

THE FLINDERS RANGES COUNCIL

ANNUAL BUSINESS PLAN 2013-2014

Approved for Consultation on 11 June 2013 Adopted 9 July 2013 GDS 7.11.1



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 2 of 10

Introduction

The Flinders Ranges Council Annual Business Plan sets out the services, programs and capital expenditures for 2013-2014 financial year. The Council's objective is to provide programs and services for the community and to progress the achievement of the goals and objectives of The Flinders Ranges Council Strategic Management Plan, which includes the Infrastructure and Asset Management Plan and the Long Term Financial Plan.

Section 8(k) of the Local Government Act 1999 states that councils must act to ensure the sustainability of the councils long-term financial performance and position. An independent assessment of councils sustainability in 2010 reported that council was required to increase its rates income by 50% over and above inflation to be sustainable. This requirement by law to be sustainable is the basis for Council's decision to increase rates by 10% each year over the last 3 years.

The Annual Business Plan, and the resulting current year budget, focus on ensuring the long-term sustainability of Council's financial performance and maintain or replace infrastructure or operating assets according to approved life cycle statements. Council's policy making decisions are aimed at maintaining and enhancing public assets for the benefit of the community and managing infrastructure to deliver the programs and services required by the community within a financial framework the community can reasonably afford.

The Annual Business Plan also recognises the cost of delivering programs and services imposed on Council by the State Government through legislation, regulation and other mechanisms. These programs and services include (but not limited to) waste management, development control, native vegetation and public health. The State Government has also imposed substantial additional costs by increasing Council's compliance and reporting costs.

The cost of providing programs, services, infrastructure and community assets is funded on a full cost attribution basis which allocates overhead and other indirect costs to the program or service that generated those costs and required resources.

Council has developed a Long Term Financial Plan and Infrastructure and Asset Management Plans as part of Council's Strategic Management Plan suite, which will help guide sustainable decisions into the future. Council adopted a new Strategic Management Plan 2012-2022 on 12 June 2012.

Programs and services in the Annual Business Plan may be amended or deleted by Council from time to time, due to the resourcing needs and the capacity of the community to pay for those services and programs and the effects of external events outside Council's control. New legislation by State Government often imposes new requirements on local government without any resourcing or funding to offset the increased costs.

Significant Influences and Priorities

A number of significant factors have influenced the preparation of Council's Annual Business Plan 2013-14. These include:

- Local Government Cost Index increases on relevant goods and services of 2.5% for the year to 31st March 2013
- > enterprise bargaining agreements which provide for wages and salary increases
- > the effects of Climate change in the region and in particular the increase in frequency of flood events
- requirements to maintain and improve infrastructure assets to acceptable standards including roads, footpaths, lighting, storm water drainage, street trees and plantings, open space and Council properties
- > service and infrastructure needs for a changing population
- > a requirement to address economic development and business investment through an upgrade of community services and infrastructure
- > commitments to continuing projects and partnership agreements with State and Regional organisations, adjoining Councils involved in shared service delivery and the construction works being undertaken under the much appreciated Roads to Recovery program funded by Commonwealth Government
- new fees/charges imposed by governments, regional state authorities and state agencies on the wider community as an element of rates payable or a user charge
- maintenance of surplus assets retained at the communities request
- > the effects of the new carbon tax on fuel, energy and waste disposal and indirectly through all purchases
- the increased expectation of detailed public consultation on all activities of Council



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 3 of 10

In response to these factors, and to minimise the burden on ratepayers, the Annual Business Plan has been prepared within the following guidelines:

- the Annual Business Plan will result in the total revenue raised through general rates increasing by an average of 10.0% per rateable property above last year's rates (refer rate capping section of the Rating and Rate Rebate policy for exceptions)
- consideration given to major projects including those partnered with other entities i.e. Federal, State, community
- maintenance of program and service levels for continuing Council programs and services
- > shared service opportunities with governmental agencies and other local government authorities
- the application for grants for existing programs, services and infrastructure
- working with community groups and sporting clubs to provide and maintain public facilities.

Continuing Services

All Councils have basic responsibilities under the Local Government Act 1999. In total, Local Government has 64 Acts of State and Federal legislation which it is required to consider. Approximately 50% of these are applicable to The Flinders Ranges Council. By way of example some of these various Acts influence or control:

- > governance activities e.g. maintaining the voters roll and supporting the elected Council
- preparing a Strategic Management Plan, a Long Term Financial Plan, an Infrastructure and Asset Management Plan, an Annual Business Plan, an Annual Budget, setting rates and service charges, collecting levies for external State agencies
- management of basic infrastructure including roads, footpaths, parks, public open space and stormwater drainage
- development planning and control, including building safety assessment
- dog and cat management
- public and environmental health services and planning
- safety of food premises
- work health and safety standards and guidelines
- waste management
- natural resources management
- native vegetation
- cemeteries
- > community wastewater management systems (CWMS).
- community lands
- fire prevention
- emergency management

In response to community needs the Council also provides further services and programs including:

- Library services
- Swimming pools
- > Ovals and other sporting infrastructure
- Community centres/halls
- > Economic development
- Tourism services (Visitor Information Centre)
- Environmental programs
- Climate Change programs
- Television retransmission
- Park management
- Community support programs including Community buses
- Industry support programs
- Youth programs.
- Street and public space lighting
- Corella control
- Flora parks & reserves

Council operates a number of these programs and services on a subsidised fee basis. These provide important community benefits while also generating minimal revenue for programs and services of benefit to the community.



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 4 of 10

Council seeks to be responsive to the changing needs of the community and the impact of external factors such as State Government legislative changes. Community consultation is undertaken periodically to check levels of satisfaction and areas for improvement.

How does Council determine what services it will provide?

Council's suite of Strategic Management Plans outlines the longer-term objectives and priorities for the Council region. These Plans plus the Annual Business Plan, determine the infrastructure needs and services Council will provide including the costs required to deliver these services. Council consults the community widely during the formulation of these plans.

Council adopted the Strategic Management Plan 2012-2022 on the 12th June 2012. This is appended at the end of this Annual Business Plan 2013-2014.

Council reviews its Strategic Management Plan during the Annual Business Planning process each year.

Vision

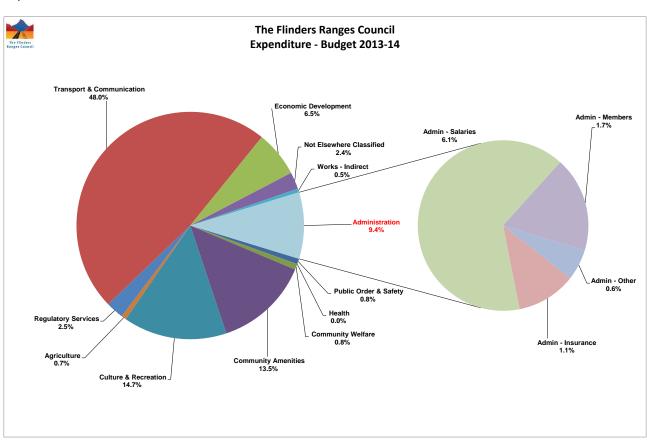
An engaging community which enjoys a sustainable, contemporary lifestyle and flourishing economy within an unspoilt natural environment.

The key objectives contained in the Strategic Management Plan 2012 - 2022 are:

- 1. Our Community
- 2. Our Prosperity
- 3. Our Environment
- 4. Governance

Council Services and Annual Business Activities for 2013-2014

Council expenditure for the 2013-2014 Budget and for the Long Term Financial Plan 2012-2032 is determined by the above strategic objectives. This Annual Business Plan prioritises the strategic objectives for the ensuing year and beyond in the Long Term Financial Plan. The following summarises the expenditure.





Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 5 of 10

Transport

Council maintains a road network with a total length of 1,263 kilometres. Council undertakes road maintenance works to ensure traffic and user safety, and to sustain the serviceability of the road and associated signs and facilities. Flood repairs.

Council also provides safe pedestrian footpaths, cycleways and maintains the aerodromes at Hawker and Quorn.

Culture & Recreation

This activity includes public conveniences, playgrounds, swimming pools and recreational facilities, town and community halls, cemeteries, library funding, television retransmission, emergency management, camping areas and walking trails for residents and visitors.

Community Welfare & Amenities

Provision and management of waste collection and disposal services, street litter bins, weed control in public places, maintaining community wastewater management systems, youth support.

Governance

Achieving the goals and objectives of the Strategic Management Plan is driven by good governance using open and transparent processes and accountability to the community. Governance includes monitoring performance of the organisation, compliance with legislation, ensuring appropriate risk management procedures and processes are implemented and actioned, providing a safe work place compliant with work health and safety obligations and responsibilities, continuing strategic alliances with external bodies, and supporting the role of the elected Council in representing and informing its community. Media and communication includes newsletters, website and social media. Public consultation processes. Community feedback mechanisms. Legislative reporting.

Administration

Includes customer service, rates, payroll, debtors, creditors, treasury management, website maintenance, monitoring organisational functionality, achieving occupational health, safety and welfare objectives and risk management minimisation programs, asset and infrastructure management, grants.

Regulatory Services

The activities associated with building control, development plan compliance, food and food premises hygiene, parking, litter, building and fire safety and dog and cat management and control.

Community Services and Health

Fire Prevention Officer, fire breaks, vandalism repairs, support for SES and CFS, Immunisations. Support of aged care and support services.

Economic Development and Tourism

Tourism activities such as the Flinders Ranges Visitor Information Centre, contribution toward a regional Tourism Adviser and Economic Development Officer based with the Regional Development Australia Far North. Support for Pichi Richi Railway Preservation Society. Grant applications. Marketing the council region to prospective investors, businesses and residents. Seeking employment opportunities for residents. Supporting the film industry.



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 6 of 10

Listed below are some of the proposed significant undertakings for the 2013-14 financial year (not in any order of priority and subject to change):

Unsealed Roads - Resheet program

Richman Valley Road; Schmidt Road; Warcowie Road; Yappala Road; Old Gunyah Road

Town Reseal Program

Second Street

Kerb & Watertable

Railway Terrace (watertable only); Hawker new kerbing (TBA)

Aerodromes

Nil

Roads to Recovery

Current program complete – new program commencing 2014-15

Special Local Roads Grant

Arden Vale Road (Stage 3) – 5 kms from end of current seal.

Plant & Equipment

Dual Cab Ute; 4WD; Admin vehicle; Zero-turn mower; tandem tipper; 2 trailers; aerator; chainsaws; leaf vacuum; tar cart; mini-excavator

Council is seeking feedback on whether Council needs to maintain 2 community buses, 1 or none. The current 2 community buses are scheduled for replacement at over \$100,000 each.

Land & Buildings

Quorn Town Hall (floors); Quorn Swimming Pool (complete refurbishment); Community Hall (floors); Quorn Oval (Shower Block); Lions Clubrooms (replace roof & ceiling); Hawker Institute (Building Fire Safety requirements); Forresters Hall (asbestos fence replace); Hawker Landfill (complete perimeter fence); Quorn Transfer Station (Dog pound upgrade); Railway Terrace (new furniture); Records Repository.

Fixtures & Fittings

Photocopier; Tablets (EMs); Printers; video & data conferencing.

Community Waste Water System

Connection of remaining Council owned buildings under lease; New Shed for CWMS pond compound Quorn.

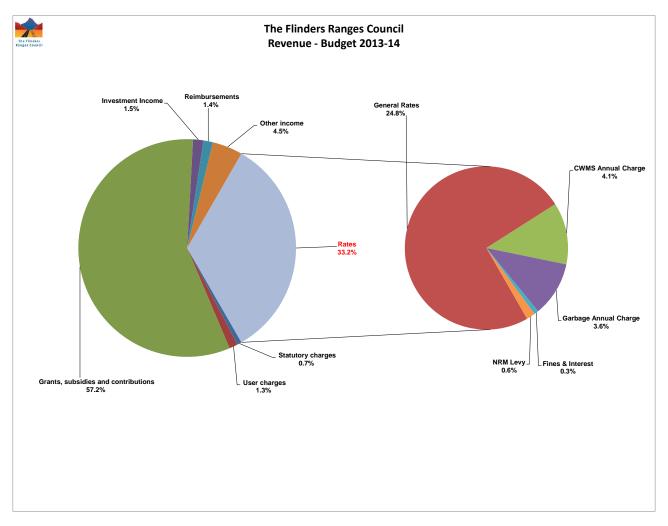
Other Capital Works

Hawker Sporting Complex carpark (new seal);



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 7 of 10

Funding the Business Plan



Council's long term financial sustainability is dependent on ensuring that, on average and over time, its expenses (including capital expenses) are less than its revenue, and it's own revenue raising (ie rates) is increased to reduce the reliance on grants and external funding sources.

Council's revenue is sourced from:

- > Rates applied on a per property basis calculated on capital value (a tax, not a fee for service)
- ➤ Annual Service Charges (included under rates in the above chart) annual service charges for Community Wastewater Management Systems (CWMS) and solid waste management (garbage & recyclables) for properties serviced
- ➤ User Charges hire of facilities and equipment, waste dumping fees, photocopying, swimming pool fees, recreation fees
- Statutory Charges and Fees charges and fees set by legislation and collected by Council for regulatory services such as development and building assessments, dog licensing and control
- ➤ Grants Council receives financial assistance from the Commonwealth Government under the provisions of the Local Government (Financial Assistance) Act, 1995 for general purpose and road activities, funds under the *Roads to Recovery* program for specific road works, and other grant opportunities accessible by Local Government from time to time.
- ➤ Investment Income Council receives interest on funds deposited in Council's reserves which are mainly held by the Local Government Finance Authority. Council also receives interest from operating accounts held with the National Australia Bank.
- ➤ Other Income Council may receive contributions from community groups to co-fund certain Council projects or activities
- ➤ Reimbursements Council expenditure on a project, service or activity is fully or partially reimbursed by another organisation.

Capital items such as plant purchases / replacements are funded from either loans or reserves created by budget allocations or funded depreciation expense.



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 8 of 10

Rating Policy and what it means for Ratepayers

In setting its rates for the 2013-2014 financial year Council considered the impact of the rates to be charged on the well-being of the community. Council will take into account during the rate setting process:

- ➤ The Strategic Management Plan adopted by Council on 12th June 2012. The Strategic Management Plan was developed following a series of public meetings and community consultation
- > 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 developed as part of the Strategic Management Plan
- > The current economic climate, as reported by various public bodies, in which major factors are low inflation, higher commodity prices and limited local employment opportunities
- The need to ensure that appropriate provisions are made for long service leave, annual leave and similar mandated employment costs
- That reserves are created for the future replacement of infrastructure and the charges for use of the infrastructure to reflect inter generation use of the infrastructure
- > The impact of rates on the community, including but not limited to:
 - The need to distribute the rate burden equitably between ratepayers;
 - The need to provide rate relief to disadvantaged ratepayers through, amongst other means, pension concessions:
 - The distribution of the benefits received from the services that are provided by Council
 - The minimising of the general rates by levying annual service charges for the provision of Community Wastewater Management System (CWMS) and solid waste management services on a user pays basis where it's possible to recover the full cost of operating the service, with provision for pensioners concession on CWMS to those members of the community who meet the criteria
- Recommendations from the Rate Discussion Paper presented to Council on the 8th January 2013
- > The impact of Government Legislative amendments and the burden of continuous cost shifting by the State Government
- > The specific issues of the community including the need to deliver an ever increasing range of services across economic, environmental and social functions
- > The need to continue to replace and upgrade infrastructure and other assets including both plant and machinery and the road network.
- > The objective of attracting and continuing to attract new residents and the support of business activity to generate economic development
- > Householders, businesses and farmers
- > Employed, unemployed & pensioners
- > Taking into account changes in valuations by the State Valuation Office.

The Rating and Rate Rebate policy have been removed as part of the Annual Business Plan and is now a separate policy document. This Rating and Rate Rebate Policy will be consulted on and adopted concurrently with the Annual Business Plan 2013-2014.



Version Number Issued : Next Review GDS Page 9 July 2013 March 2014 7.11.1 9 of 10

Uniform Presentation of Finances

				The Flinde	rs Ranges	Council									
			LONG	TERM FIN	ANCIAL PI	LAN 2013	- 2033								
The Flinders			UNIFO	RM PRES	ENTATION	OF FINA	NCES								
nges Council													Propose	Proposed: 09 July 2013	
	2012	YTD May13 2013 \$	Budget 2013 \$	2014	2015	2016	2017	2018	2019	2020	2021 \$	2022	2023	2033	
Operating Revenues	3,421,979	4,046,811	3,793,500						5,024,200		5,353,100	5,533,200	5,741,400	77,816,400	
less Operating Expenses	(3,540,753)	(5,343,493)	(5,304,900)	(5,753,800)	(5,915,300)	(4,986,300)	(5,145,400)	(5,259,100)	(5,377,800)	(5,532,600)	(5,687,800)	(5,856,700)	(6,057,700)	(65,039,300	
Adjusted Operating Surplus / (Deficit) before Capital Amounts	(118,774)	(1,296,682)	(1,511,400)	(1,626,700)	(1,572,900)	(390,700)	(411,100)	(379,700)	(353,600)	(355,600)	(334,700)	(323,500)	(316,300)	12,777,100	
Net Outlays on Existing Assets															
Capital Expenditure on renewal and replacement of Existing Assets	(1,393,158)	(1,001,941)	(1,089,300)	(2,224,300)	(1,969,200)	(1,367,300)	(973,000)	(964,800)	(974,100)	(1,012,300)	(975,700)	(1,003,500)	(972,800)	(22,876,200	
less Depreciation, Amortisation and Impairment	621,585	687,800	687,800	798,500	900,800	949,500	973,100	978,800	984,400	1,033,400	1,059,600	1,094,900	1,126,000	6,863,100	
less Proceeds from Sale of Replaced Assets	138,198	-	136,600	169,600	88,500	231,400	120,100	102,200	141,800	197,600	91,100	283,700	151,900	2,020,400	
	(633,375)	(314,141)	(264,900)	(1,256,200)	(979,900)	(186,400)	120,200	116,200	152,100	218,700	175,000	375,100	305,100	(13,992,700	
Net Outlays on New and Upgraded Assets															
Capital Expenditure on New and Upgraded Assets	-	(91,691)	(971,400)	(1,600,000)	(1,590,400)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)	(2,533,200	
less Amounts received specifically for New and Upgraded Assets	318,459	832,363	971,400	1,627,000	1,822,300	547,800	539,400	559,300	542,600	436,200	553,100	384,100	531,100	10,868,000	
less Proceeds from Sale of Surplus Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
	318,459	740,672	-	27,000	231,900	294,300	285,900	305,800	289,100	182,700	299,600	130,600	277,600	8,334,800	
Net Lending / (Borrowing) for Financial Year	(433,690)	(870,151)	(1,776,300)	(2,855,900)	(2,320,900)	(282,800)	(5,000)	42,300	87,600	45,800	139,900	182,200	266,400	7,119,200	



Version Number Issued : Next Review GDS Page 4/2014 9 July 2013 March 2014 7.11.1 10 of 10

Annual Business Plan, Budget and Long Term Financial Plan

A full copy of the Annual Business Plan is available for inspection at no charge at the principal office 1 Seventh Street Quorn SA 5433 or Hawker Service Centre (Hawker Motors) Corner Cradock and Wilpena Roads Hawker or can be downloaded from Council's website at: www.frc.sa.gov.au

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.

Where a ratepayer believes that the Council has failed to properly apply this policy they should raise the matter with Council by writing to the Chief Executive Officer PO Box 43 QUORN SA 5433.

Consultation on changes to Council's method of Rating:

This Rating and Rate Rebate Policy contains no changes to Council's rating methodology previously included in the Annual Business Plan in 2012-2013.

Council is required under Section 151 & Section 156 of the Local Government Act 1999, to consult the public on any changes to rating methodologies. Consultation will be undertaken in conjunction with the consultation required for the Annual Business Plan, which is expressly allowed under that act, if required.

Suggestions and Feedback on the 2013-2014 Annual Business Plan

Feedback and suggestions regarding Council's draft Annual Business Plan were required in writing by 5.00pm Friday 5th July 2013. Written feedback or suggestions were to be addressed to the Chief Executive Officer PO Box 43 Quorn SA 5433.

Council set aside one hour at the Ordinary Meeting of Council on 9th July 2013 for Residents or Ratepayers who wished to address the Council on the draft Annual Business Plan and/or Rating and Rate Rebate Policy. Ratepayers were required to phone Julie Campbell on 8620 0500 to register their interest in making a verbal presentation to Council on the draft Annual Business Plan and/or Rating or Rate Rebate Policy.

Council accepted email submissions to council@frc.sa.gov.au provided a contact name, address and phone number are included in the email.

Council received no submissions on the Annual Business Plan 2013-2014 nor any request to address Council. Likewise Council received no submissions or requests on the Long Term Financial Plan 2013-2033, Rating and Rate Rebate Policy 2013-2014 or Fees and Charges 2013-2014.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

RATING and RATE REBATE

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. Section 123 requires 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 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 (eg 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.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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. But

Note:

- (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 http:

www.landservices.sa.gov.au/1Public/Property Values and Sales/ValuationObjection.asp

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:

State Valuation Office GPO Box 1354, Adelaide 5001 101 Grenfell Street, Adelaide 5000 Phone 1300 653 345 Email LSGObjections@sa.gov.au

Fax 08 8226 1428



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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

Please note were an objection to valuation or land use is lodged in the 2013-14 rating year resulting in a change of valuation (either increase or decrease) the rates will be recalculated excluding any benefit of rate capping you may previously been entitled to.

Council recommends that you contact the Rates Officer prior to lodging an objection so Council can advise if you are likely to be worse off if you lose the rate capping benefit even though your valuation decreases.

It is also important to note that the lodgement of an objection does not change the due date or amount for payment of rates.

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:

- During 2005-2006 Council consulted with the community through the Rating Review Process and as a result of comments made at public meetings and in written submissions Council decided to impose differential rates in its area according to land use codes
- Recommendations from the Rate Discussion Paper presented to Council on the 8th January 2013
- 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)
- 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
- 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
- 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 developed as part of the Strategic Management Plan
- > Tourist number movements and trends
- Climate Change and carbon tax.

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.

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). It should not be considered a fee for any particular program or service, whether received or not.

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



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

- 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 10th 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 14th 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 proposed Budget and Long Term Financial Plan an average rate increase of 10% for the next 3 years. This will help to ensure Council's sustainability into the future. This will effectively increase the Council rates per capita to the average for Councils classified RAS - Rural Agricultural Small (Australian Classification of Local Government (ACLG) categories). The per assessment rate for The Flinders Ranges Council in 2010-2011 was \$732 whilst the State average for all RAS Councils in 2010-2011 was \$991. A 15% increase for 4 years was foreshadowed in the 2009-10 Annual Business Plan adopted by Council on 14th July 2009 after consultation. However, Council subsequently only increased rates by a total of 10% in 2010-2011, 2011-2012 and 12% in 2012-2013 (including inflation) resulting in a 23.4% increase over inflation for the 3 years. Council still requires a 10% increase for at least the next 3 years.

Council's proposed differential rates for 2013-2014 will consider 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 proposed for 2013-2014 are:

- (1) A differential general rate of 0.5100 cents in the dollar on rateable land in the Council's area of category 1 (residential) land use;
- (2) A differential general rate of 0.5350 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 0.5800 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 0.7150 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 0.7150 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 0.8275 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 0.6275 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 0.7150 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 0.6200 cents in the dollar on rateable land in the Council's area of category 9 (other) land use;



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

6.2 Minimum Rate

A Council may impose a minimum rate payable by way of rates, 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 applied to 20.2% of rateable assessments for the 2012-2013 year.

The Council set a minimum rate of \$560 on all rateable properties with exception of land in category 7 in 2012-2013. The budgeted rate increase means a minimum rate of \$615 for 2013-2014. The proposed 10% increase for the 2014-2015 year implies a minimum rate of \$675.

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 152(2)(d) 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 fixed charge:

"If two or more pieces of rateable land within the area of the Council constitute a single farm enterprise only one fixed charge may be imposed against the whole of the 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.

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 \$75,800. 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 \$390 per occupied unit and \$360 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 \$190,100. 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 \$390 per occupied unit and \$360 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 \$207,900 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 2012-2013 these charges were \$140 per "household" 140L Mobile Garbage Bin (MGB) and \$95 per "recycle" 240L MGB. Charges for 2013-2014 are \$170 per "household" 140L Mobile Garbage Bin (MGB) and \$110 per "recycle" 240L MGB. Minimum charge per occupied township property (ie any property which can be inhabited) would be \$280 (ie one 140L "household" bin and one 240L "recycle" bin). Residents may opt to have more than two bins at a cost of \$170 per extra "Household" 140L MGB and/or \$110 per extra "recycle" 240L MGB.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

Commercial premises have been issued with four MGBs and the charge will be \$170 per "household" 140L MGB and \$110 per 240L "recycle" MGB. Additional bins can be provided at a service charge of \$170 per extra "Household" 140L MGB and/or \$110 per extra "recycle" 240L MGB. However commercial premises may opt out of the Council provided service and utilises 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 be 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 2013-2014 will be \$170 per "household" 140L Mobile Garbage Bin (MGB) and \$110 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.

8. Rate Concessions

The State Government, in providing equity across South Australia in this area, funds a range of concessions on Council rates. The concessions are administered by various State Agencies who determine the eligibility and pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

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. A refund will be paid to an eligible person if Council is advised that a concession applies and rates have already been paid.

8.1 Pensioner Concessions

Eligible pensioners may be entitled to a concession on rates, if not currently receiving one. Application forms, which include information on the concessions, are available from the Council Office and Department for Communities and Social Inclusion www.sa.gov.au/concession (P: 1800 307 758 or E: concessions@dcsi.sa.gov.au) who administer the concession scheme on behalf of the State Government.

An eligible pensioner must hold a Centrelink or Veterans Pension Card or State Concession Card. The applicant must also be responsible for the payment of rates on the property for which they are claiming a concession.

8.2 Self Funded Retiree Concession

This concession has been available from 1st July 2001 and is administered by Revenue SA www.revenuesa.sa.gov.au (P: 1300 366 150). Self-funded retirees who currently hold a State Seniors Card may be eligible for a concession toward Council rates. In the case of couples, both must qualify, or if only one holds a State Seniors Card, the other must not be in paid employment for more than 20 hours per week.

8.3 Other Concessions

The Department for Communities and Social Inclusion 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 nearest Department for Communities and Social Inclusion office for details www.sa.gov.au/concession (P: 1800 307 758 or E: concessions@dcsi.sa.gov.au)

8.4 Concessions Online

If you receive an eligible payment from Centrelink or the Department for Veterans Affairs, you can now apply on-line for a concession on your Council rates at www.sa.gov.au/concessions



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

9. Rate Capping

Due to a change in rates payable by a ratepayer due to changes in valuations, Council will grant a rebate of general rates to the Principal Ratepayer of categories 1, 2, 3, 4, 5, 6, 7 and 9 land uses, to cap any increase in general rates payable to that paid in the previous year plus 100.0% where any of the following conditions do not apply:

- A change of ownership (for whatever reason) of the rateable property since 1st July 2012; or
- Where the use of the land is different for rating purposes on the date the Council declared its general rates in 2013-2014 financial year than on the date Council declared its general rates for the 2012-2013 year; or
- Properties with building or structural improvements of value greater than \$20,000 since 1st July 2012; or
- Properties subdivided or amalgamated in 2012-2013 year; or
- Properties on which an objection of valuation or land use has been lodged and subsequently amended (whether increased or decreased) including objections lodged subsequently (after receiving the 2013-2014 rates notice) in 2013-2014 year.

Please note were an objection to valuation or land use is lodged in the 2013-2014 rating year resulting in a change of valuation (either increase or decrease) the rates will be recalculated excluding any benefit of rate capping you may previously been entitled to and included in the initial rates notice.

10. 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 1st September 2013
 (Due date if paying in full)
- Second instalment 1st December 2013
- ➤ Third instalment 1st March 2014
- Fourth instalment 1st June 2014

Where the due date falls on the 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

11. Hardship

Any Ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangement is invited to contact Council's Chief Executive Officer 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.

12. 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 0.6667% for 2013-2014.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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.

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).

13. Sale of Land for Non-Payment of Rates

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 in 2013-2014.

14. 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.

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 ("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 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 it's 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 if 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.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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

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.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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.

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, Quorn Girl Guides, Hawker Community Sports Centre, Quorn Health Services (Flinders House), Quorn Masonic Lodge No. 59, and Wirreanda Cottages Incorporated.

Council will grant a 50% rebate to the Pichi Richi Railway Preservation Society Incorporated.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

Council will grant a 70% rebate to properties situated in unoccupied surveyed townships with a Land Use category 8 (vacant land) which have the minimum rate applied.

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.

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 1st July of each year for the financial year in which 1st 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.



RATING and RATE REBATE 2013-2014

Policy Number Version Number Issued Last Review Next Review GDS G1.28 2 July 2013 May 2013 March 2014 9.63.1.1

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.

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 \$32,853 for the 2013-2014 year. Council sets a Separate Rate for the Northern & Yorke NRM Board Levy based on capital value. For 2013-2014 the levy is proposed to be \$0.0001375 per capital value dollar.

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

Northern & Yorke NRM Board PO Box 175, Crystal Brook SA 5523

P: 1300 558 026

E: board@nynrm.sa.gov.au

RESPONSIBILITIES

The Chief Executive Officer 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 1999

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 needs changes to the content.

Approved for Consultation 11 June 2013

Resolution 121/2013

Adopted by Council 09 July 2013

Resolution 144/2013