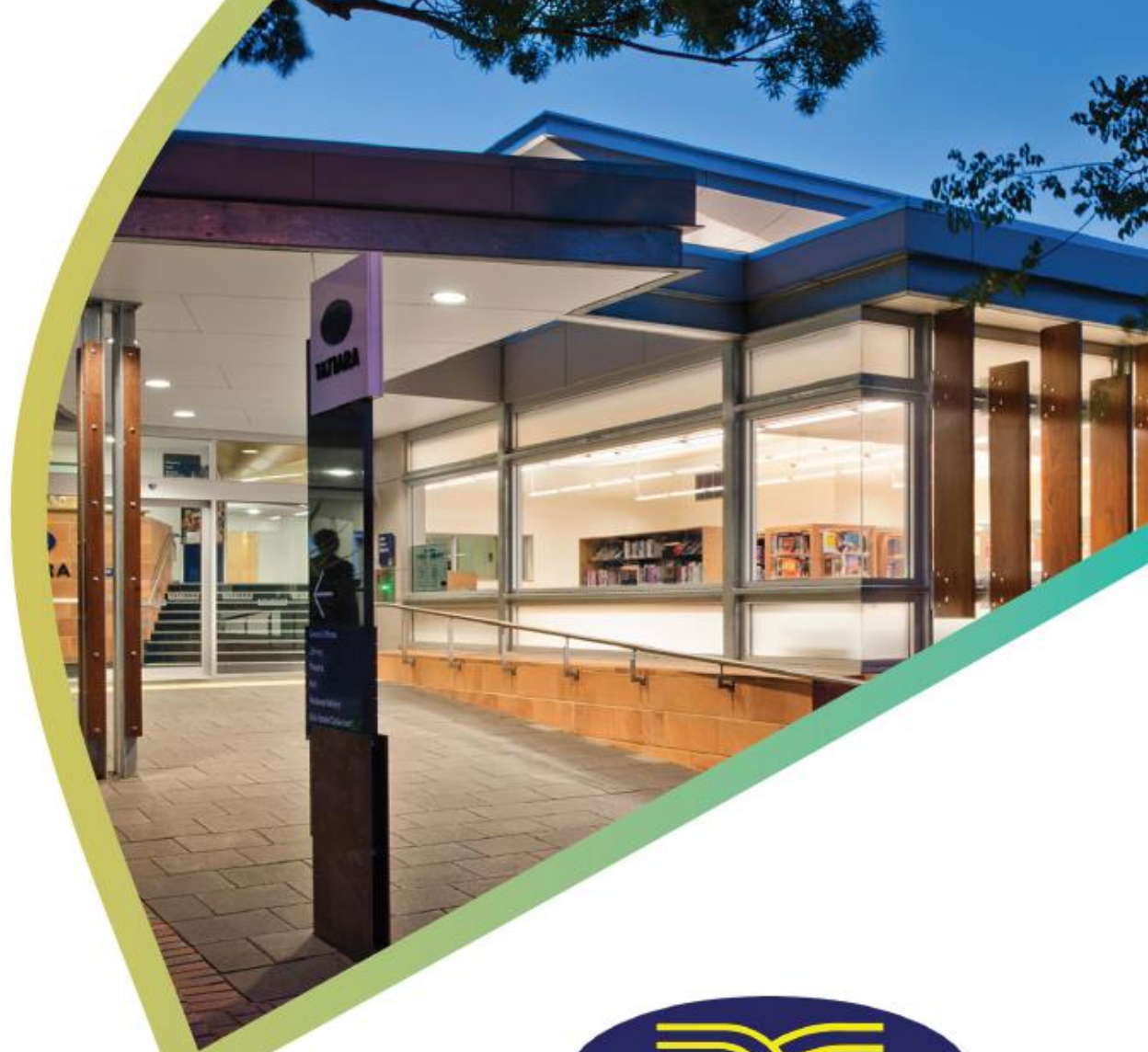


ANNUAL BUSINESS PLAN

2021/2022



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Accountability

We share information frequently and are transparent in our decisions. We are accountable for our actions and manage tough situations with openness and frankness.

Leadership

We lead by example and demonstrate the courage to do what is right. We dare to explore new opportunities and challenge the way 'things have always been done'.

Respect

We work together to build strong relationships with each other, our community and our other stakeholders. We show consideration for one another and embrace each other's differing perspectives to make better decisions.

Integrity

We model ethical behaviour in all our words and actions. Our interactions with others are based on honesty and trust.

Community

We are committed to our community and will reflect our community's aspirations. We will ensure that all members of our community are able to contribute and be heard.

Our Values

1. Message from Council

We are pleased to present Council's 2021/22 Annual Business Plan.

Our 2021/22 Annual Business Plan shows how Council will allocate its budget and what services, programs and projects will be delivered during the year to contribute to achieving our long term aspirations.

It is an ambitious plan, with an extraordinary capital budget and extensive number of activities planned. The key components of the Plan are outlined in the table below and explained in more detail throughout this document.

At a Glance	
Key Planned Activities	○ 42 Key Planned Activities have been identified to contribute towards achieving Council's long term aspirations
Capital Budget	○ \$8.6 million (incl. 2020/2021 carry forwards)
Operating Budget	○ Expenditure of \$18.2 million resulting in a deficit of \$316,981
Loans	○ No new loans
Rate revenue increase	○ 2% increase

Our Annual Business Plan is prepared in accordance with Section 123 of the *Local Government Act 1999*. It provides a summary of Council's long term objectives and the activities that Council intends to undertake in the coming year to achieve them. It also sets out the budget, sources of revenue and rating policy, and shows how we intend to measure our performance.

The Plan draws on various corporate plans, including our Asset Management Plans and Long Term Financial Plan, as well as Economic Development and Tourism Strategy, Cultural Plan and Disability Access & Inclusion Plan.

In line with our Long Term Financial Plan and the current Local Government Price Index, we have budgeted for a 2% increase in General Rate Revenue, representing \$8.5mill total. Our Waste service charge has been increased by 3% to \$340/service. Unfortunately, the increasing costs of waste and recycling services mean that we have been unable to maintain the Waste service charge at the same level as the previous years. Our Community

Wastewater Management Scheme service charge remains unchanged at \$350.

How can you be involved in preparing our Plan?

Gathering community input is an important part of the preparation of the Annual Business Plan.

Each year Council consults with the community on a range of different issues and projects. The feedback obtained during these formal and informal consultations is taken into consideration during our annual business planning process.

In addition to this, we have consulted with the community specifically on our draft Annual Business Plan, Budget and Rate Review. Consultation on the draft plan and budget commenced on 26 May 2021 and concluded with a public meeting to enable the community to ask questions and provide feedback on 22 June 2021.



Cr Miles Hannemann, Cr Jamie Jackson, Cr Maureen Oliver
Cr Ken McInerney, Cr Robert Mock, Deputy Mayor Cr Liz Goossens
Cr Cathy Langley, Cr Diana Penniment, Mayor Graham Excell, Cr David Edwards

2. What's in the Plan

The 2021/22 budget aims to maintain the current level of services both in terms of programs delivered but also maintenance and operations activities.

The budget forecasts a capital works program worth \$8.6 million, after \$7.8m in 2020/21, almost four million above our previous five-year average 2015/16 – 2019/20 of \$4.7m. The budget also shows operating expenditure of \$18.2 million resulting in a \$316,981 deficit. This includes carry forwards from the 2020/21 financial year of \$1,492,674.

We have been able to attract around \$5.2 million in grant funding for projects and activities in 2021/22, which has enabled us to bring projects forward and reduce the burden on ratepayers.

The *Local Roads and Community Infrastructure Program*, Phase 2, has provided funding of \$611,000 for a range of projects, including Wolseley Road shape correction (\$160,000), asphaltting Meatworks Road Bridge (\$25,000), sealing of intersections up to sealed roads (\$91,000), asphaltting the Densley Road/ Railway Terrace, Keith, intersection (\$45,000), Bordertown Swimming Pool coping (\$55,000), aquatic lifts at Bordertown and Keith pools (\$40,000), Bordertown Grandstand repairs (\$56,000), construction of a pedestrian bridge over Nalang Creek, Mundulla (\$100,000), and installation of solar at the Bordertown Caravan Park (\$40,000).

After preparing the draft Annual Business Plan, Council received notification of an allocation of a nominal funding amount of \$1,297,698 under the *Local Roads and Community Infrastructure Program*, Phase 3, \$500,000 of which have now been reflected as income and expenditure in our 2021/22 budget.

We are seeking *Special Local Roads Program* funding for the reconstruction of a segment of Ridgway Road (total cost \$100,000), and the renewal of Pigeon Flat Road from Ramsay Terrace to Meatworks Road (total cost \$500,000). We have applied for Black Spot funding for safety improvements at the Stotts Road/ Frances Road intersection (total cost \$361,000)

Other significant infrastructure projects include resurfacing Western Service Road, Bordertown, repairing the kerb and installing a new spoon drain (\$164,000), and construction of kerb and gutter along two blocks of South Avenue, Bordertown (\$90,000).

We will spend almost \$5.7m on maintaining our infrastructure in accordance with our Asset Management Plans, including resheets, reseals, kerb and

gutter, patrol grading, and sealed/unsealed road maintenance.

To promote the continued economic development and prosperity of the district, we will continue the development of our industrial estates at Keith and Bordertown. We have budgeted \$710,000 from our Land Development Reserves for the development of stage 2 at Keith, and \$700,000 for stage 4 at Bordertown. We will continue the implementation of our Economic Development & Tourism Strategy (\$42,500), the development of the Bordertown Caravan Park (\$763,990 and the grant funded development of Hawke House into a Bed & Breakfast (\$290,000)

Council will also continue to support local community groups through its \$79,500 Community Grants program, as well as businesses through its \$20,000 Business Assistance program.

Our measures of success

We measure and monitor our performance on a regular basis to ensure we achieve our Strategic Plan 2020-2030 outcomes as well as the delivery of services and projects. We do this in a number of ways, outlined below.

Key Planned Activities

Council will undertake a mid-year and end of year review of its progress towards completing Key Planned Activities. Council's performance target is to substantially complete at least 90% of the Key Planned Activities planned for that year. In 2021/22, 42 Key Planned Activities have been identified. The activities, measures and costs are outlined in pages 6 – 14 of this plan.

Budget Reviews

Council undertakes three regular budget reviews throughout the year. The mid-year review involves a thorough review of all budget items, and the final review identifies any major changes to predict the end of year result.

Key Financial Indicators

Key financial indicators provide a robust assessment of financial performance and sustainability. As part of its budget process, Council estimates its operating surplus ratio, net financial liabilities ratio and asset sustainability ratio.

Annual Report with Audited Financial Statements

Council reports on its performance in its Annual Report. Annual Reports are available to the community and are provided to the State Government for tabling as the official annual record of the past year's activities and performance of Council.

3. Our Long-Term Objectives

Our Strategic Plan 2020 - 2030 provides the roadmap to our **Vision** of the Tatiara as **a vibrant, prosperous and connected community building its own opportunities**.

This is at the heart of what we do. It describes the future and where we want to be. What will the Tatiara look like in ten years' time?

- **A strong community** connecting people from diverse backgrounds and working together to create a vibrant place to live, work, play and invest.
- **A fantastic built and natural environment** with excellent infrastructure to support our people and businesses, and flourishing green spaces enjoyed by our community and visitors alike.
- **A thriving economy** building on our agricultural advantage, location and innovation to attract business growth and investment.

Our long-term objectives are set out along three themes which contribute to achieving the community vision. The fourth theme focuses on Council as an organisation and what is required for it to be effective in the various roles that

Key Planned Activities

Each year Council identifies a number of Key Planned Activities that set out what we will focus on in the coming year to help us achieve our strategic objectives for the Tatiara.

In 2021/22 we have identified 42 Key Planned Activities. These are detailed on pages 6 - 14. As well as undertaking the identified Key Planned Activities, there are a number of ongoing activities that Council is responsible for. These ongoing activities also contribute towards achieving our objectives, ensuring legislative requirements are met, and respond to community expectations.

Strong Community	Built & Natural Environment	Thriving Economy	Leadership
<ol style="list-style-type: none">1. Foster engaged communities with a shared vision and common purpose2. Enable all members of our community to participate in a wide range of programs and activities3. Promote lifelong learning4. Continue to build a vibrant local arts and events scene5. Support access to a diverse range of health and community services in the district6. Support successful settlement outcomes	<ol style="list-style-type: none">1. Preserve and enhance our communities' character and combination of rural landscape, scenic beauty, natural environment and heritage assets2. Provide infrastructure and effective asset management that supports our district's growth3. Provide sustainable waste management4. Protect our natural environment for future generations and the enjoyment of local community and visitors	<ol style="list-style-type: none">1. Advance our economic position as a strong, diverse and innovative regional centre2. Support business development in the district3. Grow the district's share in the visitor economy	<ol style="list-style-type: none">1. Be an effective advocate for our community's interests2. Provide strong leadership and transparent governance3. Build an agile, cohesive, customer focused organisation that provides value for money4. Promote Council as an employer of choice

4. Our 2021/22 Objectives and Activities

The tables below describe our objectives for the financial year, the activities we intend to undertake to achieve those objectives, the measures we intend to use to assess our performance against our objectives, and the budgeted cost of undertaking the activities for the financial year.

Theme 1 – Strong Community

Goals What do we want to achieve?		Strategies How will we do it?		Activities What will we do this year?	Measures How will we assess our performance?	Budget Allocation 2021/22
1.1	Foster engaged communities with a shared vision and common purpose	1.1.1	Facilitate Community Planning in the Tatiara's seven towns and settlements	Facilitate Community Planning in five communities	Five community plans developed	\$44,800
		1.1.2	Build the capacity of key 'town committees' to deliver community planning activities	<i>(future years)</i>	-	-
		1.1.3	Support communities to realise their vision and aspirations	Provide and promote Tatiara Community Grants program	Three fully subscribed funding rounds	\$79,500
1.2	Enable all members of our community to participate in a wide range of programs and activities	1.2.1	Support sporting groups in the Tatiara to develop master plans for key sporting precincts	Develop master plans for the Bordertown and Mundulla Recreation Precincts	Two master plans developed	\$32,000
		1.2.2	Facilitate strategic planning for community groups & facilities	<i>(future years)</i>	-	-
		1.2.3	Build Council and community capacity to achieve external funding and philanthropic contributions	Facilitate grants and fundraising workshop	External funding/ contributions for local community groups and initiatives	
		1.2.4	Implement the Disability Access and Inclusion Plan	<ul style="list-style-type: none"> • Provide Active Inclusion Training for all current staff and elected members • Review current programs and activities to maximise access and inclusion for people with disability 	Disability Access and Inclusion Plan initiatives implemented	\$3,000
1.3	Promote lifelong learning	1.3.1	Adapt library services to create a vibrant centre for community and learning	School holiday activities, Creative Kids, Book Week, History Month, Tech Savvy Seniors, activities for adults, engage in Skywhales and Masters Games, implement	Community and learning activities facilitated	\$1,500

				Disability Action Plan, develop Collection Policy.		
		1.3.2	Facilitate an 'Education Round Table' to identify gaps and improvement opportunities for education in the Tatiara	(future years)	-	-
1.4	Continue to build a vibrant local arts and events scene	1.4.1	Develop an ongoing program of events and activities	Host Tatiara Art Prize, Skywhales: Every heart sings, 2022 Tatiara Masters Games, Homeground artist in residence program (pending external funding)	28,000 visitors/annum to the Walkway Gallery	\$14,000
		1.4.2	Develop partnerships with other organisations, funding bodies and philanthropic organisations to deliver arts activities	Further develop partnerships with South Australian Museum, Country Arts SA and National Art Gallery to host exhibitions and events in the Tatiara	Events/activities developed and funding achieved	
		1.4.3	Continue to develop and implement the Tatiara Cultural Plan	<ul style="list-style-type: none"> Explore options to establish Neighbourhood House programs Promote National Volunteer Week Develop Public Art Strategy and Collection Policy 	<ul style="list-style-type: none"> Three Volunteer Dinners held Public Art Strategy and Collection Policy completed 	\$10,000
1.5	Support access to a diverse range of health and community services in the district	1.5.1	Implement the Limestone Coast Regional Health Plan	Continue to develop and improve spaces, amenities and recreation facilities	Preparation of designs for Bordertown Playground	\$30,000
		1.5.2	Advocate for community ventures that improve the provision of health services	Facilitate the development of a Bordertown Medical Hub	Bordertown Medical Hub development underway	
		1.5.3	Advocate for a range of housing options to suit all life stages	See 3.1.4	Increase in available housing options	
1.6	Support successful settlement outcomes	1.6.1	Continue to develop and implement the Migrant Community Action Plan	Facilitate Multicultural Food Festival, Stories of Strength, Migrant Sewing Program, Migrant Swim Program, participate in Welcoming Cities	Migrant Community Action Plan activities implemented	\$32,600
		1.6.2	Advocate for appropriate funding for settlement support	Continue advocacy as opportunity arises	Settlement support increased	nil
		1.6.3	Facilitate activities that build the capacity of migrant and host communities	<ul style="list-style-type: none"> Continue to provide support to Tatiara Multicultural Group 	<ul style="list-style-type: none"> Multicultural Group activities held, 	\$3,300

				<ul style="list-style-type: none"> Engage Community Development Trainee – Migration Support 	<ul style="list-style-type: none"> Community Development Trainee employed 	
		1.6.4	Work collaboratively with other agencies, like the Migrant Resource Centre, to further settlement outcomes	Lead the establishment of a Limestone Coast Migration Committee promoting the 'Move to More'	Limestone Coast Migration Committee	(within 1.6.1)



Capture Tatiara – Clayton Farm – J Carter

Theme 2 – Built & Natural Environment

Goals What do we want to achieve?		Strategies How will we do it?		Activities What will we do this year?	Measures How will we assess our performance?	Budget Allocation 2021/22
2.1	Preserve and enhance our communities' character and combination of rural landscape, scenic beauty, natural environment and heritage assets	2.1.1	Improve township amenity through main street beautification and improvements to visitor facilities	(future years)	-	-
		2.1.2	Develop and implement a Tatiara Strategic Pathway Plan	Construction and improvements of cycling/walking track/s as per Pathway Plan	Cycling/walking tracks that comply with AusRoad Guides and Australian Standards	\$215,000
		2.1.3	Promote the network of cycling and walking tracks in the district	Provide online maps with all cycling and walking paths	Implement online maps and monitor number of views	
		2.1.4	Promote township visual amenity and mitigate fire risk through effective education, inspection and enforcement	Education through social media and engagement with communities.	Over time, reduced number of clean-up notices and expiations issued	
2.2	Provide appropriate infrastructure that supports our district's growth	2.2.1	Review transport network priorities to ensure safety risks and blackspots are addressed and the network supports and attracts economic growth	<ul style="list-style-type: none"> • Stott Road/Frances Road Intersection Improvements • Western Service Road, Bordertown, kerbing & spoon drain • Wolseley Road shape correction • Sealing of rural road intersections • Nalang Creek Bridge Mundulla • Pigeon Flat • Ridgway Road 	Projects designed and costed, funding sourced, and implemented	<ul style="list-style-type: none"> • \$361,000 • \$164,000 • \$160,000 • \$91,000 • \$100,000 • \$500,000 • \$100,000
		2.2.2	Prepare and maintain infrastructure asset management plans	Comprehensive update of CWMS and Parks and Gardens AMPs	Asset Management Plans review completed	
		2.2.3	Maintain, renew and upgrade infrastructure in accordance with asset management plans	<ul style="list-style-type: none"> • Road Construction – Resheets • Road Construction – Reseals • Construction Kerb and Gutter • Maintenance Works – Patrol Grading • Sealed Road Maintenance • Unsealed Road Maintenance 	Works completed on time and budget	<ul style="list-style-type: none"> • \$1,050,000 • \$750,000 • \$197,000 • \$700,000 • \$320,000 • \$235,000

				• CWMS – Drain Flushing		• \$120,000
		2.2.4	Advocate for improved regional transport assets	(future years)	-	-
2.3	Provide sustainable waste management	2.3.1	Undertake a review of our waste and recycling services to increase diversion from landfill and local value adding options	In partnership with LCLGA, explore opportunities for regional Material Recycling Facility	<ul style="list-style-type: none"> • Reduction of cost of waste and recycling services • Reduction in waste taken to landfill and recycling taken outside the district 	
		2.3.2	Increase the use of recycled materials in Council purchasing	Explore use of recycled content for street and road furniture.	Council purchasing policies recommending a % of recycled materials	
2.4	Protect our natural environment for future generations and the enjoyment of local community and visitors	2.4.1	Advocate for the protection of our natural assets through effective land management	Work with the community and state government to identify opportunities to protect and manage significant native flora and fauna on public and private land e.g. Mundulla Common, Nalang and Tatiara Creeks	Attract Commonwealth and State funding for delivery of environmental projects, including pest and weed management	Awaiting outcome of funding applications to Landscape SA & Water Drainage Board
		2.4.2	Continue to support the Coorong Tatiara Local Action Plan	Continue the LAP partnership with Coorong District Council	Memorandum of Understanding signed	\$40,000
		2.4.3	Advocate for the protection and sustainable use of the district's water resources	(future years)	-	-
		2.4.4	Lead by example in the implementation of water saving measures	Upgrade sprinkler systems to remote monitoring for improved monitoring and reduced water use	Increase the number of remotely monitored watering systems and report on water use reduction	\$1,000

Theme 3 – Thriving Economy

Goals What do we want to achieve?		Strategies How will we do it?		Activities What will we do this year?	Measures How will we assess our performance?	Budget Allocation 2021/22
3.1	Advance our economic position as a strong, diverse and innovative regional centre	3.1.1	Implement Economic Development & Tourism Strategy	<ul style="list-style-type: none"> Advocate for adequate childcare services in areas of need Develop new residents welcome guide and event Develop a Tatiara marketing plan and guide on use of Tatiara brand by local businesses Explore opportunities for tourism product collaboration/packages Marketing campaigns 	Projects from the Economic Development & Tourism Strategy implemented	\$42,500
		3.1.2	Establish economic development advisory group	Establish economic development advisory group	Economic development advisory group supporting Strategy implementation	
		3.1.3	Provide suitable land and infrastructure for industry and economic development	Develop Keith Industrial Estate Stage 2 and Bordertown Industrial Estate Stage 4	Industrial Estates developed	\$1,410,000
		3.1.4	Advocate and promote opportunities for housing investment	Collaborate with Renewal SA, National Housing Finance and Investment Corporation, private developers and local businesses to develop new housing options	Increased and diverse housing options	
3.2	Support business development in the district	3.2.1	Provide business support through regulatory services, reduction of red tape, development of infrastructure, incentives or business grants	Review Council's Business Assistance Programme	Suite of business support policy documents/ guidelines developed	\$20,000
3.3	Grow the district's share in the visitor economy	3.3.1	Review RV facilities in the district and support ongoing improvements	Maintain and continue to improve Bordertown Recreation Lake RV facilities	Increase the number of RV travellers stopping in the district	\$5,000
		3.3.2	Provide appropriate visitor services and accommodation at the Bordertown Caravan Park	<ul style="list-style-type: none"> Bordertown Caravan Park improvements – workers accommodation, painting, 	Occupancy rates at Bordertown Caravan Park \geq 60%	<ul style="list-style-type: none"> \$763,990

				irrigation, solar panels, reseal roadways and internal footpath • Complete development of Hawke House into Bed & Breakfast		• \$290,000 (grant funded)
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Capture Tatiara – Cows – M Gilbertson

Theme 4 - Leadership

Goals What do we want to achieve?		Strategies How will we do it?		Activities What will we do this year?	Measures How will we assess our performance?	Budget Allocation 2021/22
4.1	Be an effective advocate for our community's interests	4.1.1	Develop an Advocacy Strategy highlighting matters and initiatives of strategic importance to the district and region	Develop Advocacy Strategy	Advocacy Strategy developed	
4.2	Provide strong leaderships and transparent governance	4.2.1	Improve communication with all our stakeholders – internal & external	Increase the number of media releases and good news stories shared with local and social media	Media releases and good news stories promoting our achievements	
		4.2.2	Review Council's social media presence	Review number, content and reach of Council's social media pages and develop future social media strategy	Strong and focussed social media presence	
4.3	Build an agile, cohesive, customer focused organisation that provides value for money	4.3.1	Develop an IT Strategy to future proof the organisation's business management systems	Develop an IT Strategy to future proof the organisation's business management systems	IT Strategy developed	\$50,000
		4.3.2	Implement systems and programs that support effective management of assets, finances and operations	Implement systems identified as priority in IT Strategy	Electronic payroll implemented	\$50,000
		4.3.3	Review Council's organisational structure to ensure Council is adequately resourced and has the right skills matrix to deliver the projects and objectives outlined in the Strategic Plan	(future years)	-	-
		4.3.4	Investigate cultural change program driving efficiencies	(future years)	-	-
4.4	Promote Council as an employer of choice	4.4.1	Pursue innovative opportunities for learning, professional development and succession planning	Develop Workplace Succession Plan	Workplace Succession Plan developed	
		4.4.2	Protect employee's health and safety in the workplace	Increase participation in Healthy Lifestyle Program	Increase participation in health assessment from 7% of employees to 20%	

		4.4.3	Provide a supportive environment that promotes a healthy work/life balance	Promote flexible work arrangements that meet staff and organisational requirements	Stable staff turnover rate	
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Capture Tatiara - Mt Monster - G Comford

5. Our Finances

Budget Summary 2021/22

For purposes of annual business planning, Council splits its budget activity areas into 11 broad categories. A summary of our income and expenditure in these categories is provided on the following pages.

Funding our Plan

Capital budget

Capital expenditure of \$8,620,982 will be funded through grants, general rates and cash reserves.

Capital grants totalling \$1,920,292 have been included in the budget. General rates and Reserves will be used to fund the remaining capital expenditure.

Significant grant funding includes:

- Local Roads and Community Infrastructure Program Round 2: \$500,000
- Special Local Roads Program: \$300,000
- Bridge Renewal Program: \$126,000
- Road Safety Black Spots Program – Stotts Road Intersection \$241,000
- Community Development Grants Programme: Hawke House Purchase & Restoration \$200,000

BUDGET SUMMARY 2021/22			
Acc.	Description	Income	Expenditure
		\$	\$
10	Administration		
1000	Revenue (General Ops)	0	0
1020	Revenue (Rates)	9,122,109	17,250
1050	Governance - Elected Members	0	653,634
1051	Governance - Other	0	342,367
1055	Revenue NEC (Financial Services)	3,390,014	0
1070	Revenue NEC (Keith Office)	134,200	100,000
1080	Ss - Accounting / Finance Services	1,486,480	1,479,800
1081	Ss - Information Technology	469,580	617,446
1082	Ss - Communications	0	0
1083	Ss - Rates Administration	46,000	44,000
1085	Ss - Bordertown Occupancy	89,800	85,519
1089	Ss - Payroll / HR	0	6,000
1091	Ss - Keith Occupancy	90,960	89,660
	Program Totals	14,829,143	3,435,676
11	Public Order & Safety		
1100	Dog Control	39,500	77,238
1110	Fire Protection	4,500	79,383
1130	Impounding Livestock	0	400
1140	Other Public Order & Safety	0	61,637
1150	Litter & Nuisance Control	0	700
	Program Totals	44,000	219,358
12	Health		
1240	Health Centres	0	0
1250	Health Immunisations	5,000	8,900
1260	Health Inspection	108,550	123,716
1270	Vertebrate Pests	0	1,700
1280	Noxious Insects	0	0

Operating budget

Operating expenses of \$18,167,684 will be funded by revenue of \$17,850,703 resulting in a deficit budget of \$316,981. Council receives revenue from a number of sources with rate revenue representing over 64% of total revenue. Rate revenue including rebates, Regional Landscape Levy, remissions and fines totals \$10,714,179.

Remaining revenue sources include:

- User pay charges which relate to fees imposed for use of Council services (\$963,300)
- Statutory charges which apply to regulatory or compliance activities (\$143,600)
- Grants and contributions from other levels of government and developers (\$5,254,576)
- Other income such as donations, credit interest and reimbursements (\$526,784)

BUDGET SUMMARY 2021/22			
	Description	Income	Expenditure
1290	Other Health Services	0	13,000
	Program Totals	113,550	147,316
13	Social Security & Welfare		
1320	Senior Citizens	0	9,400
1330	Other Social Services & Welfare	615,000	879,093
	Program Totals	615,000	888,493
14	Housing & Com. Amenities		
1400	Cemeteries	67,000	250,649
1411	Effluent Drainage - Bordertown	563,760	327,389
1412	Effluent Drainage - Keith	247,290	148,674
1413	Effluent Drainage - Mundulla	34,110	27,240
1414	Effluent Drainage - Wolseley	23,730	37,966
1420	Public Conveniences	0	225,098
1430	Sanitary and Garbage	788,880	1,134,074
1440	Street Cleaning	0	65,103
1450	Street Lighting	0	124,000
1460	Town Planning	0	88,226
1465	Flood Prevention	0	30,000
1477	Land Development	600	1,631,536
1485	Wolseley Water Supply	9,000	11,500
	Program Totals	1,734,370	4,101,455
16	Sport & Recreation		
1600	Halls	66,750	603,585
1610	Btn Library	22,100	406,103
1615	Kth Community Library	3,000	25,600
1620	National Estate	291,300	280,321
1630	Parks & Gardens	0	985,814
1640	Sport & Recreation	26,386	63,191
1650	Swimming Pool - B/town	82,755	295,427
1660	Swimming Pool - Keith	31,000	269,515
1670	Other Cultural Services	0	14,000
1680	Other Community Structures (NEC)	0	1,000

BUDGET SUMMARY 2021/22			
	Description	Income	Expenditure
	Program Totals	523,291	2,944,556
18	Agricultural Services		
1800	Land Management - Conservation	3,487	595,447
1820	Land Management - Agric Pests	0	1,000
	Program Totals	3,487	596,447
19	Mining, Manufact. & Const.		
1900	Development Act	80,000	263,392
1920	Quarries	450,000	492,000
	Program Totals	530,000	755,392
20	Transport & Communication		
2000	Construction Works (Capital Wks)	44,000	4,986,638
2010	Maintenance Works	0	2,101,338
2002	Road Grants	2,560,499	0
2030	Parking	300	2,700
2040	Aerodrome	1,250	45,500
2050	Rural Addressing	0	0
2070	Other Tpt & Communication	0	86,850
	Program Totals	2,606,049	7,223,026
21	Economic Affairs		
2100	Economic Development	4,000	141,397
2110	Area Promotion (VIC)	0	0
2120	Caravan Park	1,024,084	1,479,719
2150	Saleyards	4,800	4,000
2160	Tourism	164,000	375,546
	Program Totals	1,196,884	2,000,662
22	Other Purposes NEC		
2210	Plant Operations	1,567,000	1,931,000
2220	Depot & Overhead Expenses	917,800	2,079,343
2230	Vandalism	0	1,000
2250	Other Property & Services	80,000	80,266
2260	Other General Service	18,000	15,000
	Program Totals	2,582,800	4,106,609
	Grand Totals	24,778,518	26,418,990

Financial Indicators

Operating Surplus (Deficit) Ratio

This ratio expresses the operating surplus (\$) as a percentage of total operating revenue. A positive ratio indicates that all operating expenses are being fully funded by operating revenue and current ratepayers are meeting the costs of the services that they are using.

An Operating Deficit Ratio of -2.0% is projected in 2021/22 which is below Council's target ratio of between 0% and 5% over a five-year period as identified in the Long Term Financial Plan.

However, Council has had significant Operating Surplus Ratios in 2016/17, 2017/18 and 2018/19, leading to a five-year average ratio of +1.5%.

Net Financial Liabilities Ratio

This ratio expresses total liabilities less financial assets as a percentage of total operating revenue. The ratio indicates whether Council can meet its financial liabilities for the year from operating revenue. A higher ratio may indicate higher levels of debt whilst a lower ratio indicates stronger capacity to meet financial obligations. Council has set a ratio target of greater than zero but no greater than 65% of total operating revenue over a five-year period

Council's Net Financial Liability Ratio has fluctuated over the years in line with major capital expenditure with a low of -38% in 2018/19 followed by steady increases to -74.41% in 2021/22.

(The ratio appears in negative terms due to the small size of total liabilities compared to substantial financial assets.

FINANCIAL INDICATORS

These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.

ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
(78,000)	Operating Surplus (Adopted target balance to surplus) <i>Being the operating surplus (deficit) before capital amounts.</i>	(57,675)	(316,981)
(0.5%)	Operating Surplus Ratio (Adopted target 0 to +%) <u>Operating Surplus</u> Total Operating Income	(0%)	(2%)
(89.00%)	Net Financial Liabilities Ratio (Adopted target 0 - 65% of OR) <u>Net Financial Liabilities</u> Total Operating Income <i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses)</i>	(84.63%)	(74.41%)
127.00%	Asset Renewal Funding Ratio (Adopted target 90 - 110%) <u>Net Asset Renewals</u> Infrastructure & Asset Management Plan Required Expenditure	104.51%	141.82%

Asset Renewal Funding Ratio

This ratio is based on expenditure on capital renewal (replacement) as a percentage of planned projects detailed in Council's Asset Management Plans. The ratio indicates whether assets are being renewed in line with Asset Management Plans, with a ratio of 100% indicating the budget fully funds infrastructure requirements.

Council has set a target range of 90% to 110% to achieve an approximate 100% rolling average over a three-year period. This allows

for changing priorities and resultant delays in renewal project delivery.

Expenditure on capital renewal projects in 2021/22 is estimated at 141.82% which is well above Council's target range of 90% to 110%.

6. Our Rates Structure and Policies

Overview

The *Local Government Act 1999* enables councils to raise rates and provides a degree of flexibility in the options used by councils to do this.

In December 2020, Council commenced a review of our method of rating. In determining the best method for our community, we considered the likely impact of any changes on ratepayers, equity within the community and the economic development of the district.

The table over the page (page 20*) provides an overview of the impact of changes on different property types. In summary, the changes from 2020/21 to 2021/22 are:

- Change from a Differential based on Land Use *and* Locality to Land Use only, being Residential, Commercial (Shop/Office/Other), Industry (Light/Other), Primary Production, Vacant and Other;
- Business related properties, that is, properties with a Land Use of Primary Production, Commercial and Industry to raise 75% of Rate Revenue;
- Residential properties, that is, properties with a Land Use of Residential, Vacant and Other to raise the remaining 25% of Rate Revenue;
- Three differential rates: 1. Primary Production, 2. Commercial & Industry, 3. Residential, Vacant & Other;
- Rate Capping of 8% on previously paid rates will remain;
- Council will increase its total Rate Revenue by 2%, maintain its CWMS service charge at \$350 and increase its Waste service charge to \$340.

(*Note: The significant changes in the rating structure mean that it is not possible to show a comparison of the respective share in Rate Revenue by Land Use from previous years.)

Method Used to Value Land

Council may adopt one of three valuation methodologies to value properties in its area, including:

- *Capital Value*: The value of the land and all of the improvements on the land.
- *Site Value*: The value of the land and any improvements which 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.

Council has decided to use Capital Value (the value of the land and all of the improvements on the land) as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- Property value is a relatively good indicator of wealth, and capital value, which closely approximates the market value of a property, provides the best indicator of overall property value.
- The distribution of property values throughout the Council area is such that, in percentage terms, few residential ratepayers will pay significantly more than the average rate per property.

The Land against which rates may be assessed will include:

- Any piece or section of land subject to separate ownership or occupation; or
- Any aggregation of contiguous land subject to the same ownership or occupation.

More detailed information on the Rate Review can be found in 'A Review of the Basis of Rating Completion Report', available on our website, www.tatiara.sa.gov.au under Your Council, Council Budget, or by contacting our offices.

Changes to system of rating by property type:

Locality	Land-Use	2020/21 Rating Strategy				2021/22 Rating Strategy			
		Current Differential compared to Residential in Township	No. of Properties	2020/21 Average Value	Current Rates	2021/22 Average Value	Proposed Rates \$	Difference \$	Difference %
Residential, Town Centre, Commercial, Bulk Handling, Caravan and Tourist Park, Industry, Township and Community	Residential	1	1,862	161,639	930	184,136	897	-33	-3.6%
	Commercial (Shop/Office/Other)	1	226	222,564	1,281	273,915	1,219	-62	-4.8%
	Industry (Light/Other)	1	26	416,327	2,396	397,264	1,768	-628	-26.2%
	Primary Production	1	7	108,357	560		560	-	0.0%
	Vacant	1	311	38,749	560	44,895	560	-	0.0%
	Other	1	73	395,864	2,278	395,864	1,928	-350	-15.4%
Rural Living	Residential	1	185	307,886	1,413	307,886	1,499	86	6.1%
	Commercial (Shop/Office/Other)	1	3	103,667	597	103,667	560	-37	-6.2%
	Industry (Light/Other)	1	3	388,333	2,235	388,333	1,728	-507	-22.7%
	Primary Production	1	28	219,214	699	256,480	736	37	5.3%
	Vacant	1	67	73,627	560	73,627	560	-	0.0%
Primary Industry, Conservation, Deferred Urban and Water Protection	Commercial (Shop/Office/Other)	1	7	383,571	1,761	383,571	1,707	-54	-3.1%
	Industry (Light/Other)	1	7	1,463,000	6,715	1,463,000	6,510	-205	-3.0%
	Primary Production	1	1,743	1,012,367	3,226	1,184,469	3,398	172	5.3%
	Vacant	1	19	86,526	560	86,526	560	-	0.0%
	Other	1	26	53,708	560	53,708	560	-	0.0%
	Primary Production	1		3,000,000	9,561	3,510,000	10,070	509	5.3%
	Primary Production	1		3,000,000	9,561	3,000,000	8,607	-954	-10.0%
	Primary Production	1		4,000,000	12,748	4,680,000	13,427	679	5.3%
	Primary Production	1		3,000,000	9,561	3,900,000	10,326	765	8.0%

Adoption of Values

Council has adopted the valuations made by the Valuer-General as provided to the Council. Capital valuations for 2021/22 total \$2,659,582,760, of which \$35,135,960 are non-rateable properties.

If a ratepayer is dissatisfied with the valuation made by the Valuer General, then the ratepayer may object to the valuation in writing, served personally or by post on the Valuer-General, within 60 days after the date of service of the 1st quarter notice.

Please note:

- 1 if you have previously received a notice or notices under the *Local Government Act 1999* referring to the valuation and informing you of a 60-day objection period, the objection period is 60 days after service of the first such notice;
- 2 you may not object to the valuation if the Valuer-General has already considered an objection by you to that valuation.

The Valuer-General may extend the 60-day objection period where it be shown there is reasonable cause to do so by a person entitled to make an objection to a valuation.

A written objection to valuation must set out the full and detailed grounds for objection and further information and objection packs (including a reply-paid envelope) are available on request by calling Land Services SA on 1300 653 346.

You can email, fax or post your written objection to the Office of the Valuer-General or electronically submit your objection using an online form.

- Online: Complete the online form at <https://www.sa.gov.au/topics/planning-and-property/owning-a-property/objecting-to-a-property-valuation>
- Email: Send your objection, including any attachments to OVGObjections@sa.gov.au
- Post to: Office of the Valuer-General, GPO Box 1354, Adelaide 5001
- Fax: 08 8115 5709
- In Person: 101 Grenfell Street, Adelaide.

Council has no role in this process.

It is important to note that the lodgement of an objection does not change the due date for the payment of Council rates.

Business Impact Statement

Council considers the impact of rates on the community. In considering the impact, we have taken into account the following matters:

- Feedback received as a part of the consultation process on the draft Annual Business Plan and Rate Review.
- Those elements of our *Strategic Plan 2020 – 2030* relating to economic development and our *Economic Development and Tourism Strategy*, in particular those focussed on business support, enabling infrastructure, and strategic land use and asset planning.
- The equity of the distribution of the rate burden between classes of ratepayers, which is primarily based on the equity principle of taxation, where ratepayers of similar wealth pay similar taxes, and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- The rates are differentiated on the basis of land use, with some regard to the services provided by the Council and used by the ratepayers who reside within these areas.
- Reducing the level of general rates required by levying charges for the provision of Community Wastewater Management Schemes (CWMS) and kerbside waste collection on a user pays basis, so that the cost of operating and providing the service is recovered from the ratepayers benefiting from the service.
- The continuing trend of significant valuation increases for primary production properties (average 17% increase in 2021/22, 13% in 2020/21, 18% in 2019/20), while residential properties have remained stable (average 5% in 2021/22, 3% increase in 2020/21, 1% in 2019/20).
- The profile of our economy and businesses including size, range, type and level of employment provided. The Tatiara is fortunate to have a wide variety of industry and business, with the largest employment sectors being agriculture and manufacturing. Places of employment range from sole owner / operators (58% of our businesses) through to large national companies employing many people (2% of businesses employ 20+ staff).
- Information from the Australian Bureau of Statistics and other data sources.
- Current local, state and national economic conditions and expected changes during the next financial year.

Rating Structure

Council has adopted three differential rates, set according to Land Use categories that are applied to the capital value of the property:

- 1 Primary Production
- 2 Commercial & Industry
- 3 Residential, Vacant & Other

Minimum Rate

As in previous years, Council has set a minimum rate. In 2021/22, the minimum rate remains unchanged at \$560 and is levied on those assessments with a low capital value.

The minimum rate is levied against the whole of an allotment (including land under a separate lease of licence) and only one minimum rate is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if the same owner owns them and occupied by the same occupier. The reasons for imposing a minimum rate are:

- Council considers it appropriate that all rateable properties make a reasonable contribution to the cost of administering Council activities.
- Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property.
- The minimum rate has a lesser proportionate impact on lower income earners than a fixed charge rate system.

1. Differential General Rates

In response to a comprehensive review of its rating system in 2021, Council has decided to implement a differential rating strategy based on Land Use categories. This is a significant change from the rating system established in 2012/13 which implemented differentials based on Locality (planning zones) and Land Use.

The return to differentials based solely on Land Use is a reflection of Council's aim to improve the equity in rate distribution across the community and promote economic development. It also is the result of changes in the state government's planning policy and the *Planning, Development and Infrastructure Act 2016*, which came into force in 2020/21.

Land Use definitions are prescribed by regulation:

Land Use Definitions:

Residential	Industry – Light
Commercial – Shop	Industry – Other
Commercial – Office	Primary Production
Commercial – Other	Vacant Land
	Other

The differential rates have regard to the range of services provided, the standard of those services, whether there are any specific budget expenses which may be unique to or benefit a specific Land Use, and new initiatives which may target a specific sector or sectors.

Council recognises the economic and social importance of primary production, other business and industry to the district, and the need to support the long term viability of all of our businesses to ensure the Tatiara's ongoing prosperity. To this end, Council has resolved to apply a differential rate based on business related properties, that is those with a Land Use of Primary Production, Commercial and Industry, raising 75% of Council's total rate revenue, with residential properties, that is those with a Land Use of Residential, Vacant Land and Other making up the remaining 25% share of rate revenue.

Due to the extent of the change from the previous system of rating, Council will apply an 8% rate capping rebate (see below).

As a result, in 2021/22 Council will have the following differential rates:

- a) **0.487** cents in the \$ for properties with a land use of Residential, Vacant Land and Other;
- b) **0.445** cents in the \$ will be charged against properties where the land use is Commercial – Shop, Commercial – Office, Commercial – Other, Industry – Light and Industry – Other;
- c) **0.2869** cents in the \$ will be charged against properties where the land use is Primary Production.

The 2021/22 land use categories, the respective differential general rates to apply and approximate revenue to be raised (excl. service charges and Regional Landscape Levy) will be as shown in the table on page 23:

Differential rates and rate revenue to be raised:

Land Use	CV Value *	Rate in \$	Revenue to be raised
Residential	396,627,741	0.487	1,956,836
Commercial Shop	17,070,255	0.445	431,845
Commercial Office	1,844,398	0.445	
Commercial Other	54,600,594	0.445	
Industry Light	4,294,000	0.445	
Industry Other	27,009,000	0.445	
Primary Production	2,085,541,312	0.2869	5,982,960
Vacant Land	19,829,300	0.487	165,398
Other	17,630,200	0.487	9,556
			\$8,546,595

* Rateable properties only

2. Rate Capping

Rate Capping (section 166(1)(l)(i) of the *Local Government Act*) provides relief against what would otherwise amount to a substantial change in rates payable to a ratepayer due to rapid changes in valuation and or a change in the rating system. Council reviews the Rate Capping Rebate percentage annually.

Council will continue rate capping to general rates for the 2021/22 financial year and will apply a cap of 8% to any assessments where the uncapped amount of general rates payable would exceed the 2020/21 general rate by more than 8%.

Rate capping will not apply where:

- the property has been acquired by the ratepayer after 1 July 2019;
- the increase in general rate payable is due in whole or in part to an increase in valuation of the property attributable to improvements.

3. Fixed Charge – Regional Landscape Levy

The Regional Landscape Levy, previously known as the Natural Resources Management (NRM) Levy, is a State Tax. 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 total amount will be payable to the Limestone Coast Landscape Board less the amount

prescribed under the *Landscape South Australia Act 2019* for establishment and collection costs.

The land based Regional Landscape Levy in 2021/22 will be rated the same as the previous year's levy, being a fixed charge dependent upon the Land Use Code (LUC). The levy against the use of land is shown below:

	<u>2020/21</u>	<u>2021/22</u>
○ Residential, Vacant & Other	\$80.50	\$82.00
○ Commercial	\$124.50	\$130.00
○ Industrial	\$185.00	\$193.00
○ Primary Production	\$377.00	\$354.00

4. Rate Concessions

Concession entitlements on Rates and Community Wastewater Management Schemes (CWMS) will no longer be available through Council.

For questions regarding the Pensioner Concessions and to check eligibility please contact the Department for Communities and Social Inclusion Concessions Hotline directly on 1800 307 758 or go to www.sa.gov.au for further information.

- Other Centrelink Beneficiaries: Families SA administer other Council rate concessions that are available to a range of eligible persons receiving State and Commonwealth allowances. This includes, but is not limited to, ratepayers who are in receipt of: Austudy, Newstart, Parenting Payment, Partner Allowance, Sickness Allowance, Special Benefit, Widow Allowance, Youth Allowance, Abstudy, Commonwealth Development Employment project (CDEP) or a New Enterprise Initiative Scheme. It may also apply to ratepayers in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand and the holders of a State Concession Card issued by Children, Youth and Family Services. All enquiries should be directed to your nearest branch office of Children, Youth and Family Services.
- Concession Guide: Revenue SA provides a guide that gives an overview of the major concessions available to pensioners, Centrelink allowances, seniors and other groups in SA.

5. Quarterly Payment of Rates

The *Local Government Act 1999* provides that rates are payable in four quarterly instalments. The quarterly instalments must be approximately equal in value and a rate notice in relation to each instalment must be sent at least 30 days and no more than 60 days before payment is due. The due dates for instalments for 2021/22 will be:

- Wednesday 1 September 2021
- Wednesday 1 December 2021
- Tuesday 1 March 2022
- Wednesday 1 June 2022

6. Methods by which Rates May Be Paid

Council continues to provide a wide variety of payment methods, including:

- Internet: www.tatiara.sa.gov.au or by EFT, Direct Credit or Direct Debit
- BPay: Biller Code 464396
- Post: PO Box 346, Bordertown SA 5268
- In Person: Payment can be made in person at the following Council Offices or Branch Offices between the hours of 8.30 am and 5.00 pm, Monday to Friday.
 - Bordertown Council Office: 43 Woolshed Street, Bordertown SA 5268
 - Keith Council Office: 34 Hender Street, Keith SA 5267
 - Padthaway General Store, 15 Memorial Drive, Padthaway SA 5271Cheque, Credit Card and Debit card payments will be accepted.

Council has adopted a Rates Hardship Policy to make extended payment provisions of payments by deferred arrangement available where the payment of rates will cause a ratepayer demonstrable hardship. Any ratepayer who may, or is likely to experience difficulty with meeting the standard payment arrangements is invited to contact the Council Office to discuss alternative arrangements. All such inquiries are treated confidentially.

Council's Rates Hardship Policy is available from Council's website www.tatiara.sa.gov.au or by contacting our offices.

7. Postponement of Rates for Seniors

Application may be made to Council for a postponement of the payment of any amount of rates in excess of \$500, for the current or a future financial year by:

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

Any rates which are postponed will become due and payable:

- When the title to the land is transferred to another person; or
- Failure to comply with a condition of postponement.

Interest will accrue on the amount postponed at the prescribed rate per month until the amount is paid. Postponement is available as a right and can only be refused when the applicants have less than 50% equity in the property and their mortgage was registered prior to 25 January 2007.

8. Late Payment of Rates

The *Local Government Act 1999* provides that Councils impose an initial penalty of 2% on any payment of rates that is received late. A payment that continues to be late is then charged a prescribed interest rate on the expiration of each month that it continues to be late. For the 2020/21 financial year this rate is 0.4333% per month.

Council issues a final notice for payment of rates when rates are overdue (i.e. unpaid by the due date.) Should rates remain unpaid more than 30 days after the due date, unless alternative payment arrangements have been agreed with the Council, the debt may be referred to a debt collection agency. The debt collection agency charges collection fees to the ratepayer.

When Council receives a payment in respect of overdue rates, it applies the money received as follows:

- 1 First: to satisfy any costs awarded in connection with court proceedings.
- 2 Second: to satisfy any interest costs.
- 3 Third: in payment of any fines imposed.

- 4 Fourth: in payment of rates, in chronological order, starting with the oldest account first.

9. Rebate of Rates

Rebates or remissions are a concession granted by the Council and the granting of such rebates redistributes the rate burden to other ratepayers, irrespective of whether the rebates are mandated by legislation or granted on a discretionary basis by the Council.

Council has determined that rebates of rates will be granted when the applicant satisfies the requirements for mandatory rebates under Sections 159 to Section 165 of the *Local Government Act 1999*. Where applications for discretionary rebates are lodged under Section 166 of the Act, they will be considered under Council's Rate Rebate Policy and will be assessed against guidelines prepared by the Local Government Financial Management Group.

- Mandatory Rebates: The *Local Government Act 1999* requires Councils to rebate the rates payable for certain land uses. These include rebates of 100% for land:
 - a) Being predominantly used for service delivery or administration by a hospital or health centre.
 - b) Containing a church or other building used for public worship.
 - c) Used for a cemetery.
- Discretionary Rebates: Pursuant to section 166 of the *Local Government Act 1999*, the Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases:
 - a) Where it is desirable for the purpose of securing the proper development of the area (or part of the area).
 - b) Where it is desirable for the purpose of assisting or supporting a business in its area.
 - c) Where it will be conducive to the preservation of buildings or places of historic significance.
 - d) Where the land is being used for educational purposes.
 - e) Where the land is being used for agricultural, horticultural or floricultural exhibitions.
 - f) Where the land is being used for a hospital or health centre.

- g) Where the land is being used to provide facilities or services for children or young persons.
- h) Where the land is being used to provide accommodation for the aged or disabled.
- i) Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre.
- j) Where the land is being used by an organisation, which, in the opinion of the Council, provides a benefit or service to the local community.
- k) Where the rebate relates to common property or land vested in a community corporation under the Community Titles Trust over which the public has a free and unrestricted right of access and enjoyment.
- l) Where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

10. Sale of Land for Non Payment of Rates

The *Local Government Act 1999* provides that a Council may sell any property where the rates in arrears for three years or more. The Council is required to notify the owner of the land of its intention to sell the land, details of the outstanding amounts, and Council's intention to sell the land if payment of the outstanding amount is not received within one month.

Except in extraordinary circumstances, Council enforces the sale of land for arrears of rates.

11. Review of a Council Decision

Council is committed to open, responsive and accountable government, including providing processes by which persons adversely affected by a Council decision can have their grievances considered. Our *Complaints Policy and Complaints Handling Procedure* and *Internal Review of Council Decisions Procedure* provide information on the available options to make a complaint or request an internal review of a Council decision under section 270 of the *Local Government Act 1999*.

7. Our Long-Term Financial Plan

Section 122 of the *Local Government Act 1999* prescribes that councils must have a long term Infrastructure and Asset Management Plan to guide the future replacement, renewal and maintenance of our significant fixed asset base. These plans guide the development of Council's annual Business Plan and budget.

Long Term Financial Plan

The Long Term Financial Plan is designed to provide high level financial information and direction over the next ten-year period and enables Council to plan for the long term financial sustainability of the organisation. The 2020/21 to 2029/30 Long Term Financial Plan was adopted by Council in December 2020.

To ensure long term financial sustainability, Council has set targets for Key Financial Indicators. These indicators help with Council's decision making process as it strives to:

- Achieve and maintain a surplus position over the long term
- Manage borrowings / debt level prudently
- Employ sound asset management principles
- Achieve intergenerational equity.

Council's Key Financial Indicators for 2021/22 and targets are detailed in the Financial Statements, Appendix 1.

The Annual Budget is measured against these indicators to assess how the current budget is performing against Council's long term financial goals.

The Long Term Financial Plan will be reviewed following the adoption of the annual budget in preparation for the following year's budget considerations.

Asset Management Plans

Council is responsible for the management, operation and maintenance of a substantial asset portfolio totalling more than \$194m of infrastructure, property and plant/equipment.

Asset Management Plans have been developed for major assets categories as below:

- Aerodrome

- CWMS
- Stormwater
- Buildings
- Transport
- Parks & Gardens

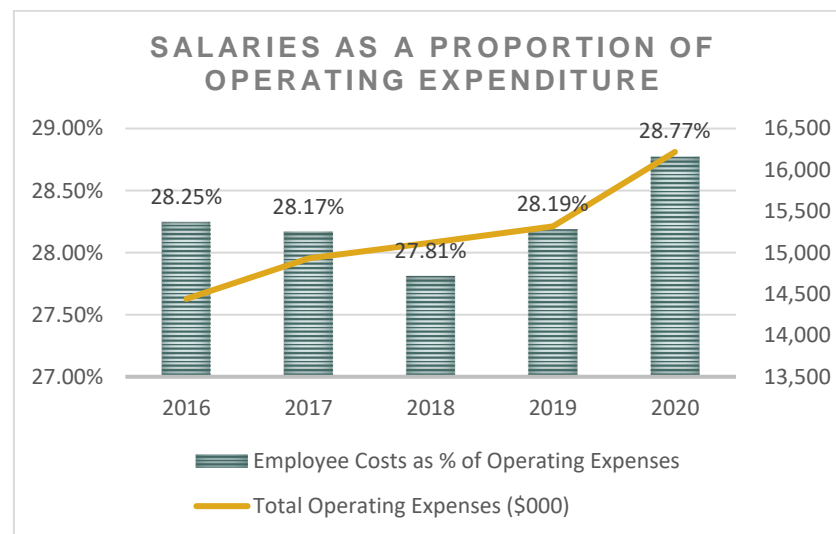
Our Asset Management Plans indicate the resources required for maintenance and renewal programs. They allow us to consider our strategic and legislative responsibilities while providing for the needs of our community.

Employee Levels

Overall, there has been an increase in employee expenses due to Council's Enterprise Bargaining Agreement and level increments.

The 2021/22 budget provides for a slight increase to **60.34** Full-Time Equivalents (FTE) due to the increased operation of the Bordertown Caravan Park and the hosting of the Masters Games in April 2022.

While with the new business venture FTE have increased, the percentage of salaries as a proportion of operating expenditure has remained stable around 28% over the last five years, and well below the state average of 35%.



Financial Statements 2021/22

INCOME STATEMENT			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$	INCOME	\$	\$
10,457,000	Rates	10,548,884	10,714,179
134,000	Statutory Charges	175,535	143,600
492,000	User Charges	609,314	963,300
4,233,000	Grants Subsidies and Contributions	5,230,835	5,254,576
256,000	Investment Income	137,080	126,000
192,000	Reimbursements	467,016	122,264
375,000	Other	325,289	526,784
-	Share of profit - joint ventures and associates	-	-
16,139,000	TOTAL REVENUES	17,493,953	17,850,703
	EXPENSES		
4,666,000	Wages and Salaries	4,679,118	5,074,198
6,084,000	Materials, contracts & other expenses	7,407,703	7,528,079
78,000	Finance Costs	75,807	68,627
5,389,000	Depreciation, amortisation & impairment	5,389,000	5,496,780
-	Share of loss - joint ventures & associates	-	-
	TOTAL EXPENSES	17,551,628	18,167,684
16,217,000	OPERATING SURPLUS/(DEFICIT)		
(78,000)	BEFORE CAPITAL AMOUNTS	(57,675)	(316,981)
(43,000)	Net gain (loss) on disposal or revaluation of assets	-	-
425,000	Amounts specifically for new or upgraded assets	2,127,294	1,920,292
	Physical resources received free of charge	-	-
304,000	NET SURPLUS/(DEFICIT)	2,069,619	1,603,311
	Other Comprehensive Income		
1,530,000	Changes in revaluation Surplus	-	-
1,834,000	NET SURPLUS/(DEFICIT)	2,069,619	1,603,311

CASH FLOW STATEMENT			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
Inflows (Outflows)		Inflows (Outflows)	Inflows (Outflows)
	CASHFLOWS FROM OPERATING ACTIVITIES		
	RECEIPTS		
16,534,000	Operating Receipts	16,813,873	17,724,703
267,000	Investment Receipts	137,080	126,000
	PAYMENTS		
(10,905,000)	Operating payments to suppliers & employees	(12,086,821)	(12,602,277)
(82,000)	Finance Payments	(75,807)	(68,627)
5,814,000	Net Cash provided by (or used in) Operating Activities	4,788,325	5,179,799
	CASH FLOWS FROM INVESTING ACTIVITIES		
	RECEIPTS		
425,000	Grants specifically for new or upgraded assets		
		2,127,294	1,920,292
173,000	Sale of Assets	879,070	-
31,000	Repayments of loans by community groups		
	PAYMENTS		
(70,000)	Loans made to community groups		
(4,295,000)	Capital Expenditure	(7,828,292)	(8,620,982)
(3,736,000)	Net Cash provided by (or used in) Investing Activities	(4,821,928)	(6,700,690)
	CASH FLOWS FROM FINANCING ACTIVITIES		
	RECEIPTS		
-	Proceeds from Borrowings	-	-
	PAYMENTS		
(123,000)	Repayment of Borrowings	(191,243)	(119,581)
(123,000)	NET CASH USED IN FINANCING ACTIVITIES	(191,243)	(119,581)
1,955,000	NET INCREASE (DECREASE) IN CASH HELD	(224,846)	(1,640,472)
14,830,000	CASH AT BEGINNING OF YEAR	16,785,000	16,560,154
16,785,000	CASH AT END OF YEAR	16,560,154	14,919,682

BALANCE SHEET			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
	ASSETS		
	CURRENT ASSETS		
16,785,000	Cash and cash equivalents	16,560,154	14,919,682
618,000	Trade & other receivables	618,000	618,000
879,000	Inventories	879,000	879,000
-	Other Financial Assets	-	-
18,282,000		18,057,154	16,416,682
-	Non-Current Assets held for Sale	-	-
18,282,000	TOTAL CURRENT ASSETS	18,057,154	16,416,682
	NON-CURRENT ASSETS		
84,000	Financial Assets	84,000	84,000
-	Equity accounted investments in Council businesses	-	-
-	Investment Property	-	-
190,815,000	Infrastructure, Property, Plant & Equipment	192,375,222	195,499,424
-	Other Non-current Assets	-	-
190,899,000	TOTAL NON-CURRENT ASSETS	192,459,222	195,583,424
209,181,000	TOTAL ASSETS	210,516,376	212,000,106
	LIABILITIES		
	CURRENT LIABILITIES		
1,258,000	Trade & Other Payables	715,000	715,000
133,000	Borrowings	133,000	133,000
1,023,000	Short-term Provisions	1,023,000	1,023,000
-	Other Current Liabilities	-	-
2,414,000		1,871,000	1,871,000
-	Liabilities relating to Non-current Assets held for Sale	-	-
2,414,000	TOTAL CURRENT LIABILITIES	1,871,000	1,871,000
	NON-CURRENT LIABILITIES		
-	Trade & Other Payables	-	-
721,000	Long-term Borrowings	529,757	410,176
57,000	Long-term Provisions	57,000	57,000
-	Other Non-current Liabilities	-	-
778,000	TOTAL NON-CURRENT LIABILITIES	586,757	467,176
3,192,000	TOTAL LIABILITIES	2,457,757	2,338,176

BALANCE SHEET (cont.)			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
205,989,000	NET ASSETS	208,058,619	209,661,930
	EQUITY		
(94,000)	Accumulated Surplus	(136,962)	4,668,278
193,569,000	Asset Revaluation	193,569,000	193,569,000
12,514,000	Other Reserves	14,626,581	11,424,652
205,989,000	TOTAL EQUITY	208,058,619	209,661,930

STATEMENT OF CHANGES IN EQUITY			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
	ACCUMULATED SURPLUS		
835,000	Balance at end of previous reporting period	(897,804)	(136,962)
304,000	Net Result for Year	2,069,619	1,603,311
271,000	Transfer From Reserves	1,506,859	3,544,674
(1,504,000)	Transfer To Reserves	(2,815,636)	(342,745)
(94,000)	BALANCE AT END OF PERIOD	(136,962)	4,668,278
	ASSET REVALUATION RESERVE		
192,039,000	Balance at end of previous reporting period	193,569,000	193,569,000
1,530,000	Gain on revaluation of infrastructure, property, plant & equipment	-	-
-	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-	-
193,569,000	BALANCE AT END OF PERIOD	193,569,000	193,569,000
-	Tatiara United Football Grant	-	-
-	Balance at end of previous reporting period	-	-
-	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus	-	-
-	BALANCE AT END OF PERIOD	-	-

STATEMENT OF CHANGES IN EQUITY (cont.)			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
Carry Forward Funds Reserve			
-	Balance at end of previous reporting period	803,804	1,492,674
	Transfer to reserve from accumulated surplus	1,492,674	-
-	Transfer from reserve to accumulated surplus	(803,804)	(1,492,674)
-	BALANCE AT END OF PERIOD	1,492,674	-
Keith Community Library			
29,000	Balance at end of previous reporting period	32,000	32,000
3,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus		
32,000	BALANCE AT END OF PERIOD	32,000	32,000
Long Service Leave Reserve			
356,000	Balance at end of previous reporting period	359,000	359,000
3,000	Transfer to reserve from accumulated surplus	-	15,124
-	Transfer from reserve to accumulated surplus	-	-
359,000	BALANCE AT END OF PERIOD	359,000	374,124
Plant Replacement Reserve			
353,000	Balance at end of previous reporting period	356,000	356,000
3,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus	-	-
356,000	BALANCE AT END OF PERIOD	356,000	356,000
Clayton Farm Insurance			
69,000	Balance at end of previous reporting period	70,000	61,600
1,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus	(8,400)	(2,000)
70,000	BALANCE AT END OF PERIOD	61,600	59,600
CED Maintenance Reserve			
7,320,000	Balance at end of previous reporting period	8,000,000	8,569,619
680,000	Transfer to reserve from accumulated surplus	569,619	327,621
-	Transfer from reserve to accumulated surplus		

STATEMENT OF CHANGES IN EQUITY (cont.)			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
CED Maintenance Reserve			
8,000,000	BALANCE AT END OF PERIOD	8,569,619	8,897,240
Reserve Future Road Renewal			
1,871,000	Balance at end of previous reporting period	1,600,000	1,320,345
-	- Transfer to reserve from accumulated surplus	-	-
(271,000)	Transfer from reserve to accumulated surplus	(279,655)	(210,000)
1,600,000	BALANCE AT END OF PERIOD	1,320,345	1,110,345
Reserve Land Development			
604,000	Balance at end of previous reporting period	1,412,000	1,810,343
808,000	Transfer to reserve from accumulated surplus	-	-
-	- Transfer from reserve to accumulated surplus	398,343	(1,790,000)
1,412,000	BALANCE AT END OF PERIOD	1,810,343	20,343
Reserve Tatiara Creek			
46,000	Balance at end of previous reporting period	46,000	46,000
-	- Transfer to reserve from accumulated surplus		
-	- Transfer from reserve to accumulated surplus	-	-
46,000	BALANCE AT END OF PERIOD	46,000	46,000
Rubble Rehab			
312,000	Balance at end of previous reporting period	315,000	305,000
3,000	Transfer to reserve from accumulated surplus	-	-
-	- Transfer from reserve to accumulated surplus	(10,000)	(50,000)
315,000	BALANCE AT END OF PERIOD	305,000	255,000
Reserve Open Space			
62,000	Balance at end of previous reporting period	63,000	13,000
1,000	Transfer to reserve from accumulated surplus		
-	- Transfer from reserve to accumulated surplus	(50,000)	-
63,000	BALANCE AT END OF PERIOD	13,000	13,000

STATEMENT OF CHANGES IN EQUITY (cont.)			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
Reserve Unplanned Spend			
259,000	Balance at end of previous reporting period	261,000	261,000
2,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus		
261,000	BALANCE AT END OF PERIOD	261,000	261,000
205,989,000	TOTAL EQUITY AT END OF REPORTING PERIOD	208,058,619	209,661,930

UNIFORM PRESENTATION OF FINANCES			
ACTUAL		BUDGET	BUDGET
2019/20		2020/21	2021/22
\$		\$	\$
16,139,000	Operating Revenues	17,493,953	17,850,703
(16,217,000)	less Operating Expenses	(17,551,628)	(18,167,684)
(78,000)	Operating Surplus / (Deficit) before Capital Amounts	(57,675)	(316,981)
Less Net Outlays in Existing Assets			
3,192,000	Capital Expenditure on renewal and replacement of Existing Assets	3,221,369	4,200,764
(5,389,000)	less Depreciation, Amortisation and Impairment	(5,389,000)	(5,496,780)
(173,000)	less Proceeds from Sale of Replaced Assets	(125,727)	-
(2,370,000)		(2,293,358)	(1,296,016)
Less Net Outlays on New and Upgraded Assets			
1,103,000	Capital Expenditure on New and Upgraded Assets	4,606,923	4,420,218
(425,000)	less Amounts received specifically for New and Upgraded Assets	(2,127,294)	(1,920,292)
-	less Proceeds from Sale of Surplus Assets	(753,343)	-
678,000		1,726,286	2,499,926
1,614,000	Net Lending / (Borrowing) for Financial Year	509,397	(1,520,891)



Tatiara District Council

Rate Rebate Policy 2021/22

Policy Statement

It is the policy of Tatiara District 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 and, where appropriate, the requirements of this Policy.

Introduction

1. The *Local Government Act 1999* ("the Act") sets out at Chapter 10, Division 5 (Sections 159 to 166) those provisions applicable to the Council granting a rebate of rates to persons or bodies.
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.
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.
4. In accordance with the rebate provisions contained in the Act, this Policy sets out the type of use in respect of land which the Council must grant a rebate of rates and the amount that rebate must be, and those types of land use where the Council has a discretion to grant a rebate of rates.

Local Government Act 1999

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.
2. The Act provides for a mandatory rebate of rates in specified cases and the amount of that mandatory rebate (see Mandatory Rebates Clause below).
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.
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.

Mandatory Rebates

1. The Council must grant a rebate in the amount specified in respect of those land uses, which the Act provides, will be granted a rebate.
2. Rates on the following land will be rebated at **100%**:
 - Health Services - Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;
 - Religious Purposes - Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
 - Public Cemeteries - Land being used for the purposes of a public cemetery;
 - Royal Zoological Society of SA - Land (other than land used as domestic premises) owned by, or under the care, control and management of, the Royal Zoological Society of South Australia Incorporated.
2. Rates on the following land will be rebated at **75%**:
 - a. Community Services - Land being predominantly used for service delivery and administration by a community services organisation. A “*community services organisation*” is defined in the Act as a body that:
 - Is incorporated on a not for profit basis for the benefit of the public; and
 - Provides community services without charge or for a charge that is below the cost to the body of providing the services; and
 - Does not restrict its services to persons who are members of the body.

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 –

 - i. Emergency accommodation

- ii. Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);
- iii. Supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life);
- iv. Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- v. Legal services for disadvantaged persons;
- vi. Drug or alcohol rehabilitation services; or
- vii. The conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.

Educational Purposes

- i. Land occupied by a government school under a lease or licence and being used for educational purposes; or
 - ii. Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
 - iii. 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. 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 is not so satisfied it will require the person or body to apply for the rebate in accordance with the Applications Clause of the Rate Rebate Policy.
 4. 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 within the Applications Clause of the Rate Rebate Policy and **may** take into account any or all of those matters set out within that Clause.

5. 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 the Applications Clause of this Policy and the Council will provide written notice to the applicant of its determination of that application.

Discretionary Rebates

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 -
 - (a) Where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
 - (b) Where it is desirable for the purpose of assisting or supporting a business in its area;
 - (c) Where it will be conducive to the preservation of buildings or places of historic significance;
 - (d) Where the land is being used for educational purposes;
 - (e) Where the land is being used for agricultural, horticultural or floricultural exhibitions;
 - (f) Where the land is being used for a hospital or health centre;
 - (g) Where the land is being used to provide facilities or services for children or young persons;
 - (h) Where the land is being used to provide accommodation for the aged or disabled;
 - (i) Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1987* (Commonwealth) or a day therapy centre;
 - (j) Where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
 - (k) Where the rebate relates to common property or land vested in a community corporation under the *Community Titles Act 1996* over which the public has a free and unrestricted right of access and enjoyment; and

- (l) Where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

2. The Council may grant a rebate of rates up to and including 100% of the relevant rates or service charges. The Council may grant a rebate for a period exceeding one year, but not exceeding 10 years in respect of those cases identified in the Discretionary Rebates Clause above.
3. The Council has an absolute discretion –
 - (a) To grant a rebate of rates or service charges in the above cases; and
 - (b) To determine the amount of any such rebate.
4. Persons who or bodies, which seek a discretionary rebate, will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.
5. Council for the purpose of providing relief against what would otherwise amount to a substantial change in rates payable by a ratepayer due to a rapid change in valuations, will provide a rebate on the general rate in 2017/18 on any one assessment so that the maximum general rate paid is not greater than 15% more than applicable in the previous year. The rebate will not apply where -
 - (a) The property has been acquired by the ratepayer after 30 June 2018.
 - (b) The increase in the general rate payable is due in whole or in part to an increase in the valuation of the property attributable to improvements made to it valued in excess of \$25,000.
 - (c) The increase in the general rate payable is due in whole or in part to an increase in the valuation of the property attributable to a change in the zoning of the land under the *Development Act 1993*.

The rebate will be automatically calculated by Council and recorded on the 2018/19 rate notice, written application for the rebate will not be required.

Applications

1. The Council will inform the community of the provisions for rate rebate under the Local Government Act by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.
2. Persons or bodies who seek a rebate of rates (and/or service charges) either –
 - (a) Pursuant to Section 159(4) of the Act and Mandatory Clause of this Policy; or
 - (b) Pursuant to Section 166 of the Act and Discretionary Clause of this Policy,
 - (c) Must make written application to the Council pursuant to Section 159(1) of the Act in the manner and form determined by the Council and supplying such information as the Council may reasonably require.
3. Application forms may be obtained from the Council office located at 43 Woolshed Street, Bordertown.
4. The Council will take into account, in accordance with Section 159(5) of the Act, the following matters -
 - (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 the Council's area;
 - (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.
5. The Council may take into account other matters considered relevant by the Council including, but not limited to, the following –
 - (a) Why there is a need for financial assistance through a rebate;
 - (b) The level of rebate (percentage and dollar amount) being sought and why it is appropriate;
 - (c) The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
 - (d) Whether the applicant has made/intends to make applications to another Council;
 - (e) Whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
 - (f) Whether the applicant is a public sector body, a private not for profit body or a private or profit body;
 - (g) Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
 - (h) The desirability of granting a rebate for more than one year in those circumstances identified within Discretionary Clause of this policy;
 - (i) Consideration of the full financial consequences of the rebate for the Council;
 - (j) The time the application is received;
 - (k) The availability of any community grant to the person or body making the application;
 - (l) Whether the applicant is in receipt of a community grant; and
 - (m) Any other matters, and policies of the Council, which the Council considers relevant.
6. All persons who or bodies which wish to apply to the Council for a rebate of rates must do so on or before 31st December 2019. The Council reserves the right to refuse to consider applications received after that date. However, applicants who satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
7. The Act provides that the Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.
8. The Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.
9. 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.

10. 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.
11. 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.
12. The Council will, in writing, advise an applicant for a rebate of its determination of that application within 40 business days of receiving the application or of receiving all information requested by the Council. The advice will state –
 - (a) If the application has been granted, the amount of the rebate; or
 - (b) If the application has not been granted, the reasons why.

Delegation

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.
2. All discretionary rebates shall be determined by Council with the exception of the Rate Cap, which shall be applied automatically to rate notices.

Review

1. A person who or a body which is aggrieved by a determination of the Council in respect of an application for a rebate may seek a review of that decision in accordance with the Council's Internal Review of Council Decisions Policy within 30 days of the date of the notice of determination which is given pursuant to Applications Clause of this Policy.

Community Grants

1. If an application for a rebate is unsuccessful, the Council has an absolute discretion to then treat the application as one for a community grant and to determine it in accordance with the Council's Community Financial Assistance Policy.

Availability of Policy

1. This Policy is available for inspection at the Council offices and persons may obtain a copy of this Policy upon payment of the fee set by the Council.

Record of Amendments

DATE	REVISION NO	REASON FOR AMENDMENT
14 th August 2001	Rev: 00	Draft Rate Rebate Policy
14 th July 2004	Rev 01	2004/05 Review of Rebate Policy to include new rebate under Discretionary Rebates (5).
12 th July 2005	Rev 02	Annual Review
11 th July 2006	Rev 03	Annual Review
10 th July 2007	Rev 04	Annual Review
8 th July 2008	Rev 05	Annual Review
7 th July 2009	Rev 06	Annual Review
6 th July 2010	Rev 07	Annual Review
5 th July 2011	Rev 08	Annual Review
3 rd July 2012	Rev 09	Annual Review
2 nd July 2013	Rev 10	Annual Review
1 st July 2014	Rev 11	Annual Review
7 th July 2015	Rev 12	Annual Review
5 th July 2016	Rev 13	Annual Review
4 th July 2017	Rev 14	Annual Review
3 rd July 2018	Rev 15	Annual Review
2 nd July 2019	Rev 16	Annual Review
1 st July 2020	Rev 17	Annual Review
29 th June 2021	Rev 18	Annual Review

APPLICATION FORM FOR RATE REBATE

2021/22 Financial Year

- Details of Applicant

Name

Address

.....

Telephone

If the Applicant is not a natural person, please provide details of a contact person for the Applicant

Name

Address

.....

Telephone

- Details of Land

Certificate of Title Reference

Address

.....

Owner of Land (if not you)

- Categories of Rebate

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

3.1 Mandatory

3.1.1 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*;

3.1.2 Religious Purposes: Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;

3.1.3 Public Cemeteries: Land being used for the purposes of a public cemetery;

3.1.4 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.

3.1.5 Community Services: Land being predominantly used for service delivery and administration by a community services organisation.

Does your organisation satisfy the following?

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

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

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

If you have ticked (a), (b) and (c) above which of the following services does your organisation provide –

(a) Emergency accommodation;

(b) Food or clothing for disadvantaged persons (i.e., persons who are disadvantaged by reason of poverty, illness, frailty, or mental, intellectual or physical disability);

(c) Supported accommodation (i.e., residential care facilities in receipt of Commonwealth funding or accommodation for persons with mental health, intellectual, physical or other difficulties that require support in order to live an independent life);

- (d) Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- (e) Legal services for disadvantaged persons;
- (f) Drug or alcohol rehabilitation services; and/or
- (g) Research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.
- (h) Other – please specify

.....

Educational Purposes

Which of the following criteria apply –

- (a) Land occupied by a government school under a lease or licence and being used for educational purposes; or
- (b) Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- (c) 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.

3.2 Discretionary

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–

- (a) The rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);
- (b) The rebate is desirable for the purpose of assisting or supporting a business in its area;

- (c) The rebate will be conducive to the preservation of buildings or places of historic significance;
- (d) The land is being used for educational purposes;
- (e) The land is being used for agricultural, horticultural or floricultural exhibitions;
- (f) The land is being used for a hospital or health centre;
- (g) The land is being used to provide facilities or services for children or young persons;
- (h) The land is being used to provide accommodation for the aged or disabled;
- (i) 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;
- (j) The land is being used by an organisation that provides a benefit or service to the local community;
- (k) 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;
- (l) 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

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 –

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.....

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

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Please specify why you (or your organisation) 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 3.5 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 members.

5.2 Where you are seeking a rebate in any other case –

- 5.2.1 Evidence that the land is being used for the purpose for which the rebate is being sought;

- 5.2.2 Information as to whether, and if so to what extent, you (or your organisation) will be providing a service within the Council area;

- 5.2.3 Whether you have made or intend to make an application to another council;

- 5.2.4 The extent of financial assistance (if any) being provided by Commonwealth or State agencies;

- 5.2.5 Whether you are in receipt of a community grant;

- 5.2.6 Any other information that you believe is relevant in support of this Application.

6. Application Forms

Application forms and all additional information must be submitted to the Council on or before 31st December each year

A failure to submit application forms or to provide the additional information required by the Council to assess the application by the due date may result in the Council refusing to consider the application.

Important Information

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 \$5,000.00, (Section 159 (2) of the Local Government Act 1999).

The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit.

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 notify the Council that person or body is guilty of an offence and liable to a maximum penalty of \$5,000.00, (Section 159 (7) and (8) of the *Local Government Act 1999*).

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.

I declare that the information I have provided on and attached to this application form is true.

DATED the _____ day of _____ 20____

Signed

Connect with us



In person

Bordertown Office
43 Woolshed Street
Bordertown SA 5268

Keith Office
34 Hender Street
Keith SA 5267



Phone

08 8752 1044



Email

office@tatiara.sa.gov.au



Our website

<https://www.tatiara.sa.gov.au/>



Find us on Facebook

<https://www.facebook.com/TatiaraDistrictCouncil>

COUNCIL IS PART OF YOUR EVERY DAY

INFRASTRUCTURE & ASSET MANAGEMENT Managing and maintaining roads, footpaths, bridges, bicycle paths, street furniture and cemeteries 	WASTE & RECYCLING Kerbside waste collection, transfer station, street cleaning and graffiti removal 	HERITAGE Heritage advisory services and support for owners of heritage places 	PLANNING & DEVELOPMENT Planning, building assessments, development assessments 	CUSTOMER SERVICE & INFORMATION Responding to community requests, providing community information
TECHNICAL SERVICES Mapping, rural addressing, operational administration and surveying 	SOCIAL INCLUSION Migrant Community Action Plan and the Disability, Access and Inclusion Plan 	LIBRARY SERVICES Bordertown & Keith public library service, activities and events 	TOURISM, MARKETING, EVENTS & ATTRACTIONS Festivals and events, visitor information, Visit Tatiara, marketing and promotion 	ECONOMIC DEVELOPMENT Visit Tatiara, Economic Development and Tourism Strategy, supporting the Tatiara Business Association
ARTS & CULTURAL ACTIVITIES Arts and culture development, public art, promoting the Walkway Gallery 	PARKS & RECREATION Maintaining parks, reserves, playgrounds, walking trails, street trees, and Bordertown & Keith swimming pools 	ENVIRONMENT Vegetation maintenance, pest, plant and animal control, environmental preservation 	COMPLIANCE & PARKING Dog and cat management, outdoor dining, nuisance and litter control, parking enforcement 	TRANSPORT Supporting community transport services, agent for booking bus tickets
PUBLIC & PRIMARY HEALTH Regulating food safety, waste water systems, water quality, sanitation, swimming pools/spas and vermin control, youth immunisation program and the Public Health Plan 	EMERGENCY PLANNING Regional bush fire management plan, local and zone emergency management plans 	ADMINISTRATION Records management, FOI requests, Council and committee support 	CORPORATE SERVICES Financial and risk management, HR, organisational development, computers and telecommunications 	COMMUNITY DEVELOPMENT Grant programs, community facilities and meeting places, advice, advocating on behalf of the community