



Rating & Rebate Policy

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Rating & Rebate Policy

1. Preamble

- 1.1. Council's power to impose rates is provided under Chapter 10 of the *Local Government Act 1999 (the Act)*.
- 1.2. The Act requires councils to prepare and adopt a rating policy each financial year in conjunction with the declaration of rates. This policy forms part of Council's Annual Business Plan and provides the framework within which Council operates, while allowing flexibility to make a range of policy decisions.

All land within a Council area, except for land specifically exempt (e.g. Crown Land, Council occupied land and a few other limited categories – see section 147) is rateable.

2. Purpose

- 2.1. Rates are a form of taxation levied to fund local government functions and are not charges for specific services. This policy outlines the Kangaroo Island Council's approach to setting, levying and collecting rates.
- 2.2. This Policy has been prepared in accordance with Section 123 of the *Local Government Act 1999* and forms part of Council's Annual Business Plan.

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.
- 3.2. This policy reflects Council's commitment to balancing the five key principles of taxation:
 - Benefits received
 - Capacity to pay
 - Administrative efficiency
 - Economic efficiency
 - Policy consistency

4. Definitions

- 4.1. **CEO** means the Chief Executive Officer of the Kangaroo Island Council.
- 4.2. **Council** means the elected body of the Kangaroo Island Council.

- 4.3. **Kangaroo Island Council (KIC)** means the administrative organisation responsible for implementing the decisions of the Council.
- 4.4. **CPI** means the 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*. *Council collects the Landscape Levy on behalf of the State Government and does not retain these funds.*
- 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 determining its rating strategy for each financial year, Council will have regard to:

- Council's Strategic Plan.
- Council's Long Term Financial Plan.
- State legislative requirements.
- Budget and service delivery requirements.
- The current economic climate.
- Specific issues affecting the Kangaroo Island community.
- Impact of rates on the residents.
- Impact of rates on businesses.
- Relationship between Council's strategic objectives and its rating policy.
- Council's debt management strategy.
- Funding requirements for future asset renewal and replacement.
- Impact of changes in property valuations across Kangaroo Island.
- Where relevant, consistency and comparability with rating practices adopted by other councils.

Copies of Council's Strategic Plan, Annual Business Plan and Budget are available for inspection and can be purchased at the Kangaroo Island Council office 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 two valuation methodologies to value the properties in their areas. They are:

- **Capital Value** – the value of the land together with all improvements.
- **Annual Value** – a valuation of the rental potential of the property.

5.3. The Kangaroo Island Council has adopted Capital Value as the basis for valuing land for rating purposes. Council considers this method provides the fairest distribution of the rate burden because it more closely reflects the market value of property and is generally regarded as an equitable measure of a property's overall value.

5.4. Adoption of Valuations

5.3.1.A Council may employ or engage its own valuer, adopt valuations provided by the Valuer-General, or use a combination of both, subject to the requirements of the *Local Government Act 1999*. The Valuer-General is a statutory officer appointed by the Governor. Kangaroo Island Council has adopted the most recent capital valuations provided by the Valuer-General.

5.5. Objection to Valuation

5.5.1. A person who is dissatisfied with a valuation made by the Valuer-General may lodge a written objection with the Valuer-General setting out the grounds for the objection. An objection must generally be lodged within 60 days of the service of the valuation notice. If the objector remains dissatisfied following the determination of the objection, they may apply for an independent review.

5.5.2. Applications for a Right of Review must be lodged within **21 days** of receiving the Valuer-General's notice of decision regarding the objection. The application must be submitted to the **Office of the Valuer-General**, together with the prescribed review fee. Upon receipt of the application and fee, the Office of the Valuer-General will refer the matter to an independent valuer for review. If the applicant remains dissatisfied with the outcome of the review, they may appeal the decision 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 determining objections to property valuations. The lodging of an objection does not alter the due date for payment of rates, and rates must still be paid by the due date while the objection is being considered.

5.6. Notional Values

5.6.1. Certain properties may be eligible for a Notional Valuation under the *Valuation*

of *Land Act 1971*. This generally applies to eligible primary production land or land subject to a State Heritage Agreement. Property owners who believe they may be entitled to a Notional Valuation should apply in writing to the State Valuation Office.

5.7. Business Impact Statement

5.7.1. Council has considered the impact of rates on businesses in the Council area, including the primary production sector. 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 will principally benefit industry and business development on the Island.
- Movement in the Adelaide Consumer Price Index and other relevant economic indicators. 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.
- Changes in commercial and industrial property valuations compared with residential property valuations across Kangaroo Island.

5.8. Council's Revenue Raising Powers

5.8.1. 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.

5.8.2. 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 after 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

5.8.3. 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.

5.9. Differential General Rates

5.9.1. Council sets 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.

5.9.2. 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.

5.9.3. 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 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

5.9.4. 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 on 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, in accordance with the provisions of the Local Government Act 1999.

5.9.5. 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: Lodgment of an objection does not change the due date for the payment of rates.

5.10. Fixed Charge

5.10.1. Council imposes a fixed charge on each assessed property.

5.10.2. 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.

5.10.3. The reason for a fixed charge is to ensure that all property owners contribute towards the provision of basic services at a reasonable level.

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

5.11.1. 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.

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Council must also allow for the future capital replacement of the system.

5.11.2. Council has committed to sustainable charging for CWMS on Kangaroo Island, which has been determined having regard to guidance issued by the Local Government Association of South Australia and other relevant 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 whether the property is developed or vacant, and located in the defined collection scheme boundaries.

5.11.3. The property units are determined by reference to the “CWMS Accounting Principles – The Costing and Pricing of CWMS published by the Local Government Association of South Australia.

5.12. Service Charges – Waste Management

5.12.1. Council is continuing to impose a Waste Management Service Charge in respect of the collection, treatment and disposal (including 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.*

5.12.2. 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%. |

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

5.13. Council has determined that properties used solely for telecommunications facilities, including telecommunications towers, are exempt from the Waste Service Charge. No application for exemption is required.

5.14. Tenanted property

5.14.1. Council has determined that tenants of premises where there are multiple occupants 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.

5.15. Single Farm Enterprise (SFE)

5.15.1. A SFE is defined in Section 152 of the Act. The definition is land used wholly or mainly for the business of primary production as a single enterprise and is occupied by the same person or persons. This 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).

Where the land contains a dwelling used as the principal place of residence of one of the occupiers, the land containing the dwelling must adjoin at least one of the other parcels of land used for the single farm enterprise.

If different persons occupy any of the allotments which constitute the farm, then a single farm enterprise does not exist.

5.15.2. Existing SFEs that have applied to Council in preceding financial years will not need to reapply – unless requested to do so by Council.

5.16. Landscape Levy

5.16.1. Landscape Levy is set by the LSA Boards and 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 with no financial benefit to Council.

5.16.2. The Landscape Levy is distributed throughout the Council area by applying the prescribed levy amount to each separate assessment of rateable land within the Council area. Telecommunications towers are exempt from Landscape Levy.

5.17. State Government Concessions

5.17.1. The Cost-of-Living Concession (COLC) replaced the council rates concession. The COLC assists eligible people on low or fixed incomes with general living expenses and may be used to assist with the payment of council rates. If eligible, the concession is paid annually into the applicant's nominated bank account. To check eligibility for the

COLC and other State Government concessions, including energy, water, sewerage and the Emergency Services Levy, visit www.sa.gov.au/concessions or contact the Concessions SA Hotline on 1800 307 758.

5.18. Rebate of Rates

- 5.18.1. 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.

5.19. Mandatory Rebates

- 5.19.1 Council must grant a rebate in the amount specified in respect of those categories of land for which the Act requires a rebate to be granted.

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

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

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

- 5.19.2. It is necessary for a community services organisation to satisfy all 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 –

- Emergency accommodation
- Food or clothing for disadvantaged persons (i.e. persons who are disadvantaged because 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 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; or
 - 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.
- Educational Purposes
 - Land occupied by:
 - a government school under a lease or licence and used for educational purposes;
 - or
 - a non-government school registered under the Education and Early Childhood Services (Registration and Standards) Act 2011 and 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.

5.19.3. 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 a further 25% rebate upon application or on its own initiative. In either case Council will take into account those matters set out in the Applications Clause of this Policy and may take into account any or all of those matters set out within that Clause.

5.19.4. 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.

5.20. 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 (Cth)* 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 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, rapid changes in valuations, or anomalies in valuations.
- m) Where the rebate is considered appropriate to provide relief where a liability to pay a rate or charge would otherwise be inconsistent with the liabilities anticipated by Council in its Annual Business Plan or would otherwise be unfair or unreasonable.
- n) Where the rebate is to give effect to a review of a decision by the Council under the *Act*, Chapter 13 Part 2.
- o) Where the rebate is contemplated under another provision of the *Act 1999*.

5.20.1. 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, however, not exceeding 10 years in respect of (a), (b) or (k) and not exceeding 3 years in respect of (l).

5.20.2. 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.

5.20.3. 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.

5.20.4. 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 a further 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.

5.21. Payment of Rates

5.21.1. 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.

5.21.2. 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 may determine the due date for payment of those assessments.

5.21.3. 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 the Chief Executive Officer considers it necessary or desirable to do so.

5.21.4. Rates may be paid by:

5.21.4.1. **BPAY** – via Internet Banking (contact your financial institution).

5.21.4.2. **Credit card by phone** – contact the Council during business hours to make a payment by credit card on (08) 8553 4500.

5.21.4.3. In Person during Council's business hours

- 43 Dauncey Street, KINGSCOTE

or

- Penneshaw Community Business Centre,
Middle Terrace, PENNESHAW

5.21.4.4. Online – www.kangarooisland.sa.gov.au

5.21.4.5. By Mail - cheque/money order to: PO Box 121, KINGSCOTE 5223

5.21.5. Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements are 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.

5.22. Late Payment of Rates / Debt Recovery

5.22.1. 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.

5.22.2. 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 Council 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.

5.22.3. Any payment extensions or arrangements will continue to be charged fines and interest until the outstanding amount is paid in full.

5.22.4. The Kangaroo Island Council imposes late payment penalties strictly in accordance with the Act. The ability to remit penalties in whole or in part is a power vested in Council. At Kangaroo Island Council, each case will be considered on its merits based on the information provided.

5.23. Postponement and Remission of Rates

5.23.1. Council may postpone or remit rates in whole or in part under Section 182(1) of the Act if satisfied with the application of a ratepayer that payment would cause hardship.

5.23.2. The Council has an absolute discretion to:

- 5.23.2.1. grant or decline postponement or a remission of rates or service charges in such circumstances; and
- 5.23.2.2. determine the amount of any such postponement or remission.
- 5.23.3. 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.
- 5.23.4. 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.
- 5.23.5. Interest will accrue 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.
- 5.23.6. The amount of any rate remission granted will be no greater than the difference between the fixed charge and the number of rates raised. The Landscape Levy is payable in full.
- 5.23.7. 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 notices of assessment and statutory declarations may need to be submitted with the application. The amount of postponement or remission being sought must also be included in the application.
- 5.23.8. Council requires an application for postponement or a remission of rates to be made in writing and addressed to the Chief Executive Officer.

5.24. Postponement of Rates – Seniors

- 5.24.1. Eligible senior ratepayers (i.e. persons eligible to hold a Seniors card) may apply to Council for a postponement of payment of the prescribed proportion of rates for the current or a future financial year. The postponement applies only to the prescribed proportion of rates exceeding \$500 per rateable year, (as the first \$500 must be paid) and is available only in respect of the eligible senior ratepayer's principal place of residence. Council may request additional information pertaining to the property may be requested by Council to help in the decision making of the application, for example, mortgage documents.
- 5.24.2. Where payment of rates is postponed, interest will accrue on the postponed amount at the rate prescribed under the *Local Government Act 1999* until the amount is paid in full.
- 5.24.3. During the postponement period, Council may undertake periodic reviews of the outstanding balance to ensure there is sufficient equity in the property to recover the postponed amount and any accrued interest when the property is sold or otherwise disposed of. Council may request additional information from the ratepayer to complete these reviews.

5.25. Deferred Payments

- 5.25.1. In special circumstances, the Chief Executive Officer (CEO) or their delegate may authorise a deferred payment arrangement for ratepayers. During the approved deferred period, fines and / or interest may be waived where permitted under the Act and in accordance with the approved arrangement.
- 5.25.2. Deferred payment arrangements are intended to provide temporary financial relief to a defined group of ratepayers affected by the same circumstances. Such arrangements are intended to be a one-off measure and are not designed to provide ongoing or individual financial assistance.

5.26. Delivery of Rate Notices

- 5.26.1. Ratepayers may elect to receive their rate notice by one of the following methods:

- 5.26.1.1. Post
- 5.26.1.2. Email

- 5.26.2. Unless otherwise requested by the ratepayer, rate notices will be issued by post. Ratepayers may request that future rate notices be delivered by email.

5.27. Debt Recovery

- 5.27.1. Rate instalments must be paid by the due date shown on the rate notice. Where an instalment remains unpaid after the due date, the following recovery process may apply:
- a. Fines and interest will be applied in accordance with the *Local Government Act 1999*.
 - b. An overdue notice will be issued within 28 days after the late payment penalty has been imposed.
 - c. If payment is not received, or a satisfactory payment arrangement has not been entered into by the due date specified on the overdue notice (21 days from the date of the notice), the debt may be referred to Council's debt collection agency. A Notice of Intention to Issue a Claim will then be issued by the debt collector.
 - d. Court proceedings will be instigated if the payment is still overdue after 21 days.
- 5.27.2. All applicable debt recovery costs, legal fees and court-awarded costs incurred by Council will be recoverable from the ratepayer.
- 5.27.3. Where Council receives a payment towards overdue rates, the payment will be applied in the following order:
- a. To satisfy any costs awarded in connection with court proceedings;
 - b. To satisfy accrued interest;
 - c. To satisfy any fines imposed; and
 - d. To pay outstanding rates in chronological order, commencing with the oldest outstanding amount.

5.28. Sale of Land for Non-Payment of Rates

5.29. Section 184 of the *Local Government Act 1999* provides that a Council may sell any property where rates have been in arrears for three years or more. Before doing so, Council must provide the principal ratepayer and the owner (if they are 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 will enforce the sale of the property for the non-payment of rates where rates have been outstanding for three years or more, in accordance with the provisions of the *Local Government Act 1999*.

5.30. Overpayment of Rates

5.30.1. Council will not pay interest on any voluntary overpayment of rates. Any credit balance will be applied to the next rates instalment unless the principal ratepayer requests a refund.

5.30.2. Council may periodically review balances and, where an overpayment has been identified, may process a refund to the principal ratepayer. Any request for a refund, or for overpayment to remain as a credit towards future rates, must be made in writing by the principal ratepayer.

5.31. Applications

All applications for rebates, remissions, postponements or other relief under this policy must be made in writing and addressed to the Chief Executive Officer.

Applications may be submitted:

5.31.1.1. **By email:** kicouncil@kicouncil.sa.gov.au

5.31.1.2. **By post:** PO Box 121, Kingscote SA 5223

Applications must include sufficient information to identify the relevant property and be accompanied by any supporting documentation required to enable Council to assess the application.

5.32. Changes to Assessment Records

5.32.1. Ratepayers and property owners must promptly notify Council of any changes to their postal address, ownership of a property, or name. Notification must be provided in writing or submitted via Council's website at www.kangarooisland.sa.gov.au

5.33. Disclaimer

5.33.1. A rate cannot be challenged based on Council's non-compliance with this policy. Rates must be paid in accordance with the payment provisions of the *Local Government Act 1999* and Council's rate notice.

5.33.1.1. Where a ratepayer believes that Council has not correctly applied this policy, they should raise the matter with Council. In the first instance, the ratepayer should contact the Rates Officer to discuss their concerns. 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 - kicouncil@kicouncil.sa.gov.au ; or Post - PO Box 121, Kingscote SA 5223.

5.34. 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 Kangaroo Island Council's Office at 43 Dauncey Street, Kingscote during ordinary business hours and via the Kangaroo Island 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 Kangaroo Island 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: 11 August 2026

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
11 August 2026	Version 17	Annual Policy Review by Council 2026-2027