

Item No: 19.1.2

File No:

Date: 20 January 2020

Attachment: A, B

<b>Meeting:</b>	Council
<b>Title:</b>	Walkerville Developments Pty Ltd (Watson Car Parks) Discretionary Rebate Request
<b>Responsible Manager:</b>	Chief Executive Officer, Kiki Magro
<b>Author:</b>	Group Manager Corporate Service, Katy Bone
<b>Key Focus Area 2:</b>	Sustainable and resilient future
<b>Type of Report:</b>	<b>Decision Required</b>

Pursuant to Section 83(5) of the *Local Government Act 1999*, the Chief Executive Officer indicates that the matter contained in this report may, if the Council so determines, be considered in confidence pursuant to Section 90(2) of the *Local Government Act 1999* on the basis that the information contained in the attached report is information of the nature specified in subsections 90(3) (a) of the Act namely information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

### Recommendation (Public)

#### Pursuant to s90(3)(b)

Pursuant to Section 90(2) of the *Local Government Act 1999* the Council orders that all members of the public, except the Chief Executive Officer Kiki Cristol, Group Manager Asset & Infrastructure Joshua Bowen, Group Manager Planning, Environment & Regulatory Services Andreea Caddy, Group Manager Corporate Services Katy Bone, Group Manager Customer Experience Danielle Garvey, Manager Marketing & Communications Sonia DeNicola, Manager Community Development & Engagement Fiona Deckert, Business Analyst (Property & Contracts) Scott Reardon and Council Secretariat Vanessa Davidson, be excluded from attendance at the meeting for Agenda Item 'Walkerville Developments Pty Ltd (Watson Car Park) Discretionary Rebate Request'.

The Council is satisfied that, pursuant to section 90(3)(b) of the Act, the information to be received, discussed or considered in relation to this Agenda Item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead).

### Recommendation (Confidential)

That the Council accepts Walkerville Developments Pty Ltd request for a discretionary rebate for the financial year ending 30 June 2020 for an amount of \$11,930.00 over 11 car parks.

### Recommendation (Public)

#### Pursuant to s.91(7)

That having considered Agenda Item 'Walkerville Developments Pty Ltd (Watson Car Parks) Discretionary Rebate Request' in confidence under section 90(2) and (3)(b) of the *Local Government Act 1999*, the Council, pursuant to section 91(7) of that Act orders that the report and attachments

relevant to this Agenda Item be retained in confidence until the matter is resolved, excepting that the Council authorises the release of the Council resolution to those parties identified in the substantive resolution relating to this Agenda Item to enable enactment of the resolution and that pursuant to Section 91(9)(c) of the *Local Government Act 1999* the Council delegates to the Chief Executive Officer the review and power to revoke this Order;

and

That Council resolves to end its confidential deliberations pursuant to Section 90(2) of the *Local Government Act 1999* and re-admit the public.

## Summary

Walkerville Developments Pty Ltd owns 33 properties at 33 Warwick Street, Walkerville (The Watson). 16 car parks are rates as Contiguous Land (minimum rate can only be imposed against the whole of the land and not against individual pieces ie contiguous land). They also own 5 other assessments at The Watson, being Viewing Deck, Unit, Tower and 2 x storage. There are also 11 other non-contiguous car parks being lots 2001, 2002, 2003, 2004, 2005, 2008, 2009, 2010, 2011, 2012 & 2013 all with a capital value of \$9,100 each, total value of \$101,200.

These properties are billed individually as they have separate 'Certificates of Title' and are not contiguous. They are charged at the "other" rate (0.0037517) and also attracts the minimum charge of \$1,193.00, leading to a total rates charge of \$13,123.00 for all 11 car parks.

The owner of the properties is requesting a discretionary rebate such that the net rates charge for the 11 properties would be the equal to the rates charged if the properties were contiguous.

## Background

### *Local Government Act 1999*

#### *Section 149—Contiguous land*

*For the purposes of this Part, land will be regarded as being contiguous to other land if the land—*

- (a) abuts on the other land at any point; or*
- (b) is separated from the other land only by—*
  - (i) a road, street, lane, footway, court, alley, railway or thoroughfare; or*
  - (ii) a watercourse or channel; or*
  - (iii) a reserve or other similar open space.*

#### *158—Minimum rates and special adjustments for specified values*

- (1) A council can do one or both of the following:*
  - (a) fix a minimum amount payable by way of rates or charges under this Part (which may vary according to factors prescribed by the regulations);*
- (2) However—*
  - (c) if two or more pieces of contiguous rateable land are owned by the same owner and occupied by the same occupier, a minimum amount may only be imposed against the whole of the land and not against individual pieces of it; and...*

#### *166—Discretionary rebates of rates*

- (1) A council may grant a rebate of rates or service charges in any of the following cases (not being cases that fall within a preceding provision of this Division)*
  - (b) where the rebate is desirable for the purpose of assisting or supporting a business in its area;*
  - (j) 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;*

- (m) where the rebate is considered by the council to be appropriate to provide relief in order to avoid what would otherwise constitute—
  - (i) 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; or
  - (ii) a liability that is unfair or unreasonable;...
- (2) A rebate of rates or charges under subsection (1) may be granted on such conditions as the council thinks fit.
- (3) A rebate of rates or charges under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.
- (3a) A rebate of rates or charges under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.

**Discussion/Issues for Consideration**

The owner of the properties is requesting a discretionary rebate such that the net rates charge for the 11 properties would be the equal to the rates charged if the properties were contiguous, this would be as follows;

Current charge	13,123.00
Requested charge	1,193.00
	-----
Rebate (difference)	11,193.00

To do this we take the capital value of the 11 properties combined and apply the “other” rate in the dollar (0.0037517). If it is appropriate to charge the minimum rate it will only be charged once across all the properties that are contiguous.

The rates charged if contiguous would be;

Capital Value	\$	
Lot 2001	9,200	34.50
Lot 2002	9,200	34.50
Lot 2003	9,200	34.50
Lot 2004	9,200	34.50
Lot 2005	9,200	34.50
Lot 2008	9,200	34.50
Lot 2009	9,200	34.50
Lot 2010	9,200	34.50
Lot 2011	9,200	34.50
Lot 2012	9,200	34.50
Lot 2013	9,200	34.50
	-----	-----
	309,200	379.50

Rate in the dollar	0.0037517
Preliminary rates	379.50
<b>Actual rate</b>	<b>1,193.00 x 11 = \$13,123.00 (minimum applied on each assessment)</b>

Applying the discretionary rebate as requested provides the following;

	\$
Current charge	13,123.00
Requested charge	1,193.00
	-----
Rebate (difference)	11,193.00

## Rating Policy.

Council's Rating Policy outlines when Council would consider granting a discretionary rebate including the issues created by the structure of ownership at The Watson. The policy states;

*'The Council may grant a discretionary rebate where two non-contiguous titles form a single residential. In those circumstances, Council may grant a rebate subject to further conditions. For example, in consideration for the grant of such a rebate and to avoid two non-contiguous titles from being sold independently, an applicant may be required to grant Council a caveatable interest over the relevant title (or titles). Any such conditions will be at the discretion of Council.'*

Council does have the power to grant rebates for periods of up to three years, however consideration should be given to potential changes in ownership before doing so. It is on this basis, that Administration has consistently recommended that discretionary rate rebates be considered on an annual basis.

## **Options for Consideration**

### Option 1

That the Council accepts the Walkerville Developments Pty Ltd request for a discretionary rebate for the financial year ending 30 June 2020 for an amount of \$11,193.00.

### Option 2

That Council agrees to grant a different discretionary rebate in the amount of \$xxx.

### Option 3

That Council rejects the request to grant a discretionary rate rebate.

## **Analysis of Options**

Options 1 is in line with our current rating policy and past practice.

## **Financial and Governance Implications**

Generally, the granting of a discretionary rebate will decrease rate revenue received by the Council. However, the budget for the financial year 2019/20 incorporates some provision for the granting of discretionary rebates and is based on those granted in the financial year 2018/19, which includes this request.

## **Preferred Option & Reasoning**

Option 1 is recommended to Council. It is consistent with the Council's past decisions made in 2018/19 as they relate to the treatment of the Watson car parks and in particular this specific application.

## **Attachments**

Attachment A	Rate Rebate Application Form
Attachment B	Rating Policy



# RATE REBATE APPLICATION FORM

Civic and Community Centre  
 66 Walkerville Terrace, Gilberton  
 PO Box 55, Walkerville SA 5081  
 Tel (08) 8342 7100 Fax (08) 8269 7820  
 walkerville@walkerville.sa.gov.au  
 www.walkerville.sa.gov.au

## 1. Details of applicant

Name Jonathan David Deague - c/o Walkerville Developments Pty Ltd (please print)

Address [REDACTED]

Telephone [REDACTED] Mobile [REDACTED] Facsimile [REDACTED]

If the applicant is not a natural person, please provide details of a contact person for the applicant.

Name As above

Address [REDACTED]

Telephone [REDACTED] Mobile [REDACTED] Facsimile [REDACTED]

Email [REDACTED]

## 2. Details of land

Assessment no/s A4423, A4424, A4425, A4426, A4427, A4428, A4430, A4431, A4432, A4433, A4434, A4435

Certificate of Title 6145 / 643 / 644 / 645 / 646 / 647 / 648 / 650 / 651 / 652 / 653 / 654 / 655

Address [REDACTED]

Owner of land (if not you) Walkerville Developments Pty Ltd

## 3. Categories of rebate

Please tick  the category of rebate under which you are seeking a rebate:

### 3.1 Mandatory rate rebate

- 3.1.1  **Health services (100%)** – Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the *South Australia Health Commission Act 1976*;
- 3.1.2  **Religious purposes (100%)** – Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
- 3.1.3  **Public cemeteries (100%)** – Land being used for the purposes of a public cemetery;
- 3.1.4  **Royal Zoological Society of SA (100%)** – 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.
- 3.1.5  **Community services (75%)** – Land being predominantly used for service delivery and administration by a community services organisation.

Does your organisation satisfy the following:

- a) is incorporated on a not for profit basis for the benefit of the public; and
- b) provides community services without charge or for a charge that is below the cost to the body of providing the services; and
- c) does not restrict its services to persons who are members of the body.



## RATE REBATE APPLICATION FORM

If you have ticked (a), (b) and (c), which of the following services does your organisation provide:

- emergency accommodation
- food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability)
- 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)
- essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities
- legal services for disadvantaged persons
- drug or alcohol rehabilitation services; and/or
- research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses
- other: please specify \_\_\_\_\_

**3.1.6**  **Educational purposes (75%)**

Which of the following criteria apply:

- land occupied by a government school under a lease or licence and being used for educational purposes **OR**
- land occupied by a non-government school registered under Part 5 of the *Education Act 1972* and being used for educational purposes **OR**
- 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.

**3.2 Discretionary rate rebate**

Council may at its discretion grant a rebate of rates or service charges in any of the following cases.

Please indicate which of the following is applicable to your application:

- the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area)
- the rebate is desirable for the purpose of assisting or supporting a business in its area
- the rebate will be conducive to the preservation of buildings or places of historic significance
- the land is being used for educational purposes
- the land is being used for agricultural, horticultural or floricultural exhibitions
- the land is being used for a hospital or health centre
- the land is being used to provide facilities or services for children or young persons
- the land is being used to provide accommodation for the aged or disabled
- the land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1997 (Commonwealth)* or a day therapy centre
- the land is being used by an organisation which provides a benefit or service to the local community
- 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
- the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.



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### 4. Amount of rebate

- 4.1 If you are seeking a mandatory rate rebate under Clause 3.1.5 or 3.1.6 (which allows for a 75% rebate) are you also applying to the Council to increase that rebate?

YES  NO

If yes, please specify the amount of rebate that you are applying for: \$ \_\_\_\_\_

- 4.2 If you are applying for a discretionary rate rebate under Clause 3.2 of this Application, please specify the rebate amount you are applying for.

The listed car park lots are owned by Walkerville Developments for we are seeking a rate rebate of the entire liability except for the sum of \$34.45. We respectfully request this amendment to be applied in perpetuity or until such time that Council changes its rateable amount for these lots

Please specify why you (or your organisation) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate.

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### 5. Additional information required

Council requires you to attach the following additional information to this application:

- 5.1 Where you are seeking a mandatory rebate under Clause 3.1.5 of this application – community services:
- 5.1.1 evidence that the land is being used for service delivery and/or administration
  - 5.1.2 a copy of the organisation's constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis
  - 5.1.3 a copy of the organisation's latest Annual Report (including most recent financial statements)
  - 5.1.4 evidence that the organisation provides services free of charge or below cost
  - 5.1.5 evidence that the organisation provides services to persons other than members.
- 5.2 Where you are seeking a discretionary rebate in Clause 3.2:
- 5.2.1 evidence that the land is being used for the purpose for which the rebate is being sought
  - 5.2.2 information as to whether, and if so to what extent, you (or your organisation) will be providing a service within the Council area
  - 5.2.3 whether you have made or intend to make an application to another Council
  - 5.2.4 the extent of financial assistance (if any) being provided by Commonwealth or State agencies
  - 5.2.5 whether you are in receipt of a community grant or money from Council's Community Fund
  - 5.2.6 any other information that you believe is relevant in support of this application.



## RATE REBATE APPLICATION FORM

### 6. Application forms

Application forms and all additional information must be submitted to the Council as soon as possible. A failure to submit application forms or to provide the additional information required by Council to assess the application by the due date may result in Council refusing to consider the application.

### IMPORTANT INFORMATION

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 \$5,000.00 (*Section 159 (2) of the Local Government Act 1999*).

Council may grant a rebate of rates or charges on such conditions as Council thinks fit.

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 Council of that fact and (whether or not Council is so informed) the entitlement to a rebate ceases. If a person or body fails to notify Council that person or body is guilty of an offence and liable to a maximum penalty of \$5,000.00. (*Section 159 (7) (8) of the Local Government Act 1999*).

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.

I declare that the information I have provided on this application form is true.


I declare that I have attached the additional information required under Clause 5.

DATED the 17 day of December year 2019

Signed

Name (please print) Jonathan David Deague



 <p style="text-align: center;"><b>Rating Policy</b></p>	
Approved by	Council
First Approved	18/08/2014 (CNC62/14-15)
Review Frequency	Annually
Last Reviewed	June 2019 (CNC390/18-19)
Next Review	June 2020
Document Number	POL201717710
Responsible Officer	Group Manager Corporate Services
Policies Related	Budget Management Policy Treasury Management Policy Financial Internal Controls Policy
Applicable Legislation	Local Government Act 1999 Local Government (General) Regulations 1999

## 1. Council's Duties and Powers

Council's powers to raise rates are found in Chapter 10 of the Local Government Act 1999 ("the Act"). The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to compulsory features of the rating system, as well as the policy choices that the Council has made on how it imposes and administers the collection of rates.

All land within a Council area, except for land specifically exempt (e.g. Crown Land, Council occupied land and a few other limited categories) is rateable.

Rates are not fees for services. They constitute a system of taxation for Local Government purposes. Local Government functions are defined broadly in the Act.

In addition to rates, Council also raises some revenue through Fees & Charges.

### Valuation of Land

Walkerville Council uses capital value as the basis for valuing land within the Council area. Council considers that this method provides the fairest method of distributing the rate burden across all ratepayers, as property value is representative of the property owners' wealth.

Council has chosen to adopt the valuations made by the Valuer General as provided to the Council each year.

## **Objection to valuation**

Any ratepayer dissatisfied with the valuation made by the Valuer General can raise an objection to the valuation. Information on the mechanism to do this will be provided on individual rate notices. The Council has no role in this process.

The lodgement of an objection does not change the due date for the payment of rates.

Where a person (including a Council) is dissatisfied with a decision by the Valuer-General following an objection, they may seek a review of the decision by SACAT rather than in the Land and Valuation Court.

For further information on SACAT please visit their website.

[www.sacat.sa.gov.au](http://www.sacat.sa.gov.au)

## **2. Scope**

### **2.1 Strategic Focus**

Rates are the primary source of revenue for the Town of Walkerville and are levied each financial year on all ratepayers in a manner that is deemed to be fair and equitable so as to meet the Town's annual budget commitments. Rate increases are based on using the average of the December LGPI and CPI for the current year.

In setting its rates for the 2018/19 financial year Council has considered the following:

- its Community Plan 2016-2020;
- its Long Term Financial Plan Estimates 2016-2026;
- its Financial Guiding Principles;
- its Budget Principles;
- the current economic climate;
- the specific issues faced by our community;
- the Annual Business Plan and Budget for the 2019/2020 financial year;
- the impact of rates on the community;
- the impact of rates on businesses;
- the relationship between Council objectives and rating strategy;
- Council's debt strategy;
- required funding for future asset replacement;
- the impact of differential changes in property valuations across the Town;
- as may be relevant, issues of consistency and comparability across Council areas in the imposition of rates on sectors of the community such as business; and
- issues of equity arising from circumstances where ratepayers provide or maintain infrastructure that might otherwise be provided or maintained by Council and whether discretionary rebates will be granted.

### **2.2 Business Impact Statement**

The Council has considered the impact of rates on businesses in the Council area. In considering the impact, Council assessed the following matters:

- those elements of the Council's strategic management plans relating to business development;
- the current and forecast economic climate as identified in Council's environmental scan;
- operating and capital projects for the coming year that will principally benefit industry and business development within the Town;
- movement in the Consumer Price Index (CPI) and other relevant indices such as the Local Government Price Index (LGPI) ; and
- valuation changes in commercial and industrial properties across the Town as compared with valuation changes in residential properties across the Town.

### **3. Components of Rates**

#### **3.1. A rate in the dollar**

The largest component of rates is the component that is calculated by reference to the value of land. Council will officially "declare" the rate in the dollar before 31 August of each year. Council can impose rates that differ (i.e. higher or lower) based on the locality and/or use of the land (residential, commercial, primary production, industrial, vacant, etc.).

To ensure an equitable distribution of the rate burden and to account for the variations within the community's capacity to pay, the Council will continue to apply differential rates based on use of the property.

For the purposes of sections 156 and 167 of the Act, the following categories of land use are declared as permissible differentiating factors:

- (a) Residential comprising the use of land for a detached dwelling, group dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling within the meaning of the Development Regulations;
- (b) Commercial—Shop comprising the use of land for a shop within the meaning of the Development Regulations;
- (c) Commercial—Office comprising the use of land for an office within the meaning of the Development Regulations;
- (d) Commercial—Other comprising any other commercial use of land not referred to in the categories specified in paragraph (b) or (c);
- (e) Industry—Light comprising the use of land for a light industry within the meaning of the Development Regulations;
- (f) Industry—Other comprising any other industrial use of land not referred to in the category specified in paragraph (e);
- (g) Primary Production comprising—
  - i. farming within the meaning of the Development Regulations; and
  - ii. horticulture within the meaning of the Development Regulations; and
  - iii. the use of land for horse keeping or intensive animal keeping within the meaning of the Development Regulations; and
  - iv. in respect of a dairy situated on a farm—the use of land for a dairy within the meaning of the Development Regulations; and
  - v. commercial forestry;
- (h) Vacant land comprising the non-use of vacant land;
- (i) Other comprising any other use of land not referred to in a previous category.



### 3.2 Differential General Rates

Land use is a factor to levy differential rates. If a ratepayer believes that a particular property has been wrongly classified by the Council as to its land use, then the ratepayer may object to that land use (to the Council) within 60 days of being notified. The objection must set out the basis for the objection and details of the land use that, in the opinion of the ratepayer, should be attributed to that property. The Council may then decide the objection as it sees fit and notify the ratepayer. A ratepayer also has the right to appeal against the Council's decision to the Land and Valuation Court.

### 3.4 Fixed or Minimum Charge

Council can apply either:

- a fixed charge (applying equally to all rateable properties); or
- a minimum rate (to lower-value properties)
- (or neither) but cannot use both of these mechanisms.

#### ***Minimum rate***

In accordance with Section 158 of the Act, Council imposes a minimum rate, as it considers it appropriate that all rateable properties make a base level contribution to the cost of:

- Administering the Council's activities and
- Creating and maintaining the physical infrastructure that supports each property.

The minimum rate is levied against the whole of an allotment (including land under separate lease or licence) and only one minimum rate is levied against two or more pieces of adjoining land owned and occupied by the same ratepayer.

Section 158 (2) of the Acts provides direction on which properties will be exempt from the minimum rate. No more than 35% of the total number of properties in the area subject to the separate assessment of rates may be affected by the minimum rate.

Council will assess and determine the maximum percentage of properties on minimum rate as part of the annual business plan process, and will report on that maximum percentage in the Annual Business Plan.

### 3.5. Natural Resources Management Levy

The Council is required under the Natural Resources Management Act 2004 to make a specified contribution to the Adelaide and Mount Lofty Ranges NRM Board. It does so by imposing a separate rate against all rateable properties. This separate rate is effectively a State tax that Councils are required to collect, and return to a State Government agency, the Adelaide and Mount Lofty Ranges NRM Board.

## 4. Help with Rates

### 4.1. Concessions

To check eligibility, contact the Department for Communities and Social Inclusion (DCSI) Concessions Hotline 1800 307 758 or at [www.sa.gov.au/](http://www.sa.gov.au/)

### 4.2. Remission of Rates

The Council can partially or wholly remit (i.e. waive) rates on the basis of hardship. Ratepayers experiencing financial hardship can contact the Council's Rates Officer to discuss the matter. Such inquiries are treated confidentially, and any application will be considered on its merits. While arrangements for extended payments of rates are negotiable, remission of rates in whole, or in part, is rarely approved.

Access the hardship application form from Council's website.

### 4.3. Postponement of Rates

#### Seniors

Ratepayers who hold a State Seniors Card (or who are eligible to hold a State Seniors Card and have applied for one) are able to apply to Council to postpone payment of rates on their principal place of residence. Postponed rates remain as a charge on the land and are not required to be repaid until the property is sold or disposed of.

More information and an application form are available from the Council's Rates Officer on:

**Phone:** +61 8 8342 7100

**Fax:** +61 8 8269 7820

**E-mail:** [walkerville@walkerville.sa.gov.au](mailto:walkerville@walkerville.sa.gov.au)

**Post:** PO Box 55, Walkerville 5081

**In person** at 66 Walkerville Terrace, Gilberton SA 5081

They can also be found on the Council's website;

[http://www.walkerville.sa.gov.au/webdata/resources/files/Postponement\\_of\\_Rates\\_Seniors\\_Information.pdf](http://www.walkerville.sa.gov.au/webdata/resources/files/Postponement_of_Rates_Seniors_Information.pdf)

[http://www.walkerville.sa.gov.au/webdata/resources/files/Postponement\\_of\\_Rates\\_Seniors\\_Application\\_Form.pdf](http://www.walkerville.sa.gov.au/webdata/resources/files/Postponement_of_Rates_Seniors_Application_Form.pdf)

## **5. Rebate of Rates**

### **5.1. Compulsory rebates**

Councils are required to rebate (discount) the rates payable on some land.

A 100% rebate must be applied to land used for:

- health services;
- religious purposes;
- public cemeteries; and
- the Royal Zoological Society.

A compulsory rebate of at least 75% (or more, at the Council's discretion) must be applied to land used by:

- community service organisations; and
- schools and universities.

### **5.2. Discretionary rebates**

In addition, Council has the discretion to rebate any percentage of rates for a number of other purposes, such as:

- securing proper development of an area;
- assisting or supporting a business;
- preservation of historically significant places;
- facilities or services for children or young persons; or
- accommodation for the aged or persons with disability; or
- other purposes.

Persons 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 as well as any other information that the Council may reasonably require.

Each rebate that is granted either reduces Council's revenue and hence its capacity to provide services, or else it effectively increases the amount that must be collected from other ratepayers. Decisions on these applications must be carefully considered and upon receipt of an application for a discretionary rebate, Council will take into account:

- why there is a need for financial assistance through a rebate;
- the level of rebate being sought;
- the extent of financial assistance, if any, being provided in respect of the land by Commonwealth or State agencies;
- whether, and if so to what extent, a ratepayer is providing a service within the Council area;
- whether the ratepayer is a public sector body, a private not for profit body or a private or profit body;
- the nature and extent of Council services provided in respect of the land, in comparison to services provided elsewhere in the Council's area;
- the community need, if any, that is being met by activities carried out on the land;
- the extent to which activities at the land provide assistance or relief to disadvantaged persons;



- the desirability of granting a rebate for more than one year;
- consideration of the full financial consequences of the rebate for the Council;
- the time the application is received;
- whether you may be eligible for a Council community grant;
- any other matters and policies of the Council, which the Council considers relevant.

After considering these matters, Council may grant a rebate subject to specific conditions or refuse to grant any rebate of rates.

The Council may grant a discretionary rebate where two non-contiguous titles form a single residential. In those circumstances, Council may grant a rebate subject to further conditions. For example, in consideration for the grant of such a rebate and to avoid two non-contiguous titles from being sold independently, an applicant may be required to grant Council a caveatable interest over the relevant title (or titles). Any such conditions will be at the discretion of Council.

## **6. Payment Of Rates**

Rates are declared annually, and may be paid, in one lump sum, or in quarterly instalments that fall due in early September, December, March and June. Council will determine the exact date that rates fall due, no later than 31 August of each year. Various options for paying rates will be clearly indicated on the rates notice. Ratepayers who have (or are likely to have) difficulty meeting these payments, should contact the Council's Rates Officer to discuss alternative payment arrangements. Such inquiries are treated confidentially.

Currently Rates can be paid through:

- BPay Service
- Telephone 1300 276 468 using MasterCard or Visa Card
- Council's website using MasterCard or Visa Card
- in person at Council offices
- cheque, money order, cash, EFTPOS, MasterCard or Visa Card facilities are available for payments (American Express and Diners Club cards are not acceptable)
- post addressed to the Town of Walkerville, PO Box 55, WALKERVILLE SA 5081
- Australia Post.

### **6.1. Late Payment**

The Council will impose a penalty of a 2% fine on any late payment for rates in accordance with section 181(8) of the Act.

A payment that continues to be late is then charged an interest rate for each month it continues to be in arrears, including the amount of any previous unpaid fine and including interest from any previous month. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to recover the administrative cost of following up unpaid rates and to cover any interest cost Council may meet because it has not received the rates on time.

Ratepayers who do not pay rates by the due date will receive a reminder notice within six business days after the due date for payment.

Should rates remain unpaid after the reminder notice period has expired, Council will issue the final notice of overdue rates with late payment fines. If the rates remain unpaid for two quarters, debt collection will commence.

When Council receives a partial payment of overdue rates, the Council must apply the money as follows:

- first – to satisfy any costs awarded in connection with court proceedings (if applicable);
- second – to satisfy any interest costs;
- third – in payment of any fines imposed;
- fourth – in payment of rates, in chronological order (starting with the oldest account first).

Fines are imposed for falsely claiming eligibility for rebates, and for failing to notify the Council when eligibility no longer applies. See Section 159 of the Act.

## 6.2. Fine Waiver

Council is prepared to waive fines for late payment of rates for a limited range of circumstances;

- Financial difficulties due to unemployment or sickness of the principal income earner
- Accidents or sudden hospitalisation

The following reasons are considered as not acceptable:

- Loss of cheques for payment of rates in the post
- Late remittances for payments made by Financial Institutions on the clients behalf
- Absenteeism from the area due to business or pleasure purposes
- Intentional late payment as an objection for alleged non-receipt of expected services
- Simple oversight and no other explanation given
- Non receipt of rate notices as a result of change in postal address and not communicated to Council Administration

Fines may be waived by Administration as per Council delegation as restricted to:

Request	Frequency	Fine	Accounts Officer	Group Manager Corporate Services	CEO	
In writing	Twice in last 24 Months	< = \$50	Yes			
In writing	> Twice in last 24 Months	>\$50 <= \$100		Yes		
In writing	> Twice in last 24 Months	>\$100 <= \$500			Yes	

Any fine waiver requests received will be recorded against the respective assessment file in Councils record management system.

### 6.3. Sale of Land for Non-Payment of Rates

Council may sell any property where the rates have been in arrears for three years or more. Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts, and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

### 7. Contacting the Council's Rates Officer

For further information, queries, or to lodge an application for rate postponement or remission, contact should be made with the Council's Rates Officer on:

**Phone:** +61 8 8342 7100

**Fax:** +61 8 8269 7820

**E-mail:** [walkerville@walkerville.sa.gov.au](mailto:walkerville@walkerville.sa.gov.au)

**Post:** PO Box 55, Walkerville 5081

**In person** at 66 Walkerville Terrace, Gilberton SA 5081

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