

Council Policy: Rate Rebates, Remissions and Postponement

Classification:	Council Policy		
First Issued:	21 June 2001		
Dates of Review:	26 August 2008, 1 May 2012, 2 July 2013, 1 July 2014, 7 July 2015, February 2019		
Version Number:	7		
Next Review Due:	February 2024		
Objective ID:	A4344		
Applicable Legislation:	<ul style="list-style-type: none"> • <i>Local Government Act 1999 (SA)</i> • <i>Local Government (Financial Management) Regulations 2011 (SA)</i> • <i>Health Care Act 2008 (SA)</i> • <i>Education Act 1972 (SA)</i> • <i>Aged Care Act 1997 (SA)</i> • <i>Community Titles Act 1996 (SA)</i> 		
Related Policies or Corporate Documents:	<ul style="list-style-type: none"> • <i>Rate Rebate, Remission & Postponement Application Forms</i> • <i>Public Consultation Policy</i> • <i>Public Consultation Administration Policy</i> 		
Associated Forms:	<i>Rate Rebate Application Forms</i>		
Note:	Formerly Policy F.6.		
Responsible Manager:	Manager Financial Services		
Confirmed by General Manager:	General Manager Corporate and Regulatory	Date	18 February 2019
Approved by Executive:		Date	18 February 2019
Endorsed by Council:		Date	5 March 2019

Table of Contents

1. Preamble	3
2. Purpose	3
3. Scope	3
4. Definitions	3
5. Policy Statement	4

COUNCIL POLICY - Rate Rebates, Remissions and Postponement

1. Preamble

- 1.1 Chapter 10 of the [Local Government Act 1999](#) (Act) provides Council with authority to grant:
- Mandatory and discretionary rebates of rates to a person or body (Division 5, sections 159 to 166 of the [Act](#)); and
 - Rate postponement and remissions (Division 9, sections 182 and 182A of the [Act](#)).
- 1.2 This policy clarifies Council's requirements in the administration of these provisions of the Act.

2. Purpose

- 2.1 The purpose of this policy is to:
- Provide guidance to the community as to the matters that Council will take into account in deciding an application for a rebate or remission of rates;
 - Assist staff with delegated authority to determine rebates, remissions and postponement pursuant to both the [Act](#) and the requirements of this policy; and
 - Provide a consistent framework under which applications will be considered.
- 2.2 This policy should be read in conjunction with relevant provisions of the [Act](#).

3. Scope

- 3.1 This policy applies to all rateable property in the Council area of the City of West Torrens (CWT).
- 3.2 This policy is binding on all staff of the CWT with responsibility for the administration of rate rebates, remissions and postponement.

4. Definitions

- 4.1 **Discretionary rebate** means a rebate which has been applied under section 166 of the [Act](#).
- 4.2 **Hardship** refers to a situation where a ratepayer is unable, reasonably, because of illness, unemployment or other reasonable cause, to pay their rates when due for payment. It can be of limited or long term duration and essentially involves an inability of the ratepayer to pay bills, rather than an unwillingness to do so.
- 4.3 **Mandatory rebate** means a rebate which has been applied under sections 160 to 165 of the [Act](#).
- 4.4 **Rebate** means a reduction of the rates amount to be paid or the return of part or all of an amount of rates paid pursuant to sections 159 to 166 of the [Act](#).
- 4.5 **Remission** means a reduction of the rates amount to be paid or the return of part or all of an amount of rates paid pursuant to section 182 of the [Act](#).

5. Policy Statement

- 5.1 A rebate, remission or postponement of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Act and, where appropriate, the requirements of this policy.

5.2 Discretionary rebates

- 5.2.1 Council may in its absolute discretion grant a rebate of rates or service charges in any of the cases set out in section 166 of the [Act](#).
- 5.2.2 Persons or bodies seeking a discretionary rebate, other than a vacant land rebate, are required to submit a [Rate Rebate Application Form](#).
- 5.2.3 Council will take into account those matters set out in section 166(1a) of the [Act](#) when considering applications for discretionary rebates.
- 5.2.4 When determining applications and the amount of any such rebate, Council may take into account other matters considered relevant including, but not limited to, the following:
- whether the applicant is a public sector or a private not-for-profit body or an income tax exempt fund;
 - the specific sub-section of the [Act](#) under which the application is made;
 - why there is a need for financial assistance in the form of 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, or intends to make, applications to another council;
 - consideration of the full financial consequences of the rebate for Council;
 - the extent to which activities provide assistance or relief to disadvantaged persons;
 - the community need that is being met by activities carried out on the land 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;
 - whether the applicant is in receipt of or is eligible for a community grant;
 - the financial position of the applicant;
 - whether there are any relevant historical considerations; and
 - whether the application form and supporting documentation has been received prior to 31st March in the financial year before the rebate is to be applied.

5.3 Vacant Land Rebates

- 5.3.1 Under section 166(1)(a) of the [Act](#), if the Chief Executive Officer (CEO) is of the opinion that it is desirable for the purpose of securing the proper development of the area, a rebate of general rates may be granted in respect of an assessment classed as vacant land in Council's assessment book for the current financial year, and if:
- The land is in a residential zone;
 - A dwelling has been substantially commenced on the property by 30th June of the current financial year;
 - The principal ratepayer of the assessment applies in writing to Council for the rebate; and

- The CEO is satisfied that the intention of the principal ratepayer is to reside in the dwelling upon completion.

5.3.2 The amount of the rebate will be the difference in monetary terms between the rates that would have been paid in respect of the assessment if it had been used for residential purposes at the date of declaration of the rates and the actual amount paid/payable after deducting any other rebate granted within the rating period.

5.4 Rate Postponement and Remission - Section 182

5.4.1 Council may postpone or remit rates in whole or in part under section 182(1) of the [Act](#) if satisfied on the application of a ratepayer that payment would cause hardship.

5.4.2 The Council has an absolute discretion to:

- grant or decline postponement or a remission of rates or service charges in such circumstances; and
- determine the amount of any such postponement or remission.

5.4.3 The ratepayer has the discretion to decide between rate postponement and rate remission whenever it is established on the application of a ratepayer that the payment of rates would cause hardship.

5.4.4 Council will assess whether the payment of rates will cause hardship against the expected income and expenditure of the ratepayer in the financial year to which the application relates.

5.4.5 Interest will be raised on any amount affected by postponement at the cash advance debenture rate used by the Local Government Finance Authority as at the commencement of each financial year.

5.4.6 The amount of any rate remission granted will no greater than the difference between the minimum rate and the amount of rates raised. The Natural Resources Management levy is payable in full.

5.4.7 Persons or bodies seeking rate relief under section 182 of the [Act](#) will be required to submit a written application to the Council and provide sufficient information to substantiate hardship and the need for postponement or a remission to be granted. Australian Taxation Office assessment notices and statutory declarations may need to be submitted with the application. The amount of the postponement or remission being sought also needs to be submitted.

5.4.8 Council requires an application for postponement or a remission of rates to be in the form of a written letter addressed to the:

Chief Executive Officer
City of West Torrens
165 Sir Donald Bradman Drive
Hilton 5033

5.4.9 Applications must be submitted on an annual basis to Council for postponement or remission to be continued.

5.5 Rate Postponement for Seniors - Section 182A

- 5.5.1 Rate postponement for seniors is available under the provisions of section 182A of the [Act](#).
- 5.5.2 Council requires an application for postponement of rates to be submitted on the required form.
- 5.5.3 Applications do not need to be submitted on an annual basis for postponement to be continued, but Council must be notified if circumstances change that gave rise to the entitlement.

5.6 Mandatory Rebates

- 5.6.1 If 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 per cent or 75 per cent rebate, the Council will grant the rebate of its own initiative. If the Council is not satisfied, it may require the person or body to apply for the rebate in accordance with clause 5.6 of this policy.
- 5.6.2 If a person or body is entitled to a rebate of 75 per cent the Council may, pursuant to section 159(4) of the [Act](#), increase the rebate to a percentage greater than 75 per cent. The Council may grant a higher rebate upon application or on its own initiative. In either case the Council will take into account those matters set out at clause 5.2.4 of this policy and other matters considered relevant to the application.

5.7 Applications for Rebates

- 5.7.1 Council will advertise in the Advertiser, and on Council's website and social media pages for two consecutive weeks in the month of February of the availability of rebates and will call for applications to be lodged by the 31st March for rebates applicable to the next financial year.
- 5.7.2 Council reserves the right to refuse to consider applications for discretionary rebates received after that date.
- 5.7.3 [Rate Rebate Application Forms](#) may be downloaded from Council's website www.westtorrens.sa.gov.au or may be obtained from the Civic Centre at 165 Sir Donald Bradman Drive, Hilton 5033.
- 5.7.4 Council may request the following information in determining a rate rebate application:
 - a copy of the organisation's Constitution or Rules of Association;
 - Annual Reports and financial statements; and
 - any other information that Council may reasonably require.

5.8 Notification

Council will notify an applicant in writing of its determination of a rebate or remission application within twenty (20) business days of receiving the application or of receiving all information requested by Council. The advice will state:

- if the application has been granted, the amount of the rebate or remission; or
- if the application has not been granted, the reasons why.

5.9 Delegation

- 5.9.1 Council has delegated authority to the CEO to make decisions in respect of matters covered by this policy unless referral to Council is otherwise required.
- 5.9.2 The CEO is authorised to further delegate the authority to staff to make decisions in respect of the matters covered in this policy.
- 5.9.3 All delegated officers are required to ensure that when using their delegated authority they comply with the provisions of this policy.

5.10 Review

A person or body aggrieved by a determination of Council in respect of an application for a rebate or remission may seek a review of that decision in accordance with Council's [Internal Review of Council Decisions](#) policy within fourteen (14) days of being notified of Council's decision.

5.11 Consultation

If required, Council will undertake public consultation in accordance with section 50 of the [Act](#) and its [Council Policy - Public Consultation](#).

5.12 Availability

- 5.12.1 This policy will be available for inspection in the Civic Centre and the Hamra Centre during normal opening hours. It is also available on Council's website.
- 5.12.2 Copies may be purchased at a fee set annually by Council and as detailed in [Council's fees and charges register](#).
- 5.12.3 This policy can be downloaded from Council's website at no cost at www.westtorrens.sa.gov.au.