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## **RATING and RATE REBATE POLICY**

### **POLICY**

#### **1. Introduction**

The purpose of this policy is to outline Council's approach towards rating its communities and to meet the requirements of the *Local Government Act 1999* (the *Act*) with particular reference to **Section 123(2)(g)**. **Section 123(2)(g)** and **Section 6** of the *Local Government (Financial Management) Regulations 2011* require Council to have a rating policy that must be prepared and adopted (as part of the Annual Business Plan) each financial year in conjunction with the declaration of rates.

The contents and commitments in this policy are not intended to be (and should not be interpreted to be) any more than a statement of Council's general position and to facilitate its aspirations wherever it is reasonable to do so.

#### **2. Objectives**

Council's policy directions are guided by the three principles of 'sustainability', 'good public administration' and 'community leadership', which are detailed in Council's Strategic Management Plan.

Council must raise revenue sufficient for the purpose of governance, administration and to provide for appropriate goods and services for the community. The goods and services are especially those that would not be provided by private businesses e.g. infrastructure, street lighting, regulatory and compliance activities.

Council's practices and decisions regarding rating are underpinned by:

- accountability, transparency and simplicity;
- efficiency, effectiveness and timeliness;
- equitable distribution of the rate responsibility across the community;
- consistency with Council's strategic, corporate and financial directions and budgetary requirements; and
- compliance with the requirements and intent of relevant legislation and accepted professional conventions and ethics.

**Chapter 10** of the *Act* empowers local government to levy rates and charges on land and provides some principles for consideration when developing rating policies. The key principle in levying rates recognises that rates constitute a system of taxation on the community for local government purposes (generally based on the value of land).

In developing this policy Council has also given consideration to the following five principles previously identified by the local government industry (Local Government Rating – A Consultation Paper, April 2001) that apply to the imposition of taxes on communities:

- equity (taxpayers with the same income pay the same tax (horizontal equity), wealthier taxpayers pay more (vertical equity));
- benefit (taxpayers should receive some benefits from paying tax, but not necessarily to the extent of the tax paid);
- ability-to-pay (in levying taxes the ability of the taxpayer to pay the tax must be taken into account);
- efficiency (if a tax is designed to change consumers behaviour and the behaviour changes, the tax is efficient (e.g. tobacco taxes); if the tax is designed to be neutral in its effect on taxpayers and it changes taxpayers behaviour, a tax is inefficient); and
- simplicity (the tax must be understandable, hard to avoid, easy to collect).

The principle of 'benefit' (above) supports the philosophy that rates should not be regarded as a user pays system and it should also be recognised that benefits are consumed differently over the life cycle of a ratepayer.

The Flinders Ranges Council Rating Discussion Paper 2019-2020 presented to Council in January 2019 discusses the various policy options available to Council.

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To some extent these principles are in conflict with each other in practice. Councils must therefore strike a balance between:

- the application of the principles;
- the policy objectives of taxation;
- the need to raise revenue; and
- the effects of the tax on the community.

### 3. Method Used To Value Land

Council may adopt one of three valuation methodologies to value properties in its area. They are:

- Capital Value – the value of the land and all improvements on the land.
- Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- Annual Value – a valuation of the rental potential of the property.

Council has decided to continue to use capital value as the basis for valuing land within its Council area. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- Property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

### 4. Adoption of Values

Council adopts the valuations made by the Valuer-General. Ratepayers may object to the valuation referred to in the rates notice by writing, either served personally or by post, on the Valuer-General within 60 days after the date of service of that rates notice.

However ratepayers should note the following:

- (a) if you have previously received a notice or notices under the Local Government Act 1999 referring to the valuation and informing you of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- (b) this 60 day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause;
- (c) you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

A written objection to valuation must set out the grounds for objection.

Objections can also be submitted via an online form at:

[https://www.dpti.sa.gov.au/land/ovg/valuation/how\\_to\\_object](https://www.dpti.sa.gov.au/land/ovg/valuation/how_to_object)

Differential Rates (and or charges) imposed by rates (and or charges) are still due and payable by the due date even if an objection has been lodged.

Objections are to be forwarded to:

Office of the Valuer-General  
GPO Box 1354, Adelaide 5001  
(101 Grenfell Street, Adelaide 5000)  
Phone 1300 653 346  
Email [LSGObjections@sa.gov.au](mailto:LSGObjections@sa.gov.au)

Council has no role in the objection process and you should note that valuations can increase which means your rates will increase when recalculated.

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**Please note where an objection to valuation or land use is lodged in the 2019-2020 rating year results in a change of valuation (either increase or decrease) the rates will be recalculated.**

***It is also important to note that the lodgement of an objection does not change the due date or amount for payment of rates. If an objection is upheld, any refund (or additional charge) will appear on the next quarterly rate notice and advice on notification.***

## 5. Business Impact Study

Council has considered the impact of rates on all businesses in the Council area including primary production. In considering the impact, Council assessed the following matters:

- Recommendations from the Rate Discussion Paper presented to Council on the 15 January 2019
- Those elements of Council's Strategic Management Plan relating to business development
- Current taxation policy allowing rates as a business deduction (effectively a 30% discount compared with non-business ratepayers) and a reduction of the tax rate for small business
- Changes in valuations of business and primary production properties from the previous financial year
- The equity of the distribution of the rate burden
- Specific Council projects for the coming year reflected in the Strategic Management Plan 2012-2022
- Current local, state and national economic conditions and expected changes during the next financial year
- The specific issues of businesses including the need to deliver an ever increasing range of services across economic, environmental and social functions
- The impact of Government Legislative amendments and the burden of continuous cost shifting by the State Government requiring Council to commit more resources to provide services previously provided by the State Government
- The objective of attracting and continuing to attract new residents and the support of business activity to generate economic development
- The movement in the Construction Industry Cost Indices and the Local Government Cost Index, and movement in the Consumer Price Index as an indicator of community economic activity
- The draft Long Term Financial Plan 2019-2039 developed as part of the Strategic Management Plan 2012-2022
- Tourist number movements and trends
- Climate Change and carbon tax legislation
- The impact of Government Grant Commission funding decisions (e.g. the freezing of indexation and withdrawal of supplementary road funding - \$400,000 over 3 years)

## 6. General Rates

All land within a council area, except for land specifically exempt (e.g. crown land, council occupied land and other land prescribed in the *Local Government Act 1999 Section 168*), is rateable. State Government land, Federal Government land, Communications (Telstra, Optus, NBN) SA Power Networks, SA Water are all exempt and pay no rates. In addition Schools and Hospitals receive a mandatory 100% rebate, effectively making them exempt.

The *Local Government Act 1999* provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties and is a general tax (comparable to Income Tax).

Rates are not a fee for any particular program or service, whether received or not, and rates should not be considered or interpreted as a fee.

### 6.1 Differential General Rates

Council will impose differential rates in its area according to the following land use categories:

1. Residential – comprising the use of land for a detached dwelling, group dwelling, residential flat building, row dwelling or semi-detached dwelling within the meaning of the Development Regulations
2. Commercial Shop – comprising the use of land for a shop within the meaning of the Development Regulations



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3. Commercial Office – comprising of the use of land for an office within the meaning of the Development Regulations
4. Commercial Other – comprising any other commercial use of land not referred to in categories 2 or 3
5. Industry Light – comprising the use of land for a light industry within the meaning of the Development Regulations
6. Industry Other – comprising any other industrial use of land not referred to in category 5
7. Primary Production – comprising
  - Farming within the meaning of the Development Regulations; and
  - Horticulture within the meaning of the Development Regulations; and
  - The use of land for horse keeping or intensive animal keeping within the meaning of the Development Regulations; and
  - In respect of a dairy situated on the farm – the use of land for a dairy within the meaning of the Development Regulations; and
  - Commercial forestry
8. Vacant Land – comprising the non-use of vacant land
9. Other – not included previously in the categories above.

At the Council Meeting on 10 February 2009 Council resolved to consider adding location as a differentiating factor due to the uneven increases in valuations between the Hawker area and the Quorn area. Council at the Council Meeting on 14 July 2009, after considering public consultation submissions, resolved to include location as a differentiation factor.

The locations are defined by Council's Development Plan and are: Quorn Township; Quorn Rural; Hawker Township; and Hawker Rural.

Council has factored into the Budget and Long Term Financial Plan an average rate increase of 2.5% for 2019-2020. This will continue to increase the Council rates per capita closer to the average for Councils in South Australia.

Council's differential rates for 2019-2020 continue with the continuation of differentiation based on location as well as land use. However, Council has previously decided to have the same land use rates for each location.

The differential rates for 2019-2020 for each location are:

- (1) A differential general rate of 0.7100 cents in the dollar on rateable land in the Council's area of category 1 (residential) land use;
- (2) A differential general rate of 0.7600 cents in the dollar on rateable land in the Council's area of category 2 (commercial - shop) land use;
- (3) A differential general rate of 0.8700 cents in the dollar on rateable land in the Council's area of category 3 (commercial -office) land use;
- (4) A differential general rate of 0.8700 cents in the dollar on rateable land in the Council's area of category 4 (commercial - other) land use;
- (5) A differential general rate of 0.8700 cents in the dollar on rateable land in the Council's area of category 5 (industry - light) land use;
- (6) A differential general rate of 0.9700 cents in the dollar on rateable land in the Council's area of category 6 (industry - other) land use;
- (7) A differential general rate of 0.6530 cents in the dollar on rateable land in the Council's area of category 7 (primary production) land use;
- (8) A differential general rate of 0.7100 cents in the dollar on rateable land in the Council's area of category 8 (vacant land) land use;
- (9) A differential general rate of 0.9700 cents in the dollar on rateable land in the Council's area of category 9 (other) land use;

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## 6.2 Minimum Rate

A Council may impose a minimum rate payable by way of rates pursuant to **Section 158(1)(a)**, provided that it has not imposed a fixed charge. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a Council imposes a minimum rate it must not apply that rate to more than 35% of the properties in the Council area. The minimum rate will applied to 22.0% of rateable assessments in 2019-2020 (21.0% in 2018-2019).

The Council set a minimum rate of \$771 on all rateable properties with exception of land in category 7 in 2018-2019. Council will set a minimum rate of \$790 for 2019-2020, being an annual increase of \$19 only (2.5%) over the previous year. This increase equates to \$0.36 per week.

## 6.3 Fixed Charge

Council will not impose a fixed charge, as it plans to impose a minimum rate and the two options are mutually exclusive under **Sec 158(2)(e)** of the *Local Government Act 1999*.

## 6.4 Single Farm Enterprise

**Section 158(2)(bb)** of the *Local Government Act 1999* provides that where a Council declares a general rate which is based in whole or in part, on a minimum rate:

*“if 2 or more pieces of rateable land within the area of a council constitute a single farm enterprise, a minimum amount may only be imposed against 1 of the pieces of land”.*

A single farm enterprise must be comprised of two or more pieces of rateable land which are farm land and are occupied by the same person or persons. To enable properties to be identified as single farm enterprises it will be necessary for ratepayers to complete an application form to provide details to Council to enable Council to identify the land concerned. An application form can be obtained from any of the Council offices. Staff will assess the application & properties under **Section 149** of the *Local Government Act 1999*.

However, as Council does not impose a minimum rate on land classified 7 (Primary Production), there should be no minimum rates that would be adjusted under Single Farm Enterprise.

## 7. Annual Service Charges

The Council provides a Community Wastewater Management System (CWMS) to all properties in the township of Hawker. The full cost of operating, maintaining and improving this service for this financial year is budgeted to be \$78,170. This includes setting aside funds for the future replacement of the assets employed in providing the service. The Council will recover this cost through the imposition of an annual service charge of \$400 per occupied unit and \$390 per unoccupied unit.

The Council provides a Community Wastewater Management System to all properties in the township Quorn (south of the railway line). The full cost of servicing the construction loan, operating, maintaining and improving this service for this financial year is budgeted to be \$958,500 (\$854k loan repayments) . This includes setting aside funds for the future replacement of the assets employed in providing the service. The Council will recover this cost through the imposition of an annual service charge of \$400 per occupied unit and \$390 per unoccupied unit.

The Council also provides a waste management service within the townships of Quorn, Hawker and Cradock, incorporating a kerbside collection of 140L “household” waste and a kerbside collection of 240L recyclable materials. The full cost of operating and maintaining these services for this financial year is budgeted to be \$222,601 for all residential properties in the Quorn, Hawker and Cradock Townships. Council will recover 100% of this cost through the impost of an annual service charge per property within the townships of Quorn and Hawker. In 2018-2019 these charges were \$175 per “household” 140L Mobile Garbage Bin (MGB) and \$120 per “recycle” 240L MGB. Charges for 2019-2020 are \$180 per “household” 140L Mobile Garbage Bin (MGB) and \$125 per “recycle” 240L MGB. Minimum charge per occupied township property (i.e. any property which can be inhabited) will be \$305 (i.e. one 140L “household” bin and one 240L “recycle” bin). Residents may opt to have more than two bins at a cost of \$180 per extra “Household” 140L MGB and/or \$125 per extra “recycle” 240L MGB.



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Commercial premises have been issued with four MGBs and the charge will be \$180 per “household” 140L MGB and \$125 per 240L “recycle” MGB. Additional bins can be provided at a service charge of \$180 per extra “Household” 140L MGB and/or \$125 per extra “recycle” 240L MGB. However commercial premises may opt out of the Council provided service and utilise a private service provider. All Council MGBs must be returned to avoid the annual service charge.

Council will allow residents outside the township, who are not on the collection route, to bring bins either to the town boundary or to a main road on the garbage truck route between townships. The cost of this service will be the same as for township residents which for 2019-2020 will be \$180 per “household” 140L Mobile Garbage Bin (MGB) and \$125 per “recycle” 240L MGB. This will be charged by agreement by separate invoice (i.e. not on rates notice). Council will consider extending the kerbside collection route when the collection contract is renegotiated in the future. **All bins remain the property of Council.**

Just prior to formally adopting its Annual Business Plan and Budget, Council received advice that there was going to be a substantial increase of 40 per cent to the Solid Waste Levy. A 40 per cent increase will add \$13,300 to the Levy. During the year, Council will also need to enter new waste collection contracts. These increases will be absorbed by Council and funded from reserves in the current year however the new costs will be taken into account and considered further as part of next years’ service charge setting process.

## 8. Rate Concessions

The State Government funds a range of concessions for eligible people. The concessions are administered by various State Agencies who determine the eligibility. Eligibility criteria for Concessions are available on the State Government Website: <https://www.sa.gov.au/topics/care-and-support/financial-support/concessions>

Ratepayers who believe they are entitled to a concession should not withhold payment of rates pending assessment of an application by the State Government as penalties apply to overdue rates.

### 8.1 Pensioner Concessions

Eligible pensioners may be entitled to a cost of living concession (previously rates concession) of up to \$210.70. Application forms, which include information on the concessions, are available from the State Government <https://www.sa.gov.au/topics/care-and-support/financial-support/concessions/cost-of-living-concessions> (Phone Concessions Hotline: 1800 307 758). Some eligible ratepayers will automatically be sent the cost of living concession direct by the State Government without application.

### 8.2 Self-Funded Retiree Concession

Eligible self-funded retirees may be entitled to a cost of living concession (previously rates concession) of \$105.40. Application forms, which include information on the concessions, are available from the State Government <https://www.sa.gov.au/topics/care-and-support/financial-support/concessions> (Phone Concessions Hotline: 1800 307 758).

### 8.3 Other Concessions

The State Government may assist eligible persons receiving State and Commonwealth allowances. This includes but is not limited to, ratepayers who are a pensioner, a Seniors Card holder, a full time student, receiving an eligible Centrelink benefit or allowance, a low income earner (income limits apply). It may also apply to ratepayers in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand and the holders of a State Concession Card. Please contact the State Government for details. Eligible pensioners may be entitled to a cost of living concession (previously rates concession) of \$210.70, if not currently receiving one. Application forms, which include information on the concessions, are available from the State Government <https://www.sa.gov.au/topics/care-and-support/financial-support/concessions> (Phone Concessions Hotline: 1800 307 758).

### 8.4 Concessions Online

Refer to the State Government concessions website: <https://www.sa.gov.au/topics/care-and-support/financial-support/concessions> or phone the Concessions Hotline: 1800 307 758.

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## 9. Rate Capping

Council pursuant to **Section 153(3)** of the *Local Government Act 1999* has determined **not** to fix a maximum increase in the general rate on the principle place of residence of the principal ratepayer.

## 10. Remission and Postponement of Rates

**Section 182** of the *Local Government Act 1999* permits a 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, they must write to Council to explain their situation.

Council and its officers treat such enquiries confidentially. Council will require personal financial information from anyone applying for postponement or remission of rates. The prescribed interest rate is lower than the normal interest rate and for 2019-2020 is 0.3625% per month (4.35% pa).

## 11. Payment of Rates

The payment of rates can be made in full or by four approximately equal instalments, with instalments falling due on the following dates:

- First instalment – 27 September 2019 (**Due date if paying in full**)
- Second instalment – 1 December 2019
- Third instalment – 1 March 2020
- Fourth instalment – 1 June 2020

**When the due date is on a weekend or a public holiday, the due date will be the next business day.**

Rates may be paid:

- By posting a cheque to PO Box 43, Quorn SA 5433 with the bottom section of rates notice (Council accepts no responsibility for cash sent by post)
- BPAY – Biller ID 45898 and Assessment Number (please allow three banking business days for the B-Pay payment to be processed by your bank)
- In person at the Council offices at:  
1 Seventh Street, Quorn during the hours of 9:00am to 5:00pm Monday to Friday  
Hawker Service Centre: Hawker Motors, Wilpena Road, Hawker.
- By Phone 8620 0500, using Visa or Mastercard

## 12. Hardship

Any Ratepayer who may, or is likely to, experience difficulty paying their rates is invited to contact Council's Finance and Administration Manager by telephone on 08 8620 0500 to discuss alternative payment arrangements. Such inquiries are treated confidentially by the Council and its officers. Please note that financial and other information will be required in support of your hardship claim. This includes payment for Community Wastewater Management Services, Garbage Service Fee and NRM Levy included on your rates notice.

Payment arrangements will be based on the ratepayer's capacity to pay and current financial situation and take account of arrears owing and future rates.

Ratepayers who enter into a payment arrangement with Council will not be subject to normal debt collection process or imposition of **Section 184** of the *Act* (Sale of Land for Non-payment of Rates).

## 13. Late Payment of Rates

The *Local Government Act 1999* provides that Councils impose a penalty of 2% on any late payment for rates. Interest is charged monthly on all arrears at the prescribed rate which is 0.5292% (per month) for 2019-2020. Council may refer the outstanding rates to a debt collection agency for collection if the rates remain overdue more than two consecutive quarters. The debt collection agency charges collection fees which are recoverable from the ratepayer.

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When Council receives a payment in respect of overdue rates Council applies the money received in accordance with the requirements of the *Local Government Act 1999*, as follows:

- First – to satisfy any costs awarded in connection with court proceedings;
- Second – to satisfy any interest costs;
- Third – in payment of any fines imposed;
- Fourth – in payment of rates, in chronological order (starting with the oldest amount).

#### **14. Sale of Land for Non-Payment of Rates (Section 184)**

**Section 184** of the *Local Government Act 1999*, provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts, and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month. The sale of land for non-payment of rates will be utilised by The Flinders Ranges Council as a means of collecting outstanding rates again in 2019-2020.

#### **15. Rebate of Differential General Rates**

The *Local Government Act 1999*, requires Councils to rebate the differential general rates (rates) payable on some land (**this does not include annual service charges**). Provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions.

It is the policy The Flinders Ranges 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 *Local Government Act 1999*, and where appropriate, the requirements of this policy.

The *Local Government Act 1999* 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 *Local Government Act 1999* requires Councils to rebate the rates payable on some land. This includes a 100% rebate for hospitals, health centres, churches and cemeteries. A minimum rebate of 75% is applied for land used predominantly for educational purposes (subject to some qualifications).

Applications for any other discretionary rebates should be in writing to the Chief Executive Officer, detailing the basis for applying for the rebate. Council will consider each application on merit and may seek further information to help in its determination. **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. The *Act* provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see below).

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.

The *Act* provides, at **Section 166** for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

##### **15.1 Mandatory Rebates**

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.

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

###### **15.1.1.1 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*.

Council will grant 100% rebate to the Quorn Hospital and Hawker Hospital



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#### 15.1.1.2 Religious Purposes

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

Council will grant a 100% rebate to the Hawker Catholic Church, Hawker Uniting Church, Quorn Catholic Church, Quorn Uniting Church and the Quorn Anglican Church.

#### 15.1.1.3 Public Cemeteries

Land being used for the purposes of a public cemetery.

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

#### 15.1.2.1 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:

- 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.

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:

- emergency accommodation
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability)
- 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)
- 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.

#### 15.1.2.2 Educational Purposes

- 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.

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 this policy. 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 in this policy and may take into account any or all of those matters set out in this policy.

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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 this policy and the Council will provide written notice to the applicant of its determination of that application.

Council will grant a further 25% rebate to the Quorn Area School and the Hawker Area School.

## 15.2 Discretionary Rebates

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:

- where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- where it is desirable for the purpose of assisting or supporting a business in its area;
- where it will be conducive to the preservation of buildings or places of historic significance;
- where the land is being used for educational purposes;
- where the land is being used for agricultural, horticultural or floricultural exhibitions;
- where the land is being used for a hospital or health centre;
- where the land is being used to provide facilities or services for children or young persons;
- where the land is being used to provide accommodation for the aged or disabled;
- 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;
- 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;
- 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
- 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 change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

The Council may grant a rebate of rates up to and including 100% of the relevant general rates and/or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years. The Council has an absolute discretion to grant a rebate of general rates or annual service charges in the above cases and to determine the amount of any such rebate.

Council will grant a 100% rebate to the South Australian Scouts Association, Hawker Community Sports Centre, Quorn Health Services (Flinders House), Quorn Masonic Lodge No. 59, and Wirreanda Cottages Incorporated.

Council will grant a 100% rebate to the Pichi Richi Railway Preservation Society Incorporated (a 100% rebate was granted in 2018-2019).

Council will grant a 70% rebate to properties situated in the surveyed township of Cradock with a Land Use category 8 (vacant land).

## 15.3 Applications

Persons who or bodies which seek a discretionary rebate will be required to submit a detailed written application to the Council and provide to the Council such information as Council may reasonably request.

Persons or bodies who seek a rebate of rates (and/or service charges) under this policy, either pursuant to **Section 159(4)** of the Act or pursuant to **Section 166** of the Act, must make written application to the Council pursuant to **Section 159(1)** of the Act in the supplying such information as the Council may reasonably require. Information required may include (but is not limited to): full ownership name and address; land parcel details including assessment number & title; purpose and use of the land and by whom; and reasons for eligibility for the rebate.

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The Council will take into account, in accordance with **Section 159(5)** of the *Act*, the following matters:

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

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

- why there is a need for financial assistance through a rebate;
- the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- 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 the applicant has made/intends to make applications to another Council;
- whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- whether the applicant is a public sector body, a private not for profit body or a private or profit body;
- whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- the desirability of granting a rebate for more than one year in those circumstances identified in this policy;
- consideration of the full financial consequences of the rebate for the Council;
- the time the application is received;
- the availability of any community grant to the person or body making the application;
- whether the applicant is in receipt of a community grant; and
- any other matters and policies of the Council, which the Council considers relevant.

All persons who or bodies which wish to apply to the Council for a rebate of rates must do so on or before 1 July of each year for the financial year in which 1 July falls. The Council reserves the right to refuse to consider applications received after that date. However, applicants which satisfy the criteria for a mandatory 75% or 100% 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 thinks fit. 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.

***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.***

***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 these offences is \$5,000.***

## **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 30 days of the date of the notice of determination which is given pursuant to this Policy.

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## 16. Natural Resource Management (NRM) (State Government) Levy

Councils are required, by the State Government, to collect an amount specified as the Northern & Yorke NRM Levy on all rateable properties. Collection occurs on behalf of the State Government for the Northern & Yorke NRM Board, which uses the funds to manage natural resources.

The Northern & Yorke NRM Board declares a levy payable by The Flinders Ranges Council based on capital value which is \$45,611 for the 2019-2020 year (2.7% increase). Council sets a Separate Rate for the Northern & Yorke NRM Board Levy based on capital value. For 2019-2020 the levy is \$0.0001780 per capital value dollar (\$0.0001770 in 2018-2019).

Any queries relating to the NRM Levy should be directed to:

Northern & Yorke NRM Board  
155 Main North Road, CLARE SA 5453  
P: 1300 558 026 or 08 8841 3400  
E: [DEW.NRNY@sa.gov.au](mailto:DEW.NRNY@sa.gov.au)

## RESPONSIBILITIES

The Finance and Administration Manager is accountable for ensuring the proper operation of this Policy.

The Senior Management Team will actively contribute to and ensure their departmental activities are conducted in an environment to ensure adherence to this Policy.

## LEGISLATION

*Local Government Act 1999*  
*Local Government (Financial Management) Regulations 2011*  
*Local Government (General) Regulations 2013*  
*Natural Resources Management Act 2004*

## REFERENCES

Nil

## REVIEW

This Policy shall be reviewed at least every 12 months as part of the Annual Business Plan process or more frequently if legislation or Council requires changes to the content.

Approved for Consultation                      28 May 2019

Adopted by Council                                02 August 2019