

## **GENERAL RATE REMISSIONS & REBATES**

### **POLICY OBJECTIVES**

Pursuant to the provisions Sections 160 to 165 of the Local Government Act, 1999, the following matters relating to rate rebates are mandatory and must be provided by Council. The rebate/remission will relate to general rates only unless specified otherwise.

The rebate/remission is under the proviso that the properties continue to be used for the same purpose.

The provisions of Section 166, however are discretionary and Council has adopted a Policy Statement relating to those;

Section 160 (mandatory) – health services;

- 100% rebate for hospitals or health centres incorporated under the South Australian Health Commission Act 1976, i.e. public hospitals.

Section 161 (mandatory but subject to application) – community services;

- 75% rebate (or, at the discretion of Council, at a higher rate) for community service organisation incorporated on a not-for-profit basis that provides any of the following services;
  - emergency accommodation,
  - food or clothing for disadvantaged persons,
  - supported accommodation,
  - essential services or employment support for persons with mental health, intellectual or physical disabilities,
  - legal services for disadvantaged persons,
  - drug or alcohol rehabilitation services, or
  - conduct research into, or provide community education about, diseases or illnesses, or provide palliative care to persons who suffer from diseases or illnesses.

Section 162 (mandatory) – religious purposes;

- 100% rebate for land containing a church or other building used for public worship or land used solely for religious purposes.

Section 163 (mandatory) – public cemeteries;

- 100% rebate on land used for the purposes of a public cemetery.

Section 164 (mandatory) – Royal Zoological Society;

- 100% rebate on land (other than land used as domestic premises) owned by, or under the care, control and management, of the Royal Zoological Society of South Australia.

Section 165 (mandatory) – educational purposes;

- 75% rebate (or, at the discretion of Council, at a higher rate) for private schools and educational facilities.

Section 166 (1) (discretionary) – various;

- (a) where a rebate is desirable for the purpose of securing the proper development of the area,
- (b) where a rebate is desirable for the purpose of assisting or supporting a business in the area,

- (c) where a rebate will conduce to the preservation of buildings or places of historical significance,
- (d) where the land is being used for educational purposes,
- (e) where the land is being used for agricultural, horticultural or floricultural exhibitions,
- (f) where the land is being used for a hospital or health clinic,
- (g) where the land is being used to provide facilities or services for children or young persons,
- (h) where the land is being used to provide accommodation for the aged or disabled,
- (i) where the land is being used for a residential aged care facility that is approved for commonwealth funding under the Aged Care Act 1997 or a day therapy centre,
- (j) where the land is being used by an organisation which, in the opinion of Council, provides a benefit or service to the local community,
- (k) where a rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has free and unrestricted right of access and enjoyment,
- (l) where a rebate is considered by Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to a change in the basis of valuation used for the purpose of rating, rapid changes in valuations, or anomalies in valuations.

**POLICY:**

That pursuant to the provisions of Section 166 of the Local Government Act 1999, the following rebates of rates may be granted on application to Council:

- in accordance with subsection (1)(a):
  - a discretionary rebate of 100% in the first year, 50% in the second year of general rates and Community Wastewater Management Scheme service charges, be granted on unsold and unoccupied allotments (with display homes classed as occupied) still owned by the developer, of residential subdivisions of twenty allotments or more for a maximum period of two years, upon application by the developer in each year such rebate is sought.
- in accordance with subsection (1)(b):
  - To offer rate rebates to new or substantially expanded development in any of the following zones;
    - Industry Zone
    - Light Industry Zone
  - That the rate rebates consist of the following percentages of the increase in rates brought about by the capital improvements of the development;
    - Year 1 - 100% rebate
    - Year 2 - 67% rebate
    - Year 3 - 33% rebate
  - That the upgrading of district roads to these developments to all weather standard be carried out, where considered appropriate.
  - That incentives for other development which do not meet the criteria of this policy will be considered by Council as any such requests by the developers are made.
- in accordance with subsection (1)(d)

- Council land at 3 Humphrey Street, Balaklava, leased to Minister for Early Childhood Development for exclusive use by Balaklava Community Children's Centre Inc (100% rebate)
- in accordance with subsection (1)(f):
  - Hamley Bridge Medical Centre, 12 Light St, Hamley Bridge, assessment no. A64307 (100% rebate)
  - Private Hospitals (100% rebate)
  - Snowtown Doctors Surgery, 70 Railway Tce East, Snowtown (100% rebate)
- in accordance with subsection (1)(h):
  - 75% to Churches of Christ Life Care in relation to its' property at 7 Diekman Terrace, assessment number A59409
  - aged accommodation facilities (50% rebate)
  - 25% to the residents of the Hayfield Plains Retirement Village for the 33 assessments at 7 Diekman Terrace, Balaklava from 1 July 2014
- in accordance with subsection (1)(j):
  - 100% rebate for community halls, whether owned by a community committee or owned by Council and occupied by a community committee
  - 100% rebate for various community and sporting organisations, i.e. town management committees, development boards, progress associations, scouts, CWA, RSL and sporting bodies
  - 100% rebate to Blyth Cinema, assessment A8709 (whilst leased by a not-for-profit community organisation with responsibility of rates under the lease and the property is operated as a public cinema)
  - 100% rebate to St John Ambulance Australia Inc in relation to its property at 14 War Memorial Drive, Balaklava; assessment number A44349
  - 100% rebate to SA Ambulance Service in relation to its property at 1 Adelaide Road, Snowtown; assessment number A43937
  - 50% rebate to Church of Christ Swap Shop at 29 Wallace Street, Balaklava
  - 100% rebate to Hamley Bridge Memorial Hospital in relation to the property at 19 Albert Street Hamley Bridge; assessment number A70964

**RESPONSIBILITIES:**

The Rates Officer is accountable for maintaining the property records including rating detail.

The Corporate Services Manager is accountable for ensuring the proper operation of this Policy.

**LEGISLATION:**

Local Government Act 1999.

**REFERENCES:**

Property e-records and assessments.

**REVIEW:**

This Policy shall be reviewed at least every four (4) years or more frequently if legislation or Council needs changes to the content.

Document History;

<b>Version</b>	<b>Adopted</b>	<b>Description of Change</b>
1.0	Jun 1998 - Min 528	New Document
2.0	Jun 2000 - Min432	Legislative Update
	Dec 2004 - Min 199	add/remove specific rebate of general rates as listed.
	Jul 2005 - Min 37	add/remove specific rebate of general rates as listed.
	Jun 2007 - Min 287	add/remove specific rebate of general rates as listed.
	Aug 2007 - Min 37	add/remove specific rebate of general rates as listed.
	Jun 2009 - Min 265	add/remove specific rebate of general rates as listed.
	Jul 2009 - Min 21	add/remove specific rebate of general rates as listed.
	Sep 2009 - Min 71	add/remove specific rebate of general rates as listed.
3.0	Mar 2010 - Min 211	Minor rewording to clarify mandatory and discretionary aspects of the Local Government Act provisions.
4.0	Mar 2011 - Min 203	Included relevant sections from Policy 'Rate Moratoriums' as they are legally classed as rebates.
	Nov 2013 - Min 130	add/remove specific rebate of general rates as listed.
5.0	Mar 2014 - Min 213	add/remove specific rebate of general rates as listed.
	May 2014 - Min 250	add/remove specific rebate of general rates as listed.
	November 2014	Policy Numbering System Changed and inclusion of this Document History Table.
6.0	December 2016 - Min 125	add/remove specific rebate of general rates listed
7.0	December 2018 – Min 2018/012-008	Add Hamley Bridge Memorial Hospital to 100% discretionary rebate category