

THE BAROSSA COUNCIL

Rate Rebate Policy



1 Purpose

- 1.1 To provide guidance to the community, as to the grounds upon which a person or body is or may be entitled to a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

2 Scope

- 2.1 The Local Government Act 1999 sets out in Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council for granting rate rebates to persons or bodies (refer Application Form – Rate Rebate).

3 Policy Statement

- 3.1 Rate rebates 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.

3.2 Mandatory Rebates

- 3.2.1 The Council must grant a rebate in the amount specified in respect of those land uses which the Act provides will be granted a rebate.

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

- 3.2.2 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.
- 3.2.3 Religious Purposes - Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes.
- 3.2.4 Public Cemeteries – Land being used for the purposes of a public cemetery.
- 3.2.5 Royal Zoological Society of SA - and (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.

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

- 3.2.6 Community Services - Land being predominantly used for service delivery or administration (or both) by a community services organisation. A "community services organisation" is defined in the Act as a body that:
- is incorporated on a not for profit basis for the benefit of the public; and
 - Provides community services without charge or for a charge that is below the cost to the body of providing the services; and
 - Does not restrict its services to persons who are members of the body.
- 3.2.6.1 It is necessary for a community service organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate.

- 3.2.6.2 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 –
- Emergency accommodation
 - Food or clothing for disadvantaged persons (ie persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability)
 - Supported accommodation (ie 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
 - 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.

3.2.7 Educational Purposes where -

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

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

3.3 Discretionary Rebates

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

- 3.3.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area).
- 3.3.1.2 where it is desirable for the purpose of assisting or supporting a business in its area.
- 3.3.1.3 where it will be conducive to the preservation of buildings or places of historic significance.
- 3.3.1.4 where the land is being used for educational purposes.
- 3.3.1.5 where the land is being used for agricultural horticultural or floricultural exhibitions.
- 3.3.1.6 where the land is being used for a hospital or health centre.

- 3.3.1.7 where the land is being used to provide facilities or services for children or young persons.
- 3.3.1.8 where the land is being used to provide accommodation for the aged or disabled.
- 3.3.1.9 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.
- 3.3.1.10 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.
- 3.3.1.11 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.
- 3.3.1.12 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 redistribution of the rates burden within the community arising from a change to the basis or structure of the council 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.
- 3.3.1.13 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 the council in its annual business plan or a liability that is unfair or unreasonable.
- 3.3.1.14 where the rebate is to give effect to a review of a decision of the council under Chapter 13 part 2 (section 270 and 271).
- 3.3.1.15 where the rebate is contemplated under another provision of the Local Government Act 1999. The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges.
- 3.3.2 The Council has an absolute discretion –
 - 3.3.3.1 to grant a rebate of rates or service charges in the above cases
 - 3.3.3.2 to determine the amount of any such rebate.
- 3.3.3 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.

3.4 General Rate Capping

- 3.4.1 Council considers it appropriate to grant, upon application, pursuant to Section 166(1)(l)(ii) of the Act or clause 3.3.1.12 of this policy a rebate of general rates (excluding the fixed charge) to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.

- 3.4.2 Clause 3.4.1 will only be applied to residential and primary production ratepayers whereby it constitutes the principal place of residence where the increase in general rates levied upon a property exceeds the previous financial years general rates levied by more than 7.5% for ratepayers on fixed government incomes and 15% for other rate payers.

3.5 Applications

- 3.5.1 The Council will inform the community of the provisions for rate rebate under the Local Government Act by publishing a copy of this policy on Council's website at www.barossa.sa.gov.au.
- 3.5.2 Persons or bodies who seek a rebate of rates (and/or service charges) either pursuant to Section 159(4) of the Act and clause 3.2 of this policy; or pursuant to Section 166 of the Act and clause 3.3 of this policy, must make written application to the Council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require.
- 3.5.3 All persons or bodies which wish to apply to the Council for a discretionary rebate of rates must do so on or before 30th April in the year of application. Applications received after this date, at the discretion of Council, may be declined. However, Applicants which satisfy the criteria for a mandatory rebate will be granted the rebate as per the Act at any time.
- 3.5.4 Discretionary Rate Rebates must be applied for annually; existing rebates and applications will not 'roll-over'. This will enable Council to undertake an annual review of all rate rebates that have been granted to ensure continuing eligibility, particularly where there has been any change in circumstances.
- 3.5.5 Where an organisation wishes to apply for a rebate of rates on a property they are leasing, the owner of the property must agree in writing to Council, for the organisation to be listed as the principal rate payer to enable this to occur. A copy of the Lease must also be provided, indicating the Lessee's responsibility for the payment of rates.
- 3.5.6 If an application is for a portion of the land, you must contact the Office of the Valuer General to have the rebated area separately assessed before any rebate will be applied.

3.6 Assessment

- 3.6.1 The Council will take into account, in accordance with Section 166(1a) of the Act, the following matters in deciding to grant a rebate of rates or charges under 166(1)(d to J) or clauses 3.3.1.4 to 3.3.1.10 within this policy –
- 3.6.1.1 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;
- 3.6.1.2 the community need that is being met by activities carried out on the land for which the rebate is sought; and

- 3.6.1.3 the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 3.6.2 The Council may take into account other matters considered relevant by the Council including, but not limited to, the following –
 - 3.6.2.1 why there is a need for financial assistance through a rebate
 - 3.6.2.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate
 - 3.6.2.3 the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies
 - 3.6.2.4 whether the applicant has made/intends to make applications to another Council
 - 3.6.2.5 whether, and if so to what extent, the applicant is or will be providing a service within the Council area
 - 3.6.2.6 whether the applicant is a public sector body, a private not for profit body or a private for profit body
 - 3.6.2.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term
 - 3.6.2.8 the desirability of granting a rebate for more than one year in those circumstances
 - 3.6.2.9 consideration of the full financial consequences of the rebate for the Council
 - 3.6.2.10 the time the application is received
 - 3.6.2.11 the availability of any community grant to the person or body making the application
 - 3.6.2.12 whether the applicant is in receipt of other funding from Council
 - 3.6.2.13 any other matters, and policies of the Council, which the Council considers relevant.
- 3.6.3 The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 3.6.4 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
- 3.6.5 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.

- 3.6.6 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 Local Government Act 1999 Section 159.

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

- 3.6.7 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.

- 3.6.8 The Council will, in writing, advise an applicant for a rebate of its determination of that application within 20 business days of adoption of the Annual Business Plan & Budget and Declaration of Rates for the financial year. The advice will state –

- a) if the application has been granted, the amount of the rebate; or
- b) if the application has not been granted, the reasons why.

- 3.6.9 Where a mandatory rebate has been granted and no change to the rate assessment has been advised (change of ownership, change of land use) after 3 years, the rebate will continue to apply for a further 3 years where confirmation from the person or body relating to the assessment has been ascertained on request from the Council.

- 3.6.10 A report including a summary of all mandatory and discretionary rate rebates applied for, including whether they are supported or not and the associated reasons will be tabled to Council for adoption at a Special Council Meeting to adopt the Annual Business Plan & Budget and Declaration of Rates in each year.

- 3.6.11 A person or body that is dissatisfied by a determination of Council in respect of an application for a rate rebate may seek a review of that determination by written application in accordance with Council's Internal Review of Council Decision Policy and Section 270 of the Act.

4 Supporting Processes and Documents

- 4.1 Budget & Business Plan and Review Process – 14/36055*
- 4.2 Rating Process – 18/19833*
- 4.3 Rebate Process – 19/13326*

5 Related Policies

- 5.1 Rating Policy 15/24314*
- 5.2 Rates Hardship Policy – 17/31104*
- 5.3 Funding Policy – 15/28475*
- 5.4 Budget and Business Plan review Policy – 14/36056*
- 5.5 Knowledge Management Policy CD/22/6*

6 Legislation and References

- 6.1 Local Government Act 1999
- 6.2 Revenue Professionals SA – Rate Rebate Guidelines

7 Review

- 7.1 This Policy will be reviewed by the Document Control Officer in consultation with the relevant stakeholders, within four (4) years or more frequently if legislation or Council's need changes.

8 Further Information

- 8.1 This Policy is available on Council's website at www.barossa.sa.gov.au. It can also be viewed electronically at Council's principal office at 43-51 Tanunda Road, Nuriootpa and all Council branches, during ordinary business hours. A copy of this Policy can be obtained at those venues upon payment of a fixed fee.
- 8.2 Complaints regarding this Policy or its application can be made to the Customer Service team on 8563 8444 or barossa@barossa.sa.gov.au at first instance, who will refer you to the most appropriate officer according to Council's *Customer Service Policy*.

9 Definitions

The Act	A Refers to the Local Government Act 1999
Council	The Barossa Council
Rateable Land	All land within a Council area, except for land specifically exempt ie Crown Land, Council occupied land and other land prescribed in Section 147 of the Act, is rateable.
Service Rate or Service Charge	A fee for service, with the Service Rate or Charge being levied to recover the cost of providing the related activity from users of the service.

10 Document Control

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