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	Rating Policy (Concessions and Rebates)	Date Adopted:	July 2023
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1. STATEMENT

To outline Council's approach towards Rating Concessions & Rebates within its community.

2. DEFINITIONS

There are no known definitions related to this Policy.

3. PRINCIPLES

3.1 REMISSIONS (COUNCIL CONCESSIONS)

Council provides a concession for the purposes of providing relief from the Waste Collection Service Charge to eligible full pensioners. The concession is provided to eligible pensioner concession holders, who were full pensioners prior to 13th September 2023 and have one of the following eligibility cards 1) Aged Pension, 2) Disability Pension or 3) Veteran Affairs Gold Concession Card. The Concession is only available for the principal place of residence and excludes Self-Funded Retirees.

In 2023/24, Council has declared that a concession of \$120.00 will apply for a 3 Bin Waste Collection Service and a concession of \$90.00 will apply for a 2 Bin Waste Collection Service.

To be eligible for the current financial year applications need to be submitted prior to 29 September 2023. Late applications will not be considered.

3.2 PAYMENT OF RATES

Rates are due and payable in full or in quarterly instalments, with the last day for payment of each instalment being the second Wednesday of September and first Wednesday, December, March and June of each financial year. Council provides a broad range of options for the payment of rates.

Any ratepayer who may or is likely to experience difficulty with meeting the standard rate payment arrangements should contact the Rates Officer to discuss options for alternative payment arrangements. Such enquiries are treated confidentially by Council.

3.3 LATE PAYMENT OF RATES

Section 181 of the *Local Government Act 1999* ('the Act') provides that if an instalment of rates is not paid on or before the last day for payment, the unpaid rates will be regarded as being in arrears, and a fine of 2% is payable.


Any payment that continues in arrears then accrues monthly interest on the amount in arrears, (including any fines). The rate of interest is variable according to current cash advance debenture rate as at 1 July and is prescribed in Section 181 of the Act.

The purpose of this penalty is to act as a deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to cover the administrative cost of following up unpaid rates and to cover any interest cost the Council may meet because it has not received the rates on time.

Council allows a further three working days after the due date for payment as a grace period. Council remits the late payment penalties allowed by the Act if payment is received within the grace period.

Council will consider requests for the remission of fines and/or penalties for late payment of rates for a limited range of circumstances, including:-

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- Delayed applications for pensioner remission for Waste Collection Service Charge
- Delayed applications for financial assistance through Families SA
- Accidents or sudden hospitalisation

Council will not consider requests for the remission of fines and/or penalties for late payment of rates under the following circumstances:-

- Loss of cheques for payment of rates in the post.
- Late receipt of payments due to postal delay.
- Late remittances for payments made by Financial Institutions on the client's behalf.
- Absenteeism from the area due to business or pleasure purposes.
- Intentional late payment as an objection for alleged non-receipt of expected services.
- Simple oversight and no other explanation given.

Council issues a letter for payment of rates when rates are more than five days overdue i.e., unpaid by the due date. Should rates continue to remain unpaid when the next instalment is due, a further letter is sent to the ratepayer.

3.4 SALE OF LAND FOR NON-PAYMENT OF RATES

Section 184(1) of the Act provides that "If an amount payable by way of rates in respect of land has been in arrears for three years or more, Council may sell the land".

In the first instance a letter will be forwarded to the ratepayer/s advising of Council's ability to recover rates by the sale of land and requesting their cooperation by arranging payment of the debt. A copy of the letter will also be forwarded to any registered mortgagee of the land for their information. If the property is already for sale, contact is to be made with the relevant real estate agent to obtain a briefing regarding the status of the property.

Where no response to the written notice has been received within 30 days, Council will proceed with the sale of land for non-payment of rates in accordance with Section 184 of the Act.

3.5 POSTPONEMENT OF RATES

3.5.1 SENIORS


Application may be made to Council for a postponement of the payment of any amount of rates in excess of \$500, for the current or a future financial year by:-

- A ratepayer who holds a current State Seniors Card issued by the State Government, (prescribed ratepayer) or the spouse of a prescribed ratepayer;
- The rates are payable on the principal place of residence;
- The land is owned by the prescribed ratepayer, or the prescribed ratepayer and his or her spouse, and no other person has an interest, as owner, in the land.

Any rates which are postponed will become due and payable:-

- When the title to the land is transferred to another person; or
- When there is a failure to comply with a condition of postponement.

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Interest will accrue on the amount postponed at the prescribed rate per month until the amount is paid.

Postponement is available as a right and can only be refused when the applicants have less than 50% equity in the property and their mortgage was registered prior to 25 January 2007.

3.5.2 HARDSHIP

Section 182 of the Act permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates, he/she is invited to contact the Council's Rates Officer on (08) 8733 0900 to discuss the matter. Council treats such inquiries confidentially.

3.5.3 RATE REBATES

It is the policy of Wattle Range 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.

3.5.3.1 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.

The Council has decided to adopt a Policy to assist it in its decision-making functions relative to the operation of the rate rebate provisions contained in the Act.

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.

In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.


3.5.3.2 LOCAL GOVERNMENT ACT 1999

- (a) 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.
- (b) The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause (a) below).
- (c) 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.
- (d) The Act provides, at Section 166, for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

3.5.3.3 MANDATORY REBATES

- (a) 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.
- (b) Rates on the following land will be rebated at 100%:
 - I. Health

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Land being predominantly used for service delivery or administration by a hospital or health centre.

II. Religious Purposes

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

III. Public Cemeteries

Land being used for the purposes of a public cemetery;

IV. 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.

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

I. 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 –


- 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.

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 –

- iv. emergency accommodation;
- v. food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- vi. 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);
- vii. essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- viii. legal services for disadvantaged persons;
- ix. drug or alcohol rehabilitation services; or
- x. 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.

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II. 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.
- (d) 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 of its own initiative.
- Where the Council is not so satisfied it will require the person or body to apply for the rebate in accordance with Clause 3.5.3.4(a) of this Policy.
- (e) 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. In either case, the Council will take into account those matters set out at Clauses 3.5.3.5(d) of this Policy and may take into account any or all of those matters set out at Clause 3.5.3.5 (e) of this Policy.
- (f) Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with Clause 3.5.3.4(a) of this Policy and the Council will provide written notice to the applicant of its determination of that application.

3.5.3.4 Discretionary Rebates


- (a) The Council may in its absolute discretion grant a 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;

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- 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 the Council, provides a benefit or 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; and
- XII. 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 rate burden within the community arising from a change to the basis or structure of the Council's rates; or
 - a change to the basis on which the land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.
- XIII. where the rebate is considered by Council to be more appropriate to provide relief in order to avoid what would otherwise constitute;
 - a liability to pay that is inconsistent with the liabilities that were anticipated by Council in its Annual Business Plan or
 - a liability that is unfair or unreasonable.
- XIV. where the rebate is given effect to a review of a Council decision
- (b) Council may impose conditions as part of the granting of a discretionary rebate it sees fit and may grant a rebate of rates up to and including 100% of the relevant rates or service charges.
- (c) In deciding to grant a rebate under clauses (IV), (V), (VI), (VII), (VIII), (IX), (X) above Council will take into account:
 - 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; and
 - 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, and
 - IV. any other matters considered relevant.
- (d) In respect to rebates granted under (I), (II) & (XI) above, Council may grant a rebate for a period exceeding one year but not exceeding 10 years.
- (e) In respect to rebates granted under (XII) above, Council may grant a rebate for a period exceeding one year but not exceeding 3 years.
- (f) The Council has an absolute discretion –
 - I. to grant a rebate of rates or service charges in the above cases; and
 - II. to determine the amount of any such rebate.

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- (g) 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.

3.5.3.5 Applications

- (a) The Council will inform the community of the provisions for rate rebate under the Act by the inclusion of suitable details in the Annual Business Plan Summary distributed with the annual rate notice.
- (b) Persons or bodies who seek a rebate of rates (and/or service charges) either-
- I. pursuant to Section 159(4) of the Act and Clause 3.5.3.3(d) of this Policy; or
 - II. pursuant to Section 166 of the Act and Clause 3.5.3.4(a) of this Policy, unless otherwise stated, 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.
- (c) Application forms may be obtained from Council branch offices located at Millicent Civic Centre George Street Millicent, 27 Arthur Street Penola and Millicent Road Beachport.
- (d) The Council will take into account other matters referred to in clause 3.5.3.4(c), (iv) considered relevant by the 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, being 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 to another Council;
 - V. whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - VI. whether the applicant is a public-sector body, a private not for profit body or a private for profit body;
 - VII. whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - VIII. the desirability of granting a rebate for more than one year in those circumstances identified in this policy;
 - IX. consideration of the full financial consequences of the rebate for the Council;
 - X. the time the application is received;
 - XI. the availability or any community grant to the person or body making the application;

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- XII. whether the applicant is in receipt of a community grant; and
- XIII. any other matters, and policies of the Council which the Council considers relevant.
- (e) All persons or bodies who intend to apply to the Council for a rebate of rates must do so on or before 1st September. The Council reserves the right to refuse to consider applications received after that date. However, applicants that satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
- (f) 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.
- (g) 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.
- (h) 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.
- (i) The Council will, in writing, advise an applicant for a rebate of its determination of that application within 21 days of making its decision. The advice will state –
- I. if the application has been granted, the amount of the rebate; or
 - II. if the application has not been granted, the reasons why.


3.5.3.6 Delegation

- a) 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 to the Chief Executive Officer.
- b) 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.

3.5.3.7 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 21 days of the date of the notice of determination which is given pursuant to Clause 3.5.3.5(i) of this Policy.

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3.6 DISCLAIMER

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

4. REVIEW

This Policy will be reviewed annually as part of the Annual Business Plan and Budget process.

Reviews must be done in consultation with staff, the Executive Leadership Team and Elected Members. Public Consultation is also required.

5. AVAILABILITY

This Policy is available without charge on the Wattle Range Council website: www.wattlerange.sa.gov.au.

A copy of the Policy may be purchased from the Principal Council Office upon payment of a prescribed fee in accordance with Council's Schedule of Fees and Charges.

6. REFERENCES & FURTHER READING

Relevant Legislation:	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i>;
Relevant Policies / Procedures / Guidelines	This Policy should be read in conjunction with:- <ul style="list-style-type: none"> • Policy 1.32 Recovery of Outstanding Debt • Policy 1.45 Hardship (for Residential Customers of Minor and Intermediate Retailers)


7. ADOPTION & AMENDMENT HISTORY

The table below sets out the adoption, review and amendment history of the policy.

Version No:	Issue Date:	Authorised by:	Description of Change:	Minutes Reference:
1	24/06/2014	Council	Adoption	Folio 5061; Item 4.1
2	09/08/2016	Council	Amended	Folio 6460; Item 13.1.1
3	29/06/2017	Council	Amended	Folio 7178; Item 5.1.1
4	28/06/2018	Council	Amended 3.1 Remissions of rates 3 Bin Concession \$140 & 2 Bin Concession \$105 3.2 Payment of Rates – change from first Thursday to first Wednesday	Folio 7669; Item 6.1.1
5	25/06/2019	Council	Reviewed and adopted with Annual Business Plan 3.1 Remissions Amended	Folio 8501; Item 7.2.1
6	11/05/2021	Council	3.3 Withdrawal of COVID-19 Changes from 2020-21 and 3.2 adjustment of payment date quarterly rates to second Wednesday of each quarter	Folio 9682; Item 6.1.2

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7	12/07/2022	Council	<p>Reviewed and adopted with Annual Business Plan</p> <p>Remission of rates dates updated</p> <p>Removal of date of application of Postponement of Rates</p> <p>Include Health 100% mandatory rebate</p> <p>Change to XII discretionary rebate reasons Inclusion of XIII & XIV</p> <p>Deletion of reference to S159(5)</p> <p>Update clauses 3.5.3.4 & 3.5.3.5</p> <p>Removal of availability of the policy inspection from Councils principal office through Business Hours.</p> <p>Update Review wording</p>	Folio 10260; Item 15.2.5
8	13/07/2023	Council	<p>Reviewed and adopted with Annual Business Plan</p> <p>Change 3.1 Remissions – dates and 3.2 payment dates</p>	Folio 10692; Item 8.2.1

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