

TITLE: RATING POLICY 2023/2024

1. PURPOSE

Councils have power to raise and collect rates and this policy provides the detail on the methodology and principles that Council will apply. In developing a rating policy Council must make political and professional judgements based on a number of guiding principles and objectives. These principles and objectives are often competing and must be balanced to achieve the desired outcome. Council has identified and developed the following key objectives in response to the outcomes of our community engagement activities and on-going annual reviews.

1.1 Equity for our communities

A key consideration in developing a taxation system is the equity principle. In developing the rating policy we have endeavoured to ensure that the rating responsibility is distributed in an equitable manner across and within our communities. To achieve this objective our policy is designed to:

- improve equity in rate distribution across our communities
- prevent inequitable shifts in rate responsibility
- collect a base contribution from all rateable properties
- equally distribute the responsibility of rates across the community (unless some compelling application of the other taxation principles should be applied)
- raise an equitable level of contribution from each land use sector.

1.2 Benefit to our communities

A further consideration in developing a taxation system is the benefit principle. To achieve this objective our policy is designed to:

- wherever practicable charge the direct beneficiary for benefits through user charges, services charges and separate rates
- recognise communities where there is a greater consumption of services and resources.

1.3 Economic and Property Development

Our rating policy seeks to balance Council's economic and property development focus and to achieve this objective our policy is designed to:

- facilitate a strong and vibrant economic environment
- support the growth of business within the area
- balance the issue of consumption of resources with economic development objectives
- encourage development on vacant land
- recognise the importance of arable land suitable for viable primary production.

1.4 Taxation Principles

While balancing the community needs and Council's broader economic and development objectives Council has developed a policy which also provides a balance against the principles of taxation. Council's policy objectives, methodologies and strategies have been developed with this in mind and rank highly against the principles of taxation.

2. SCOPE

This Policy is applicable to all ratepayers in the Mount Barker District.

3. DEFINITIONS

'Act' refers to the Local Government Act 1999 (SA).

'Capital value' refers to the valuation methodology used in determining the value of land, as defined in the Valuation of Land Act 1971.

'CWMS' refers to a Community Wastewater Management System within the Council area formerly referred to as Septic Tank Effluent Disposal Schemes (STEDS).

'Different rate' refers to a rate that may be applied to a category of land that is different to the rate applied to other land categories (termed differential rates under the Act).

'General Rate' refers to the rate in the dollar that applies to properties in the calculation of the general rate payable by way of Council Rates. Please note that the 'General Rate' is also referred to as the Differential General Rate under the Act.

'MDPA area' refers to the Mount Barker Urban Growth Development Plan Amendment (MDPA) as gazetted by the Minister for Planning in December 2010 and as shown in attachment 1.

‘Minimum Rate’ is where Council can fix a minimum amount payable by way of rates or charges under Section 158 of the Act, this cannot be applied to more than 35% of the area.

‘Postponed rates’ refers to any rates postponed under Section 182 or 182A of the Act.

‘Rating’ refers to the overall process of raising revenue by way of levying rates and charges.

‘Rebates’ refers to an amount that a rate or charge may be reduced in accordance with Chapter 10, Division 5 of the Act.

‘Remissions’ refers to any reduction in amount payable granted in accordance with Section 182 of the Act.

‘Residential rate cap rebate’ refers to the rate cap applied to properties with a Residential land use, subject to specific criteria, which is applied under the discretionary rebate provisions of Section 166(1)(l) of the Act.

‘Service charge’ refers to a charge imposed for the provision of a prescribed service under Section 155(1) of the Act.

‘Separate rate’ refers to a rate that applies in addition to other rates and charges, which is a mechanism used to fund specific activities in accordance with Section 154 of the Act.

‘Sewer’ refers to an adequate and sanitary wastewater disposal system.

4. ROLES & RESPONSIBILITIES

Council Members

- Council Members must adopt the policy.

Chief Executive Officer

- As prescribed by Section 99 of the Act, the Chief Executive Officer is responsible for ensuring that systems are in place to cause all rating to comply with legislation.

Team Leader Revenue

- The Team Leader Revenue will ensure that staff are made aware of the new Policy which will be placed on Council’s website and intranet.

5. SPECIFIC POLICY INFORMATION

5.1 Strategic and budget considerations

Council has determined that the application of an annual Rating Policy should be developed within a framework which integrates strategic planning through to service delivery. The strategic directions for the Mount Barker District Council are outlined in the Mount Barker District Council Community Plan 2020-2035, which establishes the overall direction for the Mount Barker District Council looking at a 15-year horizon but with a 5-year focus and annual reporting.

The Community Plan 2020-2035 contains 3 themes that are central to achieving our vision, including; Community Wellbeing, Economic Prosperity and Ecological Sustainability.

The annual rating policy for 2023/2024 has been reviewed to support the vision goals set in the Community Plan 2020-2035. As part of the financial planning and budget processes to support the Community Plan 2020-2035, the rate revenue required to meet expenditure needs is calculated taking into account other sources of revenue. The structure of the rating system is then determined having consideration for how the rates are levied between, and within, various categories of ratepayers.

5.2 Rating Strategies and Methodologies

The following key strategies and methodologies have been developed consistent with our policy principles to meet the rating objectives:

- valuation methodology based on capital value
- different rates for different land use categories and locality
- rate rebates (including rate capping for residential properties and discretionary rebates)
- rate remissions
- separate rates
- service charges

These strategies rank highly against the principles of taxation and are consistent with our strategic and financial planning. Each of these strategies are discussed in the following relevant sections.

5.2.1 Valuation methodology

Council uses the capital value determined by the Valuer-General as the basis for valuing land and calculating rates.

Council considers that the capital valuation method of valuing land provides the fairest method of distributing the rate burden across all ratepayers and that this is a reasonable indicator of capacity to pay.

If a ratepayer is dissatisfied with the valuation made by the Office of the Valuer-General, then the ratepayer may object to the Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection, provided they have not:

- a) previously received a notice of this valuation under the Act, in which case the objection period is 60 days from the receipt of the first notice; or
- b) previously had an objection to the valuation considered by the Office of the Valuer-General.

5.2.2 Differential Rating

The Act allows Councils to differentiate rates based on the use of the land, the locality of the land or on the use and locality of the land.

The Mount Barker District Council applies different rates on the basis of land use and locality. The Act allows Council the option to use a combination of factors (land use and locality) to apply different rates. Land use is recognised by other State taxing agencies and is easily identified and understood by our communities. It is therefore considered the most appropriate method for applying different rates by the majority of Councils.

Currently the general differential rates are on the basis of category of land use as determined by the Local Government (General) Regulations 2013, with the exception of properties with the category of residential land use in the Productive Rural Landscape Zone and the Rural Zone.

Definitions of the use of the land are prescribed by regulation and are categorised as follows for rating purposes:

- Residential (Category (a))
- Commercial – Shop (Category (b))
- Commercial – Office (Category (c))
- Commercial – Other (Category (d))
- Industrial – Light (Category (e))
- Industrial – Other (Category (f))
- Primary Production (Category (g))
- Vacant Land (Category (h))
- Other (Category (i))
- Locality*

**All residential land within the Productive Rural Landscape Zone and the Rural Zone.*

As part of the valuation assessment process the Office of the Valuer-General applies a land use to each assessment to identify the predominant use of the land. This land use is applied by various taxing authorities. Council generally applies this land use for general rating purposes, however under the Act, Council is the relevant authority that determines land use for rating purposes. The rating land use applied by Council must meet the definitions under Development Regulations. As such the local government land use may vary from that used by other taxing authorities.

If a ratepayer believes that a particular property has been wrongly classified as to its land use, then an objection may be made as detailed in Section 5.13 of the Policy.

5.2.3 Different Rates

Residential (category (a))

Council has determined that a different rate of 0.329511 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Residential.

Commercial (categories (b), (c), (d))

Council has determined that a different rate of 0.329511 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Commercial.

Industrial (categories (e), (f))

Council has determined that a different rate of 0.329511 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Industrial.

Primary production (category (g))

Council has determined that a different rate of 0.276789 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Primary Production.

Vacant land (category (h))

Council has determined that a different rate of 0.329511 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Vacant Land.

Other (category (i))

Council has determined that a different rate of 0.329511 cents in the dollar will be applied for 2023/2024 to all assessments attributed with a land use of Other.

Locality

Council has determined that a different rate of 0.29656 cents in the dollar will be applied for 2023/2024 to all residential land within the Productive Rural Landscape Zone and the Rural Zone.

5.2.4 Separate Rates

Section 154 of the Act permits Councils to raise a separate rate on properties, which may benefit from a project or undertaking. The main legislative features of a separate rate are:

- It can be applied to properties that benefit from the purpose of raising the rate;
- Money raised by these means cannot be put to any other use;
- The separate rate must cease when the purpose has been completed and paid for.

5.2.4.1 Mount Barker Regional Town Centre Separate Rate

On behalf of the Mount Barker Regional Town Centre Development Association Inc, a separate rate will be applied to the commercial and industrial businesses, including vacant properties and vacant land, applied to that part of the Council area defined within the Township of Mount Barker.

The area is similar to what was previously known as the Regional Town Centre Zone of Mount Barker for a period of one year of \$139,068. As a consequence Council proposes that a separate rate of 0.035623 cents in the dollar be set. The purpose of this separate rate is to be utilised for enhancing the commercial and business viability of the Regional Town Centre.

The funds will be raised over a 12 month period from rateable entities (ie land and property owners and business operators) on behalf of the Mount Barker Regional Town Centre Development Association Inc. The Separate Rate will be applied to that part of the Council area defined in the map (below) within the Township of Mount Barker, the area is identical to what was previously known as the Regional Town Centre Zone.



**MOUNT BARKER
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Mount Barker District Council

**Mount Barker Regional
Town Centre
Development Association
Separate Rate Area**

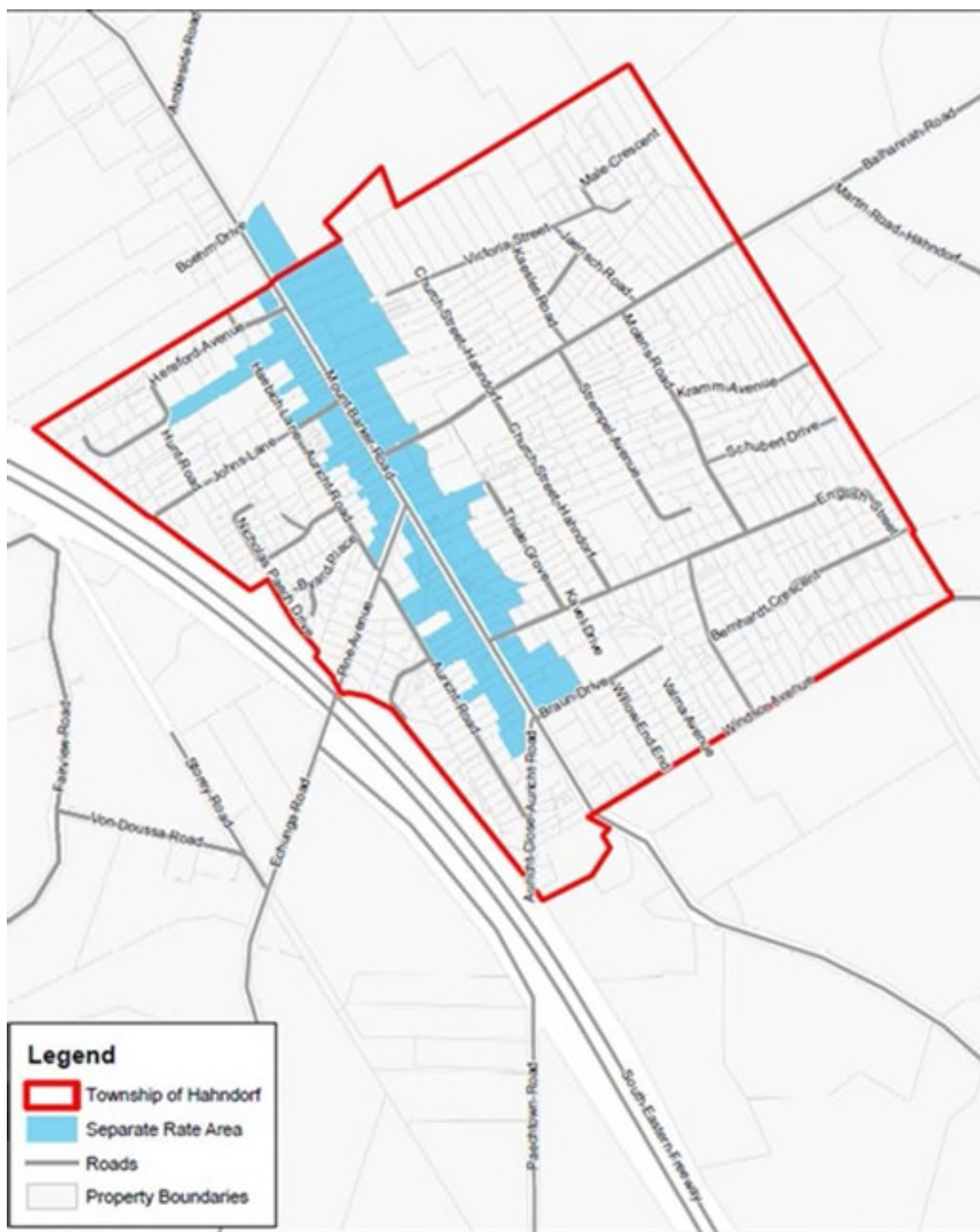
5.2.4.2 Hahndorf Separate Rate

On behalf of the Hahndorf Business & Tourism Inc, a separate rate will be applied to that part of the Council area defined within the Township of Hahndorf, the area is similar to what was previously known as the Heritage Area (1) Zone. The separate rate will be applied to the Commercial and Industrial businesses, including vacant properties or and vacant land for a total \$110,000. Council proposes a separate rate of 0.118164 cents in the dollar with the separate rate capped at a maximum amount of \$2,500.

The funds will be raised over a 12 month period from rateable entities (i.e. land and property owners and business operators) on behalf of the Hahndorf Business & Tourism Inc. The Separate Rate will be applied to that part of the Council area defined in the map within the Township of Hahndorf, the area is similar to what was previously known as the Heritage Area (1) Zone.

The purpose of this separate rate is to plan and implement the marketing program for Hahndorf including promotion, marketing and the business viability of the town.

Separate Rates (other than Mount Barker Town Centre and Hahndorf) apply only to specific parcels of land for the purposes of contributing to required infrastructure and only become payable when development is undertaken.



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Mount Barker District Council

Hahndorf Separate Rate Area

5.2.4.3 District Wide Residential Plan Amendment Report (PAR) and Developer Contributions Separate Rate

In 2006 Council entered into Agreements with various developers and landowners that recognise the developer's concept for development of land within the Council area and the developer's willingness to construct works adjacent to or in the vicinity of the Proposed Development. In each Agreement the developer has agreed, at the developer's cost, to undertake or procure the construction of specified infrastructure works adjacent to or in the vicinity of the land required as a consequence of the Proposed Development.

In some cases specified Infrastructure works are included in the Development Plan for the Mount Barker District Council, including where an agreement has not been entered into by the land owner.

As a means of providing adequate financial security for Council of the performance by the developer of the construction of specific infrastructure works, a separate rate will be declared under the Act. A separate rate will not be declared if the developer has agreed with Council on an alternative security mechanism, e.g. bank guarantee/ insurance bond or has already fully satisfied their obligations in the Agreement.

The parcels of land that may become the subject of a Separate Rate as a security mechanism for specific infrastructure works are:

- Hawthorn Road CT 5888/156 Allotment 98 DP 60057
- Matthew Road CT 6121/666 Piece 301 DP 84858
- Princes Hwy CT 6121/666 Piece 302 DP 84858
- Old Princes Highway CT 6255/342 Piece 308 DP126948
- Old Princes Highway CT6255/342 Piece 309 DP126948

5.2.5 Separate Rates subject to Infrastructure Contributions – Separate Rate Relief Policy:

5.2.5.1 Transport Infrastructure MDPA Area

A separate rate of a proportionate amount of \$80,421 per hectare on rateable land within the defined MDPA Area which separate rate is the primary mechanism to raise funds to meet the costs of the required transport infrastructure to support and service the MDPA Area for the benefit of the land the subject of the separate rate and also to the occupiers of the land within the MDPA area. A revised scope of required transport infrastructure works and governance

arrangements has been prepared and is available on Council's website.

The amount per hectare is essentially the same as applies pursuant to Transport Infrastructure Deeds executed in 2012 by various developers with the State Government (Minister for Transport and Infrastructure). The amount is the subject of annual indexation in accordance with the Index Number 3101 (Road and Bridge Construction Index) for South Australia as published by the Australian Bureau of Statistics.

5.2.5.2 Wastewater (Sewer) Infrastructure Mount Barker MDPA Area

A separate rate of a fixed charge of \$11,270 per new allotment on all rateable land within the defined MDPA Area (excepting land parcels in Nairne being LOT: 2 DP: 83527 CT: 6064/932, LOT: 4 FP: 157339 CT: 5385/949 and LOT: 3 FP: 157338 CT: 5520/779 and that portion contained within the MDPA LOT 1: DP83527 CT: 6077/952) the purpose of which is to fund the activity of essential infrastructure works to meet Wastewater needs and being of particular benefit to the land and to the occupiers of the land to which the separate rate applies.

The amount per new allotment for both Sewer (as previous) and CWMS (as below) is the subject of both:

- a) annual indexation using the Producer Price Index Australia (6427) Index Number 3101 Road and Bridge Construction South Australia as published by the Australian Bureau of Statistics; and
- b) annual review by Council taking into account (among other things) new technology, market conditions and current and proposed statutory requirements including all relevant and applicable legislation and all lawful conditions, requirements, notices and directives applicable under any such legislation or by any statutory authority.

5.2.5.3 Wastewater (CWMS) Infrastructure Nairne MDPA Area

A separate rate of a fixed charge of \$7,769 per new allotment on all rateable land within the defined Nairne MDPA Area namely land parcels in Nairne being LOT: 2 DP: 83527 CT: 6064/932, LOT: 4 FP: 157339 CT: 5385/949 and LOT: 3 FP: 157338 CT: 5520/779 and that portion contained within the MDPA LOT 1: DP83527 CT: 6077/952 the purpose of which is to fund the activity of essential infrastructure works to meet Wastewater needs and being of particular benefit to the land and to the occupiers of the land to which the separate rate applies.

5.2.5.4 Recreation, Sport & Community Infrastructure Mount Barker MDPA Area

A separate rate of a fixed charge of \$2,921 per new allotment on all rateable land within the defined MDPA Area (excepting land parcels in Nairne being LOT: 2 DP: 83527 CT: 6064/932, LOT: 4 FP: 157339 CT: 5385/949 and LOT: 3 FP: 157338 CT: 5520/779 and that portion contained within the MDPA LOT 1: DP83527 CT: 6077/952) the purpose of which is to contribute to the activity of recreation, sport and community infrastructure that will be of direct benefit to land within the Mount Barker MDPA Area and to occupiers of that land.

The amount per new allotment for both the Mount Barker MDPA Area (as above) and the Nairne MDPA Area (as below) is the subject of both:

- a) annual indexation using the Recreation and Culture Index, Adelaide (Series ID: A2331221T) as published by the Australian Bureau of Statistics; and
- b) annual review by Council taking into account (among other things):
 - the timing and extent of proposed capital expenditure by Council on required community, recreation and sport infrastructure facilities;
 - the financial implications of that expenditure including loan funding, without resulting in unfair or unreasonable financial impact on the current community; and
 - the extent of benefit that can reasonably be anticipated to apply to both the current community and new/proposed development.

5.2.5.5 Recreation, Sport & Community Infrastructure Nairne MDPA Area

A separate rate of a fixed charge of \$2,583 per new allotment on all rateable land within the defined Nairne MDPA Area namely land parcels in Nairne being LOT: 2 DP: 83527 CT: 6064/932, LOT: 4 FP: 157339 CT: 5385/949 and LOT: 3 FP: 157338 CT: 5520/779 and that portion contained within the MDPA LOT 1: DP83527 CT: 6077/952 the purpose of which is to contribute to the activity of recreation, sport and community infrastructure that will be of direct benefit to land within the Nairne MDPA Area and to occupiers of that land.

5.2.5.6 Western Sector Community Open Space Land Acquisition

A separate rate of fixed charges for the rateable allotments namely:

Certificate of Title	Property Description	Amount
6236/354	PCE 101-102, DP123403	\$295,051
6249/748	LOT 1080 DP125377	\$533,566
6250/893	LOT 1075 DP125783	\$282,012

The purpose of which is to provide security to recover the cost to Council of the purchase Lot 503, Bollen Road, Mount Barker for the purposes of community open space, that will be of direct benefit to the specified land within the Western Sector of the MDPA Area and to occupiers of that land.

5.2.5.7 Wastewater Commitment

Pursuant to Section 154 of the Act and in accordance with Section 154(2)(c) of the Act, and for the financial year ending 30 June 2024 the Council declares a separate rate on each of the land parcels listed below:

Certificate of Title	Location	Property Description	Amount
6250/893	Henderson Grove	LOT 1075, DP125783	\$283,960
6249/749	Newenham Parade	PCE 1081-1082, DP125377	\$1,007,600
6281/866	Angas Parkway	LOT 1005, DP131576	\$1,465,600
6249/748	Newenham Parade	LOT 1080, DP125377	\$824,400
6276/914	Heysen Boulevard	PCE8201-8202, DP130654	\$751,120
5974/333	239 Wellington Road	LOT 31, DP17656	\$467,160
6266/489	Paech Road	LOT 509, DP129160	\$419,691
6236/354	Rainbird Drive	PCE 101-102 DP123403	\$723,640
6285/767	Paech Road	LOT 6025, DP132253	\$3,590,720
6269/441	Fidler Lane	PCE 1057, DP129161	\$421,360
6285/666	Wellington Road	LOT 7311, DP132265	\$1,340,248
6223/774	19 Hawthorn Road	LOT 692, DP120995	\$640,662
6247/862	Flaxley Road	LOT 2003, DP125523	\$27,480
6231/683	Martin Road	LOT 1000, DP122249	\$1,996,960
6286/546	Flaxley Road	PCE 2001-2003, DP132414	\$263,884
6165/943	52 Beneva Road	LOT 6, DP49619	\$1,282,400
6271/406	Ridge Street	LOT 2000 DP 129886	\$683,802

5902/342	47 Fulford Terrace	LOT 102, DP62247	\$1,250,880
6282/404	183 Hawthorn Road	LOT 2009, DP131667	\$375,291
6269/169	Fidler Lane	LOT 1059, DP129168	\$862,155
6255/342	Old Princes Highway	PCE 308-309, DP126948	\$331,886
6267/793	Chestnut Drive	PCE 2000-2001, DP129257	\$331,886
6064/932	Jeffrey Street	LOT 2, DP83527	\$2,248,260

#Note: Subject to the execution of a Wastewater Commitment Deed by the developer.

The purpose of the separate rate is as a replacement mechanism for the existing Wastewater (Sewer) Infrastructure Separate Rate where the developer has executed a Wastewater Commitment Deed with Council and requested the use of this mechanism to provide security commensurate with the amount specified in their Wastewater Commitment Deed. As these separate rates are consistent with the objects of the Infrastructure Contributions – Separate Rate Relief Policy, they will be subject to the principles of this Policy as they apply to these separate rates.

5.2.5.8 Wastewater Infrastructure Augmentation Separate Rate (WIASR)

Pursuant to Section 154 of the Act and in accordance with Section 154(2)(c) of the Act, and for the financial year ending 30 June 2024 the Council declares a separate rate on the land parcel listed below:

Certificate of Title	Property Description	Amount
5626/645	LOT 3, DP15515	\$254,761
6262/216, 6262/217	LOT 101 & 102, DP125249	\$293,343
6037/784	LOT 411, DP73444	\$49,312
5520/779	LOT 3, FP157338	\$1,003,021
5385/949	LOT 4, FP157339	\$755,083

The purpose of the separate rate is to provide a mechanism for Council to apply this to affected land parcels and secure a commensurate contribution from the developer (when development is undertaken) to the cost of the extension and/or upsizing of the capacity of wastewater infrastructure network.

The WIASR is only applied within the MDPA area to applicable land parcels (i.e. not all MDPA land but those sites for which there is a direct benefit from the wastewater infrastructure network extension and/or upsizing) and would be automatically 100% postponed until the subject land is developed.

As this separate rate is consistent with the objects of the Infrastructure Contributions – Separate Rate Relief Policy, it will be subject to the principles of this Policy as it applies to the separate rate.

5.2.6 Littlehampton Development Sites Infrastructure Separate Rates Proposal

5.2.6.1 Littlehampton Direct Infrastructure Contribution Separate Rate

Pursuant to Section 154 of the Act and in accordance with Section 154(2)(c) of the Act, and for the financial year ending 30 June 2024 the Council declares a Direct Infrastructure Contribution separate rate on the land parcel listed below:

Certificate of Title	Property Description	Amount
5826/809	LOT 97, FP157332	\$453,260

This infrastructure separate rate will ensure that the beneficiaries of development, as a result of the rezoning of land initiated by Council in 2006, contribute to the necessary additional specific and critical infrastructure, and existing ratepayers will be protected from excessive increases in general rates to fund such additional infrastructure.

As this separate rate is consistent with the objects of the Infrastructure Contributions – Separate Rate Relief Policy it will be subject to the principles of this Policy as they apply to these separate rates.

5.2.6.2 Littlehampton Indirect Infrastructure Contribution Separate Rate

Pursuant to Section 154 of the Act and in accordance with Section 154(2)(c) of the Act, and for the financial year ending 30 June 2024 the Council declares an Indirect Infrastructure Contribution separate rate on the land parcels listed below:

Certificate of Title	Property Description	Amount
5902/341	LOT 101, DP62247	\$150,343
5902/342	LOT 102, DP62247	\$150,343

This infrastructure separate rate will ensure that the beneficiaries of development, as a result of the rezoning of land initiated by Council in 2006, contribute to the necessary additional specific and critical infrastructure, and existing ratepayers will be protected from excessive increases in general rates to fund such additional infrastructure.

As this separate rate is consistent with the objects of the Infrastructure Contributions – Separate Rate Relief Policy it will be subject to the principles of this Policy as they apply to these separate rates.

5.3 Regional Landscape Levy

Mount Barker District Council falls within the Hills & Fleurieu Regional Landscape Region for the purposes of the regional landscape levy. The creation of new landscape regions for the purposes of determining regional landscape levies, is being managed through a levy transitional scheme.

The Levy transition scheme establishes that the landscape levy rates need to be equalized by 2023/2024, therefore the levy for 2023/2024 will be raised as a single rate.

While the Levy is a State Tax, the Council is required, under the Landscape South Australia Act 2019, to make a specified annual contribution to the Landscape Administration Fund, which is distributed to the Hills & Fleurieu Regional Landscape Board ('the Board') and to recover this amount by way of the Levy.

The Levy is collected by a separate rate, based on capital values. This rate is calculated to raise the same amount as the Council's contribution to the Board (taking into account any rebates or remissions that may apply under sections 159 – 166 of the Local Government Act 1999.

Council does not determine how the revenue raised by the Levy is to be spent. That is a matter dealt with by the Board, by reference to its Annual Business Plan.

The transition to this new Levy, sees the abolition of the Natural Resources Management Levy, previously collected by the Council on behalf of the State under the Natural Resources Management Act 2004.

For the 2023/2024 financial year, the following Levy will apply:

- a separate rate of 0.010308 cents in the dollar on the value of rateable land in the area of the Hills & Fleurieu Regional Landscape Board region.

Under the Landscape South Australia Act 2019 there are currently no provisions for exemptions from payment of the Levy. All properties are subject to the Levy.

5.4 Minimum Rate

Section 158 of the Act permits a Council to impose a minimum amount payable by way of rates, provided that it has not imposed a fixed charge. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a Council imposes a minimum rate it must not apply to more than 35% of properties in the Council area.

A minimum amount payable by way of general rates of \$868 is proposed to be fixed in respect of rateable land in the Council's area for 2023/2024.

5.5 Service Rates and Charges

Council provides various prescribed services pursuant to Section 155 of the Act. Service rates and charges can only be levied for:

- Treatment or provision of water
- Collection, treatment or disposal (including recycling) of waste
- Television transmission (or re-transmission) Service.

5.5.1 Wastewater Charge

Council provides a community wastewater management system to some properties in the Mount Barker District Council. The full cost of operating, maintaining and upgrading the service for the 2023/2024 financial year is budgeted to be \$41.2 million.

To fund the provision of this service Council imposes a service charge to recover the cost to the council of establishing, operating, maintaining, improving and replacing infrastructure (taking into account depreciation of any assets and including future capital works).

Where the service is provided to non-rateable land, a service charge is levied against the land. Details on what constitutes a service charge for each Property Unit, and other information about the scheme, are available from the Rates Department at Council.

Properties rebated from payment of general rates in part or full for whatever reason are not exempt from payment of these service fees and charges.

5.5.2 Wastewater – CWMS Charge

An annual service charge of \$637 for each Property Unit based upon the nature of the prescribed CWMS service per property/connection for the financial year ending 30 June 2024.

5.5.3 Wastewater – Sewer Service Charge

All new developments must provide for an adequate and sanitary wastewater disposal system and Council in consultation with property developers has resolved that a sewerage system be established to service growth including all of the Mount Barker MDPA area and new development in Meadows, plus the remainder of the Bluestone development in Mount Barker.

An annual service charge of \$778 based upon the nature of the prescribed service of a sewerage scheme per property/connection for the financial year ending 30 June 2024.

Council recognises the historical arrangement in Brukunga where a rebate is provided to ratepayers connected to the existing sewer system constructed in the mid-1950s. Council will continue to provide a rebate to ratepayers but is proposing to ensure equity in sewer charges across the district, which will mean that the rebate will reduce each year for a minimum of 10 years, until equity in the sewer charge with other ratepayers is achieved.

The rebate for 2023/2024 Financial year for Brukunga is \$113

This rebate will not apply for any future development in Brukunga that generates new allotments.

5.5.4 Recycled Water Service Charge – Portion of Meadows

Recognising that Meadows is not serviced by SA Water and is totally reliant on managing its own water resources, Council in cooperation with property developers has implemented a scheme for the growth areas to be provided with recycled water for toilet flushing and outdoor irrigation to lessen the usage of rainwater and/or ground water. This will provide a sustainable water source and increase the use of recycled water.

The service charge powers are used for the purpose of recovering costs associated with meter reading, administration and property audits for all allotments within the growth areas.

An annual service charge of a fixed amount of \$68 per allotment will be charged on all land in the within the township of Meadows, where the

service is made available, and a variable (metered) charge of \$3.20 per kilolitre (KL) of usage to be issued half yearly by tax invoice.

5.5.5 Meadows Non-Potable Water Service Charge

The Meadows non-potable water service charge for the 2023/2024 financial year is fixed at \$464 for each connected assessment. This charge is raised for the purpose of providing a non-potable water supply to certain properties in the township of Meadows (outside of the growth areas) as per a long-standing historical arrangement. Unlike the recycled water service, this amount represents the only cost to the ratepayer as the supply is not individually metered.

5.5.6 Waste Management Charge

Council provides waste management services to ratepayers and the cost of operating these services for the 2023/2024 year will be \$4.3 million. Council will recover part of this total through the imposition of service charges dependent upon the designated area.

For a service charge of \$201 each rateable property within Council's designated kerbside waste and recycling collection area is entitled to receive:

- one weekly 140L Mobile Garbage Bin kerbside waste collection,
- one fortnightly 240L Mobile Garbage Bin kerbside recycling collection, and
- provision by Council of one 140L Mobile Garbage Bin and one 240L Mobile Garbage Bin.

For a service charge of \$240 each rateable property within the collection area designated as 'township' in the kerbside collection area is entitled to receive:

- the above mentioned services plus one fortnightly 240L Mobile Garbage Bin kerbside green waste collection which includes provision for food scraps.

The ratepayer is responsible for provision and maintenance of a suitable green coloured 240L Mobile Garbage Bin.

For Council owned properties where a refuse service is provided a service charge of \$201 for each pair of bins (one charge for each pair of bins regardless of bin combination e.g. blue & blue or blue & yellow etc.) will be applied.

Conditions apply to Schools, multiple Tenancies, Commercial & Industrial Bin Provision and Replacement and Council owned properties (refer Waste Management Policy).

5.6 Rebates

5.6.1 Mandatory Rate Rebates

Council is required under the Act to rebate rates payable on some land. Council has determined that rebates of rates will be granted when the applicant satisfies the requirements for mandatory rebates under Sections 159 to Section 165 of the Act.

Council has developed a Rate Rebate Policy which provides the full details regarding rate rebates permissible under the Act. This policy document supports the main Rating Policy.

5.6.2 Discretionary Rebates

The Council may grant a rebate of rates, up to 100%, pursuant to Section 166 of the Act in specific circumstances on such conditions as the Council thinks fit. Council will give reasonable consideration to the granting of rebates with consideration of applications for rebates on their merits.

Council's Rate Rebate Policy sets out those provisions applicable to the Council granting a rebate of rates to persons or bodies. The policy is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be, entitled to receive a rebate of rates and service charges and the matters that the Council will take into account in deciding an application for a rebate.

5.7 State Government Concessions – Concessions for CWMS/SEWER

To check eligibility contact the Concessions Hotline 1800 307 758 or by email concessions@sa.gov.au

For further details visit www.sa.gov.au/concessions.

5.8 Postponement of Rates

5.8.1 Postponement of Rates – Hardship

Section 182 of the Act permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates they are invited to contact the Council to discuss the matter.

Council has a Hardship Policy to assist in identifying customers who are experiencing payment difficulties due to hardship, and assist those customers to better manage their bills on an ongoing basis.

This policy sets out:

- processes to identify customers experiencing payment difficulties due to hardship, including identification by Council, self-identification by a customer, identification by an accredited financial counsellor, or welfare agency
- an outline of a range of processes or programs that we will use, or apply, to assist our customers who have been identified as experiencing payment difficulties.

5.8.2 Assistance with Payment of Rates

Individual payment arrangements can be an alternative for ratepayers experiencing financial difficulties and as such enquiries are treated confidentially by the Council.

5.8.3 Postponement of Rates – Seniors

Under Section 182A of the Local Government Act 1999 application in the prescribed form may be made to Council for a postponement of the payment of any amount of rates in excess of \$500 for the current or a future financial year by:

- A ratepayer who holds a current State Seniors Card issued by the State Government (prescribed ratepayer) or the spouse of a prescribed ratepayer
- The rates are payable on the principal place of residence
- The land is owned by the prescribed ratepayer
- The prescribed ratepayer and his or her spouse, and no other person has an interest, as owner, in the land.

Any rates which are postponed will become due and payable:

- When the title to the land is transferred to another person
- Failure to comply with a condition of postponement
- Interest will accrue on the amount postponed at the prescribed rate per month until the amount is paid
- Postponement is available as a right and can only be refused when the applicants have less than 50% equity in the property.

5.9 Rate Capping

Council is continually improving its rating system to have the most equitable and fairest distribution across the community, while providing relief for those ratepayers who have limited incomes and ability to pay.

A Rate Cap is to apply to eligible residential ratepayers' principal place of residence to protect individuals against increased rates brought about by substantially increased property valuations. For the 2023/2024 financial year Council will apply a rate cap to Residential 1, Residential 2 and Primary Production properties affected by the increases.

A rebate of general rates will be granted to the Principal Ratepayer where the amount of any increase in rates is greater than 12.5%.

To provide further protection for ratepayers on limited incomes, who hold a State Concession Card and are eligible for the maximum pensioner concession, a lower cap of 4% will apply.

Rate Capping Eligibility Conditions

A rebate of general rates will only be granted upon application by the ratepayer and where the conditions as set out in Section 153(4) of the Act and this Policy are met. Rate capping rebates must be \$10 and over to be applicable. The rebate will not apply where:

- any such increase is due in whole or part to an increase in valuation of the land in the assessment because of improvements made to it worth more than \$20,000 since 1 July 2022
- any such increase is in whole or part because the zoning of the land has been changed since 1 July 2022
- any such increase is due in full or part to the use of the land being different for rating purposes on the date Council declared its general rates for the 2023/2024 financial year, than on the date the Council declared its general rates for the 2022/2023 year
- the ownership of the rateable property has changed since 1 July 2022
- the land use classification is Commercial, Industrial, Vacant Land or Other.

Where a ratepayer believes that they may be eligible for a rate capping rebate, they must lodge an application in writing to the Rates Department before the 31 October 2023.

Easy Steps to see if you are eligible for a rate capping rebate

1. Have both your Rate Notices from this year and last year at hand
2. From last year's Rate Notice...
Write down your General Rate only (do not include any concessions, levies or rebates).
example (A) = \$1,200.00
3. Work out *12.5% of (A)
*Rate Recap Rebate is 12.5%
example (B) = \$150.00
4. Add A+B together to make C
example (C) = \$1,350.00
5. From your current Rate Notice...
Write down your General Rate only (do not include any concessions, levies or rebates)
example (D) = \$1,400.00
6. Is D less than C?
You will NOT be eligible for a rebate
7. Is D more than C?
You may be eligible for a rebate
example (D)-(C) = \$50.00

Easy Steps to eligible pensioners to see if you are eligible for a rate capping rebate

1. Have both your Rate Notices from this year and last year at hand
2. From last year's Rate Notice...
Write down your General Rate only (do not include any concessions, levies or rebates).
example (A) = \$1,200.00
3. Work out *4% of (A)
*Rate Recap Rebate is 4%
example (B) = \$48.00
4. Add A+B together to make C
example (C) = \$1,248.00
5. From your current Rate Notice...
Write down your General Rate only (do not include any concessions, levies or rebates)
example (D) = \$1,400.00
6. Is D less than C?
You will NOT be eligible for a rebate
7. Is D more than C?
You may be eligible for a rebate
example (D)-(C) = \$152.00

5.10 Paying Your Rates

Council provides the quarterly payment of rates in September, December, March and June each year.

Payments can be made via BPay, Australia Post, credit card by phone or via Council's website (www.mountbarker.sa.gov.au), cash/cheque/EFTPOS over-the-counter at the Local Government Centre office. To view all payment methods refer to the rear of the Rate Notice.

For ratepayers who no longer want paper bills and would prefer to receive their rate notices via email, Council offers two alternatives:

BPay View

Rate Notices can be sent straight to the ratepayer's online bank they use for payment, rather than receiving a hard copy in the mail.

For further information on how to receive, pay and store your rates notice in your online banking, go to www.Bpay.com.au/bpayview

Ezybill

Electronic (email) distribution of rate notices solution that meets the needs of both the private (single owner) and the commercial (multi-owner) customers. Ezybill utilises the resources of the Internet to provide a secure, effective and efficient distribution service that preserves the relationship that the Council has with their rate payer in a direct and transparent process.

To register go to Council's website <https://mountbarker.ezybill.com.au> and follow the prompts.

5.11 Late Payment of Rates

Council has determined that penalties for late payments will be imposed in accordance with the provisions of Section 181(8) of the Act and relevant Council procedures.

Fines and interest for late payment are levied in accordance with the provisions of Section 181(8) of the Act. These provisions are the only provisions available to Council to ensure that all ratepayers pay promptly.

The Act provides that if an instalment of rates is not paid on or before the date on which it falls due:

- a) the instalment will be regarded as being in arrears
- b) a fine of 2% (two) percent of the amount of the instalment is payable

- c) on the expiration of each full month from that date, interest of the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fine and including interest from any previous month) accrues.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard instalments and due dates can contact Council to discuss alternative payment arrangements. It should be noted that fines and interest are still levied in accordance with the Act under any payment arrangement.

Council will consider applications for remission of fines in certain extenuating circumstances. A request for waiver of fines should be made in writing, setting out detailed reasons why a fine remission has been requested.

5.12 Recovery of Outstanding Rates

In accordance with sound financial management principles, the Rates Department will apply prudent debt management practices to Rate Debtors. This includes an on-going review of rates in arrears and following a systematic debt recovery approach.

Rates that remain in arrears for a period exceeding 30 days will be subject to recovery action in accordance with Council's normal debt recovery procedures.

Section 184 of the Act provides that Council may sell any property where any rates have been in arrears for three years or more. Council is required to notify the owner of the land of its intention to sell the land if payment of the outstanding amount (by cash, bank cheque or electronic funds transfer) is not received within one month. Except in extraordinary circumstances, Council will enforce the sale of land for arrears of rates.

5.13 Objections

Council rates are imposed under the provisions of the Act, and within the Mount Barker District Council are based on the Capital Valuation and the Land Use Category applied for the current financial year.

Where a ratepayer believes the level of rates charged on an assessment is excessive, the avenues for appeal are to lodge a formal objection to the Capital Value or the Land Use.

It is important to note that the lodgement of any objection does not change the due date for payment of rates. Rates must be paid in accordance with the Rates Notice until otherwise notified by Council.

The following provides information on lodging objections.

5.13.1 Valuation Objections

If a ratepayer is dissatisfied with a property valuation then an objection may be made to the Office of the Valuer-General in writing,

within 60 days of receiving notice of the valuation, explaining the basis for the objection – provided they have not:

- previously received a notice of this valuation, under the Act, in which case the objection period is 60 days from the receipt of the first notice, or
- previously had an objection to the valuation considered by the Office of the Valuer-General in the current financial year.

It should be noted that under the Valuation of Land Act 1971 the Valuer-General has the discretion to extend the allowable objection period where it can be shown there is reasonable cause.

Objections to valuations should be addressed to:

Office of the Valuer-General GPO Box 1354, Adelaide SA 5001

Email OVGO objections@sa.gov.au

Phone 1300 653 346

The Mount Barker District Council has no role in this process and it is important to note that the lodgement of an objection does not change the due date for payment of rates. Rates must be paid in accordance with the Rate Notice until otherwise notified by Council.

5.13.2 Objection to Land Use Category

If a ratepayer believes that a particular property has been wrongly classified as to its land use, then an objection in writing may be made to Council within 60 days of being notified of the land use classification.

The objection must set out the basis for the objection and details of the land use that (in the opinion of the ratepayer) should be attributed to that property. The Council may then decide the objection as it sees fit and notify the ratepayer. The objection must be made to Council.

A ratepayer also has the right to appeal against the Council's decision to the Land and Valuation Court. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates. Penalties apply to unpaid rates.

5.14 Community Engagement

In accordance with Council's Community Consultation Policy, and in keeping with good practice, a community engagement process will be undertaken annually on the development of budget and rating processes and policy.

Community engagement is undertaken when developing the annual budget and rating policies as part of the annual business plan to ensure that transparency of the process is maintained and to provide an avenue for the community to contribute their opinion.

6. TRAINING / EDUCATION

A training and education program may be implemented on the advice of the Team Leader Revenue as required.

7. REVIEW

This Policy will be reviewed annually or earlier in the event of changes to legislation or related Policies and Procedures or if deemed necessary by the Team Leader Revenue.

8. ACCESS TO THE POLICY

The Policy is available for public inspection at the Customer Service Centre, at the Local Government Centre, 6 Dutton Road, Mount Barker, South Australia and on the Council's website www.mountbarker.sa.gov.au

9. FURTHER INFORMATION

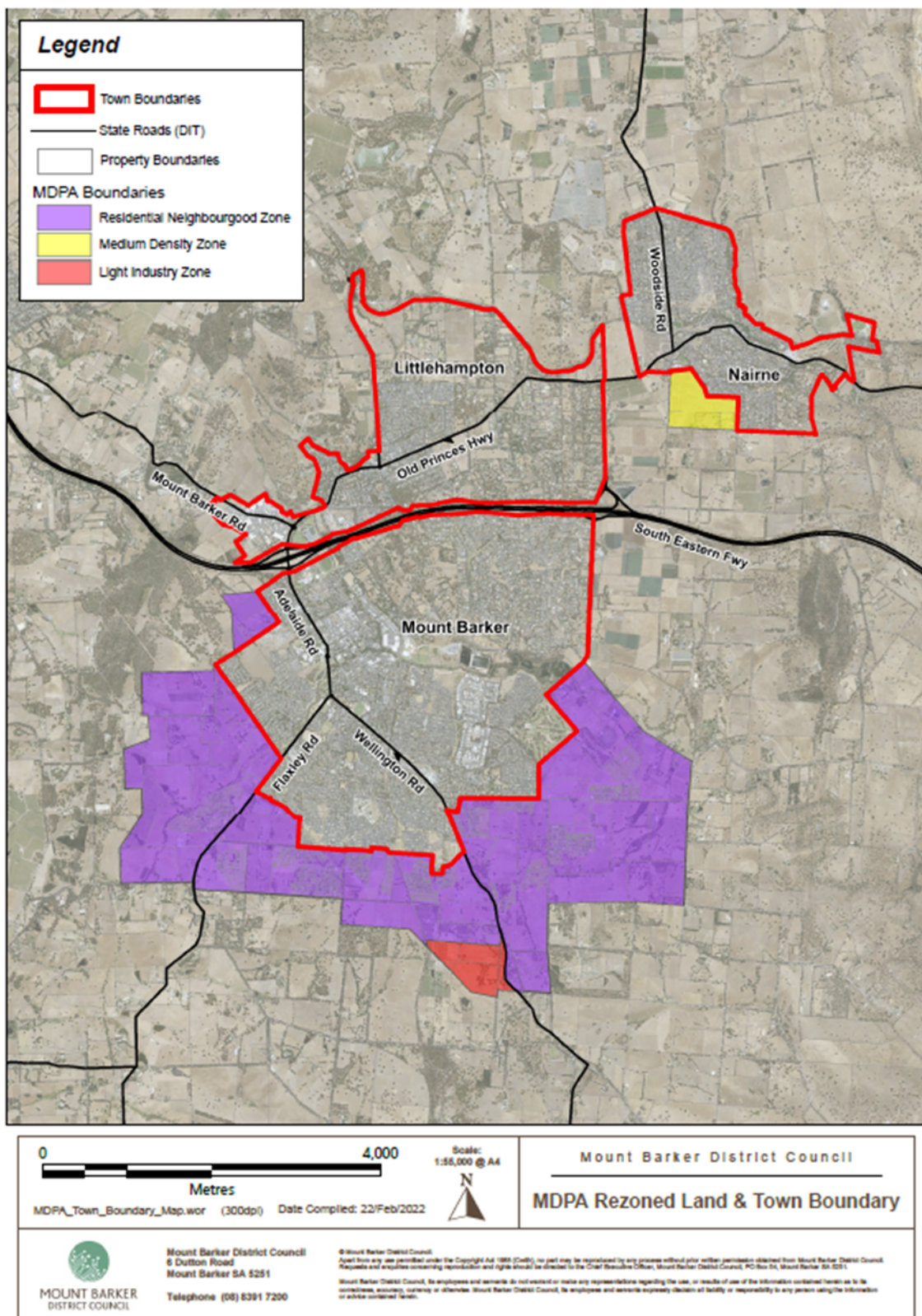
For further information on this Policy, please contact:

Title: Team Leader Revenue

Address: PO Box 54, Mount Barker
South Australia, SA, 5251

Telephone: 08 8391 7200

Email: council@mountbarker.sa.gov.au



Ministerial DPA Rezoned Land & 2006 Town Boundary

Mount Barker District Council

REFERENCE NUMBER	DOC/23/43528		
PREVIOUS DOCUMENT NUMBER:	DOC/22/112479		
INTERNAL GOVERNANCE:			
Author	Michael Moyle	Team Leader Revenue	Date 28/06/2023
Responsible General Manager:	Alex Oulianoff	General Manager Corporate Services	Date 28/06/2023
APPROVED BY (DOCUMENT OWNER):	Council		
	OM230703.08		3 July 2023
APPLICABLE LEGISLATION AND RELATED DOCUMENTS:	Local Government Act 1999 Infrastructure Contributions – Separate Rate Relief Policy Separate Rate – Developer Contributions – Payment, Rebate Postponement Policy Indirect Developer Contributions – Funds Management Policy Rate Rate Rebate Policy Hardship Policy		
COMMUNITY PLAN 2020-2035 REFERENCE:	Leadership and Good Governance LGG Strategy 1.4: enable Community Leadership LGG 1.5: Demonstrate accountability through clear, relevant and easily accessible policies, corporate reporting and legislative compliance.		
REVIEW CYCLE	As this is a new policy, a review will be undertaken within 12 months but no later than July 2024 It is recognised that from time to time circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter this document, such a change may be made administratively. Examples include a change to the name of a Council department, a change to the name of a State or Federal Department, and a minor update to legislation which does not have a material impact. However, any change or update which materially alters this document must be by resolution of Council (if statutory) or the Chief Executive Officer (if administrative).		
NEXT REVIEW DATE	July 2024		

DOCUMENT HISTORY:			
DOCUMENT VERSION	DATE	AUTHOR (PERSON TO WHOM CHANGES ARE TO BE RECOMMENDED)	NATURE OF CHANGE
VERSION 1.0	3 July 2023	Michael Moyle	
DOCUMENT LOCATION:	Council website 03/08/2023 Available for inspection, downloading or printing from our website www.mountbarker.sa.gov.au		
	This Policy is available for inspection, during business hours at: Mount Barker District Council, Level 1, 6 Dutton Road, Mount Barker		