



POLICY DOCUMENT

7.63.21

Policy Name	Mandatory and Discretionary Rate Rebates
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Responsible Department:	Corporate & Community
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Next review date:	This policy shall be reviewed by the City of Port Lincoln every four years, or earlier following significant legislative rating, governance, audit or operational change.
Applicable Legislation:	Local Government Act 1999 (SA), including sections 44, 151 and 159 to 166 Local Government (Financial Management) Regulations 2011 Community Titles Act 1996 Aged Care Act 1997 (Cth) Education and Early Childhood Services (Registration and Standards) Act 2011 State Records Act 1997 Freedom of Information Act 1991
Related Policies:	Annual Business Plan and Budget Rating Policy and rating resolutions adopted by Council from time to time 7.63.8 Council Contribution Scheme for Developments Policy 7.63.5 Internal Financial Control Policy 9.63.2 Complaint Handling and Internal Review of Decisions Policy 13.63.3 Records Management Policy 18.63.5 Risk Management Policy Economic development, business support or investment attraction rate rebate policy adopted by Council from time to time
Related Documents:	Doc 128779 Procedure – Mandatory and Discretionary Rate Rebates

1. **PURPOSE**

The purpose of this Policy is to provide a clear, consistent and transparent framework for the assessment, approval, application, review and reporting of mandatory and discretionary rate rebates by the City of Port Lincoln.

The Policy supports Council to meet its obligations under sections 159 to 166 of the Local Government Act 1999, to apply statutory rebates where required, and to exercise discretionary rebate powers in a way that is fair, evidence-based, financially responsible and aligned with the public interest.

The Policy also provides guidance for delegated decision-making by the Manager Finance and Business, the General Manager Corporate and Community, and the Chief Executive Officer where appropriate, while preserving Council's decision-making role for broader, class-based, area-wide, strategic, precedent-setting or ad hoc concessions.

2. **SCOPE**

This Policy applies to applications, administrative assessments, Council-initiated assessments, delegated decisions and annual reviews relating to rebates of rates or service charges under Chapter 10, Division 5 of the Local Government Act 1999.

- Mandatory rebates under sections 160 to 165 of the Local Government Act 1999;
- Council's discretion to increase a statutory 75% mandatory rebate to a higher percentage under section 159(4);
- Discretionary rebates under section 166 of the Local Government Act 1999;
- Public access, public parking, public walkway, trail, public realm and other public benefit concessions where a rateable property provides a defined benefit to the Port Lincoln community;
- Rating transition, equity or hardship-related discretionary rebates where Council has resolved to provide class-based or area-wide relief;
- Multi-year discretionary rebates, subject to the limits in section 166; and
- Annual reporting to Council on the number, category, statutory basis and value of rebates applied.

This Policy does not replace Council's Council Contribution Scheme for Developments Policy, any separate economic development or business support rate rebate policy, or Council's hardship, remission, postponement or payment arrangement processes. A rebate sought primarily for the purpose of assisting or supporting a business should be considered under a separate economic development or business support policy, except where the dominant purpose is a public benefit such as public parking, public access, public walkway access, trail connectivity or similar community use.

3. **DEFINITIONS**

Term	Definition
Act	The Local Government Act 1999.
Applicant	A person, body, owner, occupier, lessee, organisation, business, public sector body or other entity seeking a rebate of rates or service charges.
Mandatory rebate	A rebate that Council must grant where the statutory criteria in sections 160 to 165 of the Act are met.
Discretionary rebate	A rebate that Council may grant under section 166 of the Act where a statutory basis exists and Council is satisfied the rebate is appropriate.
Public benefit concession	A discretionary rebate granted because land, or a defined part of land, provides a clear community benefit such as public parking, public access, public walkway access, trail access, public infrastructure benefit or similar public use.
Site-area concession	A public benefit rebate calculated by reference to the proportion of a property used or materially affected by the public benefit.
Class-based or area-wide concession	A rebate applying to a group, class or locality of ratepayers, rather than a single property-specific application. This includes the Boundary Road 20% discretionary rebate.

Term	Definition
Dominant purpose	The primary reason for granting or continuing a rebate, assessed by reference to the use of the land, public benefit, statutory basis and Council resolution.
Rate Rebate Register	Council's record of mandatory and discretionary rebates, including property details, category, statutory basis, percentage, value, conditions, decision-maker and review date.

4. **STATEMENT OF INTENT**

The City of Port Lincoln intends to administer rate rebates in a way that complies with the Act, supports legitimate community and public benefit outcomes, avoids ad hoc or inconsistent decision-making, and recognises that every rebate reduces rate revenue available for Council services and infrastructure.

Applications will be received throughout the year until the 31st of May; however rebates will only be applied from 1st July of the following year noting the following:

- Mandatory rebates will be applied where statutory eligibility is established;
- Discretionary rebates will be assessed on their merits, with documented reasons and an identified statutory basis;
- Routine decisions may be made under delegation within the guidelines of this Policy and the adopted budget;
- Broader, class-based, area-wide, strategic, economic development, precedent-setting or ad hoc concessions will be referred to Council;
- Public parking, public access, Parnkalla Trail and similar arrangements will be assessed by reference to public benefit and, where appropriate, the proportion of the site area used or affected;
- Rebates that primarily support a business will be considered under a separate economic development or business support policy, unless the dominant purpose is public benefit; and
- Council will receive an annual report on the number, value, category and statutory basis of rebates applied.

5. **POLICY PRINCIPLES**

- Statutory compliance - Council will apply mandatory rebates and exercise discretionary powers consistently with sections 159 to 166 of the Act.
- Merit-based assessment - each application will be assessed against the Act, this Policy, the evidence provided and the actual use of the land.
- Public benefit - discretionary rebates must demonstrate a public, community or equitable rating benefit that justifies the impact on Council revenue.
- Financial responsibility - rebates must be considered in the context of Council's adopted budget, rating strategy and the effect on other ratepayers.
- Delegated efficiency - routine applications should be determined administratively where they are within delegation, budget and Policy guidelines.
- Council oversight - broader, class-based, area-wide, strategic, precedent-setting or ad hoc concessions require a Council decision.

- Documented reasons - all decisions must record the statutory basis, rebate percentage, conditions, term, evidence, decision-maker and review date.
- Annual review and reporting - ongoing rebates must be reviewed and reported to Council at least annually.
- Liquor licence eligibility - associations that hold a current liquor licence are not eligible for a rebate under this Policy.
- No blanket exclusions - this Policy guides decision-making but does not prevent Council from considering an application on its merits where the Act allows a rebate to be considered.

6. **LEGAL REQUIREMENTS**

Section 159 of the Act provides the preliminary framework for rate rebates. A person or body may apply in a manner and form determined by Council and must provide information Council reasonably requires to determine eligibility or entitlement. If the grounds on which a rebate has been granted cease to exist, the person or body must immediately inform Council.

Sections 160 to 165 establish mandatory rebates for specified land uses, including health services, community services, religious purposes, public cemeteries and educational purposes. Some categories require a 100% rebate. Other categories require a 75% rebate, with Council able to increase the rebate to a higher percentage, including 100%, where it considers this appropriate.

Section 166 allows Council to grant discretionary rebates of up to 100% in specified cases. For some discretionary categories, Council must consider the nature and extent of Council services provided to the land, the community need being met, and the extent to which activities on the land assist or provide relief to disadvantaged persons.

Section 166 also allows Council to impose conditions, allows certain rebates to be granted for more than one financial year subject to statutory limits, and requires Council to give reasonable notice before varying or revoking a rebate that has been granted for more than one year. Council should not adopt a policy that excludes the consideration of applications on their merits.

Under section 44 of the Act, Council may delegate powers and functions to the Chief Executive Officer, a committee or an employee of Council, subject to any limitations or conditions imposed by Council.

7. **MANDATORY REBATES**

Council will apply mandatory rebates where it is satisfied that the relevant statutory criteria are met. Where the Act fixes the rebate at 75%, Council's default position is that the statutory 75% rebate will apply unless a higher rebate is justified under this Policy and approved by the appropriate decision-maker.

Mandatory rebate category	Policy position
Health services	Apply the statutory rebate where land is predominantly used for qualifying health service purposes.

Mandatory rebate category	Policy position
Community services	Apply the statutory rebate where the land is predominantly used for qualifying community service purposes. A higher rebate than 75% may be considered only where exceptional public benefit or equity grounds are demonstrated.
Religious purposes	Apply the statutory rebate where land contains a church or other building used for public worship or is otherwise solely used for religious purposes.
Public cemeteries	Apply the statutory rebate where land is used for the purposes of a public cemetery.
Educational purposes	Apply the statutory rebate where land is used for qualifying educational purposes. A higher rebate than 75% may be considered only where exceptional public benefit or equity grounds are demonstrated.

8. **DISCRETIONARY REBATES**

Council may grant a discretionary rebate only where a statutory basis exists under section 166 of the Act and the rebate is appropriate having regard to the evidence, the public benefit, the budget impact, precedent risk and this Policy.

In assessing a discretionary rebate, Council will consider the actual use of the land, the community need being met, the extent of Council services provided, the extent to which disadvantaged persons are assisted, the extent to which the benefit is open to the broader community, the percentage and value of the rebate sought, any other Council support received, and the equity implications for other ratepayers.

Discretionary category	Policy guidance	Decision pathway
Proper development of the area	May be considered where the rebate supports a Council-endorsed strategic, planning, infrastructure or public realm outcome. Development incentives are otherwise to be considered under the Council Contribution Scheme for Developments Policy or a separate Council-approved framework.	Council decision unless clearly routine and within an adopted policy or resolution.
Assisting or supporting a business	Business support is to be addressed through a separate economic development or business support policy. This Policy may apply where the dominant purpose is public parking, public access, public walkway, trail or similar public benefit rather than business assistance.	Council decision for business support; delegated decision may apply for public benefit concessions within this Policy.

Discretionary category	Policy guidance	Decision pathway
Historic preservation	May be considered where the rebate supports preservation of a building or place of historic significance and there is clear public or heritage benefit.	Delegated decision where within Policy and budget; Council decision for significant or precedent-setting matters.
Community benefit organisations	May be considered where an organisation provides a clear, ongoing and locally relevant benefit or service to the Port Lincoln community.	Delegated decision where routine; Council decision where significant, uncertain or precedent-setting.
Children, young persons, aged persons, disabled persons, health services or residential aged care	May be considered where the land use provides eligible facilities, services or accommodation and the rebate is proportionate to community need and public benefit.	Delegated decision where routine; Council decision where significant or outside guidelines.
Public access over community title or similar land	May be considered where the public has free and unrestricted right of access and enjoyment, or where Council has accepted a comparable public access arrangement.	Delegated decision where evidence and site area are clear; Council decision where material, contested or strategic.
Rating transition, equity, hardship, unfair or unreasonable liability	May be considered where Council has identified a substantial rating change, valuation anomaly, structural rating change or unfair/unreasonable liability.	Council decision for class-based or area-wide relief; delegated decision for individual routine matters within adopted parameters.

9. **PUBLIC BENEFIT AND SITE-AREA CONCESSIONS**

Where a property provides a defined public benefit, such as public parking, public walkway access, trail access, public open space access or similar community use, Council may consider a discretionary rebate or concession under section 166 where a statutory basis exists.

Where the public benefit relates to only part of a property, the rebate should generally be calculated by reference to the proportion of the site area used or materially affected by the public benefit. A different method may be used where the area-based method would be impractical, inequitable or inconsistent with a Council resolution, agreement or adopted budget position.

Historical rebates categorised as local business support are to be reviewed by dominant purpose. Where the dominant purpose is public parking, public access, public walkway, Parnkalla Trail or other public benefit, the rebate should be recorded and reported as a public benefit concession rather than as business support.

10. CLASS-BASED, AREA-WIDE AND AD HOC CONCESSIONS

Class-based, area-wide, strategic, precedent-setting or ad hoc concessions must be referred to Council for decision. These matters involve broader budgetary, equity and policy considerations and should not be determined administratively.

Any continuation, variation, expansion or cessation of an area-wide or class-based concession must be considered by Council unless Council has expressly delegated that matter within an adopted policy, budget or resolution.

11. DECISION-MAKING AND DELEGATIONS

Decision-making under this Policy must be consistent with the Act, Council's Delegations Register, the adopted Annual Business Plan and Budget, and any conditions imposed by Council.

Decision-maker	Policy role
Council	Adopts this Policy. Determines class-based, area-wide, strategic, economic development, precedent-setting, material budget, non-routine or ad hoc concessions. Receives the annual rebate report.
Chief Executive Officer	Determines significant, sensitive or escalated matters within delegation. May refer any matter to Council. Ensures implementation and compliance with the Policy.
General Manager Corporate and Community	Determines non-routine, higher-risk or escalated rebate applications where within delegation, budget and Policy. Provides executive oversight of implementation.
Manager Finance and Business	Determines routine mandatory and discretionary rebate applications within delegation, budget and Policy. Ensures financial controls and reporting are in place.
Revenue Accountant	Oversees the Revenue Team, monitors operational consistency, maintains the Rate Rebate Register and escalates non-standard matters.
Senior Rates Officer	Undertakes day-to-day rating assessment and administration, receives and reviews applications, maintains records and prepares recommendations for decision.

12. ANNUAL REVIEW AND REPORTING

Administration must maintain a Rate Rebate Register and review ongoing rebates at least annually. The annual review must confirm the statutory basis, use of the land, rebate percentage, value, conditions, term and decision pathway for each rebate.

An annual report will be provided to Council showing the number, value, category and statutory basis of mandatory and discretionary rebates, material changes from the previous year, any class-based or area-wide concessions, and any recommended changes to the Policy or Procedure.

13. BREACH OF POLICY

A breach of this Policy may include approving a rebate without lawful authority, applying a rebate without sufficient evidence or recorded reasons, failing to escalate a matter requiring Council decision, failing to apply conditions, failing to review ongoing rebates, or failing to update the Rate Rebate Register.

Breaches may result in administrative action, review of delegations, correction of rating records, recovery or adjustment of rates where lawful, internal review, audit action, training, disciplinary action or referral to the Chief Executive Officer.

14. REVIEW AND ASSURANCE

The Manager Finance and Business is responsible for monitoring implementation of this Policy, with support from the Revenue Accountant and Senior Rates Officer. The General Manager Corporate and Community will provide executive oversight and may require assurance checks on high-risk discretionary rebates, public benefit concessions, class-based concessions and rebate register records.

This Policy will be reviewed every four years, or earlier following legislative change, audit findings, material rating changes, significant Council resolutions, implementation issues or operational changes.

15. RELEVANT DELEGATED POWERS AND DUTIES

Any actions or decisions made under this Policy will be enacted in accordance with Council's Delegations Register and any financial sub-delegations. A person must not exercise a delegation where the matter is outside the Act, outside this Policy, outside the adopted budget or required to be determined by Council.

Where there is doubt about the appropriate decision-maker, the matter must be escalated to the Manager Finance and Business, General Manager Corporate and Community or Chief Executive Officer before a rebate is granted, varied, continued or refused.



PROCEDURE – MANDATORY AND DISCRETIONARY RATE REBATE

Doc ID: 128779

Responsible Department: Corporate & Community

Procedure Adopted: 15 June 2026

Next Review: This Procedure shall be reviewed at the same time as the 7.63.21 Mandatory Rate Rebates Policy, or earlier following significant legislative rating, governance, audit or operational change.

1. PURPOSE

The purpose of this Procedure is to set out the administrative steps for receiving, assessing, deciding, applying, reviewing and reporting mandatory and discretionary rate rebates and concessions under the Mandatory and Discretionary Rate Rebates Policy.

The Procedure is intended to support lawful, consistent and auditable decision-making by the Senior Rates Officer, Revenue Accountant, Manager Finance and Business, General Manager Corporate and Community, Chief Executive Officer and Council.

2. SCOPE

This Procedure applies to all applications and internal reviews for mandatory and discretionary rate rebates, including public benefit concessions, site-area concessions, rating transition concessions, individual discretionary rebates and class-based or area-wide concessions.

This Procedure does not determine business support or economic development rebates, except where the dominant purpose of the concession is public parking, public access, public walkway access, trail connectivity, public infrastructure benefit or similar public use of land.

3. PROCEDURE PRINCIPLES

- Do not apply a rebate unless a statutory basis has been identified and recorded.
- Assess the actual use of the land, not only the applicant's status or the historical category recorded in the rates system.
- Use the Policy to guide routine delegated decisions, but escalate broader, class-based, area-wide, strategic, precedent-setting or ad hoc concessions to Council.
- Record the evidence, reasons, percentage, value, conditions, decision-maker and review date for every rebate.
- Review ongoing rebates at least annually and whenever Council becomes aware that the use of land or eligibility may have changed.
- Report the application of mandatory and discretionary rebates to Council at least annually.

4. ROLES AND RESPONSIBILITIES

Role	Procedure responsibility
Senior Rates Officer	Acts as the operational rating officer for day-to-day administration. Receives applications, checks completeness, reviews evidence, prepares initial assessments, updates rating records and maintains supporting documentation.
Revenue Accountant	Oversees the Revenue Team. Reviews operational consistency, maintains oversight of the Rate Rebate Register, confirms financial impacts, monitors review dates and escalates non-standard matters.
Manager Finance and Business	Determines routine rebate matters within delegation, Policy, Procedure and adopted budget. Reviews recommendations and ensures rebate controls, register maintenance and annual reporting are completed.
General Manager Corporate and Community	Determines higher-risk or non-routine matters within delegation, Policy and budget. Provides executive oversight and confirms matters requiring Chief Executive Officer or Council consideration.
Chief Executive Officer	Determines significant, sensitive or escalated matters within delegation. Refers matters to Council where required or appropriate. Ensures Administration implements Council decisions.
Council	Determines class-based, area-wide, strategic, economic development, precedent-setting, material budget or ad hoc concessions, including any continuation, variation, expansion or cessation of such concessions where not otherwise delegated.

5. ANNUAL PLANNING AND REGISTER REVIEW

Before the annual rates declaration process is finalised, the Senior Rates Officer must review the Rate Rebate Register and prepare the rebateable properties listing for review by the Revenue Accountant and Manager Finance and Business.

- confirm each assessment number, property address and ratepayer details;
- confirm the current mandatory or discretionary category and statutory basis;
- confirm the rebate percentage and estimated rebate value;
- identify any rebates where the use of land, ownership, occupancy, lease, licence, public access arrangement or eligibility may have changed;
- identify any historical rebates that should be reclassified by dominant purpose, including local business support entries that are actually public parking, public access, public walkway or Parankalla Trail/public benefit concessions;
- confirm the Boundary Road 20% concession, or any similar class-based concession, is supported by a Council resolution and included in the annual report to Council;
- identify any rebates requiring Council decision before the rates model or budget is finalised; and
- prepare annual reporting information showing the number, value, category and statutory basis of rebates.

6. APPLICATION RECEIPT AND COMPLETENESS CHECK

Applications must be lodged using Council's approved Rate Rebate Application Form unless the matter is a Council-initiated review or a rebate is applied under a Council resolution. The Senior Rates Officer must acknowledge the application and check that enough information has been provided for assessment.

Required information	Minimum expectation
Applicant and property details	Applicant name, contact details, assessment number, property address, owner and occupier details, and authority to act where relevant.
Rebate category	Mandatory or discretionary category sought, including the section of the Act relied on where known.
Use of land	Description of the actual use of the land, including whether the use applies to all or part of the property.
Evidence	Constitution, rules, lease, licence, management agreement, financial statements, site plan, public access deed, service description, registration, accreditation, school or health service evidence, or other relevant documents.
Public benefit details	For public parking, public access, public walkway, trail or public benefit concessions, details of the area, access arrangements, community use, restrictions and site-area calculation.
Declaration	Confirmation that the applicant will notify Council if the grounds for the rebate cease or materially change.

If information is incomplete, the Senior Rates Officer must request further information. If the applicant does not provide the required information within a reasonable time, the application may be assessed on the available information or recommended for refusal.

7. PRELIMINARY ASSESSMENT

The Senior Rates Officer must complete a preliminary assessment before a recommendation is made. The assessment must identify:

- whether the application is for a mandatory rebate, a discretionary rebate or both;
- the relevant section and paragraph of the Act;
- whether the use of land is predominant or relates to a defined part of the property;
- whether the application is routine, non-routine, precedent-setting, area-wide, class-based, ad hoc, strategic or outside Policy guidelines;
- whether the matter involves business support and should be considered under a separate economic development or business support policy;
- whether the matter is a public benefit concession and, if so, whether a site-area calculation is appropriate;
- the budget impact and the calculated value to be included in the Annual Business Plan and Budget process;
- the appropriate decision-maker under the Policy and Delegations Register.

8. MANDATORY REBATE ASSESSMENT

Where the application appears to fall within sections 160 to 165 of the Act, the Senior Rates Officer must assess whether the statutory criteria are met and prepare a recommendation for decision under delegation.

Step	Action
1. Confirm category	Identify whether the application relates to health services, community services, religious purposes, public cemeteries, the Royal Zoological Society of South Australia or educational purposes.
2. Confirm evidence	Review supporting evidence such as registration, constitution, lease, licence, service delivery records, school registration, health service status or other relevant documents.
3. Confirm land use	Confirm whether the land is predominantly or solely used for the statutory purpose. Where only part of the land qualifies, identify whether apportionment is required.
4. Consider higher percentage	Where the Act allows Council to increase a 75% rebate, assess whether exceptional public benefit, equity or Council resolution supports a higher percentage.
5. Record decision	Record the statutory basis, percentage, value, decision-maker, evidence and review date in the Rate Rebate Register.
6. Apply statutory percentage	Apply the statutory 100% or 75% rebate as required by the Act.

9. DISCRETIONARY REBATE ASSESSMENT

Where the application relies on section 166 of the Act, the Senior Rates Officer must assess whether the statutory criteria are met and prepare a recommendation for decision under delegation. The assessment must not rely only on historical treatment or the applicant's preferred category.

The following matters must be considered where relevant:

- the specific paragraph of section 166 relied on;
- the actual use of the land and whether the relevant use applies to all or part of the property;
- the nature and extent of Council services provided to the land;
- the community need being met by the activities on the land;
- the extent to which activities assist or provide relief to disadvantaged persons;
- whether the benefit is broadly available to the public or limited to a narrow user group;
- the percentage and dollar value of the rebate sought;
- whether a lower, capped, time-limited or conditional rebate would be more appropriate;
- the precedent and equity implications for other ratepayers;
- the budget impact and the calculated value to be included in the Annual Business Plan and Budget process;
- whether the matter should be referred to Council because it is class-based, area-wide, strategic, precedent-setting or ad hoc; and
- whether the rebate should be refused because the public benefit is insufficient, the evidence is inadequate, or the matter is outside the Policy.

10. PUBLIC BENEFIT AND SITE-AREA CONCESSIONS

Public benefit concessions apply where the dominant purpose of the rebate is a clear community benefit, such as public parking, public access, public walkway access, trail access, public open space access or public infrastructure benefit.

Step	Action
1. Confirm dominant purpose	Confirm that the rebate is primarily for public benefit and not general business support.
2. Confirm legal or practical access	Identify the lease, licence, easement, agreement, Council resolution, land management arrangement or practical arrangement that secures public access or public use.
3. Confirm area affected	Obtain or prepare a site plan identifying the area used or materially affected by the public benefit, where required.
4. Calculate site-area percentage	Calculate the concession by dividing the public benefit area by the total rateable site area, unless another Council-approved calculation method applies.
5. Assess constraints	Consider whether the public benefit area restricts commercial use, private use, development potential, maintenance obligations or ordinary enjoyment of the land.
6. Review annually	Confirm each year that the public benefit continues, the area remains accurate and the concession remains proportionate.

Where a public benefit concession is material, contested, outside the site-area method, involves a new agreement, or may set a precedent, the matter must be escalated to the General Manager Corporate and Community, Chief Executive Officer or Council as appropriate.

11. BUSINESS SUPPORT AND ECONOMIC DEVELOPMENT REQUESTS

If an application seeks a rebate primarily for the purpose of supporting a business, attracting investment, improving commercial viability, offsetting private operating costs or encouraging economic development, it must not be approved under this Procedure unless Council has adopted a separate business support or economic development policy that authorises the rebate.

Where the same property also provides public parking, public access, public walkway access, Parnkalla Trail access or a similar public benefit, the public benefit component may be assessed under this Procedure by dominant purpose and, where appropriate, site-area calculation.

12. CLASS-BASED, AREA-WIDE AND AD HOC CONCESSIONS

Broader class-based, area-wide or ad hoc concessions must be referred to Council for decision. They must not be approved administratively because they involve broader budgetary requests, equity between ratepayers, precedent risk and policy considerations.

Before any similar concession is presented to Council, the report should include the reason for the request, affected properties, estimated total cost, proposed rebate percentage, proposed duration, policy rationale, budget impact, alternatives considered, precedent risk and proposed annual review process.

13. DECISION PATHWAY

Matter type	Recommended pathway
Routine mandatory rebate clearly meeting statutory criteria	Senior Rates Officer assessment; Revenue Accountant review where required; Manager Finance and Business decision under delegation.
Mandatory 75% rebate with request to increase above statutory percentage	Manager Finance and Business or General Manager Corporate and Community decision where within Policy and budget; Council if material, precedent-setting or outside guidelines.
Routine discretionary rebate within Policy, budget and established category	Senior Rates Officer assessment; Revenue Accountant review; Manager Finance and Business decision under delegation.
Non-routine, higher-risk, sensitive or uncertain discretionary rebate	Escalate to General Manager Corporate and Community or Chief Executive Officer.
Public benefit/site-area concession with clear evidence and low precedent risk	Manager Finance and Business or General Manager Corporate and Community decision, subject to delegation and budget.
New public benefit concession that is material, strategic, contested or precedent-setting	Chief Executive Officer review and Council decision where appropriate.
Business support/economic development rebate	Refer to Council or separate economic development/business support policy.
Class-based, area-wide, rating transition, Boundary Road-style or ad hoc concession	Council decision required.
Refusal of application	Delegated decision where within Policy; applicant to be notified of reasons and review rights. Escalate to General Manager Corporate and Community or Chief Executive Officer if sensitive or disputed.

14. DECISION RECORD AND NOTIFICATION

Every decision must be recorded in the Rate Rebate Register and supported by a decision record. The decision record must include:

- assessment number, property address, applicant and owner details;
- mandatory or discretionary category and statutory basis;
- summary of evidence considered;
- rebate percentage and estimated dollar value;
- reasons for approval, refusal, variation or cessation;
- decision-maker and delegation relied on;
- conditions, term and review date;
- whether the matter requires inclusion in the annual report to Council; and
- any advice obtained or escalation undertaken.

Applicants must be notified in writing of the outcome. Where a rebate is approved, the notice must identify the rebate percentage, term, conditions and obligation to notify Council if eligibility changes. Where a rebate is refused, varied or ceased, the notice must provide reasons and identify any review pathway available under Council policy or legislation.

15. CONDITIONS, REVIEW AND CESSATION

All rebates, including new applications and any approved changes, take effect from 1 July following approval. Council does not undertake interim rating and approved rebates apply for the full financial year.

If Council becomes aware that the grounds for a rebate have ceased or materially changed, the Senior Rates Officer must review the matter and escalate it to the Revenue Accountant and Manager Finance and Business. Where lawful, the rebate may be varied, ceased, refused for a future year, or recovered proportionately in accordance with the Act.

16. ANNUAL REPORT TO COUNCIL

An annual report must be provided to Council before, or as part of, the annual rates and budget process. The report must include:

- the number and total value of mandatory rebates;
- the number and total value of discretionary rebates;
- a summary by statutory category and local classification;
- material changes from the previous year;
- class-based, area-wide, Boundary Road-style, or ad hoc concessions;
- public benefit and site-area concessions, including any major changes;
- any rebates approved outside ordinary delegated authority;
- any refusals, cessations or withdrawals that are material or relevant to Council oversight;
- budget implications for the relevant financial year; and
- recommended changes to the Policy, Procedure, application form or Delegations Register.

17. RECORDS AND CONFIDENTIALITY

All applications, evidence, assessments, decisions, correspondence, calculations, Council reports and review records must be stored in Council's electronic records management system and linked to the relevant property and rating records where practicable.

Records may contain personal, commercial, financial, health, community service, accommodation or legally sensitive information. Access must be limited to officers with a legitimate business need and managed consistently with Council's Records Management Policy, State Records Act 1997 and Freedom of Information Act 1991.

18. REVIEW AND ASSURANCE

The Revenue Accountant must undertake periodic checks of the Rate Rebate Register to confirm that rebates are supported by evidence, reasons, decision records and review dates. The Manager Finance and Business may require further assurance checks for discretionary rebates, public benefit concessions, class-based concessions and rebates with material budget impact.

The Procedure will be reviewed with the Policy every four years, or earlier if required due to legislative change, audit findings, Council resolution, significant rating changes or implementation issues.