

RATE REBATE POLICY

July 2022

Legislative

PURPOSE

This Policy provides guidance to the community for the grounds on which a person, body, or person representing a body, may be entitled to receive a rebate of rates and the matters that the Council will consider when assessing an application.

STATEMENT

This policy has an overriding principle that except in circumstances of financial hardship impacting on service delivery, all ratepayers should contribute an amount to basic service provision unless mandated by legislation.

Scope

Sections 160 to 166 of the *Local Government Act 1999 (SA)* (the Act) outline both mandatory rebates available from Council upon a ratepayer meeting the specified eligibility criteria in the Act and, discretionary rebates Council may apply at its absolute discretion.

When assessing applications for discretionary rate rebates, Council may take into account, but is not limited to, the following general considerations:

- Whether the applicant is a public sector or a private not-for-profit body or an income tax exempt fund.
- The specific section of the Act under which the application is made.
- The need for financial assistance in the form of a rebate.
- The extent to which activities provided support or relief to disadvantaged persons.
- The nature of activities carried out on the premises.
- The community need that is being met by the activities carried out and whether the activities are those that council would otherwise need to support.
- To what extent the applicant is providing a service within the Council area compared to those outside the area.
- Whether the applicant is in receipt of or is eligible for a community grant. Including, a review of past or present grants received.
- Any historical considerations, including why has the need for a rebate arisen at this particular time.
- To what extent the applicant is providing a service within the Council area compared to those outside the area.

Strategic Considerations

In addition to the above, Council may also take into account, but is not limited to, the below strategic considerations where they align to the City of Adelaide strategic direction.

- Potential to drive economic development in the city

The City of Adelaide acknowledges the Kurna people as the Traditional Owners of the Country where the city of Adelaide is situated, and pays its respect to Elders past, present and emerging.

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- Number of sustainable long-term jobs created or retained
- Contribute to an increase in residential population in the city
- Will assist in achieving Council's strategic objectives?
- Is seen as a strategic inclusion to the city
- To assist and secure new development

Granting of a Rebate

The Council may grant a rebate of rates up to an including 100% of rates or service charges, however based on the policies overriding principle that all ratepayers should contribute an amount to basic service provision, the maximum discretionary rebate will be \$75%, except in circumstances of financial hardship impacting on service delivery, where mandated by legislation or approved by resolution of Council.

Application of Rebates

A person, body, or person representing a body, seeking a rebate of rates, must do so in writing by completing the designated rebate application form, and providing any supporting information as reasonably requested by Council.

Application forms can be obtained on the City of Adelaide website at <http://www.cityofadelaide.com.au/forms> or at our Customer Service Centre at 25 Pirie Street, Adelaide.

OTHER USEFUL DOCUMENTS

Related documents

- Rating Policy
- Rate Rebate Operating Guideline

Relevant legislation

- *Local Government Act 1999 (SA)*

GLOSSARY

Throughout this document, the below terms have been used and are defined as:

Assessment: The review of a situation in line with Council guidelines or eligibility criteria.

Body: A business or organisation that is an owner or occupier of a property.

Discretionary Rebates - A rebate which has been applied under the *Local Government Act 1999 (SA)*, Section 166. Rebates can be categorised as not-for-profit purposes or for strategic development outcomes.

Financial hardship: When a person or body is unable to meet their existing financial obligations for a period of time.

Mandatory Rebates - A rebate which has been applied under the *Local Government Act 1999*, Section 159-165.

Ratepayer: A person appearing in the assessment record as the owner or occupier of a rateable property.

Rating Policy: City of Adelaide Rating Policy

Rebate - The refund of a portion of rates paid or payable.

The Act: *Local Government Act 1999 (SA)*

This Policy: City of Adelaide Rate Rebate Operating Guideline

ADMINISTRATIVE As part of Council's commitment to deliver the City of Adelaide Strategic Plan, services to the community and the provision of transparent information, all policy documents are reviewed as per legislative requirements or when there is no such provision a risk assessment approach is taken to guide the review timeframe.

This Policy document will be reviewed every **2** years unless legislative or operational change occurs beforehand. The next review is required in **March 2024**.

Review history:

Trim Reference	Authorising Body	Date/ Decision ID	Description of Edits
ACC2022/11331	Council		Transfer to new template and removal of operational elements to be included in Rate Rebate Guideline.
ACC2015/116845	Council	1 July 2015	Revised
ACC2007/134663	Council	28 April 2008	Revised

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