatic rebate and believe the criteria for a mandatory rebate have been met, can submit an Application for Rate Rebate to the Council.

2. Discretionary Rebates

- 2.1. Upon application, the Council may, pursuant to Section 166 of the Act, grant a Discretionary Rebate of rates. The granting of a rebate and the amount of the rebate will be at the absolute discretion of the Council.
- 2.2. In assessing an application for a Discretionary Rebate, the Council will consider the criteria set out in Section 166 of the Act.
- 2.3. Persons who or bodies which seek a discretionary rebate are 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 to assess the application.

3. Application for Rebates

- 3.1. The Council will inform the community of the provisions for Rate Rebates under the *Local Government Act 1999*, by the inclusion of suitable details on the Annual and Quarterly Rates Notice and within the Council's Rating Policy which is available on the Council's website www.npsp.sa.gov.au
- 3.2. Persons or bodies who seek a rebate of rates (and/or service charges) must make a written application to the in the manner and form determined by the Council and supplying such information as the Council may reasonably require to assess the eligibility for a rebate.
- 3.3. Application forms are available on the Council's website www.npsp.sa.gov.au or may be obtained from the Council's Principal Office located at 175 The Parade, Norwood.
- 3.4. In considering applications for rebates, the Council will take into account the matters set out in Division 5 – Rebate of rates of the Act.
- 3.5. The Council may also take into account other matters which are considered relevant by the Council including, but not limited to, the following –
 - the outstanding rates balance at the time of the application;
 - the need for financial assistance through a rebate;
 - the appropriateness of the extent of the rebate (percentage and dollar amount) being sought;
 - the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - whether, and if so to what extent, the applicant is or will be providing a service within the City of Norwood, Payneham & St Peters;
 - whether the applicant is a public sector body, a not-for-profit body, a commercial body or community service organisation;
 - whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - consideration of the full financial consequences of the rebate for the Council;
 - the timeliness the application is received;
 - any other matters, and policies of the Council, which the Council considers relevant.

The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates to the Chief Executive Officer.

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.

The Council will, in writing, advise an applicant for a rebate of its determination of that application.

<https://www.legislation.sa.gov.au/LZ/C/A/LOCAL%20GOVERNMENT%20ACT%201999.aspx>

REVIEW PROCESS

This Policy will be reviewed within 24 months of the adoption date of the Policy, subject to any amendments to the relevant sections of the *Local Government Act 1999*.

INFORMATION

The contact officer for further information at the City of Norwood Payneham & St Peters is Council's Rates and Revenue Officer, telephone 8366 4554.

ADOPTION OF THE POLICY

The Rate Rebate Policy was endorsed by the Audit Committee on 28 July 2014.

The Rate Rebate Policy was adopted by the Council on 4 August 2014.

The Rate Rebate Policy was endorsed by the Audit Committee on 26 July 2016.

The Rate Rebate Policy was adopted by the Council on 1 August 2016.

The Rate Rebate Policy was endorsed by the Audit Committee on 23 July 2018

The Rate Rebate Policy was adopted by the Council on 6 August 2018

TO BE REVIEWED

July 2020