Port Pirie Regional Council

RATES POLICY	
Type	Governance
Category	Corporate & Community
Responsible Officer	Director Corporate & Community
First Issued / Adopted	January 2009
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Last Reviewed	26 February 2025, 31 July 2024, 5 July 2023, 22 June 2022,25 August 2021, 16 November 2020, 23 August 2019
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Next Review Date	July 2025
Applicable Legislation	Local Government Act 1999, Local Government (Financial Management) Regulations 2011, Local Government (General) Regulations 2013 Valuation of Land Act 1971
Related Documents	Community Engagement Policy & Procedure Debt Collection Policy Financial Hardship Policy Financial Hardship (CWMS) Policy Funding Policy Rates Procedure Rating and Other Funding Policy Options. Financial Sustainability Information Paper No.20. LGA SA. *Dec.2024*
Public Consultation Required	Yes: 1) Annually with draft Business Plan (LG Act, Sect.123) 2) Proposed change in the Policy for: • Basis of Rating (LG Act, Sect 151); • Basis of Differential Rates (LG Act, Sect 156); and • Valuation of Rates (LG Act, Sect 167).
File Reference (Altus)	2024.1308

1. PURPOSE

The purpose of the Policy is to provide legislative requirements and policy guidelines for:

a) the setting of rates every year including the composition of the Council rates structure and the payment of rates; and
b) representing the Council's commitment to balancing the principles of taxation.

2. SCOPE

The scope of the Policy is all land within a Council area is rateable, except for specifically exempt land (e.g. certain Crown Land, Council occupied land and a few other limited categories).

3. DEFINITIONS

Refer **Attachment A**

4. POLICY

Rates are not a fee for services and constitutes a system of taxation for Local Government purposes referred to as general rates. Council also raises the following revenue through annual service charges which are charged in addition to the general rates:

a) kerbside waste collection and disposal;
b) community wastewater management scheme (Crystal Brook and Napperby) and
c) State Government Regional Landscape Levy.

4.1 COUNCIL'S DUTIES AND POWERS

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

4.2 PRINCIPLES OF TAXATION

The Council is committed to balancing the following principles of taxation:

a) Benefits received.
b) Capacity to pay.
c) Administrative simplicity.
d) Economic efficiency.
e) Policy consistency.

4.3 VALUATION OF LAND

Council is permitted to adopt one of two valuation methodologies to value the properties in its area. They are:

a) *Capital Value* – the value of the land and all of the improvements on the land.
b) *Annual Value* – a valuation of the rental potential of the property.

Council uses capital value as the basis for valuing land and considers that this method provides the fairest way to distribute the rate burden across all ratepayers on the following basis:

a) the 'capacity to pay' principle of taxation; and
b) property value (capital value/market value) which is provided to the Council each year from the Office of the Valuer General.

Objections by ratepayers to valuations may be made to the Office of the Valuer General. The Council has no role in this process. The lodgement of an objection does not change the due date for the payment of rates.

Certain properties may be eligible for a "notional value" under the *Valuation of Land Act 1971.* A notional value is generally less than the capital value and therefore would result in reduced rates. An application for a notional value must be made to the Office of the Valuer General. A notional value will stay with the property until any of the conditions are no longer relevant to the property.

4.4 COMPONENTS OF RATES

The components of the Rates consist of:

a) General rates, which are made up of:
   (i) a fixed charge; and
   (ii) a rate in the dollar based on the value of land (which differs based on the locality in which the rateable property is situated and the use to which the property is put).
b) Annual service charges with respect to certain specific services it provides; and
c) A regional landscape levy to cover the cost of the Council's mandatory contribution to the Northern and Yorke Landscape Board.

4.4.1 Fixed charge component of general rates

Council has the discretion:

(i) to apply a fixed charge (applying equally to all rateable properties) as a component of general rates; or
(ii) to apply a minimum rate (to lower-value properties) and/or alter the amount that would otherwise be payable by way of rates in respect of land that falls within a range of values determined by the Council; or
(iii) not to apply (i) or (ii)

NOTE: Council cannot use both (i) and (ii) of these mechanisms at the same time.

Most Council services which are funded from general rates revenue are provided and available to all ratepayers. The Council accordingly considers it is equitable to impose a uniform fixed charge as a component of its general rate.

Council has discretion to collect up to 50% of its general rate revenue from a fixed charge. The Council's policy is to limit the amount collected by a fixed charge to approximately 32% of total general rate revenue. The amount of the fixed charge is clearly indicated on the rates notice.

4.4.2 Rate in the dollar (based on the value of land) component of general rates

The largest component of rates is the component calculated by reference to the value of the land, the locality of the land and/or the land use (residential, commercial, primary production, industrial, vacant etc.) i.e. the rate in the dollar can fluctuate based on these components.

The different 'localities' relied upon by Council for rating purposes are the zones and subzones of the Council under the Planning and Design Code and also the *Local Government (General) Regulations 2013* (refer **Attachment B**).

The particular differential rates which apply to each combination of locality and land use in a particular year will be determined and declared from year to year.

The Council will also publish the expected level of revenue to be raised by differential rates in its annual business plan each year.

Though specific rates will be adopted and declared from year to year, Council will as a matter of policy generally apply the following differential rating strategies according to the locality of the land and its use, having regard to the predominant use of the land (also refer **Attachment C**):

(i) Residential properties;
(ii) Industrial and commercial businesses;
(iii) Industry – Other land use and which is located within the Significant Industry subzone of the Strategic Employment zone;
(iv) Primary production;
(v) Vacant land; and
(vi) Other land

4.4.3 Service Charges

The Act allows Councils to impose a charge to recover the cost of certain services provided or made available to specific properties (including non-rateable land). It helps service recipients appreciate costs involved and provide feedback on value to service providers. Properties that cannot receive the service are not funding the provision or availability to others.

4.4.4 Community Wastewater Management Scheme (CWMS)

Council provides and maintains a CWMS (sewerage system) within the townships of Crystal Brook and Napperby. Charges are made to both rateable and non-rateable properties in Crystal Brook and Napperby townships, according to the number of services connected to a property. A reduced amount is charged for vacant properties within the service area.

The purpose of this charge is to recover the actual operating and maintenance costs for the scheme, in addition to making provision for future upgrades and development. The charges for CWMS services are calculated in accordance with the requirements of the Act and the requirements of the Essential Services

Commission of South Australia and is reviewed annually in conjunction with a review of the long-term operation, maintenance and replacement of each system.

Any amounts recovered but unspent in any year are retained by Council in a dedicated reserve fund, from which future costs of the services will be recovered.

4.4.5 Kerbside Waste Management Service Charge

Council directly charges residential ratepayers via their Council Rates for their kerbside waste collection services. The total amount recovered must not exceed the cost of providing the service. The charge is reviewed and updated annually, against the cost to provide the service.

NB: Commercial properties have voluntarily participated in the collection service and are invoiced through Council's debtor system, with no impact on rates.

Properties may receive a discounted charge where their property access point is more than 500 metres from their bin collection point. These discounts are applied automatically against these properties.

4.4.6 Regional Landscape Levy

Council is required under the *Landscape South Australia Act 2019* to make a specified contribution to the Northern and Yorke Landscape (SA) Board. The Council is then required to reimburse itself for this contribution by applying a rate in the dollar against the capital value of every rateable property.

This separate rate is effectively a State tax that Councils are required to collect, and return to a State Government agency, the local Board. Even though it appears on the Council's rates notice, enquiries about this component should be directed to the Northern and Yorke Regional Landscape (SA) Board.

4.4.7 Help With Rates

Rate payers may apply for help (assistance) with the payment of the Council Rates by applying to Council under one of the following, where applicable (refer **Attachment D**):

a) Concessions;
b) Remission of Rates (Council has a discretion to partially or wholly remit (i.e. waive) rates on the basis of financial hardship. For further information see the Council's Financial Hardship Policy;
c) Postponement of Rates. Holders of a State Seniors Card are eligible (under certain conditions) to postpone on a long-term basis.
   Persons other than the holders of a Seniors Card may also apply for postponement of rates.
d) Compulsory Rebates. Councils are required to rebate (discount) the rates payable on some land. A 100% rebate will be applied to land used for
   (i) Health services;
   (ii) Religious purposes;
   (iii) Public cemeteries;

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

(i) Community service organisations; and

(ii) Schools and universities.

e) Discretionary Rebates. In addition, the Council is allowed a wide discretion to rebate any percentage of rates for a number of other purposes, such as:

(i) securing proper development of an area;
(ii) assisting or supporting a business;
(iii) preservation of historically significant places;
(iv) facilities or services for children or young persons; or
(v) accommodation for the aged or persons with disability; or
(vi) other purposes.

NOTE: Each rebate that is granted either reduces the Council's revenue and its capacity to provide services, or else it effectively increases the amount that must be collected from other ratepayers.

In assessing applications for discretionary rebates, Council will take into account up to sixteen (16) different factors which are listed in **Attachment D**.

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

Ratepayers awaiting the outcome of an application for one of these concessions should not delay in paying their rates, as penalties apply for late payment.

4.5 PAYMENT OF RATES

Rates are declared annually and may be paid either in full by the due date in September, or by 4 instalments that generally fall due in September, December, March and June. The exact date that rates fall due and various options for paying rates are clearly indicated on the rates notice. Rates Notices are sent at least 30 days prior to the due date.

Council can assist those ratepayers experiencing financial difficulties and so may not be able to meet the rates payment due dates. There are a number of options available including alternative instalment payment plans and waiving of rates under specific circumstances. (Refer to the Financial Hardship Policy).

4.5.1 Late Payment

Under the Act, a penalty of a 2% fine is automatically imposed on any late payment for rates. This fine may be remitted (waived) in whole, or in part, at the discretion of Council. (See "Remission of Rates" in this policy).

A payment that continues to be overdue then attracts interest at a rate prescribed in the Act 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 these fines and interest include 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 financial interest cost Council may need to meet because it has not received the rates on time.

Fines and interest will not be raised for those ratepayers who have registered a formal payment arrangement using Payble. Where two consecutive payments are missed under a formal payment arrangement with Payble, any overrides will be removed, and fines and interest will be accrued in accordance with the Act.

Council issues a Reminder Notice and a Final Notice for payment of rates when rates are overdue (i.e. unpaid by the due date). Should rates remain unpaid, debt collection will be commenced. This may result in additional fees that are recoverable from the ratepayer.

When Council receives a full or partial payment of overdue rates, the payment must be applied as follows:

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

4.5.2 Sale of Land for Non-Payment of Rates

Under Section 184 of the Act Council may sell any property where the rates have been in arrears for three years or more.

Council is required to notify the principal ratepayer of the land of its intention to sell the land, provide the recipient 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.

A copy of this notice is also sent to the registered mortgagee and, if the land is held from the Crown, a State government minister. If the principal ratepayer is not the owner, a copy is also sent to the owner.

4.6 RELATIONSHIP BETWEEN THIS POLICY & ANNUAL BUSINESS PLAN

Pursuant to Section 123 of the Act, the Council adopts an Annual Business Plan each year. The Council must undertake public consultation on a draft version of the Annual Business Plan before it adopts its Annual Business Plan. Whenever a version (including a proposed revised draft version) of this Policy is attached to and/or referred to in a draft Annual Business Plan which is made available for public consultation, the Council will give due consideration to any comments which are received during public consultation upon the draft Annual Business Plan which relate to this Policy.

5. DOCUMENT REVIEW

Document Review will occur in accordance with the Policy Review Schedule and/ or when material changes to this document are required due to one or more of the following:

(a) changes in relative legislation;

(b) change in relevant related document/s;
(c) new information, requirement or commitment;
(d) change to intent;
(e) change to delegated authority;
(f) as the CEO or relevant Director determines.

6. FURTHER INFORMATION

This policy will be available to be downloaded, free of charge, from Council's internet site: www.pirie.sa.gov.au

Copies will be provided to interested parties upon request and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

Ratepayers should contact the Rates Officer for further information and to discuss their specific circumstances.

7. DOCUMENT HISTORY

Version No.	Date Approved	Minute Reference	Notes/ Changes
1.0	Jan 2009	Unknown	New document
2.0	June 2021	SM26/21	Added: Council considers that the Valuer-General's valuations represent a contemporary and reliable source of information regarding property valuations for rating purposes and, for this reason (sect. 3-Valuation of Land); Information regarding general rates consisting of two components (Sect. 4 Components of Rates); Fixed Charge component of general rates (Sect. 4.1); The different 'localities' relied upon by the Council for rating purposes are the zones (including 13 dot points) and sub-zones (including 6 dot points), and land use categories (including 9 dot points); Particular differential rates determined and declared from year to year etc. Specific rates will be adopted and declared from year to year and etc. (Sect.4.2 Rate in the Dollar); (including non-ratable land) + Imposing an annual service charge to cover the cost of a specific service where permitted by the Act (rather than funding the service through general rates revenue (Sect.4.3 Service Charges); Charges for CWMS services must be calculated in accordance with the requirements of the Act and the requirements of the Essential Services Commission of South Australia (Sect. 4.3.1); The Council is then also required to reimburse itself for this contribution + Regional Landscape Board (Sect. 4.4 Regional Landscape Levy); For further information see the Council's Financial Hardship Policy (Sect. 5.2 Remissions of Rates); whether a rebate was granted in a prior year or years and, if so, any difference in circumstances since the prior rebate

			or rebates were granted + whether a rebate can be designed to meet the purpose behind the rebate (including for example through imposition of specific conditions to ensure the ratepayer acts consistently with the purpose for which the rebate is provided) (Sect. 5.4.2 Discretionary Rates); Rates Notices are sent at least 30 days prior to the due date + Council can assist those ratepayers experiencing financial difficulties and so may not be able to meet the rates payment due dates. There are a number of options available including alternative instalment payment plans and waiving of rates under specific circumstances. (Refer to the Financial Hardship Policy) (Sect. 6 Payment of Rates); Pursuant to section 123 of the Act, the Council adopts an Annual Business Plan each year. The Council must undertake public consultation on a draft version of the Annual Business Plan before it adopts its Annual Business Plan + Whenever a version (including a proposed revised draft version) of this Policy is attached to and/or referred to in a draft Annual Business Plan which is made available for public consultation, the Council will give due consideration to any comments which may be are received during public consultation upon the draft Annual Business Plan which relate to this Policy. (Sect. 7 Relationship Between this Policy & Annual business Plan); Ratepayers should contact the Rates Officer for further information and to discuss their specific circumstances Further Information). Changes: Compulsory to Annual (Sect. 1 Council's Duties & Powers); Title of Sect. 4.2 Rate in the Dollar (based on the value of land) component of general rates (Sect 4.1); update of differential rates (Sect 4.1); Deleted: Council's dedicated major special industrial, commercial and storage (Sect 4.1 Industry – Other); Paragraph - Due to the need to balance the community's capacity to pay… and two dot-points (Sect. 4.2 Rate in the Dollar- fixed charge); The use of such a charge is appropriate whenever beneficiaries can be identified and it is practical to do so (Sect. 4.3 Service Charge); (which is adjusted by legislation each year (Sect. 6.1 Late Payment);
3.0	July 2023	SM21/23	Added: Section 4.2 Rate in the dollar; Updated: Council's differential rating Deleted in Section 6 – Further Information: the location of the Council Offices at Port Pirie and Crystal Brook; and the words – for inspection at the Council offices listed below during ordinary business hours and available.

4.0	July 2024	SM32/24	Added: Site Value - the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements. (Sect. 3 Valuation of Land); The different 'localities' relied upon by the Council for rating purposes are the zones and subzones of the Council under the Planning and Design Code. In particular, at the time of the last update of this Policy, these are the following zones – Township, Township Main Street, Tourism Development, Urban Activity Centre (Sect. 4.2 Rate in the Dollar (based on the value of land)); PPRC website address (Sect. 6 Further Information). Changed: Office of Valuer General to State Valuation Office (Sect. 3 Valuation of Land); Deleted: Fines and interest will not be raised for those ratepayers who have registered a formal payment arrangement using Payble. Where two consecutive payments are missed under a formal payment arrangement with Payable, any overrides will be removed, and fines and interest will be accrued in accordance with the Act + Reminder Notice and (Sect. 6.1 Late Payment);
5.0	Feb. 2025	OM044/25	Reformatting of Policy, including separation of Policy into a Policy and Procedure, numbering of Policy sections; introduction of online payment system for Council Rates; and transferring of information from the body of the Policy into Attachments. Added: introduction of online payment system for Council Rates + Fines and interest will not be raised for those ratepayers who have registered a formal payment arrangement using Payble. Where two consecutive payments are missed under a formal payment arrangement with Payble, any overrides will be removed, and fines and interest will be accrued in accordance with the Act + Reminder Notice and (Sect. 6.1 Late Payment)

Attachment A: Definitions

(the) Act
means the Local Government Act 1999

Community Wastewater Management Scheme (CWMS)
means a service/system for the collection, treatment and/or disposal of wastewater and/or effluent and the number of property units that apply with respect to the relevant land, as determined under the CWMS Property Units Code.

Differential rating strategy
means the strategy where a rate may be applied to a category of land that is different to the rate applied to other land categories.

Discretion/ Discretionary Rebate
means a rebate which has been applied under Sections 166 of the Act

Hardship
means a person or body experiencing a lack of financial means that may be temporary or ongoing that has been substantiated by provision of relevant supporting evidence. A situation where a person chooses not to meet a liability for an unpaid debt is not considered to be hardship.

Not-for-profit body (organisation)
means an organisation that does not operate for the profit, personal gain or other benefit of particular people (for example, its members and the people who run it, or their friends or relatives)

Notional value
means the unadjusted value of an asset (land/ property) without taking into account deductions and premiums, such as expenses, taxes, and inflation.

Payble
means an online payment system for paying Council Rates.

Postponed rate
means any rates postponed under Section 182 or 182A of the Act.

Principles of Taxation
Refers to:

a) Benefits received. (i.e. services provided or resources consumed). Reliance on this principle suggests that (all other things being equal) a person who receives more benefits should pay a higher share of tax.
b) Capacity to pay. This principle suggests that a person who has less capacity to pay should pay less and that persons of similar means should pay similar amounts.
c) Administrative simplicity. This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
d) Economic efficiency. This refers to whether or not the tax distorts economic behaviour.
e) Policy consistency. The principle that taxes should be internally consistent and based on transparent, predictable rules that are understandable and acceptable to taxpayers.

Property value
is a relatively good indicator of wealth (when lifetime incomes, including incomes from capital gains, are taken into account). Capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.

Rate in the Dollar
means the rate that applies to properties in the calculation of the general rate payable by way of Council Rates.

Rebate (rates)
means an amount that a rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act.

Remission (rates)
means any reduction in amount payable granted in accordance with Section 182 of the Act.

Service Charge (rates)
means a charge imposed for the provision of a prescribed service under Section 155(1) of the Act

Attachment B: Council Zones/Subzones Under Planning & Design Code & Land Use

Council **zones** under the Planning & Design Code are:

- Community Facilities
- Conservation
- Coastal Waters & Offshore Islands
- Deferred Urban
- Employment
- Employment (Bulk Handling)
- Infrastructure (Airfield)
- Local Activity Centre
- Rural
- Rural Living
- Suburban Activity Centre
- Strategic Employment
- Suburban Neighborhood
- Township
- Tourism Development
- Township Main Street
- Urban activity Centre

Council **subzones** under the Planning & Design Code are:

- Visitor Experience (*subzone of Conservation zone*)
- Significant Industry (*subzone of Strategic Employment zone*)

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The **land use categories** prescribed under the *Local Government (General) Regulations 2013 are:*

- Commercial - Shop
- Commercial - Office
- Commercial - Other
- Industry - Light
- Industry - Other
- Primary Production
- Residential
- Vacant Land
- Other

Attachment C: Council's Differential Rating Strategies

Council will, as a matter of policy, generally apply the following differential rating strategies according to the locality of the land and its use, having regard to the predominant use of the land:

1. **Residential properties**
   Council's differential rating structure is based on the assumption that residential properties across localities represent the majority number of rateable properties (78%) and that other categories should be calculated as a percentage of this "base rate".

2. **Industrial and Commercial businesses**
   Council acknowledges that industrial and commercial businesses located in most localities in the area can generate a greater relative consumption of Council's infrastructure and services, therefore being a greater draw on Council's resources. A differential rate of 190%-240% of the base rate applies for these land use categories across the majority of the district.

3. **Industry – Other land use** (*located within the Significant Industry subzone of the Strategic Employment zone).*
   A higher rate in the dollar is applied for land which has the Industry – Other land use and which is located within the Significant Industry subzone of the Strategic Employment zone. Given the unique nature and intensity of the activities carried out on the properties within this locality which are used for Industry—Other purposes, the effect of those activities on the infrastructure of the Council area, the special nature of the dedicated subzone, the degree of subjectivity as to the capital values of the properties in this subzone, and a policy position of the Council, a differential rate of 850%-900% of the base rate applies for this land use category in this locality.

4. **Primary Production**
   Council acknowledges the economic and social importance of primary production in localities across the district and wishes to support its long term viability. A differential rate of 45%-60% of the base rate applies for this land use category in all localities.

5. **Vacant Land**
   Council acknowledges that vacant land in any locality can incur a significant holding cost for constructed infrastructure (above what valuations would produce) and seeks to encourage its development or sale. A differential rate of 190%-210% of the base rate applies for this land use category across all localities.

6. **Other Land**
   Other land generally includes properties in any locality used by community groups and sporting associations, many of which are eligible and receive rebates from Council. A differential rate of 95%-115% of the base rate applies for this land use category in all localities.

Attachment D: Help With Rates

Council may offer and/or implement the following options, where relevant:

1. Concessions

The State Government has introduced the payment of a 'cost of living' concession which will be paid directly to eligible pensioners and concession card holders and replaces the previous pensioner concession amount which was deducted from rates. The payment is administered by State agencies who determine the eligibility of applicants.

Ratepayers awaiting the outcome of an application for one of these concessions should not delay in paying their rates, as penalties apply for late payment.

2. Remission of Rates

Council has a discretion to partially or wholly remit (i.e. waive) rates on the basis of financial hardship. For further information see the Council's Financial Hardship Policy.

3. Postponement of Rates

Holders of a State Seniors Card are eligible (under certain conditions) to postpone on a long-term basis, a large component of the rates on their principal place of residence. The postponed amount is subject to a monthly interest charge, with the accrued debt falling due for payment only when the property is sold or transferred to someone else.

Persons other than the holders of a Seniors Card may also apply for postponement of rates. Council will consider each case on its merits, but any successful applicant should expect that any postponed rates would be subject to accruing interest charges in the same manner as the Seniors Rate Postponement Scheme.

4. Rebate of Rates

There are two types of rebates of rates – mandatory and discretionary.

Mandatory Rebates:

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

- A 100% rebate will be applied to land used for:
  (i) Health services;
  (ii) Religious purposes;
  (iii) Public cemeteries;
  (iv) The Royal Zoological Society.

- A rebate of at least 75% (or more, at the Council's discretion) will be applied to land used by:
  (i) Community service organisations; and
  (ii) Schools and universities.

Discretionary Rebates

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

(i) securing proper development of an area;
(ii) assisting or supporting a business;

(iii) preservation of historically significant places;
(iv) facilities or services for children or young persons; or
(v) accommodation for the aged or persons with disability; or
(vi) other purposes.

Each rebate that is granted either reduces the Council's revenue and its capacity to provide services, or else it effectively increases the amount that must be collected from other ratepayers.

In assessing applications for discretionary rebates, Council will take into account:

(vii) why there is a perceived need for financial assistance through a rebate;
(viii) the level of rebate being sought;
(ix) the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
(x) whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
(xi) the applicant is a public sector body, a private not-for-profit body or a private for profit body;
(xii) the nature and extent of Council services provided in respect of the land, in comparison to services provided elsewhere in the Council's area;
(xiii) the community need, if any, that is being met by activities carried out on the land;
(xiv) the extent to which activities at the land for provide assistance or relief to disadvantaged persons;
(xv) whether a rebate was granted in a prior year or years and, if so, any difference in circumstances since the prior rebate or rebates were granted;
(xvi) the desirability of granting a rebate for more than one year;
(xvii) whether a rebate can be designed to meet the purpose behind the rebate (including for example through imposition of specific conditions to ensure the ratepayer acts consistently with the purpose for which the rebate is provided);
(xviii) consideration of the full financial consequences of the rebate for the Council;
(xix) the time the application is received;
(xx) whether the applicant may be eligible for a Council community grant;
(xxi) any other matters and policies of the Council, which the Council considers relevant.

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