



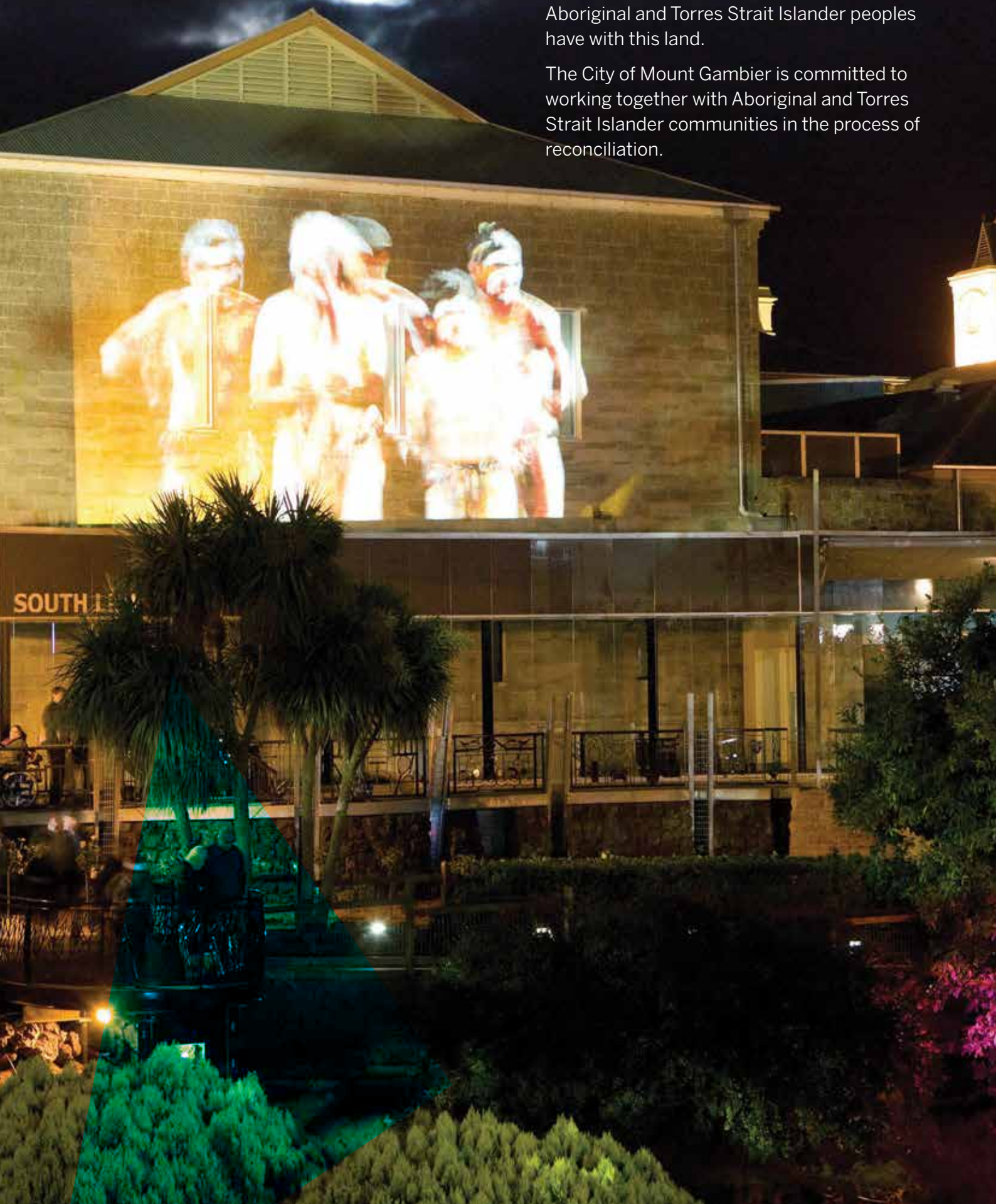
City of
Mount Gambier

2022-2023
**Annual
Business Plan
and Budget**

Acknowledgement of Country

The City of Mount Gambier recognises the Boandik people as the traditional owners and custodians of this local government area. We respect their spiritual relationship with the land and recognise the deep feelings of attachment Aboriginal and Torres Strait Islander peoples have with this land.

The City of Mount Gambier is committed to working together with Aboriginal and Torres Strait Islander communities in the process of reconciliation.





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A message from the Mayor

On behalf of Elected Members and staff I am pleased to present the City of Mount Gambier Annual Business Plan for the 2022/2023 financial year.

This document outlines the programs of work and allocation of budget supporting the activities that the City of Mount Gambier will undertake in the next financial year.

The Annual Business Plan and Budget continues to provide key services to the community while Council delivers the largest infrastructure project ever undertaken, the Wulanda Recreation and Convention Centre at Olympic Park on Margaret Street.

I am very excited for our community to have access to this amazing facility. It will be a game changer for Mount Gambier, life changing for our residents and will be a state-of-the-art facility for all our community to enjoy.

Council will continue to deliver major projects utilising Local Roads and Community Infrastructure Grant funding to renew and upgrade community facilities including amenities at Frew Park and the Valley Lake Recreational Area.

Council will also continue to provide opportunities for the community to enjoy our city with the shared cycling/walking path from Wandilo Road to Wireless Road where solar lighting will be installed along the total length of the trail, along with other capital projects outlined in this document and in line with Council's other strategic documents.

To ensure that Council's priorities are delivered in the context of long term financial sustainability, the Annual Business Plan has been developed in alignment with the Long Term Financial Plan and Asset Management Plans.

Yours faithfully,

Lynette Martin OAM
MAYOR



A message from the CEO

It is a pleasure to present to you the 2022/2023 Annual Business Plan and Budget for the City of Mount Gambier. I have been impressed by the dedication shown by both Council staff and Elected Members working together to ensure that we have a financially sustainable budget that delivers public value for our ratepayers.

Our budget shows how we aim to deliver great services and facilities to you as our community and visitors to the city.

Aligned with our Long Term Financial Plan the 2022/2023 total rate revenue is set to increase by 4.5%, including the Waste Service Charge.

The average residential ratepayer will pay \$1,167* in 2022/2023 which equates to an overall increase of \$55. The average residential rate is below the South Australian average which was \$1,702 for the metropolitan area and \$1,461 for rural areas in 2021/2022 (City of Mount Gambier was \$1,112).

The Annual Business Plan and Budget delivers both essential services for the community and looks to build foundations for the future with the development of the Crater Lakes Master Plan and further delivery of the Sport, Recreation and Open Space Strategy.

You will see that this year, the Annual Business Plan and Budget has some new features. Some of these are as a result of changes to the *Local Government Act*, which outlines how we inform you about your rates and our finances, and some are as we strive to improve the information that we provide to you and to make clearer those projects and priorities that we will aim towards over the course of the financial year.

I look forward to continuing to work together on making this an even more incredible place to live.

Yours faithfully,

Sarah Philpott
CHIEF EXECUTIVE OFFICER



*Excluding Waste Service Charge

How the Annual Business Plan and Budget was prepared

PURPOSE

The Annual Business Plan is the key operational and financial document for Council. It sets proposed operational programs and capital projects for 2022/2023 and how we will allocate our budget.

STRATEGIC DIRECTION

The content has been developed after taking into consideration the long-term direction of the Futures Paper, Strategic Plan 2020-2024, The Long Term Financial Plan (10 Year Plan) and the Asset Management Plans (10 years). Maintaining an adequate level of expenditure on existing assets on an annual basis ensures intergenerational equity, that is the burden of costs is met equally by current and future ratepayers.

OPERATIONS BUDGET BUILD APPROACH

The Annual Business Plan 2022/2023 adopted a 'bottom up' budget approach where meetings were held with budget holders to examine their costs, which required managers to justify expenditure and provide assumptions for revenue.

PROJECT BUDGETS APPROACH

Project summaries (high level business cases) were developed for capital projects and new initiatives. These were reviewed by a budget steering group made up of staff members from across Council, including the Executive Leadership Team to rank their priority based on the strategic plan alignment, value for money and risk. Some of these projects may be delivered over multiple years while others impact only 2022/2023. The resulting draft priorities were further reviewed by the Executive Leadership Team and presented to Elected Members via a series of workshops.

ELECTED MEMBER REVIEW

A number of workshops were held with Elected Members to develop this budget and discuss priorities within the draft plan during February and April 2022.

Significant Influences

In the development of the Annual Business Plan we have undertaken a review of our internal environment and broader external environment that includes social, environmental, economic and planning elements. This review identifies key issues that help provide the context for the development of this plan.

PUBLIC HEALTH AND WELLBEING

The COVID-19 pandemic has driven global changes. In South Australia, there are still ongoing ramifications that will continue to affect the local community and economy.

Council's focus will be on vigilance and rapid response when appropriate.

Over the last two years Council has seen the impact of COVID-19 on the availability and cost of materials and resources to support its capital works program. If this trend continues it may mean that additional contingency may be required to fund the program included in this Annual Business Plan and Budget.

LOCAL ECONOMY

With a diverse and stable economic base, the Mount Gambier region is one of the most significant contributors to the South Australian economy in both export, local income and tourism. Key industries that contribute to the city and regional economy are:

- Softwood timber industry,
- Visitor economy,
- Health services,
- Agribusiness, and
- Transport and logistics.

Significant Influences

A focus for growth is the visitor economy, a diverse and wide-reaching sector that impacts broadly across service and product groups. The growth of this sector impacts on business opportunities from hospitality, to growing existing products and services and providing exciting new opportunities. This sector strongly links to the agribusiness sector, with farm experiences increasingly sought after by international visitors.

Transport and logistics are key employers in Mount Gambier. The city is one hour from Portland's major deep sea port and ensures that Mount Gambier remains a key transport hub. The transport sector remains strong, with growing demand, particularly in the city's forestry sector.

LEGISLATIVE REFORM

There are two significant legislative changes which will impact on Local Government - The new Planning, Development and Infrastructure Act (PDI Act) and changes to the Local Government Act. These changes will have significant impact on our community and council operations. It is essential Council continues to plan for these changes and work with the State Government to influence legislative reform and its implementation.

TOURISM SECTOR

A cross-government approach to the development of access to Mount Gambier's natural attractions has been advocated. This would include scoping, master planning and the facilitation of approvals to consider infrastructure development and marketing.

DEVELOPMENT

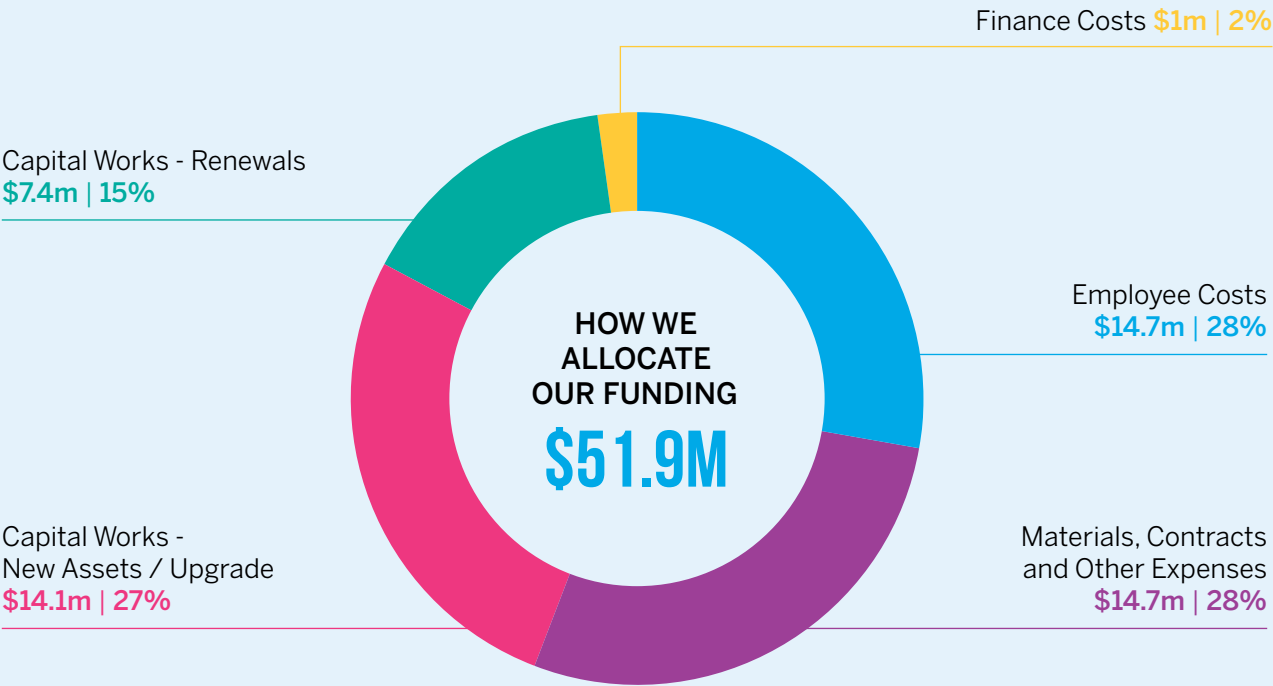
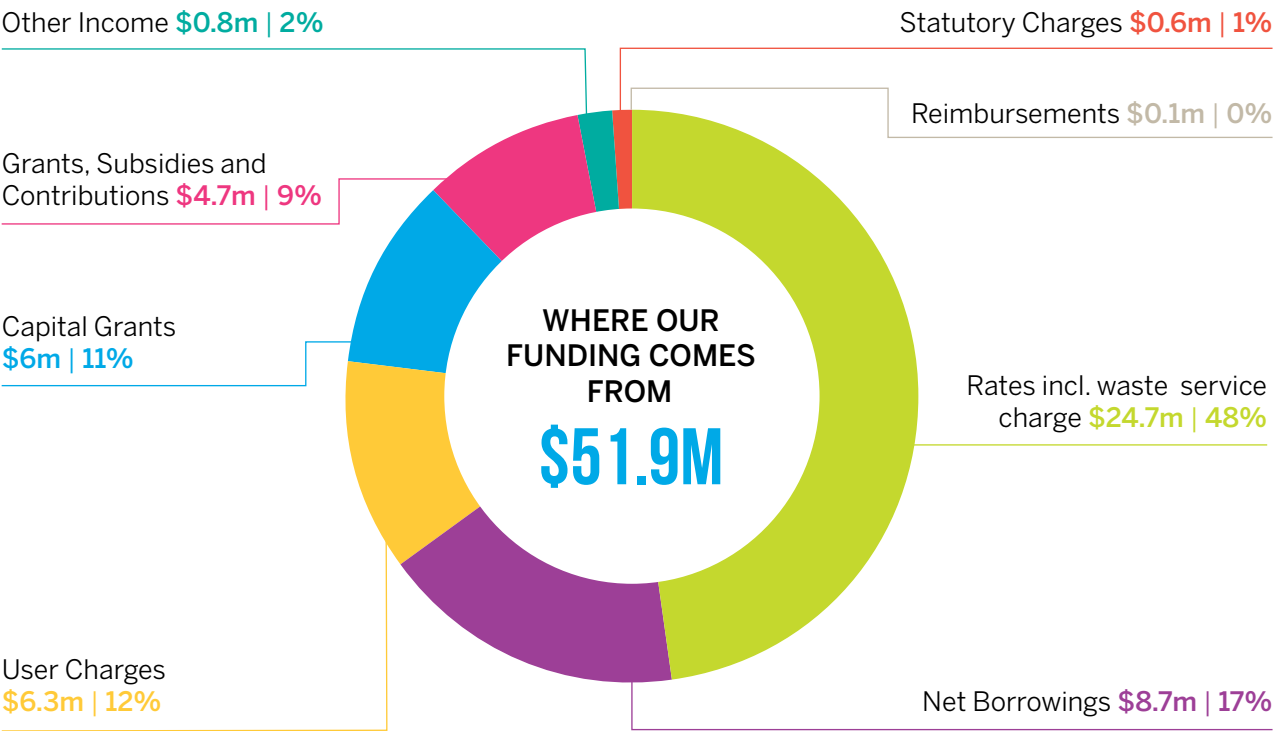
Over the next two years, the State Planning Commission will be working with regional councils across the state in the development of Regional Plans. These Regional Plans will identify and guide land use and infrastructure requirements, and the City of Mount Gambier will provide information and strategic direction towards the Limestone Coast Regional Plan.

There is also an intention to progress a Regional Assessment Panel amongst a number of councils in the region which will result in some changes to processes for development.

POLITICAL ENVIRONMENT

The new state and federal governments will have an impact on the political environment in which Council operates. This may also influence the grants and partnering opportunities available to the local government sector.

Funding and Expenditure Summary



AREA
33.88
SQUARE
KILOMETRES

STAFF FTE
144

POPULATION
27,421

TOTAL RATES
REVENUE
INCREASE
4.5%

ROADS

SEALED ROADS
229.2
KILOMETRES

UNSEALED ROADS
1.33
KILOMETRES

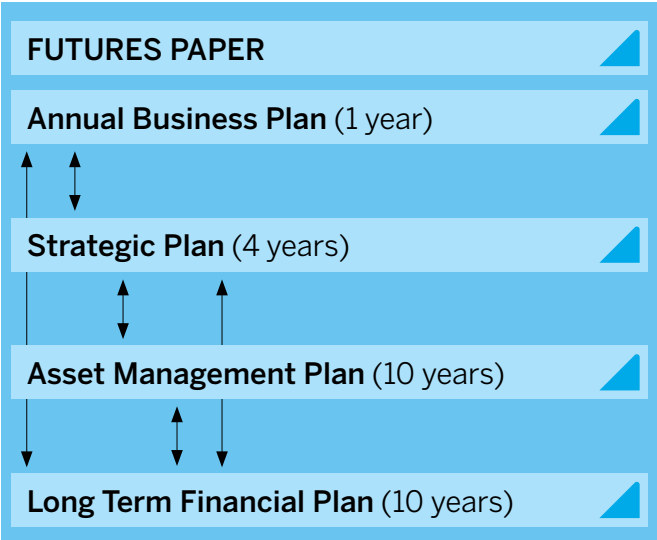
ECONOMIC
PROFILE

GROSS REGIONAL PRODUCT
\$1,432M
LARGEST SECTOR: **RETAIL**

Strategic Context

The strategic financial framework brings together the key strategic management documents to ensure that the vision, goals and objectives set by the Futures Paper are implemented in the Long Term Financial Plan, Asset Management Plan, Strategic Plan and Annual Business Plan.

The Annual Business Plan guides and is guided by other key strategic management documents as shown below:



The Futures Paper outlines strategies for action at the individual, organisation and community level that will enable the community to achieve their collective aspirations.

Long Term Financial Plan (10 years) (LTFP) shows the financial impact of the implementation of the Strategic Plan over the next 10 years and incorporates key assumptions from the Strategic Plan and Asset Management Plan. The LTFP is reviewed by Council on an annual basis.

Asset Management Plan (10 years) identifies the required future expenditure on infrastructure and funding required to maintain service levels. It is aligned with the LTFP.

Strategic Plan (4 years) represents the vision, aspirations and priorities of our community now and into the future. The Strategic Plan is informed by the Futures Paper and identifies the outcomes Council seeks to achieve and the strategies that will put in place to get there.

Annual Business Plan (1 year) - Each year, Council develops an Annual Business Plan guided by Council's strategic financial framework which sets strategic directions over the medium and long term and converts these into annual actions and outcomes. This shows the outcomes Council expects to achieve in the year and the services, key measures of success and the budget required to deliver these outcomes.

Highlights

With finite resources, pressures to deliver more and changes in consumer's expectations of Council's services, there is a growing need for Council to deliver services tailored to demand.

This Annual Business Plan will focus on maintaining service standards efficiently.

Highlights for the year ahead include:

WULANDA RECREATION AND CONVENTION CENTRE

The Wulanda Recreation and Convention Centre is a multi-purpose facility designed to be a community space, with facilities and activities for all ages and abilities. This development will provide substantial year round indoor facilities, addressing many community needs both now and for future generations to come. The Wulanda Recreation and Convention Centre will increase the ability for Mount Gambier to host major sporting competitions, conferences, events and performances providing significant social and economic benefits.

LOCAL ROADS AND COMMUNITY INFRASTRUCTURE

Council will utilise the funding provided by the Phase 3 program to deliver a number of key projects for the community that are proposed to include:

- ♦ Valley Lake Recreation Area toilets,
- ♦ 50m pool shade sail, and
- ♦ Frew Park toilets.

SPORT, RECREATION AND OPEN SPACE STRATEGY

To continue to provide quality, well-planned spaces and guide the future direction of open spaces and facilities in Mount Gambier, Council will use the newly adopted Sport, Recreation and Open Spaces Strategy to inform future projects for 2023/2024 and beyond.

CRATER LAKES ACTIVATION

A Crater Lakes Activation Plan will be developed to work with the community to explore options and deliver actions to enable Council to capitalise on the Crater Lakes precinct.

CBD ACTIVATION PLAN

In the context of the Wulanda Recreation and Convention Centre build, previous work to complete the Railway Lands and recent discussion on future use of the old Railway Station building and platform, combined with events in the Cave Garden/Thugi and Riddoch Arts and Cultural Centre, will form part of further work to review multiple opportunities to activate the CBD. Council has recently adopted a series of principles that will assist in developing the CBD area.

SPONSORSHIP

Council currently supports sporting and community groups and facilities in a number of ways including the Events Sponsorship Program, Sports and Recreation Capital Works Program, Creative Arts Fund, Community Assistance Grants and contributions to individual sporting and community organisations. Council will undertake a review of the administration and operations of these programs during 2022/2023 to ensure that there is an equitable and consistent process which delivers the best community outcomes and public value.

Key Assumptions

RATES

The general rate provides benefits to the whole community and ensures social, economic and environmental sustainability. The number of rateable properties in 2022/2023 is 14,534 with estimated assessment growth of 0.82% and CPI of 3.68% equalling a total increase of 4.5% in general rate revenue.

INFLATION

Inflation has been applied to revenue (with the exception of rates) based on forecast Adelaide CPI as at December 2021 where appropriate as provided by Deloitte Access Economics.

Inflation has also been applied to expenditure based on contractual agreements i.e. the Enterprise Agreement for employee costs and contract terms for other expenditure where appropriate.

Forecast CPI for Adelaide is assumed to be 2.3% for 2022/2023.

It should be noted that following the development of the draft budget, the Australian Bureau of Statistics has since confirmed Adelaide CPI for the March Quarter 2022 at 4.7% and that the Deloitte Access Economics forecast for 2022/2023 is now 3.5%.

Strategies will be developed to mitigate additional pressures should inflation be higher than assumed in the budget.

USER PAYS PRINCIPLE

Benefits that are provided to a distinct group of the community will, wherever practicable be charged directly to the recipient of that benefit.

CURRENT SERVICE LEVELS

Council's annual operating program was developed to ensure maintenance of the current level of existing services to the whole community with the exception of the Wulanda Recreation and Convention Centre.

KEY FINANCIAL INDICATORS (KFIs)

The following Key Financial Indicators are deemed by the Local Government sector to be the best indicators for determining financial sustainability:

- ◆ Operating surplus / (deficit) ratio;
- ◆ Net financial liabilities ratio; and
- ◆ Asset renewal funding ratio.

Capital Expenditure

Excluding Wulanda Recreation and Convention Centre

It is essential that Council manages and maintains its assets responsibly, to maximise the value and the services the community derives from them.

The annual capital works program is informed by:

- Elected Members and community input
- City of Mount Gambier Strategic Plan 2020-2024
- The suite of asset management plans (e.g. roads, footpaths), and
- The Long Term Financial Plan.

The capital projects budget identifies the amount of money that Council will invest in its long term physical assets and includes two categories:

RENEWALS

Renewals refers to the amount of money that Council will spend in maintaining and replacing its existing asset base.

This category would include such projects as road resurfacing and line marking, street and footway lighting.

NEW CAPITAL/UPGRADE

The amount of money Council will invest in new assets can either be the upgrade of existing assets or the creation of new assets.

The below table provides an indication of what Council will spend to maintain its infrastructure and is based on Council's Asset Management Plans.

\$'k	Renewals	New/ Upgrade	Total
Buildings and Structures	851	2,073	2,924
Caroline Landfill	1,236		1,236
Infrastructure	3,710	549	4,259
IT	30		30
Other	208	80	288
Plant and Equipment	1,386	621	2,007
TOTAL	7,421	3,323	10,744

Capital Expenditure

BUILDINGS AND STRUCTURES

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Blue Lake Sports Park irrigation system	Renew irrigation system for soccer fields.	15	-	15
Blue Lake solar lighting	Replacement of Blue Lake solar lighting.	36	-	36
Carinya mowing strips	Concrete mowing strips at the Carinya Cemetery.	15		15
City of Mount Gambier Works Depot amenities renovation	Renovate existing amenities to ensure compliance.	120	-	120
Energy efficiency program	Projects that support Council's decision to deliver projects annually.	50	-	50
Frew Park toilets	Replacement of public toilet facilities funded by LRCI Phase 3 Commonwealth grant funding.	350	(350)	-
Hydro mulcher shed extension	Extension of Caroline Landfill equipment shed to house hydro mulcher alternate daily cover machine.	30	-	30
Library storage unit	A purpose-built storage unit to be established to host library materials, resources and equipment.	84	-	84
LRCI Phase 3 funded projects	Multiple projects including shade sail structure for the 50 metre outdoor pool.	134	(134)	-
Old Mount Gambier Gaol	Renewal of walls, roofing and doors.	430	-	430
Playground renewal	Renewal of playground equipment.	20	-	20
Rail Trail solar lighting	Solar lighting for the Rail Trail with 50% funded by IPP grant (\$60k assumed in 2021/2022).	1,200	(540)	660
Valley Lake Recreation Area toilets	Upgrade of public toilet facilities funded by LRCI Phase 3 Commonwealth grant funding.	440	(490)	(50)
TOTAL		2,924	(1,514)	1,410

CAROLINE LANDFILL

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Construction of Cell 5A	Construction of a cell at the Caroline Landfill facility.	1,236		1,236
TOTAL		1,236	-	1,236

Capital Expenditure

INFRASTRUCTURE

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Car park renewals	Old Boys Institute / Karate - 27 Percy Street.	18	-	18
City centre signage	City Centre signage project (commenced FY 2022)	150	-	150
Margaret Street PLEC remediation	Design and construction of Margaret Street remediation works following PLEC works.	420	-	420
New footpaths	New footpaths in support of the shared use path master plan.	49	-	49
Footpath reseals	Including works on Bertha Street, Boandik Terrace, Davison Street and Lake Terrace East.	50	-	50
Road reconstruction	Including works on Bertha Street, Commercial Street, Daniel Street, Grevillea Street, Herbert Street, Margaret Street, Nelson Street, Paull Street and Ruwoldt Street.	1,764	-	1,764
Roads to Recovery	Including Grantville Place, Stone Avenue and Strangways Street.	409	(404)	5
Boundary roads reseal	Boundary roads reseals with contribution from DC Grant.	96	(48)	48
Road reseals program	The resealing of the sealed roads network.	482	-	482
Roundabout renewal	Renewal of the roundabouts network.	66	-	66
Pinehall Avenue to O'Leary Road to Sunny Brae	Boundary roads project funded by Council, DC Grant and Special Local Roads Program grant.	400	(300)	100
Pinehall Avenue and O'Leary Road intersection upgrade	Boundary roads project commenced in FY 2021 funded by Council, DC Grant and Special Local Roads Program grant.	290	(193)	97
Stormwater drainage renewals	Reginald Street, Harrald Street, SEP renewals.	65	-	65
TOTAL		4,259	(945)	3,314

IT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
IT renewals	Replacement of current IT infrastructure assets - annual program.	30	-	30
TOTAL		30	-	30

Capital Expenditure

OTHER

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Library books	Purchase of books and materials.	108	(74)	34
Library furniture	Renewal of library furniture.	30		30
Waste bins	Purchase of waste bins.	70		70
Beacon art project	Design and construction.	80		80
TOTAL		288	(74)	214

PLANT AND EQUIPMENT

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation.	40		40
Mayoral vehicle	Renewal of Mayoral vehicle.	39		39
Garbage compactors	Purchase of two replacement garbage compactors.	800		800
Water truck	Purchase of replacement water truck.	122		122
Tractor	Purchase of replacement tractor.	88		88
Footpath sweeper	Purchase of new footpath sweeper.	150		150
Mowers	Purchase of 3 mowers.	322		322
Tip truck	Purchase of new tip truck.	80		80
Community events trailer	Purchase of community events trailer.	25		25
Blue Lake Sports Park pump and associated works	Replacement pump and associated works.	15		15
Valley Lake/Ketla Malpi water quality control	Second stage of the project to implement water quality control solutions to reduce algae blooms.	136		136
Riddoch initiatives	Including modular wall system and showcases.	190		190
TOTAL		2,007		2,007

Financial Overview

GENERAL RATE INCREASE

The proposed general rate increase will result in a 4.5% increase in general rates revenue.

OPERATING DEFICIT

Budget deficit - Council's estimated operating deficit in 2022/2023 is (\$2.7) million including \$0.4 million in Federal Government funding for the Roads to Recovery program and \$1 million of the Local Roads and Community Infrastructure program that will be used to fund capital expenditure including some of the road renewals program and improve key community buildings.

LTFP target comparison - It should be noted that this deficit is greater than the target set by the Long Term Financial Plan for 2022/2023 as adopted by Council in December 2021, mainly due to timing of grants paid between 2021/2022 and 2022/2023 (Financial Assistance Grants and Local Roads and Community Infrastructure grants).

Organisational requirements - Operating in a deficit environment means that we will need to ensure that we have strong financial controls in place and that public value is maximised.

Future planning - A number of service reviews are planned to take place in 2022/2023 so that Council efficiently delivers both core and non-core services efficiently.

SERVICE PROVISION

A total of \$39.6 million will be spent on operating expenditure including waste management and disposal, development assessment and planning services, the library, community development, events and depreciation of assets, plus maintenance of infrastructure assets including roads, footpaths, lighting, storm water drainage, street trees, sporting facilities, open space, cemeteries and other council properties.

Financial Targets

OPERATING SURPLUS RATIO

What is the purpose of this ratio?

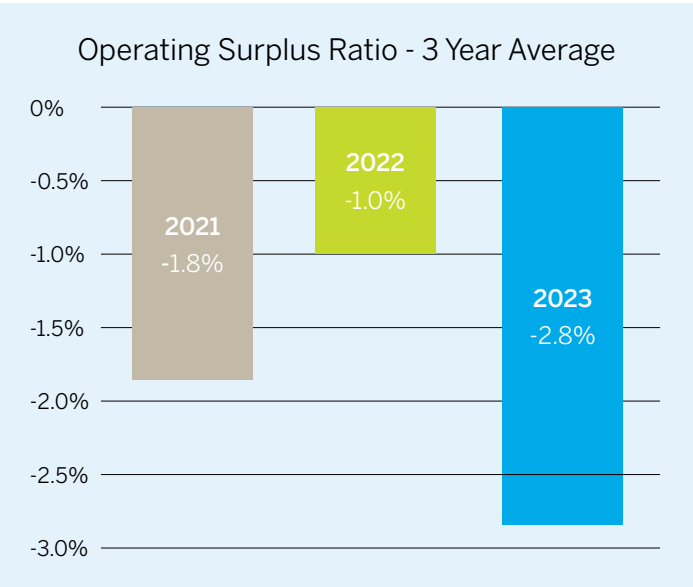
This financial indicator is useful in determining if current ratepayers are paying enough to cover products and services provided in each period.

How is this ratio calculated?

Operating surplus before capital revenues as a percentage of total operating revenue.

What is the target?

The target to be achieved by FY2027 is that Council will achieve a positive ratio.



NET FINANCIAL LIABILITIES RATIO

What is the purpose of this ratio?

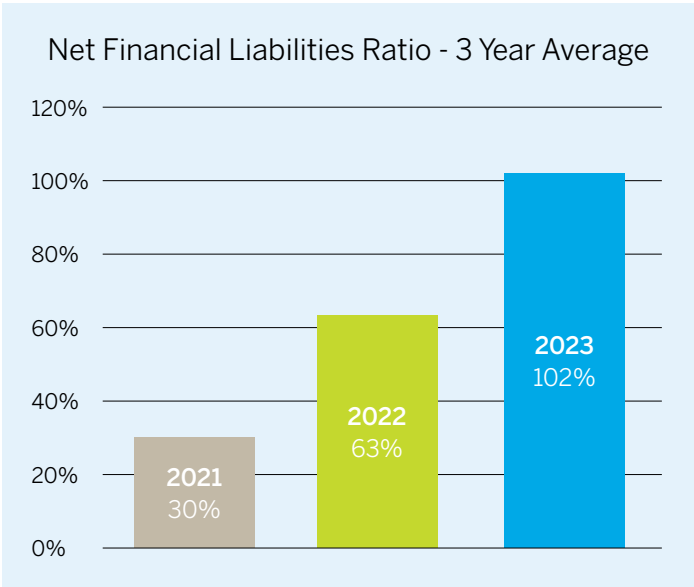
This financial indicator is useful in determining the level of indebtedness that Council has in comparison to its operating revenue.

How is this ratio calculated?

Net financial liabilities as a percentage of total operating revenue.

What is the target?

Council will achieve a net financial liabilities ratio of less than 100% of total operating revenue by FY 2027.



Financial Targets

ASSET RENEWAL FUNDING RATIO

What is the purpose of this ratio?

This financial indicator is useful in determining if Council is maintaining all its assets.

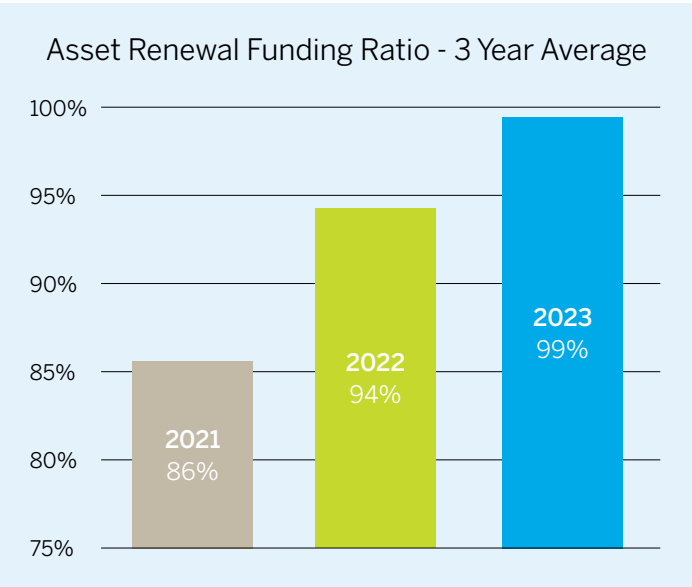
This is best demonstrated by comparing total capital renewal expenditure planned against Asset Management Plan requirements.

How is this ratio calculated?

Capital expenditure on renewal or replacement of existing assets as a percentage of Asset Management Plan allocations.

What is the target?

Council will maintain an asset renewal funding ratio of greater than or equal to 100% of Asset Management Plans.





Strategic Plan - Our Role and Goals

THE CITY DEVELOPMENT FRAMEWORK PROJECT

The City Development Framework Project involved the establishment of overall strategies for development, incorporating economic, social, environment and community opportunities and aspirations based on four interrelated themes:



1. OUR PEOPLE

How do we ensure a highly skilled and educated population for the future challenges facing our community? A community reflecting good health, connectedness and wellbeing.



2. OUR LOCATION

How do we take advantage of our location and expand our potential as a regional hub? Building on our regional centre for the provision of services, shopping, tourism, cultural, sporting and recreation.



3. OUR DIVERSE ECONOMY

How do we build on and diversify our existing economy? We have existing high quality and skilled industry sectors including fabrication, manufacturing, forest products, agriculture, health and education. We also have emerging opportunities for digital technology and related industries.



4. OUR CLIMATE, NATURAL RESOURCES AND HERITAGE

How do we promote and preserve our climate, natural resources and environment? We have a temperate climate, the Crater Lakes Volcanic Complex incorporating the world renowned Blue Lake, a unique natural environment and enviable natural resources. We also have a remarkable wealth of Indigenous and European heritage.

Outcomes from the City Development Framework Project were incorporated within the Futures Paper which is a guide for the future direction and development of the city based upon the ideas and aspirations of the community.

Goal One: Our People



GOAL 1: Our People

This goal brings together five key themes that affect our people – whether they live, work, study or visit the City of Mount Gambier.

- 1.1 **Community based organisations and networks.** Our community groups and networks develop and grow to achieve their aspirations.
- 1.2 **Community growth.** We foster a sense of community by encouraging and supporting participation in community life.
- 1.3 **Sense of community.** The community grows in real terms at a rate that helps sustain and grow the services available within the City and for the region.
- 1.4 **Care for the community.** We will develop our service offering to the community to ensure all members have access to required levels of support.
- 1.5 **Becoming an 'earning and learning' community.** We are driving the development of local career, education and entrepreneurship pathways that build skills to grow the economy, facilitate new businesses, and provide exciting and relevant employment opportunities for all our people as we transition to an 'earning and learning' city.

ANNUAL OBJECTIVES

- ◆ Delivery of a Regional Public Health Plan.
- ◆ Delivery of community programs.
- ◆ Ongoing implementation of the Disability Access and Inclusion Plan 2020-2024.
- ◆ Development of a Volunteer Management Plan.
- ◆ Development of a 3 to 5 year Library Plan.
- ◆ Implement the Reconciliation Action Plan.

KEY PERFORMANCE INDICATORS

- ◆ Implementation of the action plan identified in the Disability Access and Inclusion plan 2020-2024.
- ◆ Increase the number of people participating in Council volunteer programs by at least 5%.
- ◆ 50% of Reconciliation Action Plan activities identified implemented by June 2023.

SERVICES

- ◆ Cemetery services and maintenance,
- ◆ Community facilities management,
- ◆ Public health and safety,
- ◆ Volunteer management,
- ◆ Community support programs,
- ◆ Library services,
- ◆ Community development activities,
- ◆ Strategic planning,
- ◆ Inspectorial services, including parking and animal management,
- ◆ Community engagement and social inclusion,
- ◆ Youth development and programming.

GOAL 1: Our People

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Blue Lake Sports Park irrigation system	Renew irrigation system for soccer fields.	15	-	15
Blue Lake solar lighting	Replacement of Blue Lake solar lighting.	36	-	36
Carinya mowing strips	Concrete mowing strips.	15	-	15
City of Mount Gambier Works Depot amenities renovation	Renovate existing amenities to ensure compliance.	120	-	120
Playground renewal	Renewal of playground equipment.	20	-	20
Library storage unit	A purpose-built storage unit to be established to host library materials, resources and equipment.	84	-	84
Library books	Purchase of books and materials.	108	(74)	34
Library furniture	Renewal of library furniture.	30	-	30
TOTAL		428	(74)	354

Goal Two: **Our Location**



GOAL 2: Our Location

Mount Gambier is ideally located between both Adelaide and Melbourne, allowing the city to tap into markets in both South Australia and Victoria.

2.1 Infrastructure development and managing our current assets. We will commence work on meeting the community's aspirations for future infrastructure development, whilst managing our existing infrastructure and assets in a manner that demonstrates the pride we take in our environment.

2.2 Regional collaboration. Significant planning work has been done by the City of Mount Gambier, Limestone Coast councils and Regional Development Australia (Limestone Coast). Councils within the region are keen to collaborate on a number of initiatives including land use planning, infrastructure, waste management, recycling and tourism.

2.3 The Crater Lakes Precinct and other areas of tourism potential. We will work with the community to investigate options that enable the Council to capitalise on the Crater Lakes Precinct and other areas of tourism potential.

2.4 Recognition of our indoor and outdoor sporting assets and our adventurous opportunities. We will work on capitalising on the delivery of the Community and Recreation Hub to highlight the opportunities for sporting and other community events in Mount Gambier and we will seek to leverage the adventure sports market through support to potential providers to develop activities, effective marketing and working with our partners to raise the profile of our city and region.

2.5 Focusing on activation, revitalisation and placemaking in our CBD. We will look to create opportunity in our CBD for all year-round activation through effective placemaking and place shaping, making it a vibrant, cohesive and safe place.

ANNUAL OBJECTIVES

- ♦ Deliver the capital works program.
- ♦ Develop the Crater Lakes Activation Plan.
- ♦ Commence review of services provided by the City Infrastructure function.
- ♦ Develop detailed maintenance plans for all asset categories.
- ♦ Develop asset management plans for all asset categories.
- ♦ Complete the construction of the Wulanda Recreation and Convention Centre.

KEY PERFORMANCE INDICATORS

- ♦ Deliver 85% of all infrastructure projects within the capital works program on time, within scope and within budget.
- ♦ Complete three service reviews in the City Infrastructure team by June 2023.
- ♦ Have a 10 year capital works program supported by an agreed methodology by the end of December 2022.
- ♦ Have maintenance programs that have been designed and are ready to be implemented across respective teams by the end of December 2022.
- ♦ Technical service levels in place by the end of December 2022 for 80% of assets.

GOAL 2: Our Location

SERVICES

- ♦ Asset (roads etc) infrastructure renewal and maintenance,
- ♦ Management and maintenance of infrastructure including roads, footpaths, parks, public open spaces, street lighting and stormwater drainage,
- ♦ Street cleaning and rubbish collection,
- ♦ Infrastructure planning,
- ♦ Infrastructure project delivery.

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Crater Lakes Activation Plan	Delivery of the Crater Lakes Activation Plan.	100	-	100
PLEC Stage 1	Second stage of the undergrounding of powerlines on Margaret Street.	482	-	482
Frew Park toilets	Replacement of public toilet facilities funded by LRCI Phase 3 Commonwealth grant funding.	350	(350)	-
LRCI Phase 3 funded projects	Multiple projects including shade sail structure for the 50 metre outdoor pool.	134	(134)	-
Old Mount Gambier Gaol	Renewal of walls, roofing and doors.	430	-	430
Valley Lake toilets	Upgrade of public toilet facilities funded by LRCI Phase 3 Commonwealth grant funding.	440	(490)	(50)
Car park renewals	Old Boys Institute / Karate - 27 Percy Street.	18	-	18
Margaret Street PLEC remediation	Design and construction of Margaret Street remediation works following PLEC works.	420	-	420
New footpaths	New footpaths in support of the shared use path master plan.	49	-	49
Footpath reseals	Including works on Bertha Street, Boandik Terrace, Davison Street and Lake Terrace East.	50	-	50

GOAL 2: Our Location

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Road reconstruction	Including works on Bertha Street, Commercial Street, Daniel Street, Grevillea Street, Herbert Street, Margaret Street, Nelson Street, Paull Street and Ruwoldt Street.	1,764	-	1,764
Roads to Recovery	Including Grantville Place, Stone Avenue and Strangways Street.	409	(404)	5
Boundary roads reseal	Boundary road reseals with contribution from DC Grant.	96	(48)	48
Road reseals program	The resealing of the sealed roads network.	482	-	482
Roundabout renewal	Renewal of the roundabouts network.	66	-	66
Pinehall Avenue to O'Leary Road to Sunny Brae	Boundary roads project funded by Council, DC Grant and Special Local Roads Program grant.	400	(300)	100
Pinehall Avenue and O'Leary Road intersection upgrade	Boundary roads project commenced in FY 2020 funded by Council, DC Grant and Special Local Roads Program grant.	290	(193)	97
IT renewals	Replacement of current IT infrastructure assets - annual program.	30	-	30
Minor plant	Purchase of new minor plant items as per Asset Management Plan allocation.	40	-	40
Mayoral vehicle	Renewal of Mayoral vehicle.	39	-	39
Water truck	Purchase of replacement water truck.	122	-	122
Tractor	Purchase of replacement tractor.	88	-	88
Footpath sweeper	Purchase of new footpath sweeper.	150	-	150
Mowers	Purchase of 3 mowers.	322	-	322
Tip truck	Purchase of new tip truck.	80	-	80
Blue Lake Sports Park pump and associated works	Replacement pump and associated works.	15	-	15
TOTAL		6,866	(1,919)	4,947

Goal Three: Our Diverse Economy



GOAL 3: Our Diverse Economy

A diverse economy provides a greater range of opportunities and helps provide a degree of resilience during economic downturns.

- 3.1 Identity, gateways and support for our businesses.** Establish a strong, positive, aspirational identity that includes the message that the city of Mount Gambier is 'open for business'.
- 3.2 Land use planning settings.** Planning that provides for future economic and lifestyle changes and continued growth whilst protecting the natural environment.
- 3.3 Appealing and affordable housing for growth.** We have appealing and affordable housing appropriate to incomes, aspirations and cultures to attract and retain new residents.
- 3.4 Tourism is contributing to a diverse economy and creating opportunity.** Mount Gambier, its surrounding townships and the tourism region are positioned as a unique and desirable activity-based destination for travellers from Adelaide and Melbourne.
- 3.5 Reusing, recycling and waste management.** We will work with the community to ensure there is better understanding of the impacts and responsible options available for reuse, recycling and waste management, including investigations as to how the city and region can be more self-sufficient.

ANNUAL OBJECTIVES

- ◆ Delivery of City Growth Strategy including:
 - ◆ Implementation of Investment Attraction Strategy.
 - ◆ Implementation of Affordable Housing Strategy.
 - ◆ Develop the Circular Economy Strategy.
 - ◆ Implement Events/Tourism/Visitor Information Services Strategy.
- ◆ Activate and operate the Wulanda Recreation and Convention Centre.
- ◆ Support organisations to develop strong systems to implement successful initiatives for the community by the facilitation of diverse community programs.
- ◆ To provide professional advice and assistance to Council, colleagues, industry partners and the community in respect to development matters.
- ◆ To ensure development is carried out in accordance with relevant legislation, standards and codes to facilitate outcomes.
- ◆ Provide community education, awareness and incentive programs to reduce waste.
- ◆ Continue sift and sort activities and programs to support the reduction in waste to landfill.
- ◆ Finalise agreement to establish a gas extraction facility at the Caroline Landfill site by June 2023.

GOAL 3: Our Diverse Economy

KEY PERFORMANCE INDICATORS

- ◆ Increase the number of people attending council supported community events by at least 5%.
- ◆ Increase the number of people participating in community consultation activities by 5%.
- ◆ 90% of development Applications are processed in accordance with statutory time frames as specified within the Planning, Development and Infrastructure Act 2016.
- ◆ 90% of building inspections are undertaken in accordance with the Practice Directions.
- ◆ Delivery of at least five waste education activities.
- ◆ 2% reduction of waste to landfill per capita.

SERVICES

- ◆ Event management and sponsorship support,
- ◆ Attracting major events to the city,
- ◆ Economic development activities,
- ◆ Investment attraction,
- ◆ Waste and recycling services,
- ◆ Tourism attraction and development,
- ◆ Visitor Information Centre,
- ◆ Free public wifi,
- ◆ Development policy planning,
- ◆ Development services, and
- ◆ Land use and urban planning.

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Hydro mulcher shed extension	Extension of Caroline Landfill equipment shed to house hydro mulcher alternate daily cover machine.	30	-	30
City centre signage	City centre signage project (commenced FY 2022).	150	-	150
Construction of Cell 5A	Construction of a cell at the Caroline Landfill facility.	1,236	-	1,236
Waste bins	Purchase of waste bins.	70	-	70
Garbage compactors	Purchase of two replacement garbage compactors.	800	-	800
Community events trailer	Purchase of community events trailer.	25	-	25
TOTAL		2,311	-	2,311

The background image shows a street scene in front of a large, historic, light-colored stone building with multiple arched windows and a clock tower. Several cars are parked or moving along the street. A large, leafy green tree is on the left side of the frame. The sky is overcast. A semi-transparent grey triangle is overlaid on the top left, and a semi-transparent orange shape is in the bottom right corner.

Goal Four: Our Climate, Natural Resources, Arts, Culture and Heritage

GOAL 4: Our Climate, Natural Resources, Arts, Culture and Heritage

We have an amazing natural and semi-natural environment in our region, which provides the setting for many of our keynote activities.

- 4.1 **Natural assets.** We are effective at protecting and conserving the high-quality values of our natural environment.
- 4.2 **Open Space.** We will ensure that future growth is planned in a manner that provides access to, and does not detract from, the community's environmental values.
- 4.3 **Planned reduction of our carbon footprint.** Council will lead by example in the fields of sustainable development and resource efficiency.
- 4.4 **Recreational and cultural pursuits.** We will ensure that community members are provided with opportunities for cultural growth and development through provision of innovative services and programs.
- 4.5 **A City brought to life with public art.** We will ensure that opportunities for public art are created within our city, this means not just spaces for the artwork, but also spaces where creative industries can connect and flourish.

ANNUAL OBJECTIVES

- ♦ Review Public Art Strategy.
- ♦ Deliver a beacon art project and agree the approach for future similar projects.
- ♦ Work with State Government to deliver Electric Vehicle charging stations in the city.
- ♦ Complete community consultation with key stakeholders based.
- ♦ Reduce carbon and other greenhouse gas emissions in capital projects and operational practices.
- ♦ Establish renewable energy capability on Council facilities.
- ♦ Develop the Shared Use Path Master Plan.

KEY PERFORMANCE INDICATORS

- ♦ Increase the percentage of renewable energy used on Council occupied facilities each year.
- ♦ Annual increase of 5% in recycled materials being procured for general projects.

SERVICES

- ♦ Urban design and open space planning,
- ♦ Open space and trails planning and management,
- ♦ Arboriculture (tree services),
- ♦ Fire prevention,
- ♦ Recycled product use,
- ♦ Community planting and weed eradication projects,
- ♦ Environmental programs,
- ♦ Environmental sustainability projects,
- ♦ Biodiversity projects,
- ♦ Horticulture services,
- ♦ Tree planting and revegetation projects,
- ♦ Animal management,
- ♦ The Riddoch Arts and Cultural Centre and venue hire,
- ♦ Recreation facilities provision, and
- ♦ Social and recreation planning.

GOAL 4: Our Climate, Natural Resources, Arts, Culture and Heritage

PROJECTS

Project Name	Project Description	Gross Expenditure \$'000s	Grant Contribution \$'000s	Net Expenditure \$'000s
Shared use path master plan	Master planning process that identifies future projects and initiatives.	50		50
Energy efficiency program	Projects that support the Council decision to deliver projects annually.	50	-	50
Rail Trail solar lighting	Solar lighting for the Rail Trail with 50% funded by IPP grant (\$60k assumed in 2021/2022).	1,200	(540)	660
Stormwater drainage renewals	Reginald Street, Harrald Street, SEP renewals	65	-	65
Beacon art project	Design and construction.	80	-	80
Valley Lake/Ketla Malpi water quality control	Second stage of the project to implement water quality control solutions to reduce algae blooms.	136	-	136
Riddoch initiatives	Including modular wall system and showcases.	190	-	190
TOTAL		1,771	(540)	1,231

Rating Strategy

In 2022/2023 approximately 67% of Council's operating revenue will come from a combination of rates and a waste service charge. As a result, Council's rating policies and strategies are key components of financial planning.

The 2022/2023 Annual Business Plan and Budget includes a 4.5% rate increase in line with the Council's LTFP.

Council plans to raise \$20.874m from general rates (excluding Regional Landscape Levy and service charges).

RATES MODELLING

Methodology

Our rates are determined by multiplying the applicable rate in the dollar by the capital valuation of rateable land in the council area plus a fixed charge (as detailed below).

Valuation methods

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:

- ♦ **Capital value** - The value of the land and all improvements on the land;
- ♦ **Site value** - The value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements. (Note: Site value will cease to be an option from 1 September 2023); or,
- ♦ **Annual value** - A valuation of the rental potential of the property.

Capital value is used as the basis for valuing land within the council area in common with almost all other South Australian councils. This method values the land and all of the improvements on the land. This valuation method is considered the fairest and most efficient method of distributing the rate responsibility across all ratepayers because:

- ♦ **Relative wealth** - This is the most appropriate measure of relative wealth in the community;
- ♦ **Capacity to pay** - As a measure of wealth, it most closely reflects the property owners' capacity to pay; and
- ♦ **Taxation principle** - It equates with the taxation principle that people should contribute to community, social and physical infrastructure in accord with their capacity to pay as measured by property wealth.

Fixed charge

Council has determined that a component of the total rate will be a fixed charge on every rateable property. The fixed charge applies to all ratepayers and continues to raise less than one half of total rate revenue (before rebates and remissions) required for the 2022/2023 financial year.

Rationale for fixed charge

Council's reasons for including a fixed charge component are:

- ♦ **Range of services** - To be able to deliver a range of services to the community, Council must maintain a range of internal support, infrastructure and administrative services. No particular group of ratepayers benefit more than any other group of ratepayers by the provision of these services; and
- ♦ **Equal contribution** - Council considers it appropriate that all ratepayers contribute equally to the cost of administering Council's services and activities.

Differential general rates

In addition to a fixed charge, Council will declare differential general rates in the dollar according to the use of the land, for rateable land within the council area, as follows:

- ♦ **Category 1** - (residential) use;
- ♦ **Categories 2, 3 and 4** - (commercial shop, commercial office or commercial other) use;

Rating Strategy

- ♦ **Categories 5 and 6** - (industrial light and industrial other) use;
- ♦ **Category 7** - (primary land) use;
- ♦ **Category 8** - (vacant land) use; and
- ♦ **Category 9** - (other) use.

General amenity

Every resident benefits in some part from the general amenity of the council area. This amenity includes the local economy, general council operations and the ability of every resident to use council facilities and infrastructure including parks, gardens, libraries, etc.

Rationale for differential rates

The main reasons for providing differential rates are:

- ♦ Ability to pay;
- ♦ Potential income taxation deductions;
- ♦ Materially heavier/lighter use of services by ratepayers/employees/customers/suppliers; and,
- ♦ Provide a disincentive to withholding land from development.

Summary of the changes to the Annual Business Plan and Budget document

A summary of the changes to the draft document issued to the community for the purposes of public consultation are as follows:

- ♦ **Rating Information** - the numbers and references to draft rates information included in the rating strategy section and elsewhere in the draft document (previously shown in red) have been updated to reflect the latest valuations as provided by the Office of the Valuer-General and the latest view of the number of rateable properties.
- ♦ **Fixed Charge Percentage** - In particular, it should be noted that the fixed charge allocation percentage (excluding the Waste Service Charge) has been reduced from 45% to 37%. This change has been made to offset the significant residential valuation increases in 2022/2023. By applying 37%, the increase in the average residential rate is \$55 which is broadly in line with the \$50 included in the draft document.

Rating Strategy

	2021/2022 (as adopted)	2022/2023	Notes	Change
GENERAL RATES REVENUE				
General rates (existing properties)	\$19,974,970	\$20,710,048	(a)	
General rates (new properties)	\$0	\$163,795	(b)	
General rates (GROSS)	\$19,974,970	\$20,873,843	(c)	4.5%
Less: Mandatory rebates	(\$235,703)	(\$239,728)	(d)	
General rates (NET)	\$19,739,267	\$20,634,115	(e)	4.5%
	(e)=(c)+(d)			
OTHER RATES (incl. service charges)				
Regional Landscape Levy	\$1,179,069	\$1,240,568	(f)	
Waste collection	\$2,791,000	\$2,916,585	(g)	
	\$23,709,336	\$24,791,268		
Less: Discretionary rebates	(\$13,857)	(\$12,745)	(l)	
Expected total rates revenue	\$22,516,410	\$23,537,955	(m)	4.5%
	(m)= (e)+(g)+(h)+(i)+(j) +(k)+(l)			

Notes

- (a) **General rates (existing properties)** - In 2022/2023 this will reflect the revenue from properties that existed in 2021/2022. Please note that 2021/2022 has been restated so that year on year numbers are comparable.
- (b) **General rates (new properties)** - In 2022/2023 this will include newly created assessments.
- (c) **General rates (GROSS)** - General rates revenue prior to the application of any rebates, remissions or objections.
- (d) **Mandatory rebates** - Councils are **required** under the *Local Government Act 1999* to provide a rebate to qualifying properties under a number of categories. The rates which are foregone via mandatory rebates are redistributed across the ratepayer base (i.e. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R155 Rate Rebate Policy for further details.
- (e) **General rates (NET)** - Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea). **Please note:** The percentage figure in (e) relates to the change in the total amount of general rates revenue to be collected from all rateable properties, not from individual rateable properties (i.e. individual rates will not necessarily change by this figure).
- (f) **Regional Landscape Levy** - Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources. Council collects this levy on behalf of State Government and does not retain the revenue nor determine how the revenue is spent.

Rating Strategy

- (g) **Waste collection (Waste Service Charge)**
Waste management is one of the largest costs to the community and Council wishes to encourage ratepayers to consider their personal environmental impact and the associated costs. This service charge of \$206.85 is intended to cover costs including bin collection, waste treatment and disposal and maintaining, improving and replacing the service.
- (l) **Discretionary rebates** - A council may grant a rebate of rates or service charges in a number of circumstances. The rates which

are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate). Please refer to R155 Rate Rebate Policy for further details.

- (m) **Expected total rates revenue** - Excludes other charges such as penalties for late payment and legal and other costs recovered. It also excludes a provision for objections.

ESTIMATED GROWTH IN NUMBER OF RATEABLE PROPERTIES

	2021/2022 (as adopted)	2022/2023	Notes	Change
Number of rateable properties	14,416	14,534	(n)	0.8%
	Actual			

At this stage Council has not received final data from the Office Valuer General and as such the estimated number of rateable properties is not available at this time. To be updated for the 2022/2023 Annual Business Plan to be adopted by Council.

Notes

- (n) **“Growth”** - As defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2). 'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to Council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.

- (o) **Average per rateable property** - Calculated as general rates for a category, including any fixed charge but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

Rating Strategy

ESTIMATED AVERAGE GENERAL RATES PER RATEABLE PROPERTY

Property valuations - Councils use property valuations to calculate each rateable property’s contribution to the required rate revenue total.

Rates apportionment - Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area).

Total general rates - The total general rates paid by all rateable properties will equal the amount adopted in the budget.

The estimated 'average' - This is based on the total of all rateable properties and is therefore not necessarily indicative of either the rate or change in rates that individual ratepayers will experience. It should be noted (as above) that Council have not at this stage calculated an estimate of number of rateable properties. At this stage for the calculations below this has been estimated at the same level as 2021/2022.

	2021/2022 (as adopted)	2022/2023	Notes	Change
Average per rateable property	\$1,386	\$1,436	(o)	3.7%
	(o)=(c)/(n)			

Rating Strategy

	Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$	
	2021/22	2022/23	Change	2021/22	2022/23	2021/22	2022/23	Change		
Land Use (General Rates - GROSS)										
Residential	\$14,039,894	\$14,893,483	6%	12,622	12,761	\$1,112	\$1,167	(p)	\$55	0.222490
Commercial - Shop	\$1,899,083	\$1,932,140	2%	461	461	\$4,119	\$4,191	(p)	\$72	0.600723
Commercial - Office	\$341,372	\$357,548	5%	138	144	\$2,474	\$2,483	(p)	\$9	0.600723
Commercial - Other	\$1,735,764	\$1,756,900	1%	449	446	\$3,866	\$3,939	(p)	\$73	0.600723
Industry - Light	\$304,098	\$315,714	4%	131	133	\$2,321	\$2,374	(p)	\$52	0.600723
Industry - Other	\$779,125	\$772,674	-1%	99	100	\$7,870	\$7,727	(p)	-\$143	0.600723
Primary Production	\$62,263	\$65,664	5%	40	38	\$1,557	\$1,728	(p)	\$171	0.222490
Vacant Land	\$642,636	\$603,419	-6%	414	387	\$1,552	\$1,559	(p)	\$7	0.600723
Other	\$170,734	\$176,027	3%	62	64	\$2,754	\$2,750	(p)	-\$3	0.222490
Total Land Use	\$19,974,969	\$20,873,570	4.5%	14,416	14,534	\$1,386	\$1,436	(p)	\$51	

EXPECTED DIFFERENTIAL RATES REVENUE

Council uses a differential rating system, using land use codes as the factor to apply such differential rates.

In applying differential general rates, Council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all council areas, particularly as it relates to the various sectors of the business and wider community.

Notes

- (p) **Average per rateable property** – This is calculated as general rates for category, including any fixed charge but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

Rating Strategy

FIXED CHARGE

Base amount - A fixed charge ensures all rateable properties pay a base amount to the cost of administering council activities and maintaining the services and infrastructure that supports each property.

Fixed charge allocation - Rates based on values are then applied in addition to the fixed charge. Council is limited to the amount that can be raised by the fixed charge in that it cannot raise more than 50% of its general rate revenue from the fixed charge component. In 2022/2023 Council proposes to raise 37% of its general rate revenue by way of a fixed charge, or 45% including the Waste Service Charge.

It should be noted that the fixed charge allocation percentage (excluding the Waste Service Charge) has changed from 45% in the Draft Annual Business Plan, to 37%. This change has been made to offset the impact of significant residential valuation increases in 2022/2023. By applying 37%, the increase in the average residential rate is \$55.

This revenue amount is included in the general rates GROSS figure at (c).

	Total expected revenue		
	2021/2022	2022/2023	Change
Fixed charge	\$7,452,636	\$7,723,232	4%

Charge			
2021/2022	2022/2023		Change
\$518	\$533	(q)	\$15

Notes

(q) **Fixed charge** - A fixed charge can be levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge can be levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. Refer to the Rating Policy (page 45) for details.

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier - Uniform Presentation of Finances Draft Budget 22/23

2021 Actual	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
33,495	Income	33,945	37,179	36,963
35,242	Expenses	34,516	35,733	39,631
(1,747)	Operating surplus / (deficit)	(571)	1,447	(2,669)
Net outlays on existing assets				
5,326	Capital expenditure on renewal and replacement of existing assets	7,554	6,615	7,421
(7,940)	Depreciation, amortisation and impairment	(7,864)	(8,179)	(9,209)
(393)	Proceeds from sale of replaced assets	(273)	(299)	(333)
(3,007)	Net outlays on existing assets	(583)	(1,863)	(2,121)
Net outlays on new and upgraded assets				
16,298	Capital expenditure on new and upgraded assets <i>(including investments property & real estate developments)</i>	48,233	42,597	14,079
(555)	Amounts received specifically for new and upgraded assets Proceeds from sale of surplus assets <i>(including investment property and real estate developments and non-current assets held for resale)</i>	(18,355)	(20,601)	(5,962)
15,743	Net outlays on new and upgraded assets	29,878	21,996	8,117
(14,483)	Net lending / (borrowing) for financial year	(29,866)	(18,686)	(8,665)

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier - Statement of Comprehensive Income Draft Budget 22/23

2021 Actuals	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
Income				
22,769	Rates	23,750	23,759	24,832
621	Statutory Charges	602	525	575
4,880	User Charges	5,058	5,039	6,268
4,505	Grants, Subsidies and Contributions	4,091	7,032	4,728
25	Investment Income	0	15	0
60	Reimbursements	79	173	65
635	Other Income	365	636	495
	Net gain - equity accounted Council businesses			
33,495	Total Income	33,945	37,179	36,963
Expenses				
13,058	Employee Costs	13,875	13,997	14,682
14,018	Materials, Contracts & Other Expenses	12,595	13,374	14,675
7,940	Depreciation, Amortisation & Impairment	7,864	8,179	9,209
226	Finance Costs	182	183	1,064
	Net loss - Equity Accounted Council Businesses			
35,242	Total Expenses	34,516	35,733	39,631
(1,747)	Operating Surplus / (Deficit)	(571)	1,447	(2,669)
(730)	Asset Disposal & Fair Value Adjustments	(113)	(120)	0
2,677	Amounts Received Specifically for New or Upgraded Assets	18,355	18,225	6,215
1,230	Physical Resources Received Free of Charge			
	Operating Result from Discontinued Operations			
1,430	Net Surplus / (Deficit)	17,671	19,552	3,547
Other Comprehensive Income				
Amounts which will not be reclassified subsequently to operating result				
0	Changes in Revaluation Surplus - I,PP&E		23	2,355
0	Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve		595	0
0	Total Other Comprehensive Income	0	618	2,355
1,430	Total Comprehensive Income	17,671	20,170	5,902

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier - Statement of Financial Position Draft Budget 22/23

2021 Actuals	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
ASSETS				
Current Assets				
1,893	Cash & Cash Equivalents	2,421	500	500
4,181	Trade & Other Receivables	2,125	1,804	1,447
47	Inventories	57	43	47
6,121	Total Current Assets	4,603	2,347	1,994
Non-Current Assets				
263,422	Infrastructure, Property, Plant & Equipment	318,597	302,715	318,117
263,422	Total Non-Current Assets	318,597	302,715	318,117
269,543	TOTAL ASSETS	323,200	305,062	320,111
LIABILITIES				
Current Liabilities				
5,765	Trade & Other Payables	2,977	4,184	4,127
447	Borrowings	2,311	232	2,930
3,013	Provisions	2,672	2,981	2,981
9,225	Total Current Liabilities	7,960	7,397	10,037
Non-Current Liabilities				
13,502	Borrowings	45,000	32,586	38,003
4,064	Provisions	3,863	2,752	3,842
17,566	Total Non-Current Liabilities	48,863	35,338	41,845
26,791	TOTAL LIABILITIES	56,823	42,735	51,883
242,752	Net Assets	266,377	262,327	268,229
EQUITY				
66,406	Accumulated Surplus	90,041	85,958	89,504
175,462	Asset Revaluation Reserves	175,462	175,485	177,840
884	Other Reserves	874	884	884
242,752	Total Equity	266,377	262,327	268,229

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier - Statement of Cashflows Draft Budget 22/23

2021 Actuals	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
Cash Flows from Operating Activities				
Receipts:				
22,978	Rates Receipts	23,750	23,497	24,802
621	Statutory Charges	602	556	573
5,214	User Charges	5,058	5,258	6,231
5,210	Grants, Subsidies and Contributions (operating purpose)	0	6,650	5,153
26	Investment Receipts	4,091	17	0
66	Reimbursements	79	172	68
3,517	Other Revenue	365	1,077	407
Payments:				
(13,005)	Payments to Employees	(13,875)	(13,711)	(14,664)
(17,433)	Payments for Materials, Contracts & Other Expenses	(12,445)	(15,283)	(14,416)
(212)	Finance Payments	(182)	(183)	(1,064)
6,982	Net Cash provided (or used in) Operating Activities	7,443	8,050	7,090
Cash Flows from Investing Activities				
Receipts:				
555	Amounts Received Specifically for New/Upgraded Assets	18,355	20,601	5,962
393	Sale of Replaced Assets	273	299	333
Payments:				
(5,326)	Expenditure on Renewal/Replacement of Assets	(7,554)	(6,615)	(7,421)
(16,298)	Expenditure on New/Upgraded Assets	(48,233)	(42,597)	(14,079)
(20,676)	Net Cash provided (or used in) Investing Activities	(37,159)	(28,312)	(15,205)
Cash Flows from Financing Activities				
Receipts:				
11,550	Proceeds from Borrowings	28,759	19,088	25,000
Payments:				
(206)	Repayments of Borrowings	(195)	(219)	(16,885)
(163)	Repayment of Principal Portion of Lease Liabilities	0	0	0
11,181	Net Cash Flow provided (used in) Financing Activities	28,564	18,869	8,115
(2,513)	Net Increase/(Decrease) in Cash & Cash Equivalents	(1,152)	(1,393)	(0)
4,406	plus: Cash & Cash Equivalents - beginning of year	3,573	1,893	500
1,893	Cash & Cash Equivalents - end of the year	2,421	500	500

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier - Statement of Equity Draft Budget 22/23

2021 Actuals	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
241,322	Opening Balance	248,706	242,752	262,327
1,430	Net Surplus / (Deficit) for Year	17,671	19,552	3,547
	Other Comprehensive Income			
	- Gain (Loss) on Revaluation of I,PP&E		23	2,355
	- Available for Sale Financial Instruments: change in fair value			
	- Impairment (loss) reversal relating to I,PP&E			
	- Transfer to Accumulated Surplus on Sale of I,PP&E			
	- Transfer to Acc. Surplus on Sale of AFS Financial Instruments			
	- Share of OCI - Equity Accounted Council Businesses			
	- Other Equity Adjustments - Equity Accounted Council Businesses			
	- Other Movements			
	Other Comprehensive Income		23	2,355
1,430	Total Comprehensive Income	17,671	19,575	5,902
	Transfers between Equity			
242,752	Equity - Balance at end of the reporting period	266,377	262,327	268,229

Appendices

Draft 2022/23 Financial Statements

City of Mount Gambier -Key Financial Ratios Draft Budget 22/23

2021 Actuals	\$'000s	2022 Restated Budget	BR3 2022	Budget 2023
-5.2%	Operating surplus ratio	-1.7%	3.9%	-7.2%
	<u>Operating surplus</u>			
	Total operating revenue			
62%	Net financial liabilities ratio	154%	109%	135%
	<u>Net financial liabilities</u>			
	Total operating revenue			
84%	Asset renewal funding ratio	106%	93%	120%
	<u>Expenditure on renewal/replacement of assets</u>			
	Optimal level of such expenditure as per IAMP			

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		Issued:	June 2022
		Next Review:	May 2023

1. INTRODUCTION

Councils are required to raise revenue for governance, administration and the delivery of goods and services to the community.

Council's major source of revenue is Rates, derived as a tax on land within the Council area. All ratepayers receive benefits from paying rates, but those benefits are consumed in different quantities and types over the life of the ratepayer.

This document sets out the policy of the City of Mount Gambier ("Council") for setting and collecting rates from its community.

2. PURPOSE

Chapter 10 of the *Local Government Act 1999* ("the Act") prescribes Council's powers to raise rates. The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to:

- Compulsory features of the rating system.
- The policy choices that the Council has made on how it imposes and administers the collection of rates.

3. SCOPE

Strategic Focus

In determining a suitable Rating Policy, Council has taken into consideration:

- The Council's Strategic Management Plan
- Council's Long Term Financial Plan
- Council's Annual Business Plan and Budget
- Council's Treasury Management and Debt Strategy
- Required funding for future Asset Replacement (Infrastructure and Asset Management Plan)
- The current economic climate of our City and its district
- The specific issues faced by our community
- The impact of general rate increases upon our community, either generally or for specific classes of the community
- The impact of rates on our community and the need to balance our community's capacity to pay with the needs and desires of the wider interests that form our community.

There will continue to be economic pressures applying to the Council in a number of ways that will have an impact on the Council's budget and as a result will place pressure on rates.

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4. POLICY STATEMENT

4.1 Communication of the Policy

Section 123 of the Local Government Act 1999 requires a Council to prepare an Annual Business Plan and Budget. As per Section 123 (2) (d) of the Act, the Annual Business Plan must set out the rates structure and policies for the financial year. A summary of the Annual Business Plan must be included with the first rates notice.

4.2 Method Used to Value Land

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

- Capital Value – the value of the land and all the improvements on the land.
- Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- Annual Value – a valuation of the rental potential of the property.

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

4.3 Adoption of Valuation

The City of Mount Gambier will adopt the most recent valuations made by the Valuer-General. If a ratepayer is dissatisfied with the valuation made by 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:

- Previously received a notice of this valuation under the Local Government 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 Valuer-General.

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

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: OVGObjections@sa.gov.au
Phone: 1300 653 345

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4.4 Objection to Valuation and/or Land Use

A person may object to a valuation of the Valuer-General by notice in writing, setting out the reasons for the objections, and the Valuer-General must consider the objection. If the person then remains dissatisfied with the valuation the person has a right to a review. Applications must be made within 21 days of receipt of the notice of the decision (in relation to the objection) from the Valuer-General. A payment of the prescribed fee for the review to be undertaken together with the review application must be lodged in the State Valuation Office, who will then refer the matter to an independent Valuer. If the person remains dissatisfied with the valuation then they may apply to the South Australian Civil and Administrative Tribunal (SACAT) for a review of the decision.

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

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: OVGObjections@sa.gov.au
Phone: 1300 653 345

The Council has no role in the valuation review process & the lodgement of an objection does not change the due date for payment of rates.

4.5 Notional Values

Certain properties may be eligible for a notional value under the Valuation of Land Act 1971. This can relate to certain primary production land or where there is State heritage recognition. A notional value is generally less than the capital value and generally results in a reduced rate liability being incurred.

Application by the ratepayer for a notional value must be made to the Office of the Valuer-General.

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

State Valuation Office GPO Box 1354
ADELAIDE SA 5001
Email: OVGObjections@sa.gov.au
Phone: 1300 653 345

4.6 Business Impact Statement

Current Economic Environment

Council will consider the impact of rates on all businesses in the Council area, including industry, commercial and primary production sections. In considering the impact, Council will assess the following matters:

- Those elements of Council's Strategic Management Plan relating to business development.
- Relevant economic forecast reports.
- Council's recent development approval trends.

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- The operating and capital projects and new programs for the coming year that will principally benefit industry and business development.
- Valuation changes.
- Consumer Price Index (CPI) and Local Government Price Index (LGPI) Movements.

Council recognises the importance of supporting and encouraging a diverse and healthy business sector.

4.7 Council's Revenue Raising Powers

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 – refer Section 147 of the Act), is rateable. The Local Government Act 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. In addition, Council can raise separate rates, for specific areas of the Council or service rates or charges for specific services. The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues. The list of applicable fees and charges is available at the Mount Gambier Civic Centre, 10 Watson Terrace, Mount Gambier or on our website at www.mountgambier.sa.gov.au. A Goods and Services Tax at a rate determined under the Goods and Services Tax Act 1999 will be charged on those fees not given exemption under the Act.

4.8 Fixed Charge

Council has decided that a component of the total rate will be a fixed charge on every rateable property. The fixed charge affects most ratepayers and must not, in relation to any financial year, raise more than half of total rate revenue (before rebates and remissions).

Section 152 of the Act provides for a fixed charge component of rates. Council's reasons for including a fixed charge component are:

- To be able to deliver a range of services to the community, Council must maintain a range of internal support and administrative services. No particular group of ratepayers benefit more than any other group of ratepayers by the provision of the support and administrative services.
- The Council therefore considers it appropriate that all ratepayers contribute equally to the cost of administering Council's activities and services.

The fixed charge will affect all ratepayers and is set to raise less than one half of total rate revenue.

The fixed charge is uniformly paid by each ratepayer, irrespective of capital value, has the effect of limiting the impact changes in valuation have on individual assessments.

Where two or more adjoining properties have the same owner and occupier only one fixed charge is payable by the ratepayer.

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Applications for “adjoining properties” must be in writing addressed to Chief Executive Officer (as per 4.22 of this Policy) and will only be considered by Council within the relevant financial year received.

No application will have an effect on past fixed charges assessed.

4.9 Differential General Rates

In addition to the use of a Fixed Charge, the Local Government Act 1999, 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. Current categories of land use defined by the Local Government (General) Regulations 1999 are:

1. Residential
2. Commercial-Shops
3. Commercial-Office
4. Commercial-Other
5. Industrial-Light
6. Industrial-Other
7. Primary Production
8. Vacant Land
9. Other.

4.10 Land Use

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

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

Office of the Valuer-General
GPO Box 1354
ADELAIDE SA 5001
Email: lsgobjections@sa.gov.au
Phone: 1300 653 345

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

4.11 Minimum Rate

Council does not use the minimum rate provisions, instead Council uses the combination of fixed charge and valuation based rating.

4.12 Limestone Coast Landscape Levy

From 1 July, 2020 the new *Landscape South Australia Act 2019* replaced the *Natural Resource Management Act 2004*. The Council is in the new Limestone Coast Landscape area and is required under the new Act to make a specified annual contribution to their Regional Landscape Board. As such, Council collects the levy on behalf of the State Government for no gain to Council.

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The Council is simply operating as a revenue collector for the Landscape Levy in this regard. It does not retain this revenue nor determine how the revenue is spent.

4.13 Service Charges

In accordance with Section 155 of the Act a Council may impose a service rate on rateable land within its area for a **prescribed service**. A prescribed service is described as treatment or provision of water, collection, treatment or disposal of waste, a television transmission service or any other service prescribed by the regulations for the purposes of this definition.

Council is focused on environmentally sound waste management practices and will impose a Waste Service Charge (WSC) as a tool to become more responsive to waste management related costs and share the costs and benefits within the community.

The WSC will be charged on the basis of the service being available at the property. It will exclude vacant land and primary production where there is no dwelling on the land and will be charged irrespective if the land owner/occupier is using the service or not. Charge will be for full financial year i.e. 1st July to 30th June with no pro rata.

The charge includes:

- a 140L domestic waste bin and weekly collection service
- a 240L recycling bin and fortnightly collection service
- a 240L green waste bin and fortnightly collection service * (bin not included)

Where two or more adjoining properties have the same owner and occupier only one waste service fee is payable by the ratepayer.

Rateable recreational or sporting activities (community groups) will be provided x1 general waste and x1 recycle bin.

A rate rebate will not be available on Waste Service Charge

4.14 Cost of Living Concessions

Eligible Pensioners, Low Income Earners and Self-Funded Retirees

Pensioners, low income earners or Self-Funded Retirees may be entitled to a cost of living concession. The cost of living concession helps those on low or fixed incomes with their cost of living expenses, whether that be electricity, gas, water bills or council rates.

Eligibility is based on living arrangements as at 1 July each year. Applications for the each financial year can be submitted by contacting the Concession Hotline on 1800 307 758.

Applications are administered by the State Government. Payment of rates must not be withheld pending assessment of an application by the State Government as penalties apply to unpaid rates.

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4.15 Payment of Rates

The Council will collect rates quarterly on the dates to be specified on the rates notice, in the following months:

- September
- December
- March
- June.

Rate notices will be issued quarterly however the total outstanding balance of rates may be paid at any time.

Rates may be paid:

- Over the Internet - www.mountgambier.sa.gov.au
- By telephone: using credit card, phone 1300 276 468, 24 hours a day 7 days per week (BPoint Number 1345263)
- By BPay: Use Biller Code 464263
- By direct debit: from savings or cheque account
- By post: P O Box 56, Mount Gambier SA 5290
- In person: at the Council Offices during Council business hours Monday to Friday excluding public holidays
- By Centrepay deductions from social security payments
- Any Australia Post outlet.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard instalments and due dates can contact the Council to discuss alternative payment arrangements. Note, fines and interest may still be levied in accordance with the Act.

4.16 Late Payment of Rates

The Local Government Act provides that Councils impose a penalty of 2% 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. Interest charged on late payments is charged on both the amount of the rate arrears and any interest that has previously been imposed. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow councils to recover the administrative cost of following up unpaid rates and to cover any interest cost the Council may incur because it has not received the rates on time.

The City of Mount Gambier imposes late payment penalties strictly in accordance with the Local Government Act. The ability to remit penalties in whole or part is a power vested in Council. At the City of Mount Gambier each case will be considered on its merit based on the information provided.

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4.17 Debt Recovery

Council has determined that Rate Payments will be applied in accordance with the provisions of Section 183 of the Act.

When Council receives a payment in respect of overdue rates the Council applies the money received in accordance with Section 183 of the Local Government Act, as follows:

- Firstly – to satisfy any costs awarded in connection with court proceedings
- Secondly – to satisfy any interest costs
- Thirdly – in payment of any fines imposed; and
- Fourthly – in payment of rates, in date order of their imposition (starting with the oldest account first).

4.18 Rebate of Rates - Mandatory

The Local Government Act requires councils to rebate the rates payable on some land uses. Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions. These rebates vary from 25% to 100% and will be applied upon application and on verification.

Rate rebates do not apply to Council Waste Service Charge.

4.19 Rebate of Rates - Discretionary

The Local Government Act 1999 enables Council (upon application and subject to certain eligibility criteria) to grant discretionary rebates of up to 100% for land used for the purposes of a community benefit and that meet certain legislative and Council Policy criteria.

Council (by Policy) has agreed to grant specific Rate Rebates pursuant to the said Act.

Councils Rate Rebate Policy (incorporating Rate Rebate Application) is available from the Council website - www.mountgambier.sa.gov.au.

Rate Rebates do not apply to Council Waste Service Charge.

4.20 Rate Relief Options

- 4.20.1 Where an owner/occupier/principal place of residence property with a Category 1 (Residential) Land Use experiences an increase in general rates payable, for the preceding financial year as compare to the general rates payable for the current financial year (excluding any rebates/remissions) and where that increase, in monetary terms, is greater than 15%.

The amount of the rate rebate is the amount of gross rates for the current year over and above the calculation referred to above. I.e. the difference (in monetary terms) between the general rates imposed in the preceding financial year plus 15%. (All calculations referenced herein are gross rates figures. I.e. exclusive of any rebates/remissions/concessions).

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The rebate will not apply where:

- (a) 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. or
- (b) Any such increase is in whole or part because the zoning or land use category of the land has changed. or
- (c) Any such increase is due in full or part to the use of the land being different for rating purposes on the date the Council declared its general rates for the current financial year than on the date the Council declared its general rates for the preceding financial year. or
- (d) The ownership of the rateable property has changed since 1st July in the preceding financial year i.e. the residential property has changed ownership and the new owners have purchased the residential property at the new current market value. or
- (e) The subject property boundary(s) have been altered in some way e.g. subdivision, boundary alignment etc. i.e. the subject property is not the exact same property, for valuation purposes, as assessed in the previous financial year. or
- (f) Other factors considered relevant by the Chief Executive Officer that do not warrant the granting of the discretionary rate rebate.

The rebate will only apply to:

- (a) A ratepayer in respect of their principal place of residence only, excluding second and subsequent properties and all other non principal place of residence properties.
- (b) The current financial year only then subject to an annual review.

Where an entitlement to a Residential Rate Capping ceases or no longer applies during the course of a financial year, the Council is entitled to recover full rates for the financial year.

4.20.2 Vacant Land

The vacant land rate in the dollar is set higher than the residential rate in the dollar.

For those owners of vacant land who intend to develop that land, in the short term as their principal place of residence (as opposed to land speculation), may be entitled to a rebate on Council rates.

Applications must be in writing with the maximum rebate calculated so that the rates payable are equivalent to the average residential land use.

4.20.3 Postponement of Rates - Seniors

Any person holding a State Seniors Card issued by the State Government may make application to Council for a postponement of the prescribed proportion of rates for the current or future financial years.

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All applications of postponement will need to be considered in accordance with the relevant legislative provisions.

4.21 Hardship

Any ratepayer experiencing difficulties in meeting rates payments or experiencing hardship will be able to access payment plans tailored to meet their particular circumstances. All arrangements will be strictly confidential.

4.22 Applications

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, City of Mount Gambier, P O Box 56, Mount Gambier SA 5290 and include sufficient details to identify the relevant property and support the application.

Application forms are available from Council's website www.mountgambier.sa.gov.au.

Please refer to Council's *Rate Rebate Policy* for further information.

4.23 Sale of Land for Non-Payment of Rates

The Local Government Act provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month. The City of Mount Gambier enforces the sale of land for non-payment of rates after 3 years or more in accordance with the provisions of the Act.

4.24 Changes to Assessment Records

All changes to postal address of ratepayer/owner and changes of ownership of a property must be notified promptly to Council in writing.

4.25 Disclaimer

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Council has failed to properly apply this policy it should raise the matter with the Council. In the first instance contact Council's General Manager Council Business Services on (08) 8721 2555 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to the Chief Executive Officer, City of Mount Gambier, P O Box 56, Mount Gambier SA 5290, or email city@mountgambier.sa.gov.au.

5. REVIEW & EVALUATION

This Policy is scheduled for review by Council annually and will be reviewed as required by any legislative changes which may occur.

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6. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request, and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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File Reference:	AF18/48
Applicable Legislation:	Local Government Act, 1999 - Chapter 10
Reference: Strategic Plan – Beyond 2015	Goal 5, Strategic Objective 5.
Related Policies:	R105 Rating Policy/Statement R155 Rates - Rebate Policy Statement and Application Process R130 Rates - General Policy
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	13.0
Last revised date:	28 June 2022
Effective date:	28 June 2022
Minute reference:	28 June 2022 - Item No. 4.1 - Resolution 2022/80
Next review date:	May, 2023
<u>Document History</u> First Adopted By Council: Reviewed/Amended:	18 th October, 2011 Annually

 City of Mount Gambier	R155 RATE REBATE POLICY	Version No:	12.0
		Issued:	June 2022
		Next Review:	May 2023

1. INTRODUCTION

It is the policy of the City of Mount Gambier (the Council) that a rebate of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirements under the Local Government Act 1999 (the Act) and where appropriate, the requirements of this Policy.

2. SCOPE

- 2.1 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.
- 2.2 The Council has decided to adopt a Policy to assist it in its decision making functions relative to the operation of the rate rebate provisions contained in the Act.
- 2.3 This 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 the matters that the Council will take into account in deciding an application for a rebate.
- 2.4 In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land where the Council must grant a rebate of rates and the amount of that rebate and these types of land use where the Council has a discretion to grant a rebate of rates.

3. PURPOSE

- 3.1 Section 159(3) of the Act provides that the Council may grant a rebate of rates under the Act if it is satisfied that it is appropriate to do so.
- 3.2 The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Clause 3 below).
- 3.3 The Act also provides that where the Council must grant a rebate of rates under the Act, and the amount of that rebate is fixed by the Act at less than 100%, the Council **may** increase the amount of the rebate.
- 3.4 The Act provides, at Section 166 for the Council to provide a discretionary rebate of rates in the cases set out in that Section.

4. MANDATORY REBATES

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

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

4.2.1 Health Services

Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the Health Care Act.

4.2.2 Religious Purposes

Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes.

4.2.3 Public Cemeteries

Land being used for the purposes of a public cemetery.

4.2.4 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.

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

4.3.1 Community Services

Land being predominantly used for service delivery or administration (or both) by a community services organisation. A “community services organisation” is defined in the Act as a body that –

4.3.1.1 *Is incorporated on a not for profit basis for the benefit of the public; and*

4.3.1.2 *Provides community services without charge or for a charge that is below the cost to the body of providing the services; and*

4.3.1.3 *Does not restrict its services to persons who are members of the body.*

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It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate.

The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services:

- 4.3.1.4 Emergency accommodation;
- 4.3.1.5 Food or clothing for disadvantaged persons;
- 4.3.1.6 Supported accommodation: Local Government Act defines as:
 - (a) *Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or*
 - (b) *Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or*
 - (c) *Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body:*
 - (i) *that has as a principal object of the body the provision of housing for members of the body; or*
 - (ii) *that is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette;*
- 4.3.1.7 Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- 4.3.1.8 Legal services for disadvantaged persons;
- 4.3.1.9 Drug or alcohol rehabilitation services; or
- 4.3.1.10 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.
- 4.3.1.11 Disadvantaged person are persons who are disadvantaged by reason of poverty, illness, frailty or mental, intellectual or physical disability.

4.3.2 Educational Purposes

- 4.3.2.1 Land occupied by a government school under a lease or licence and being used for educational purposes; or
- 4.3.2.2 Land occupied by a non-government school registered under The Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes; or
- 4.3.2.3 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.

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- 4.4 Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate of its own initiative. Where the Council's records or other sources do not meet the criteria, it will require the person or body to apply for the rebate in accordance with Clause 6 of this Policy.
- 4.5 Where a person or body is entitled to a rebate of 75% the Council may, pursuant to Section 159(4) of the Act, increase the rebate up to a further 25%. The Council may grant the further 25% rebate upon application or on its own initiative. In either case the Council **will** take into account those matters set out at Clauses 6.4 of this Policy and **may** take into account any or all of those matters set out at Clause 6.5 of this Policy.
- 4.6 Where an application is made to the Council for a rebate of up to a further 25% the application will be made in accordance with Clause 7 of this Policy and the Council will provide written notice to the applicant of its determination of that application.
- 4.7 Council has delegated the determination of entitlement to Mandatory Rebates to the Chief Executive Officer.

5. DISCRETIONARY REBATES

- 5.1 The 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: -
- 5.1.1 *where it is desirable for the purpose of securing the proper development of the area (or a part of the area);*
 - 5.1.2 *where it is desirable for the purpose of assisting or supporting a business in its area;*
 - 5.1.3 *where it will be conducive to the preservation of buildings or places of historic significance;*
 - 5.1.4 *where the land is being used for educational purposes;*
 - 5.1.5 *where the land is being used for agricultural, horticultural or floricultural exhibitions;*
 - 5.1.6 *where the land is being used for a hospital or health centre;*
 - 5.1.7 *where the land is being used to provide facilities or services for children or young persons;*
 - 5.1.8 *where the land is being used to provide accommodation for the aged or disabled;*
 - 5.1.9 *where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;*
 - 5.1.10 *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;*
 - 5.1.11 *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;*

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5.1.12 *where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to:*

- (i) *a redistribution of the rates burden within the community arising from a change to the basis or structure of the Council's rates; or*
- (ii) *a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations.*

5.1.13 *where the rebate is considered by Council to be appropriate to provide relief in order to avoid a liability to pay a rate or charge that is inconsistent with liabilities that were anticipated in the annual Business Plan or a liability that is unfair or unreasonable;*

5.1.14 *where the rebate is to give effect to a review of a decision of the Council under Chapter 13 Part 2; and*

5.1.15 *where the rebate is contemplated under another provision of this Act.*

5.2 *A council must, in deciding whether to grant a rebate of rates or charges under Section 166, subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account:*

- (a) *The nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and*
- (b) *The community need that is being met by activities carried out on the land for which the rebate is sought; and*
- (c) *The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons; and*
- (d) *May take into account other matters considered relevant by the council.*

The Council may take into account, but not limited to, the following:

- (i) Why there is a need for financial assistance through a rebate;
- (ii) The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- (iii) The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- (iv) Whether the applicant has made/intends to make applications to another Council;
- (v) Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- (vi) Whether the applicant is a public sector body, a private not for profit body or a private for profit body;

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- (vii) Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- (viii) The desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
- (ix) Consideration of the full financial consequences of the rebate for the Council;
- (x) The time the application is received;
- (xi) the availability of any community grant to the person or body making the application;
- (xii) whether the applicant is in receipt of a community grant; and
- (xiii) Any other matters, and policies of the Council, which the Council considers relevant.

5.3 The Council has an absolute discretion to:

- (a) *Grant a rebate of rates or service charges in the above cases; and*
- (b) *Determine the amount of any such rebate to a maximum of 100% of the relevant rate.*

5.4 Discretionary rebates granted under this policy will be reviewed in accordance with Section 166(3) (3a) or at the time of reviewing the policy (Section 10).

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

6. LIMESTONE COAST LANDSCAPE LEVY

From 1 July, 2020 the new *Landscape South Australia Act 2019* (the Act) replaced the *Natural Resource Management Act 2004*. Local Government continues to play a key role in collection of the Regional Landscape Levy. Councils are required under the Act to make a specified contribution to their Regional Landscape Board. Council recovers this contribution by imposing a separate rate on individual rateable properties in the Council area.

The Council will provide a concession or rebate off the Landscape levy for rateable properties who presently receive a mandatory or discretionary rebate of rates. The level of the Landscape Levy concession will be equivalent (in percentage terms) to the level of rate rebate Council has granted to those same rateable properties.

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7. SERVICE CHARGE

In accordance with Section 155 of the Act a Council may impose a service rate on rateable land within its area for a **prescribed service**. A prescribed service is described as treatment or provision of water, collection, treatment or disposal of waste, a television transmission service or any other service prescribed by the regulations for the purposes of this definition.

Council is focused on environmentally sound waste management practices and will impose a Waste Service Charge (WSC) as a tool to become more responsive to waste management related costs and share the costs and benefits within the community.

The WSC will be charged on the basis of the service being available at the property. It will exclude vacant land and primary production where there is no dwelling on the land and will be charged irrespective if the land owner/occupier is using the service.

A rate rebate will not be available on Council Waste Service Charge.

8. APPLICATIONS

- 8.1 The Council will inform the community of the provisions for rate rebates under the Act by the inclusion of suitable details in the Council's Business Plan (and on the Draft Annual Business Plan) in accordance with Council's adopted Public Consultation Policy.
- 8.2 Application forms are available from the Council Office located at The Civic Centre, 10 Watson Terrace, Mount Gambier, telephone 8721 2555 or download from the Council website www.mountgambier.sa.gov.au.
- 8.3 All persons or bodies that/who want to apply to the Council for a rebate of rates must do so by completing and lodging a Rate Rebate Application on or before 31st March in each year to be considered for a rebate in the new rating year commencing 1st July of each year. The Council reserves the right to refuse to consider applications received after that date. However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
- 8.4 The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council considers fit.
- 8.5 The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.

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- 8.6 It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

The maximum penalty for this offence is \$5,000.

- 8.7 If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The maximum penalty for this offence is \$5,000.

- 8.8 The Council will, in writing, advise an applicant for a rebate of its determination of that application within sixty (60) business days of receiving the application or of receiving all information requested by the Council. The advice will state whether the application:

6.11.1 Has been granted and the amount of the rebate; or

6.11.2 Has not been granted and the reason(s) why.

- 8.9 A person or body that is aggrieved by a determination of Council in respect of an application for a rate rebate may seek a review of that determination by writing to the Council in accordance with Council's Internal Review of Decisions Policy.

9. DELEGATION

- 9.1 The Council has delegated its power, pursuant to Section 44 of the Act, to grant applications for mandatory rebates which meet the requirements of the Act.
- 9.2 The Council has delegated its power to refuse applications for an increase of mandatory rebates to a greater percentage than that provided by the Local Government Act.
- 9.3 All discretionary rebates shall be determined by the Council.

10. RATE RELIEF OPTIONS

To address any potential inequities in how rates are levied across the Council area the following rate relief options are provided:

10.1 Residential Rate Cap

Where an owner/occupier's principal place of residence property with a Category 1 (Residential) Land Use, experiences an increase in general rates payable, for the preceding financial year compared to the general rates payable for the current financial year (excluding any rebates/remissions) and where that increase, in monetary terms, is greater than 15%.

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The amount of the rate rebate is the amount of total rates for the current year over and above the calculation referred to above, i.e. the difference (in monetary terms) between the general rates imposed in the preceding financial year plus 15%.

(All calculations referenced herein are total (gross) rates figures i.e. excluding any rebates/remissions).

The rebate will not apply where:

- (a) 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, or
- (b) Any such increase is in whole or part because the zoning or land use category of the land has changed, or
- (c) Any such increase is due in full or part to the use of the land being different for rating purposes on the date the Council declared its general rates for the current financial year than on the date the Council declared its general rates for the preceding financial year; or
- (d) The ownership of the rateable property has changed since 1st July in the preceding financial year (i.e. the residential property has changed ownership and the new owners have purchased the residential property at the new current market value); or
- (e) The subject property boundary(s) have been altered in some way (e.g. subdivision, boundary alignment etc.) and the subject property is not the exact same property, for valuation purposes, as assessed in the previous financial year; or
- (f) Other factors considered relevant by the Chief Executive Officer that do not warrant the granting of the discretionary rate rebate.

The rebate will only apply to:

- (a) A ratepayer in respect of their principal place of residence and excludes second and subsequent properties and all other non-principal place of residence properties;
- (b) The current financial year only then subject to an annual review.

Where an entitlement to a Residential Rate Capping ceases or no longer applies during the course of a financial year, the Council is entitled to recover full rates for that financial year.

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10.2 For Land Use Category 8 (Vacant Land) Use

Vacant land owned by person(s) intending to be developed in the short term as their principal place of residence, may be considered for a rebate/deferral on Council rates on a case by case basis through the existing relief provisions of the Act, (i.e. hardship application). The maximum rate rebate calculated resulting in the rates payable being equivalent to the average residential land use (Category 1).

10.3 Postponement of Rates - Seniors

Section 182A of the Act provides for applications to be made to Council for a postponement of the payment of the prescribed proportion of rates for the current or future financial years if:

- (a) the person is a prescribed ratepayer, or is the spouse of a prescribed ratepayer; and
- (b) the rates are payable on land that is the principal place of residence of the prescribed ratepayer; and
- (c) the land is owned by the prescribed ratepayer and his or her spouse and no other person has an interest, as owner in the land.

The Act defines a 'prescribed ratepayer' as a person who holds a current State Seniors Card issued by the State Government; or who has the qualification(s) to hold such a card and has applied for the card but has yet to be issued with the card.

All Postponement Applications will be considered and must comply with the provisions of Section 182A of the Act and Regulation 18 of the Local Government (General) Regulations 2013.

All applications for rebates, remissions or postponements must be in writing, addressed to the Chief Executive Officer, City of Mount Gambier, 10 Watson Terrace, Mount Gambier SA 5290 or emailed to city@mountgambier.sa.gov.au

10.4 Retirement Villages

For the purpose of providing a rebate to Retirement Villages, particularly upon issues arising from circumstances where the ratepayer(s) claim to provide or maintain infrastructure that might otherwise be maintained by the Council, a rebate does not generally apply. The power to provide a rebate will be exercised as appropriate and in accordance with the Act.

11. REVIEW AND EVALUATION

This Policy is scheduled for review by the Council annually. However, the Policy will be reviewed as required by any legislative changes which may occur.

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12. AVAILABILITY OF POLICY

This Policy will be available for inspection at Council's principal office during ordinary business hours and on the Council's website www.mountgambier.sa.gov.au. Copies will also be provided to interested members of the community upon request and upon payment of a fee in accordance with Council's Schedule of Fees and Charges.

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RATE REBATE APPLICATION

1. DETAILS OF APPLICANT

Organisation Name

Postal Address

..... Postcode

Telephone Email

Please provide details of a contact person for the Applicant

Given Name Surname

Postal Address

..... Postcode

Telephone Email

2. DETAILS OF LAND

Council Assessment Number

Certificate of Title Reference


Address

.....

Owner of Land (if not you)

3. CATEGORIES OF REBATE

Please tick ☒ the category of rebate under which you are seeking a rebate.

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3.1 **Mandatory - 100%**

- ☐ Health Services – Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976 (Section 160 of the Local Government Act 1999);
- ☐ Religious Purposes – Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes (Section 162 of the Local Government Act 1999);
- ☐ Public Cemeteries – Land being used for the purposes of a public cemetery (Section 163 of the Local Government Act 1999);
- ☐ 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 (Section 164 of the Local Government Act 1999).

3.2 **Mandatory - 75%**

- ☐ 3.2.1 Community Services – Land being predominantly used for service delivery or administration by a community services organisation (Section 161 of the Local Government Act 1999).

To qualify as a Community Service Organisation under the rebate provisions of the Local Government Act 1999 an organisation **MUST MEET ALL THREE** of the following criteria. (See section 'Additional Information' at end of this form).

(a) is incorporated on a not for profit basis for the benefit of the public; **and**


YES ☐ NO ☐

(b) provides community services without charge or for a charge that is below the cost to the body of providing the services; **and**

YES ☐ NO ☐


(c) does not restrict its services to persons who are members of the body.

YES ☐ NO ☐

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If you have ticked (a), (b) and (c) above which of the following services does your organisation provide from the property specified in this application. If these services apply only to part of your property, please supply additional details. You must answer these below questions in respect of your application.

- ☐ *Emergency accommodation;*
- ☐ *Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);*
- ☐ *Supported accommodation - Local Government Act defined as:*
- (a) *Residential care facilities that are approved for Commonwealth funding under the Aged Care Act 1997 (Cwlth); or*
- (b) *Accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life; or*
- (c) *Without limiting paragraph (b), accommodation provided by a community housing provider registered under the Community Housing Providers National Law that is incorporated on a not-for-profit basis for the benefit of the public, other than accommodation provided by such a body that:*
- (i) *has as a principal object of the body, the provision of housing for members of the body; or*
- (ii) *is excluded from the ambit of this paragraph by the Minister by notice published in the Gazette.*
- ☐ *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; and/or*
- ☐ *Research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.*
- ☐ *Disadvantaged person are persons who are disadvantaged by reasons of poverty, illness, frailty, or mental, intellectual or physical disability.*

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☐ **3.2.2 Educational Purposes** - (Section 165 of the Local Government Act 1999)


Which of the following criteria apply:

- ☐ *Land occupied by a government school under a lease or licence and being used for educational purposes; **or***
- ☐ *Land occupied by a non-government school registered under The Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes; **or***
- ☐ *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.*

3.3 Discretionary - (Section 166 of the Local Government Act 1999)

The Council may in its discretion grant a rebate of rates or service charges in any of the following cases. Please indicate which of the following is applicable to your application:

- ☐ *The rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);*
- ☐ *The rebate is desirable for the purpose of assisting or supporting a business in its area;*
- ☐ *The rebate will be conducive to the preservation of buildings or places of historic significance;*
- ☐ *The land is being used for educational purposes;*
- ☐ *The land is being used for agricultural, horticultural or floricultural exhibitions;*
- ☐ *The land is being used for a hospital or health centre;*
- ☐ *The land is being used to provide facilities or services for children or young persons;*
- ☐ *The land is being used to provide accommodation for the aged or disabled;*
- ☐ *The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;*
- ☐ *The land is being used by an organisation which, in the opinion of the Council provides a benefit or service to the local community;*

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- ☐ *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;*
- ☐ *the rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.*

4. **AMOUNT OF REBATE**

- 4.1 If you are seeking a mandatory rebate under Clause 3.2 of this Application, for which you are entitled to a 75% rebate, are you also applying to the Council to increase that rebate?

YES ☐ NO ☐

Please specify the amount of rebate that you are applying for: \$_____

- 4.2 If you are applying for a discretionary rebate under Clause 3.3 of this Application, please specify the rebate amount you are applying for:

\$_____

Please specify why you (or the organisation you represent) need financial assistance through a rebate and why the amount of rebate you have applied for is appropriate.


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5. **ADDITIONAL INFORMATION REQUIRED**

The Council requires you to attach the following additional information to this Application:

- 5.1 Where you are seeking a rebate under Clause 3.2 of this Application – Community Services:
 - 5.1.1 Evidence that the land is being used for service delivery and/or administration;
 - 5.1.2 A copy of the organisation's Constitution and/or other documentation establishing that it is incorporated on a not-for-profit basis;
 - 5.1.3 A copy of the organisation's latest Annual Report;
 - 5.1.4 Evidence that the organisation provides services free of charge or below cost;
 - 5.1.5 Evidence that the organisation provides services to persons other than its members.
- 5.2 Where you are seeking a rebate in any other case:
 - 5.3.1 Evidence that the land is being used for the purpose for which the rebate is being sought;
 - 5.3.2 Information as to whether, and if so, to what extent you (or the organisation you represent) will be providing a service within the Council area;
 - 5.3.3 Whether you have made or intend to make an application to another council;
 - 5.3.4 The extent of financial assistance (if any) being provided by Commonwealth or State agencies;
 - 5.3.5 Whether you are in receipt of a community grant;
 - 5.3.6 Any other information that you believe is relevant in support of this Application.

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File Reference:	AF18/48
Applicable Legislation:	Local Government Act, 1999 Chapter 10, Division 5 (Sections 159 to 166)
Reference: Strategic Plan – Beyond 2015	Goal 5, Strategic Objective 5
Related Policies:	R105 Rating Policy/Statement R130 Rates - General Matters
Related Procedures:	Nil
Related Documents:	Nil

DOCUMENT DETAILS

Responsibility:	General Manager Corporate and Regulatory Services
Version:	12.0
Last revised date:	28 June 2022
Effective date:	28 June 2022
Minute reference:	28 June 2022 - Item No. 4.1 - Resolution 2022/80
Next review date:	May, 2023
<u>Document History</u> First Adopted By Council: Reviewed/Amended:	May 2002 Annually



City of
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