

# REGIONAL COUNCIL OF GOYDER

	<b>RATES POLICY &amp; PROCEDURE</b>	Department	F&A
		Version No:	2.3
		Adopted:	Various
		Reviewed:	Sept 2021
		Next Review:	Sept 2023
		Minutes Ref:	153/21
		Responsibility:	DOF

## 1. COMMUNITY WASTEWATER MANAGEMENT SYSTEMS (CWMS)

### Burra Reserve

That an amount equal to the cash surplus generated by the scheme be transferred into a Burra CWMS reserve each financial year.

Min 651/98 19.10.98

### Eudunda Reserve

That an amount equal to the cash surplus generated by the scheme be transferred into a Eudunda CWMS reserve each financial year.

Min 649/98 19.10.98

### Burra Caravan and Camping Park / Paxton Square Cottages

In the spirit of competitive neutrality and to comply with the revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competitive Principles Agreement (September 2002) the Burra Caravan and Camping Park and Paxton Square Cottages be levied the appropriate Council general rates, separate rates and service charges

## 2. EXEMPTION/REBATE

- That properties not exempt under legislation be forwarded a rate notice.
- That rebates or remissions of rates be considered due to hardship pursuant to legislation on receipt of written submissions.
- That the owners of the following properties be granted a donation in lieu of rates:

Assessment Number	Property
A45094.....	Whyte-Yarcowie Hall
A24246.....	Mt Bryan Hall
A24179.....	Mt Bryan Tennis Courts (Community Hub)
A46965.....	Point Pass Hall
A34568.....	Julia Hall
A29557.....	Eudunda RSL
A44367.....	Terowie Citizens Assoc - Sec 422 Main St Terowie – Visitors Centre
A43513.....	Terowie Citizens Assoc - Lot 645 Main St Terowie
A42313.....	Terowie Citizens Assoc - Lot 47 Main St Terowie – Old Bank
A42214.....	Terowie Citizens Assoc - Lot 649 Main St Terowie
A41735.....	Terowie Citizens Assoc - Lot 527 Main St Terowie – Murrays Store
A40878.....	Terowie Citizens Assoc - Lot 92 Main St Terowie
A42278.....	Terowie Citizens Assoc - Lot 659 Main St Terowie – Nourse's Garage

- All other requests for rate rebates or exemptions be considered in line with Council's policy "Rate Rebates".
- That further applications be considered on their merits and groups/organisations not automatically be granted a rebate.

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- (f) That the following Barkers of Baldina Cottages receive a 50% rate rebate

Assess No	Address
A26957	UNIT 3 - CHAPEL ST, BURRA
A26961	UNIT 5 - CHAPEL ST, BURRA
A26975	UNIT 7 - CHAPEL ST, BURRA
A26989	UNIT 9 - CHAPEL ST, BURRA
A26993	UNIT 11 - CHAPEL ST, BURRA
A26763	UNIT 1 - COMMERCIAL ST, BURRA
A26777	UNIT 2 - COMMERCIAL ST, BURRA
A26781	UNIT 3 - COMMERCIAL ST, BURRA
A26795	UNIT 4 - COMMERCIAL ST, BURRA
A26808	UNIT 5 - COMMERCIAL ST, BURRA
A26812	UNIT 6 - COMMERCIAL ST, BURRA
A26826	UNIT 7 - COMMERCIAL ST, BURRA
A26830	UNIT 8 - COMMERCIAL ST, BURRA
A26844	UNIT 9 - COMMERCIAL ST, BURRA
A26858	UNIT 1 - JOHN BARKER ST, BURRA
A26862	UNIT 2 - JOHN BARKER ST, BURRA
A26876	UNIT 3 - JOHN BARKER ST, BURRA
A26880	UNIT 4 - JOHN BARKER ST, BURRA

*Min 269/98*      02.06.98

*Min 398/01*      21.08.01

*Min 201/03*      15.04.03

*Min 260/18*      18.12.18

*Min 074/20*      19.05.20

*Min 115/20*      21.07.20

### 3. FINES AND INTEREST

- That fines be applied to rates outstanding in excess of \$20.00.
- That fine notices only be posted for outstanding amounts of \$20.00 or more.
- Council will not extinguish current fines and interest or waive fines and interest levied on future rates and charges.

*Min 53/98*      16.02.98

*Min 086/06*      21.02.06

### 4. FIXED CHARGE COMPONENT - LEASED PROPERTIES

That fixed charges be levied on each allotment in separate occupation.

*Min 305/99*      18.05.99

### 5. RATING PHILOSOPHY / STRATEGY

That Council adopt the following Rating Philosophy:

For the purpose of laying the foundation upon which the rating strategy is based, the following philosophies are adopted:

- Council General rates raised do not relate to any particular service or project as set out in the Council budget that supports the annual business plan, i.e., General rates are not a fee for service.

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There is however the principle that ratepayers should receive some benefits from paying General rates, but not necessarily to the extent of the General rates paid. Council's review of its Strategic Plan sets the direction of 'One Goyder' whereby the delivery of services and projects are undertaken on a whole of Goyder strategic approach that is needs based and not linked to the ability of communities within Goyder to 'pay' for those services and projects.

For the purpose of satisfying the general benefit principle that applies to the imposition of taxes on communities, the philosophy of Council General rates being a form of local (property based) taxation and not for any particular service or project is adopted.

- 5.2 There may be specific services or projects that Councils provide specifically to properties or to a part of an area for which a separate rate, service rate or an annual service charge can be applied to raise monies for that activity or project.

For the purpose of satisfying the general equity and benefit principles that apply to the imposition of taxes on communities, the philosophy of only raising monies for the provision of 'unique services', i.e., specific services or projects to properties or to a part of the Council area through the application of a separate rate, service rate or an annual service charge is adopted.

- 5.3 Averaged over the past ten financial years, the rural sector has benefited from approximately two-thirds of Council general expenditure and Council General rates raised from the rural sector have over that period reflected that ratio.

For the purpose of satisfying the general benefit principle that applies to the imposition of taxes on communities, the philosophy of raising two-thirds of the General rate from the rural sector and the remaining one-third from the urban sector is adopted.

- 5.4 For the purpose of satisfying the general equity principle that applies to the imposition of taxes on communities, the philosophy of non-primary production land uses within the rural sector providing a greater contribution to the General rate pool (than the primary production land use in the rural sector) that matches the level of contribution by the non-primary production land uses within the urban sector is adopted.

- 5.5 For the purpose of satisfying the general equity principle that applies to the imposition of taxes on communities, the philosophy of all non-primary production land uses within the rural sector and all non-primary production land uses within the urban sector contributing to the General rate pool at the same level is adopted.

- 5.6 Council General rates are considered a form of local (property based) taxation and that the Capital (improved) Value of the land provides a good indicator of the capacity of the ratepayer to pay tax.

This correlation is far from perfect but generally speaking people who earn higher incomes live in and own higher valued properties (particularly when lifetime incomes, including incomes from capital gains, are taken into account).

For the purpose of satisfying the general ability to pay principle that applies to the imposition of taxes on communities, the philosophy of using the Capital Value of the land as the basis for the raising of the General rates is adopted.

- 5.7 The levy of the Fixed Charge component of the General rate primarily ensures that all rateable properties make a contribution to the cost of administering the Council's activities.

A higher fixed charge amount has a proportionally higher impact on the total General rates raised on lower valued land (and therefore on lower income earners).

For the purpose of satisfying the general equity and ability to pay principles that apply to the imposition of taxes on communities, the philosophy of lowering the Fixed Charge component of the General rate as a percentage of the total General Rate revenue is adopted.

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That Council adopt the following Rating Strategy:

1. Capital Value as the base for rating valuations.
2. Rate differentiation according to land use or according to locality or according to land use and locality

Land Use: Residential  
Commercial – shop  
Commercial – office  
Commercial – other  
Industry – light  
Industry – other  
Primary Production  
Vacant Land  
Other

Locality: Rural  
Hallett  
Whyte Yarcowie  
Terowie  
Burra  
Farrell Flat  
Booborowie  
Mt Bryan  
Robertstown  
Point Pass  
Eudunda  
Hampden

Locality to only be used to achieve this rating strategy and from thereon only as an alternative to rate capping if valuation movement necessitates

- 5.8 Approximately two-thirds of the total General rates raised from the rural sector and the remaining one-third raised from the urban sector
- 5.9 Four year process to achieve rate strategy outcome
- 5.10 One differential rate for Land Use Code: Primary Production to be applied in year one and applied from thereon
- 5.11 One differential rate for all Land Use Codes other than Primary Production to be achieved in year four and applied from thereon
- 5.12 Fixed Charge to be \$150
- 5.13 CWMS Service Charge based on property unit
- 5.14 Waste Management Collection Service Charge on all land to which the service of waste collection is provided
- 15.15 Landscape Levy Separate Rate based on the Capital Value of the land  
*Min 51/13 19.03.13*

### 6. RATE REBATES

It is the policy of the Regional Council of Goyder 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.

#### 6.1 Introduction

- 6.1.1 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.

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- 6.1.2 The Council has decided to adopt a Policy to assist it in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.
- 6.1.3 This Policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.
- 6.1.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.
- 6.2 Local Government Act 1999
  - 6.2.1 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.
  - 6.2.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).
- 6.3 The Act also provides that where the Council must grant a rebate of rates under the Act, and the amount of that rebate is fixed by the Act at less than 100%, the Council may increase the amount of the rebate.
- 6.4 The Act provides, at Section 166, for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

### **7. MANDATORY REBATES**

- 7.1 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.
- 7.2 Rates on the following land will be rebated at 100%:
  - 7.2.1 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;
  - 7.2.2 Religious Purposes  
Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
  - 7.2.3 Public Cemeteries  
Land being used for the purposes of a public cemetery;
  - 7.2.4 Royal Zoological Society of SA  
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 Incorporated.
- 7.3 Rates on the following land will be rebated at 75%:
  - 7.3.1 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 –
    - 7.3.1.1 is incorporated on a not for profit basis for the benefit of the public; and
    - 7.3.1.2 provides community services without charge or for a charge that is below the cost to the body of providing the services; and
    - 7.3.1.3 does not restrict its services to persons who are members of the

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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 –

- 7.3.1.4 emergency accommodation
- 7.3.1.5 food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- 7.3.1.6 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);
- 7.3.1.7 essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- 7.3.1.8 legal services for disadvantaged persons;
- 7.3.1.9 drug or alcohol rehabilitation services; or
- 7.3.1.10 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.

### 7.3.2 Educational Purposes

- 7.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
- 7.3.2.2 Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- 7.3.2.3 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.

- 7.4 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 Clause 5 of this Policy.
- 7.5 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 at Clauses 5.3 of this Policy and may take into account any or all of those matters set out at Clause 5.4 of this Policy.
- 7.6 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 Clause 5 of this Policy and the Council will provide written notice to the applicant of its determination of that application.

## 8. DISCRETIONARY REBATES

- 8.1 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 –
  - 8.1.1 where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
  - 8.1.2 where it is desirable for the purpose of assisting or supporting a business in its

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- area;
- 8.1.3 where it will be conducive to the preservation of buildings or places of historic significance;
  - 8.1.4 where the land is being used for educational purposes;
  - 8.1.5 where the land is being used for agricultural, horticultural or floricultural exhibitions;
  - 8.1.6 where the land is being used for a hospital or health centre;
  - 8.1.7 where the land is being used to provide facilities or services for children or young persons;
  - 8.1.8 where the land is being used to provide accommodation for the aged or disabled;
  - 8.1.9 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;
  - 8.1.10 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;
  - 8.1.11 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
  - 8.1.12 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.
- 8.2 The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of those cases identified at 4.1.1, 4.1.2 or 4.1.11 above.
- 8.3 The Council has an absolute discretion –
- 8.3.1 to grant a rebate of rates or service charges in the above cases; and
  - 8.3.2 to determine the amount of any such rebate.
- 8.4 Persons who or bodies which seek a discretionary rebate will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.

### 9. APPLICATIONS

- 9.1 The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.
- 9.2 Persons or bodies who seek a rebate of rates (and/or service charges) either –
- 9.2.1 pursuant to Section 159(4) of the Act and Clause 3.4 of this Policy; or
  - 9.2.2 pursuant to Section 166 of the Act and Clause 4.3 of this Policy, must make written application to the Council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require.
- 9.3 Application forms may be obtained from the Council office located at:  
1 Market Square, Burra, SA 5417, or  
25 Bruce Street, Eudunda, SA 5374
- 9.4 Council will take into account, in accordance with Section 159(5) of the Act, the following matters:–
- 9.4.1 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;

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- 9.4.2 the community need that is being met by activities carried out on the land for which the rebate is sought; and
- 9.4.3 the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons.
- 9.5 The Council may take into account other matters considered relevant by the Council including, but not limited to, the following –
  - 9.5.1 why there is a need for financial assistance through a rebate;
  - 9.5.2 the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
  - 9.5.3 the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
  - 9.5.4 whether the applicant has made/intends to make applications to another Council;
  - 9.5.5 whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
  - 9.5.6 whether the applicant is a public sector body, a private not for profit body or a private or profit body;
  - 9.5.7 whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
  - 9.5.8 the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
  - 9.5.9 consideration of the full financial consequences of the rebate for the Council;
  - 9.5.10 the time the application is received;
  - 9.5.11 the availability of any community grant to the person or body making the application;
  - 9.5.12 whether the applicant is in receipt of a community grant; and
  - 9.5.13 any other matters, and policies of the Council, which the Council considers relevant.
- 9.6 All persons who or bodies which wish to apply to the Council for a rebate of rates must do so on or before the 30th June in each year for a rebate applicable for the current financial year's rates. The Council reserves the right to refuse to consider applications received after that date. However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
- 9.7 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
- 9.8 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.
- 9.9 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. The maximum penalty for this offence is \$5,000.
- 9.10 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 this offence is \$5,000.



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- 9.11 The Council will, in writing, advise an applicant for a rebate of its determination of that application. The advice will state –
- 9.11.1 if the application has been granted, the amount of the rebate; or
  - 9.11.2 if the application has not been granted, the reasons why.

### 10. DELEGATION

- 10.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act.
- 10.2 The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rebate of rates to the Chief Executive Officer subject to the following conditions –
- 10.2.1 Nil.

### 11. 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 Clause 5.11 of this Policy.

### 13. SINGLE FARM ENTERPRISE

- 13.1 That the annual closing date for new applications to be rated as a single farm enterprise, pursuant to Section 152 of the Local Government Act 1999, be 31<sup>st</sup> May to be applicable for the subsequent financial year.

Min 412/01	21.08.01
Min 243/02	21.05.02

### 14. RECORDS

All records should be kept confidential and be treated in accordance with Local Government GDS40.

### 15. REVIEW

This document shall be reviewed by Council within two (2) years (or on significant change to legislation or aspects included in this policy that could affect the health and safety of workers).

### 16. REVIEW HISTORY

Document History	Version No:	Issue Date:	Description of Change:
	1.0	19/03/13	2012 Rating Review amendments Min 51/13
	1.1	19/07/16	Reviewed by AC - 05/16
	1.1	16/08/16	Adopted by Council – 182/16
	2.0	15/08/17	Reviewed by AC - 06/17
	2.0	19/09/17	Reviewed by Council -189/17
	2.1	18/12/18	Reviewed by Council - 260/18
	2.1	19/08/19	Reviewed by AC - NC
	2.1	17/09/19	Reviewed by Council - 202/19
	2.2	19/05/20	Reviewed by Council - 074/20
	2.2	21/07/20	Reviewed by Council - 115/20
	2.3	21/09/21	Reviewed by AC refer AC08/21
	2.3	19/10/21	Reviewed by Council refer 153/21