



Rating & Rebate Policy

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Rating & Rebate Policy

1. Preamble

- 1.1. 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.

2. Purpose

- 2.1. This document sets out the policy of the Kangaroo Island Council for setting and collecting rates from its community.

3. Scope

- 3.1. 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.

4. Definitions

- 4.1. **CEO** means the Chief Executive Officer of the Kangaroo Island Council.
- 4.2. **Council** means the Elected Body.
- 4.3. **Kangaroo Island Council (KIC)** means the administration.
- 4.4. **CPI** means Consumer Price Index
- 4.5. **CWMS** means Community Wastewater Management Scheme
- 4.6. **DHS** means Department of Human Services
- 4.7. **EFTPOS** means Electronic Funds Transfer at Point Of Sale
- 4.8. **LGA** means the Local Government Association of SA
- 4.9. **LSA** means *Landscape South Australia Act 2019*
- 4.10. **'Landscape Levy'** means Levy imposed under the *Landscape South Australia Act 2019*
- 4.11. **'Notional Valuation'** means the capital valuation assigned by the State Valuation Office after allowing for the portion of land under a current State Heritage Agreement
- 4.12. **'SFE'** means Single Farm Enterprise
- 4.13. **'the Act'** means the Local Government Act, 1999

5. Policy Statement

5.1. Strategic Focus

5.1.1. In setting its rates for each financial year Council will consider the following:

-) Its Strategic Plan.
-) Its Long Term Financial Plan.
-) State legislative requirements.
-) Its Budget requirements.
-) The current economic climate.
-) The specific issues faced by our community.
-) The impact of rates on the community.
-) The impact of rates on businesses.
-) The relationship between Council objectives and rating policy.
-) Council's debt strategy.
-) Required funding for future asset replacement.
-) The impact of differential changes in property valuations across the Island.
-) As may be relevant, issues of consistency and comparability across Council areas in the imposition of rates on sectors of the community.

Copies of Council's Strategic Plan and Budget will be available for inspection and purchase at the Kangaroo Island Council offices and at Council's website www.kangarooisland.sa.gov.au

5.2. Method Used to Value Land

5.2.1. Councils may adopt one of three valuation methodologies to value the properties in their areas. They are:

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

5.2.2. The Kangaroo Island Council has decided to use Capital Value as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers because property value is considered a reasonable indicator of income and capital value, which closely approximates the market value of a property.

5.3. Adoption of Valuations

5.3.1. A Council may employ or engage a Valuer to value the land in the area or it may use the valuations provided by the Valuer-General, or it may use a combination of both subject to certain restrictions. The Valuer-General is a statutory officer appointed by the Governor. The Kangaroo Island Council has adopted the most recent valuations made by the Valuer-General.

5.4. Objection to Valuation

5.4.1. A person may object to a valuation of the Valuer-General in writing, setting out the reasons for the objection, and the Valuer General must consider the objection. An objection to a valuation must be made within 60 days after the date of service of the valuation notice to which the objection relates, explaining the basis for the objection. If the person then remains dissatisfied with the valuation, they have a right to a review.

5.4.2. Right-of-Review applications must be made within 21 days of receipt of the notice of the decision (in relation to the objection) from the Valuer-General. A payment of the prescribed fee for the review to be undertaken, together with the review application must be lodged in the Office of the Valuer-General, who will then refer the matter to an independent Valuer. If the person remains dissatisfied with the valuation then they have a right of appeal to the Land and Valuation Court.

The address of the Office of the Valuer-General is:

Postal: State Valuation Office
GPO Box 1354
Adelaide SA 5001
Telephone: 1300 653 345
Email: lsgobjections@sa.gov.au
Website: www.sa.gov.au/landservices

Note: Council has no role in the process of considering an objection to a valuation. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.

5.5. Notional Values

5.5.1. Certain properties may be eligible for a notional value under the Valuation of Land Act 1971. This relates to some primary production land or where there is State Heritage recognition. Any owner who believes that they are entitled to a 'notional value' must apply in writing to the Office of the Valuer-General.

5.6. Business Impact Statement

5.6.1. Council has considered the impact of rates on businesses in the Council area, including primary production. In considering the impact, Council assessed the following matters:

-) Those elements of Council's strategic management plans relating to business development.
-) The current and forecast economic climate.
-) Operating and capital projects for the coming year that will principally benefit industry and business development on the Island.
-) Movement in the Consumer Price Index (Adelaide Capital City index) and other relevant indices. The CPI represents the movement in prices associated with the goods and services consumed by the average metropolitan household for the most recent calendar year.
-) Valuation changes in commercial and industrial properties as compared with valuation changes in residential properties across the Island.

5.7. Council's Revenue Raising Powers

- 5.7.1. All land within a Council area, except for land specifically exempt (e.g. Crown Land, Council occupied land and other land prescribed in the Local Government Act, 1999 – refer Section 147 of the Act), is rateable. The Local Government Act, 1999 provides for a Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, which apply to classes of properties.
- 5.7.2. In addition, Council can raise separate rates for specific areas of the Council or service rates or charges for specific services. Council also raises revenue through fees and charges, which are determined giving consideration to the cost of the service provided and any equity issues. The list of applicable fees and charges is available for inspection and purchase at the Kangaroo Island Council offices and free of charge from Council's website www.kangarooisland.sa.gov.au
- 5.7.3. A Goods and Services Tax at a rate determined under the Goods and Services Act, 1999 will be charged on those fees not given exemption under the Act.

5.8. Differential General Rates

- 5.8.1. Council set the differential general rates for the current year after consideration of capital value changes as advised by the Valuer-General. Other factors taken into consideration include equity and fairness, simplicity, benefit to the community, impact of the differentials and the capacity to pay.
- 5.8.2. Kangaroo Island Council uses differential rating as it believes it is the fairest method of allocating rates. Council's differential rating system is based on land use.
- 5.8.3. The proposed differential general rates on the capital value of all rateable land in the area of the Council vary according to the use of the land for the current year as follows:
1. Residential
 2. Commercial – Shop
 3. Commercial – Office
 4. Commercial – Other
 5. Industry – Light
 6. Industry – Other
 7. Primary Production
 8. Vacant Land
 9. Other
 10. Marinas
- 5.8.4. If a ratepayer believes that a particular property has been wrongly classified by Council as to its land use, then the ratepayer (the objector) may object to that land use classification (to 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. Council may then decide an objection as it sees fit and notify the objector in writing of its decision.

An objector also has the right to appeal against Council's decision to the Land and Valuation Court.

- 5.8.5. A ratepayer may raise the matter with Council and, upon request, Council will provide a copy of Section 156 of the Local Government Act, 1999 which sets out the rights and obligations of ratepayers in respect of objections to a land use classification.

Note: Lodgement of an objection does not change the due date for the payment of rates.

5.9. Fixed Charge

- 5.9.1. Council imposes a fixed charge on each assessed property.
- 5.9.2. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one fixed charge is payable by the ratepayer.
- 5.9.3. The reason for a fixed charge is to ensure that all residents / owners contribute towards the provision of basic services at a reasonable level.

5.10. Service Charge – Community Wastewater Management Scheme (CWMS) (formerly known as STEDS)

- 5.10.1. Council provides a Community Wastewater Management Scheme to most properties within the townships of Kingscote, Brownlow, Parndana, American River and Penneshaw, while also maintaining a service at Parndana East. Council must cover the full cost of operating and maintaining the service, inclusive of interest payments on loans raised to upgrade the CWMS systems. Council must also allow for the future capital replacement of the system.
- 5.10.2. Council has committed to sustainable charging for CWMS on Kangaroo Island, which has been determined by the LGA and other external sources. Council will recover this cost through the imposition of a sustainable service charge per property unit as follows:
-) Areas in the townships of Kingscote, Brownlow, Parndana, Parndana East, American River and Penneshaw, with the service charge being levied on all properties (by assessment) whether connected or otherwise, and if property is developed or vacant, and located in the defined collection scheme boundaries.
- 5.10.3. The property units are determined by reference to the "CWMS Accounting Principles – The Costing and Pricing of CWMS – December 2016." published by the Local Government Association of South Australia.

5.11. Service Charges – Waste Management

- 5.11.1. Council is continuing to impose a Waste Management Service Charge in respect of the collection, treatment and disposal (including by recycling) of waste for the whole of Kangaroo Island. This charge is calculated and incurred in line with the Fleurieu Regional Waste Authority Kerbside Collection and Waste Management Policy, whilst separating the waste management services provided and payments determined as follows:-

Category 1: Waste Treatment & Disposal	Category 2: Waste Collection
All Rateable Properties.	Residential
	Commercial
	Industrial
	Primary Production

Note:-

-) *Approved Single Farm Enterprises receive Waste Rebates, however all occupied property Assessments are charged the applicable Waste Service Charges.*
-) *Non-rateable property Assessments will incur the annual Waste Management Service Charge if the Waste Collection Service is provided to the property Assessment.*

- 5.11.2. Pursuant to Section 155 of the Local Government Act, 1999 and Regulation 13 of the Local Government (General) Regulations, 2013, waste collection charges are applied on properties that are required to take their waste a distance to be collected. The Waste Collection charges are then charged based on the following tiered rates:-

- | | | |
|----|---|-------|
| a. | Collection Charge Rate: Distance Less than 500 metres | 100%; |
| b. | Collection Charge Rate: Distance Less than 2 kilometres | 75%; |
| c. | Collection Charge Rate: Distance Less than 5 kilometres | 50%; |
| d. | Collection Charge Rate: Distance Over 5 kilometres | 0%. |

- 5.11.3. Where more than one occupied building is located on land under a single assessment, Council reserves the right to impose additional charges in respect of these residential or commercial buildings. This proviso also applies to strata or other community title properties.

- 5.11.4. Council has determined that where land has been annexed specifically for the purpose of supporting telecommunications facilities, an application may be made by the land owner for a full rebate of the waste service charge based upon the merit of the application.

5.12. Tenanted property

- 5.12.1. Council has determined that tenants of premises where there are multiple occupants in occupation of what would otherwise be considered to be contiguous properties, or a single property having multiple occupants who lease the property from a common owner, will be charged rates in accordance with the Valuer-General's land use determination and will be levied the relevant waste management charges as determined under Council's Waste Management

Policy. In addition, where CWMS is available, a separate CWMS charge will be levied on each assessment.

5.13. Single Farm Enterprise (SFE)

- 5.13.1. A SFE is defined in Section 152 of the Act. The definition imposes an absolute requirement that all the occupiers be the same for all of the assessments comprising the SFE (regardless of who may own the land).
- 5.13.2. Existing SFE's that have applied to Council in preceding financial years will not need to reapply – unless requested to do so by Council.
- 5.13.3. Council reserves the right to impose additional service charges on existing SFEs if the properties have additional occupied housing contained within the properties.

5.14. Landscape Levy

- 5.14.1. The Landscape Levy, set by the LSA Boards, is a State Government tax imposed under the *Landscape South Australia Act 2019*. As such, Councils are obliged to collect the levy on behalf of the State Government for no gain to Council.
- 5.14.2. The Landscape Levy is distributed evenly throughout the Council area by the imposition of an amount on each separate assessment of rateable land in the Council area for the same amount.

5.15. State Government Concessions

- 5.15.1. To check your eligibility for State Government concessions, visit www.sa.gov.au/concessions or contact the ConcessionsSA Hotline on 1800 307 758.
- 5.15.2. **Centrelink Recipients and Low Income Earners**
- 5.15.3. The Department of Human Services (DHS) may assist Centrelink recipients and low income earners with the payment of Council rates for their principal place of residence. (Remissions are not available on vacant land or rental premises).

All queries and applications are to be directed to the DHS at:-

-) Email – concessions@sa.gov.au
-) Concessions Hotline– 1800 307 758
-) Website – www.sa.gov.au/concessions

5.16. Rebate of Rates

- 5.16.1. The Act sets out in Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.

Mandatory Rebates

- 5.16.2. Council must grant a rebate in the amount specified in respect of those land uses which the Act provides will be granted a rebate.

Rates on the following land will be rebated at **100%**:

- J Health Services - Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under Health Care Act 2008;
- J Religious Purposes - Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
- J Public Cemeteries - Land being used for the purposes of a public cemetery;
- J 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.

Rates on the following land will be rebated at **75%**:

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

- 5.16.3. 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 –

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

J **Educational Purposes**

- J Land occupied by a government school under a lease or licence and being used for educational purposes; or

- J Land occupied by a non-government school registered under the Education and Early Childhood Services (Registration and Standards) Act, 2011, and being used for educational purposes; or
- J 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.

5.16.4. Where a person or body is entitled to a rebate of 75% Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. Council may grant the further 25% rebate upon application or on its own initiative. In either case Council will take into account those matters set out within the Applications Clause of this Policy and may take into account any or all of those matters set out within that Clause.

5.16.5. Where an application is made to Council for a rebate of up to a further 25% the application will be made in accordance with the Applications Clause of this Policy and Council will provide written notice to the applicant of its determination of that application.

5.16.6. **Discretionary Rebates**

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:

- a) Where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- b) Where it is desirable for the purpose of assisting or supporting a business in its area;
- c) Where it will be conducive to the preservation of buildings or places of historic significance;
- d) Where the land is being used for educational purposes;
- e) Where the land is being used for agricultural, horticultural or floricultural exhibitions;
- f) Where the land is being used for a hospital or health centre;
- g) Where the land is being used to provide facilities or services for children or young persons;
- h) Where the land is being used to provide accommodation for the aged or disabled;
- i) Where 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;
- 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;
- k) 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
- l) 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.

- m) 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 anticipated by the Council in its annual business plan or a liability that is unfair or unreasonable.
- n) Where the rebate is to give effect to a review of a decision of the Council under the *Act*, Chapter 13 Part 2.
- o) Where the rebate is contemplated under another provision of the *Act*, 1999.

5.16.7. Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of (a), (b) or (k) and not exceeding 3 years in respect of (l).

5.16.8. Council has an absolute discretion:

-) To grant a rebate of rates or service charges in the above cases; and
-) To determine the amount of any such rebate.

5.16.9. Persons who, or bodies which, seek a discretionary rebate, will be required to submit an application form to Council and provide to Council such information as stipulated on the application form and any other information that Council may reasonably require.

5.16.10. Council acknowledges that it has a number of long standing arrangements with various organisations to provide discretionary rebates. For each such organisation Council reserves the right either to extend the rebate for another 12 months (or to inform the organisation accordingly without requiring it to submit an application) or to request an application for Council consideration. This latter situation will particularly apply if the circumstances of the organisation are known (or perceived) to have changed.

5.16.11. **Rate Capping**

To provide ratepayers with relief against what would otherwise amount to a substantial change in rates payable due to rapid changes in valuation, a rebate of general rates, by way of rate capping, for the current year may be granted to the Principal Ratepayer of an Assessment under Section 166 (1) (l) of the *Act*.

The percentage (%) of rate capping in any given year will be determined by resolution of Council.

This percentage will determine the maximum amount that any ratepayer will pay in addition to their previous general rates component.

To arrive at the rates payable in any given year council will consider, the general rates imposed for the previous full year and the amount of general rates imposed for the current year.

Eligibility for ratepayers to receive rate capping is subject to the following criteria being met:

-) The property has the same owner(s) *and the same ratepayer* in both the previous & current years;
-) The increase in capital improvement is <\$10,000; and
-) The rate code in both the previous & current years are the same.

.(? –NOTE_ this calculation hasn't been done in the past-would be a manual process each year)

5.16.12. In providing the rates capping rebate to the applicable assessments, Council has deemed the rebate should provide relief in respect of any substantial valuation change.

5.17. Payment of Rates

5.17.1. As required by Section 181 of the Act, Kangaroo Island Council offers ratepayers the opportunity to pay their rates in four equal or approximately equal instalments, due in the months of September, December, March and June each year.

5.17.2. In cases where the initial account requiring payment of rates is not sent at least 30 days prior to this date, or an amended account is required to be sent, the Chief Executive Officer has the authority to fix the date by which rates must be paid for these assessments.

5.17.3. The Chief Executive Officer also has the authority to enter into agreements with principal ratepayers relating to the payment of rates in any case where they consider it necessary or desirable to do so.

5.17.4. Rates may be paid by:-

-) BPay – through your bank;
-) In Person during the applicable business hours at the Council office
 - o 43 Dauncey Street, KINGSCOTE
 - Or
 - o Penneshaw Community Business Centre Middle Terrace, PENNESHAW
-) Internet – www.kangarooisland.sa.gov.au
-) Mail (cheque/money order) – PO Box 121, KINGSCOTE 5223

5.17.5. Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements is invited to contact Council to discuss alternative payment arrangements. Such inquiries are treated confidentially by Council.

Note: Late payment fines and interest may still apply.

5.18. Late Payment of Rates / Debt Recovery

5.18.1. The Act provides that Councils may impose a penalty on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged an interest rate, set each year according to a formula in the Act, for each month it continues to be late.

- 5.18.2. 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 Councils to recover the administrative cost of following up unpaid rates and to cover any interest cost a Council may incur because it has not received the rates on time.
- 5.18.3. Any payment extensions or arrangements will continue to be charged fines & interest until the outstanding amount is paid in full.
- 5.18.4. The Kangaroo Island Council imposes late payment penalties strictly in accordance with the Act. The ability to remit penalties in whole or part is a power vested in Council. At the Kangaroo Island Council, each case will be considered on its merits based on the information provided.

5.19. Postponement and Remission of Rates

- 5.19.1. Council may postpone or remit rates in whole or in part under section 182(1) of the Act if satisfied on the application of a ratepayer that payment would cause hardship.
- 5.19.2. The Council has an absolute discretion to:
-) grant or decline postponement or a remission of rates or service charges in such circumstances; and
 -) determine the amount of any such postponement or remission.
- 5.19.3. The ratepayer has the discretion to decide between rate postponement and rate remission whenever it is established on the application of a ratepayer that the payment of rates would cause hardship.
- 5.19.4. Council will assess whether the payment of rates will cause hardship against the expected income and expenditure of the ratepayer in the financial year to which the application relates.
- 5.19.5. Interest will be raised on any amount affected by postponement at the cash advance debenture rate used by the Local Government Finance Authority as at the commencement of each financial year.
- 5.19.6. The amount of any rate remission granted will be no greater than the difference between the fixed charge and the amount of rates raised. The Landscape Levy is payable in full.
- 5.19.7. Persons or bodies seeking rate relief under section 182 of the Act will be required to submit a written application to the Council and provide sufficient information to substantiate hardship and the need for postponement or a remission to be granted. Australian Taxation Office assessment notices and statutory declarations may need to be submitted with the application. The amount of the postponement or remission being sought also needs to be submitted.
- 5.19.8. Council requires an application for postponement or a remission of rates to be in the form of a written letter addressed to the Chief Executive Officer.

5.20. Postponement of Rates – Seniors

- 5.20.1. Eligible senior ratepayers (i.e. persons eligible to hold a Seniors card) have the option to apply to Council for a postponement of the payment of the prescribed proportion of rates for the current or a future financial year. The postponement is only available in relation to the prescribed proportion of rates being any amount in excess of \$500 per rateable year and applies to the principal place of residence of the eligible senior ratepayer.
- 5.20.2. Additional information pertaining to the property may be requested by Council to help in the decision making of the application, for example, mortgage documents.
- 5.20.3. If a postponement of the payment of rates occurs, interest will accrue at the rate specified in the Act on the amount affected by the postponement, until the amount is paid in full.
- 5.20.4. During the postponement period, Council may complete regular reviews of the outstanding balance. The reviews will be to ensure there is adequate property value available to repay the postponement amount, plus any interest held against the property upon the sale of the property. Council may request additional information be provided to complete the review.

5.21. Deferred Payments

- 5.21.1. Under special circumstances, Council's CEO or delegate may authorise a deferred payment option to ratepayers. Deferred payment options may not incur fines and / or interest during the period specified.
- 5.21.2. The deferred payment option is intended to provide financial relief for a group of property assessments who have/are experiencing the same circumstance, as a once off relief. It is not the intention of this relief to be provided on property assessments/ratepayers singularly or on an ongoing/regular basis.

5.22. Delivery of Rate Notices

- 5.22.1. Ratepayers are able to elect to have their rate notices delivered in the post or electronically and the options are:-
-) Post;
 -) Email;
 -) BPay View – via internet banking;
- 5.22.2. The default is to deliver rate notices in the post and ratepayers are able to request Council if delivery by email is preferred.

5.23. Debt Recovery

- 5.23.1. All ratepayers have until the date on which the instalment of rates is due. After that the following recovery procedure will come into effect:
- a. Fines and interest as provided by the Act will be added.

- b. An overdue notice will be forwarded within 28 days of the imposition of a late payment penalty.
- c. The debt may be placed in the hands of a debt collector if payment or arrangement for payment is not made within the overdue notice pay by date (21 days from date on overdue notice) and a notice of intention to issue a claim will be forwarded by the debt collector.
- d. Court proceedings will be instigated if the payment is still overdue after 21 days.

5.23.2. All fees and court costs will be recovered from the ratepayer.

5.23.3. When Council receives a payment in respect of overdue rates, Council applies the money received in the following order:

- a. To satisfy any costs awarded in connection with court proceedings;
- b. To satisfy any interest costs;
- c. In payment of any fines imposed;
- d. In payment of rates, in date order of their imposition (starting with the oldest account first).

5.24. Sale of Land for Non-Payment of Rates

5.24.1. Section 184 of the Act provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) 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. The Kangaroo Island Council enforces the sale of land for non-payment of rates after 3 years or more in accordance with the provisions of the Act.

5.25. Overpayment of Rates

5.25.1. Council will not pay interest on any voluntary overpayment of rates and will not refund any amount unless requested by the principal ratepayer. Any credit balance will be applied against the next instalment of rates.

5.25.2. Council may review the balance of rates on each property and if rates have been overpaid, a refund payment may be processed to the principal ratepayer. Council will require in writing if the ratepayer requests any rate refunds or overpaid rates to be paid towards future rate payments.

5.26. Applications

5.26.1. All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, Kangaroo Island Council via email at kicouncil@kicouncil.sa.gov.au or post at PO Box 121, Kingscote SA 5223 and include sufficient details to identify the relevant property and any supporting documentation in support of the application.

5.27. Changes to Assessment Records

- 5.27.1. All changes to postal address of ratepayer/owner, changes of ownership of a property and changes to ratepayer/owner name must be notified promptly to Council in writing or via Council's website at www.kangarooisland.sa.gov.au

5.28. Disclaimer

- 5.28.1. A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.
- 5.28.2. Where a ratepayer believes that Council has failed to properly apply this policy it should raise the matter with Council. In the first instance contact should be directed to the Rates Officer to discuss the matter. If after this initial contact a ratepayer is still dissatisfied, they should then write to the Chief Executive Officer, Kangaroo Island Council explaining the nature of their concerns:-

) email at kicouncil@kicouncil.sa.gov.au ; or
) post at PO Box 121, Kingscote SA 5223.

5.29. Contact Details for Further Information

	<u>Rates Officer</u>	<u>KI Council</u>
Email	rates@kicouncil.sa.gov.au	kicouncil@kicouncil.sa.gov.au
Telephone	08 8553 4500	08 8553 4500
Website	www.kangarooisland.sa.gov.au	www.kangarooisland.sa.gov.au

6. Review and responsibilities

This Rating and Rebate Policy shall be reviewed by Council and the Audit & Risk Committee annually.

7. Availability and Grievances

This Policy will be available for inspection at the Council's Offices 43 Dauncey Street, Kingscote during ordinary business hours and via the Council's website: www.kangarooisland.sa.gov.au Copies will also be provided to the public upon request, and upon payment of a fee in accordance with the Council's Schedule of Fees and Charges.

Any grievances in relation to this policy or its application should be forwarded in writing addressed to the Chief Executive Officer, Kangaroo Island Council, PO Box 121, Kingscote SA 5223

SIGNED:



Chief Executive Officer

Date: 10 May 2022

History:

Date Reviewed:	Version:	Reason for Amendment:
8 August 2008	Version 1	Final Policy
27 April 2009	Version 2	Draft Policy Adoption 2009-10
2 July 2010	Version 3	Draft Policy Adoption 2010-11
30 June 2011	Version 4	Draft Policy Adoption 2011-12
13 June 2012	Version 5	Annual Policy Review by Council 2012-13
12 June 2013	Version 6	Annual Policy Review by Council 2013-14
11 June 2014	Version 7	Annual Policy Review by Council 2014-15
09 June 2015	Version 8	Annual Policy Review by Council 2015-16
21 June 2016	Version 9	Annual Policy Review by Council 2016-17
13 June 2017	Version 10	Annual Policy Review 2017-18 Ref# C189:2017
08 August 2017	Version 11	Minor Addition to recognise transition from Council's Waste Management Policy to FRWA's Waste Management Policy. C263:2017
12 June 2018	Version 12	Annual Policy Review 2018-19 Ref# C176:2018
12 June 2019	Version 13	Annual Policy Review 2019-20 Ref# C214:2019
9 June 2020	Version 14	Council Policy Review
11 May 2021	Version 15	Council Policy Review C155:2021
10 May 2022	Version 16	Policy Review – no change