



Rate Capping Rebate Policy

<i>Responsible Officer/s</i>	Chief Finance Officer Chief Executive Officer
<i>Relevant Legislation / Documents</i>	Local Government Act 1999 Other Policy/Procedure
<i>Adopted</i>	14 July 2006
<i>Reviewed</i>	June 2022
<i>Next Review</i>	June 2023

A. Purpose

The policy provides for a capping rebate on general rates to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to rapid changes in valuations.

B. Objective

This Policy has been developed in accordance with section 166 (1)(i) of the Local Government Act 1999 which confers power on the Council to grant a rebate where the Council considers this to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by the ratepayer:

- (i) 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; or
- (ii) due to a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.

C. Policy

1. Rate Capping

Council makes available a capping rebate on general rates to provide relief against what would otherwise amount to a substantial change in rates payable by a ratepayer, due to rapid changes in valuations. A rebate of general rates will be granted to the principal ratepayer upon application in accordance with the Local Government Act 1999 Sec 166 (1)(i)(ii), where the rebate is considered by Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to rapid changes in valuations. A rebate of rates or charges under subsection (1) may be granted on such conditions as Council thinks fit.

Where the amount of capital value has increased by more than the stipulated % from the prior financial year, an application may be submitted and a rebate provided of the difference (in rates payable) between the rates that would have been payable plus the stipulated % and the general rates levied.

The rate cap will not apply where any of the following changes have occurred on the property:

- ownership has changed since 1 January of the prior year.
- improvements have been made on property since 1 January of the prior year with a value in excess of \$10,000.
- there has been a change of land use, or there have been zoning changes which have contributed to the increase in valuation.
- the valuation has increased due to the maturity of plantings which have been planted within the previous 6 years.

All applications must be submitted to Council by 30 September of the rating year. The Council reserves the right to refuse to consider applications received after this date.

2. Due and Payable

Rates raised are payable on the due date and may not include any applied rebate.

3. Delegation

The Council has delegated its power, pursuant to Section 44 of the Act to determine applications and to grant a discretionary rate cap rebate to the Chief Executive Officer or their delegate.

D. Availability

This Policy will be available for inspection at the Council Offices at Loxton or Waikerie during ordinary business hours at no charge.

Copies of this Policy will also be available from Councils website: www.loxtonwaikerie.sa.gov.au or postal copies may be obtained from the Council Office free of charge.

E. Document history and version control

Date	Version	Authorisation	Amendment details
08/07/2005	1.0	Council Meeting	First version
14/07/2006	1.0	Council Meeting	No changes noted
07/08/2007	1.0	Council Meeting	No changes noted
18/07/2008	1.0	Council Meeting	No changes noted
17/07/2009	1.0	Council Meeting	No changes noted
16/07/2010	1.0	Council Meeting	No changes noted
22/07/2011	1.0	Council Meeting	No changes noted
02/08/2012	1.0	Council Meeting	No changes noted
01/08/2013	1.0	Council Meeting	No changes noted
18/07/2014	1.0	Council Meeting	No changes noted
03/07/2015	1.0	Council Meeting	No changes noted
08/08/2016	1.1	Council Meeting	This version includes the amended policy template and document history and version control protocols
03/08/2017	1.1	Council Meeting	No changes noted
20/07/2018	1.2	Council Meeting	Minor changes to update dates and the addition of council's value statement
17/06/2022	1.3	Council Meeting	Transfer to new template