



Policy Name: **Rebates of Council Rates Policy**

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## **PURPOSE/OBJECTIVE**

1. Assist eligible ratepayers in meeting their liability for the payment of council rates.
2. Assist the Council in the proper administration of the rate rebate provisions of the *Local Government Act 1999* generally.
3. Assist the Council in the exercise of its discretion to grant a rebate of rates, particularly in respect to the provisions of Section 166 of the *Local Government Act 1999*.

## **APPLICATION**

This policy does not apply to the exemption from the payment of council rates that may be conferred upon land through the application of the Australian Constitution or any applicable legislation.

## **PRINCIPLES**

The Council desires to exercise its authority to grant discretionary rebates, predominantly to not-for-profit organisations, within the powers provided in the *Local Government Act 1999*, on a fair and consistent basis.

## **POLICY**

The following are examples of the ways in which the Council is likely to exercise its discretion to grant rebates in accordance with the *Local Government Act 1999*. These examples are not intended to be a complete list of all circumstances in which a discretionary rebate may be given.

### **General Discretionary Rebates**

**Where the rebate is desirable for the purpose of securing the proper development of the area (or part of the area).**

(Pursuant to section 166(1)(a) of the *Local Government Act 1999*.)

- A. For the purpose of securing the proper development of the area, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the *Local Government Act 1999*.

**Where the rebate is desirable for the purpose of assisting or supporting a business in its area.**

(Pursuant to section 166(1)(b) of the Local Government Act 1999.)

- A. For the purpose of assisting or supporting a business within the Council area, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the rebate will conduce to the preservation of buildings or places of historic significance.**

(Pursuant to section 166(1)(c) of the Local Government Act 1999.)

- A. For the purpose of preserving buildings or places of historical significance, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the land is being used for educational purposes.**

(Pursuant to section 166(1)(d) of the Local Government Act 1999.)

- A. For the purpose of advancing education provided by not-for-profit organisations on land predominantly used for educational purposes, a rebate of 75 per cent applies.

**Where the land is being used for agricultural, horticultural or floricultural exhibitions.**

(Pursuant to section 166(1)(e) of the Local Government Act 1999.)

- A. For the purpose of advancing agricultural, horticultural and floricultural exhibitions provided by not-for-profit organisations, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the land is being used for a hospital or health centre.**

(Pursuant to section 166(1)(f) of the Local Government Act 1999.)

- A. For the purpose of providing a hospital or health centre provided by not-for-profit organisations, a rebate of 100 per cent applies.

**Where the land is being used to provide facilities or services for children or young persons.**

(Pursuant to section 166(1)(g) of the Local Government Act 1999.)

- A. For the purpose of providing facilities or services for children or young persons, on land occupied by a not-for-profit organisation, a rebate of 100 per cent applies.

**Where land is being used to provide accommodation for the aged or disabled.**

(Pursuant to section 166(1)(h) of the Local Government Act 1999.)

- A. For the purpose of providing accommodation for the aged or disabled, on land occupied by a not-for-profit organisation, a rebate of 50 per cent applies.

**Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth) or a day therapy centre.**

(Pursuant to section 166(1)(i) of the Local Government Act 1999.)

- A. For the purpose of assisting in the provision of residential aged care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth) and day therapy centres, a rebate of 50 per cent applies.

**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**

(Pursuant to section 166(1)(j) of the Local Government Act 1999.)

- A. For the purpose of assisting organisations which, in the opinion of the Council, provide a benefit or service to the local community, land used by a not-for-profit organisation to provide community or sporting facilities and/or services, a rebate of 100 per cent applies.
- B. For the purpose of assisting organisations which, in the opinion of the Council, provide a benefit or service to the local community, land used by a not-for-profit organisation to provide facilities or services for the aged or people with a disability, a rebate of 100 per cent applies.
- C. For the purpose of assisting organisations which, in the opinion of the Council, provide a benefit or service to the local community, land used by a not-for-profit organisation to provide a museum, a rebate of 100 per cent applies.

**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.**

(Pursuant to section 166(1)(k) of the Local Government Act 1999.)

- A. For the purpose of providing assistance in the payment of council rates charged upon land relating 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, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**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 by a ratepayer due to a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates.**

(Pursuant to section 166(1)(l)(i) of the Local Government Act 1999.)

- A. For the purpose of providing relief against what would otherwise amount to a

substantial change in rates payable by a ratepayer due to a redistribution of the rates burden within the community arising from a change to the basis of the council's rates, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**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 by a ratepayer due to a change in the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.**

(Pursuant to section 166(1)(l)(ii) of the Local Government Act 1999.)

- A. For the purpose of providing relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to a change in the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan.**

(Pursuant to section 166(1)(m)(i) of the Local Government Act 1999.)

- A. For the purpose of providing relief in order to avoid what would otherwise constitute a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the council in its annual business plan, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute a liability that is unfair or unreasonable.**

(Pursuant to section 166(1)(m)(ii) of the Local Government Act 1999.)

- A. For the purpose of providing relief in order to avoid what would otherwise constitute a liability that is unfair or unreasonable, a rebate does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the rebate is to give effect to a review of a decision of the council under Chapter 13 Part 2 [section 270(2)(ca)]**

(Pursuant to section 166(1)(n) of the Local Government Act 1999.)

- A. For the purpose of granting the provision or relief or concession under Chapter 13 Part 2 of the Local Government Act 1999 upon an internal review of council actions in respect to a grievance procedure, a relief or concession does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**Where the rebate is contemplated under another provision of the Act. [section 187B(7)]**  
(Pursuant to section 166(1)(o) of the Local Government Act 1999.)

- A. For the purpose of granting a rebate or remission of any rate or service charge, or of any charge, fine or interest under Part 1 of Chapter 10 of the Local Government 1999, if the Ombudsman recommends that the council do so on the ground of special circumstances pertaining to a particular ratepayer, a rebate or remission does not generally apply but the power will be exercised as appropriate and in accordance with the Local Government Act 1999.

**General Provisions:**

In respect to rebates that must be granted in respect to section 161 of the Local Government Act 1999, the Council, at its discretion, determines that a rebate of 75 per cent will generally apply.

In respect to rebates that must be granted in respect to section 165 of the Local Government Act 1999, the Council, at its discretion, determines that a rebate of 75 per cent will generally apply.

Regard may be given to the capacity of the organisation to raise funds. Organisations that receive more than 25 per cent of their operating income from State or Federal Government sources would not be eligible for assistance under this policy.

Services and/or facilities provided by groups receiving assistance should be open to broad community use and not restricted to individuals or small groups within the broader community. Small groups are defined as less than 50 people.

Financial assistance via rate rebates will not be provided to groups and organisation whose purposes are considered to be primarily the responsibility of State or Federal Government.

Rebates of rates will be applied yearly at the time of rates generation and be shown on the Rate Notice as a credit.

Eligibility for a rebate of rates is subject to review.

New applications for rate rebates under this policy must be received by the council by the due dates for rates to be paid in each year, i.e. the day set by the Council in the months of September, December, March and June. Applications will apply from the latter of the date that they are received or the date upon which the land becomes eligible for a rebate unless it is considered that unique or special circumstances apply.

**Special Discretionary Rebates**

All requests for a rebate shall be directed to the Finance & Administration Manager for consideration as a General Discretionary Rebate under this policy.

If an applicant wishes to pursue an application for a rebate that does not fall within the General Discretionary Rebate section of this policy, a report must be submitted to the

Council for consideration.

The report to the Council will include:

- The reasons that the application could not be approved under delegated authority.
- Any unique or special circumstances which may apply.
- An assessment of the financial resources of the applicant, including any known other appropriate sources or avenues available to meet the applicants needs.
- Services provided to the community by the applicant.
- A recommendation, including the rationale, for consideration by the Council.

### Conditions

A number of basic conditions shall apply which will both guide and provide a level of flexibility to Council during this decision making process.

The Council will make every endeavour to direct and restrict funding requests to the General Discretionary Rebates section of this policy and it will only be through a resolution of Council, and based upon unique and special circumstances, that funding will be pursued under the Special Discretionary Rebates section.

To be eligible for a Special Discretionary Rebate, applicants must:

- Be incorporated and/or auspiced by an incorporated body
- Be not-for-profit
- Have a limited capacity to raise funds
- Provide a service that meets a recognised community need within the Council and/or provide access and opportunity and/or development to the wider community.

## **DEFINITIONS**

“*children and young persons*” are defined as those under 18 years of age.

“*not-for-profit organisation*” is defined, for the purpose of this Policy, as:

- Not having a principal or subsidiary object of the organisation secure a pecuniary profit for the members of the body or any of them or to engage in trade or commerce.
- Not having a constitution or rules that provide that the surplus assets of the body on a winding-up are to be distributed to its members or to another body that does not have identical or similar aims or objects.

## **DELEGATION**

Finance & Administration Manager