

COUNCIL POLICY – RATING RATE REBATE POLICY 2026-2027

DOCUMENT REFERENCE NUMBER	681839
RELATED PROCEDURES AND ASSOCIATED DOCUMENTS	Rating Policy (ID750841) Rate Rebate Guidelines Rating Guidelines
LEGISLATION, CODES OF PRACTICE, REGULATIONS	Aboriginal Heritage Act 1988 Aboriginal Lands Trust Act 2013 Aboriginal Lands Trust Regulations 2014 Education and Children's Services Act 2019 Freedom of Information Act 1991 Heritage Act 1993 Local Government Act 1999 Local Government Finance Authority Act 1983 Local Government (Financial Management) Regulations 2011 Local Government (General) Regulations 2013 Landscape South Australia Act 2019 Landscape South Australia (General) Regulations 2020 Rates and Land Tax Remissions Act 1986 Recreation Grounds Rates and Taxes Exemption Act 1981 Recreation Grounds (Regulations) Act 1931 Recreation Grounds Regulations 2011
RELEVANT DELEGATIONS	Chief Executive Officer General Manager Corporate and Innovation Chief Financial Officer Senior Finance Officer, Rates
LINK TO STRATEGIC PLAN	Objective 5.2 - Sustainable Objective 5.4 - Transparent
COUNCIL RESOLUTION	Item 120.2 – 14 June 2016 Item 111.1 – 13 June 2017 Item 118.2 – 12 June 2018 Item 109.4 – 11 June 2019 Item 100.2 – 9 June 2020 Item 107.2 – 15 June 2021 Item 108.2 – 14 June 2022 Item 172.2 – 10 July 2023 Item 419.4 – 24 June 2024 Item 670.2 – 23 June 2025
DATE ADOPTED	Item - S914.4 – 17 June 2026
REVIEW DUE	17 June 2027
RESPONSIBLE BUSINESS UNIT	Finance
RESPONSIBLE MANAGER	General Manager Corporate and Innovation

POLICY STATEMENT

To provide a consistent and transparent approach as to how Council will process applications for rate rebates in accordance with the Local Government Act 1999.

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OBJECTIVES

This policy will apply to all applications for rebate of rates received by Council. Council will only provide a rebate of rates in respect of any rateable land in the Council area where the Council is satisfied that the applicant satisfies the requirements of the *Local Government Act 1999* (the **Act**) and, in the case of a discretionary rebate, the grant of rebate is consistent with this policy.

IMPLEMENTATION

The policy sets out the circumstances where a rebate of rates will be granted under the Act. This includes the land uses that attract a mandatory rebate under the Act, the amount of that rebate, and the circumstances where Council has the discretion to grant a rate rebate.

1. MANDATORY REBATES

Council will provide a rebate of rates for the amount specified in the Act in respect of the circumstances specified in Sections 160 -165 of the Act.

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

1 Health Services (section 160)

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

2 Religious Purposes (section 162)

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

3 Public Cemeteries (section 163)

Land being used for the purposes of a public cemetery;

4 Royal Zoological Society of SA (section 164)

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.

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

Community Services (section 161)

Land predominately being used for service delivery or 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 – if the organisation receives funds from the State or Commonwealth Governments in order to subsidise its costs or charges will be taken to satisfy this requirement; 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 provide a community service as defined under the Act, being any of the following:

- i. Emergency accommodation;
- ii. Food or clothing for disadvantaged persons (defined as persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- iii. 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);
- iv. Essential services or employment support for persons with mental health disabilities or with

- intellectual or physical disabilities;
- v. Legal services for disadvantaged persons (defined as persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- vi. Drug or alcohol rehabilitation services;
- vii. 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.

Educational Purposes (section 165)

- 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 and Children's Act 2019 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 an person or body is entitled to a rebate of 75%, Council may, pursuant to Section 159(4) of the *Local Government Act 1999*, increase the rebate, at the discretion of the Council to a higher rate. In making any such decision, the Council will take into account those considerations set out within this Policy.

2 DISCRETIONARY REBATES

Council may in its *absolute discretion* grant a rebate of rates or service charges in circumstances where the Council is satisfied any one of the following grounds under Section 166 of the **Act** apply –

- a. where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- b. where it is desirable for the purpose of assisting or supporting a business in its area;
- c. where the rebate will be conducive to the preservation of buildings or places of historic significance;
- d. where the land is being used for educational purposes;
- e. where the land is being used for agricultural, horticultural or floricultural exhibitions;
- f. where the land is being used for a hospital or health centre;
- g. where the land is being used to provide facilities or services for children or young persons;
- h. where the land is being used to provide accommodation for the aged or disabled;
- i. 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;
- j. 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;
- k. 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;
- l. 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 –
 - i. a change in the basis of valuation used for the purposes of rating, rapid changes in valuations or anomalies in valuations, or
 - ii. due to a redistribution of the rates burden within the community arising from a change to the basis or structure of Council's rating system
- m. where the rebate is considered by Council to be appropriate to provide relief in order to avoid what would otherwise constitute –
 - i. a liability to pay a rate or a charge that is inconsistent with the liabilities anticipated by council in its annual business plan or,
 - ii. a liability that is unfair or unreasonable
- n. where the rebate is to give effect to a review of a council decision (Chapter 13, part 2)

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- o. where the rebate is contemplated under another provision of the *Local Government Act*.

Council may grant a rebate of rates, in respect of the circumstances in paragraph l) above, for a period exceeding one year but not exceeding three years.

Council has 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.

3 ASSESSMENT

Council will inform the community of the provisions for rate rebate under the *Local Government Act 1999* by the inclusion of suitable details in Council's Annual Business Plan Summary distributed with the annual rate notice and by way of publishing this policy on its website.

All persons or bodies who seek a rebate of rates (and/or service charges) must make 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. All discretionary rebates will require application on an annual basis. To continue to receive a mandatory rebate for a period greater than 3 years, a new application will be required to assess and determine ongoing eligibility for the rebate.

In assessing an application for a discretionary rebate, Council will take into account the following matters insofar as they apply–

- 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.
- iv. why there is a need for financial assistance through a rebate;
- v. use of the land;
- vi. the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- vii. the extent of financial assistance (if any) provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- viii. whether, and if so to what extent, the applicant is or will be providing a service to the community within the Council area;
- ix. whether the applicant is a public sector body, a private not for profit body or a private or profit body;
- x. whether there are any relevant historical considerations that may be relevant;
- xi. the financial consequences of the rebate for Council;
- xii. the time in which the application is received;
- xiii. the availability of any community grant to the person or body making the application;
- xiv. whether the applicant is in receipt of a community grant; and
- xv. any other matters and policies of Council, which Council may consider relevant to the application.

Specifically, upon application and Council's approval discretionary rebates may apply as follows:

- Not for profit sporting organisations and community halls providing community services may be granted a rebate of up to 100%
- Not for profit sporting and special interest organisations who have a lease with Council may have their rebate applied (if applicable) on renewal of the lease
- Sporting clubs, community halls and other community organisations allocated a rate rebate shall

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pay their own electricity charges, bin service charges, water and sewer rates and any charges not subsidised by Council, as per their lease agreement.

- Organisations that are solely constituted to provide charity or cultural services to the community may be granted a rebate of upto 100%.
- Private schools will receive a 75% mandatory rebate as per Section 165 of the Act and **Council can, at their discretion, top it up by an additional** 25% rebate as per Section 166 of the Act.
- Organisations whose sole purpose is to provide a service to the handicapped or disabled may be granted a rebate of upto 100%.
- Conservation areas and heritage and National Trust buildings that grant unrestricted access to the public may be granted a rebate of upto 100%.
- Retirement villages may receive a rebate of upto 10% where the State Government cost of living allowance is not claimed
- The Murray Bridge Agricultural & Horticultural Society may be granted a rebate of upto 100%.
- A rebate of upto 100% of rates has been given to the Riverfront Road shacks since 2009/2010 due to the slumping of the riverbanks which was a major concern to the Department of Environment and Natural Resources. The road was closed to all vehicles except emergency vehicles by Council Resolution (Item 1131.2 – 19 April 2010).

All applications for a rate rebate will be assessed on their merits.

A person or body wishing to apply to Council for a rebate of rates for the new financial year must do so on or before **31 March**.

Council reserves the right to refuse to consider applications for a discretionary rebate received after 31 March. Applications for a mandatory rebate will be assessed when received and a rebate may be applied on a pro-rata basis.

Where a rebate is granted, this will be included in the rates notice for the new rating year. If an application is refused, the Council will notify the applicant and provide reasons.

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

Council may, for proper cause, determine that 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.

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 evidence in support of an application made under the Act. The maximum penalty for this offence is \$5,000.

If a person or body receiving the benefit of a rate rebate ceases to satisfy the grounds upon which the rebate was granted, they must immediately notify Council. The entitlement of the rebate ceases from the date the qualifying grounds no longer exist. Failure to notify Council of a change in circumstances may constitute an offence under the Act, with the maximum penalty \$5,000.

A person or body who is aggrieved by the determination of Council in respect of their application for a rebate of rates may see a review of that decision with 21 days of date of the notice of the termination.

DEFINITIONS

Not for Profit organisation – an incorporated organisation which exists for educational or charitable reasons, and from which its members do not benefit financially. Any money earned by the organisation must be retained by the organisation and used for its own expenses, operations and programs. If a principal or subsidiary object of the body is to engage in trade or commerce, it will not be deemed to be a not for profit organisation per section 161(4)(a) of the Act.