

2023-24 ANNUAL BUSINESS PLAN



TATIARA
DISTRICT
COUNCIL

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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 2023/24 Draft Annual Business Plan.

Our 2023/24 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 once again an ambitious plan, continuing the significant capital investments and large number of planned activities we have delivered since 2020. 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	○ 45 Key Planned Activities have been identified to contribute towards achieving Council's long-term aspirations
Capital Budget	○ \$8 million
Operating Budget	○ Expenditure of \$19.8 million resulting in a deficit of \$717,394
Loans	○ No new loans
Rate revenue increase	○ 5% 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 set of Asset Management Plans, our Long Term Financial Plan, as well as the Economic Development and Tourism Strategy Action Plan, Cultural Plan and Disability Access & Inclusion Plan.

In 2023/24, we have budgeted for a 5% increase in General Rate Revenue, representing \$9.15 million total. Our Long Term Financial Plan had forecast the increase to be at 4%, and though we have been able to keep the rate increase below CPI, the substantial increases in many of our costs in the wake of the pandemic have meant a slightly higher increase in our rates.

The significantly increased costs of waste and recycling services mean that we have also been unable to maintain the Waste service charge at the same level as the previous years. We have increased our Waste service charge by

18.7% to \$450/service, while our Community Wastewater Management Scheme service charge for occupied land has increased by 4% to \$364 from \$350. The service charge for vacant land remains at \$160.

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 and Budget. Consultation on the draft plan and budget commenced on 17 May 2023 and concluded with a public meeting inviting the community to ask questions and provide feedback on 13 June 2023.



Cr Trevor Butler, Cr Miles Hannemann, Cr Cathy Langley, Cr Clarry Martin
Cr Linda Andersen, Cr Deb Downing,
Cr Lynton Mackenzie, Cr Nat Moore, Mayor Liz Goossens, Cr Richard Halliday

2. What's in the Plan

The 2023/24 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 \$8m, after \$6.4m in 2022/23, and \$5.1m in 2021/22 (actuals), \$2.9 million above our previous five-year average 2018/19 to 2022/23 of \$5.4m. The budget also shows operating expenditure of \$19.8m resulting in a deficit of \$717,394.

In 2023/24, we will continue the implementation of the Australian Government's *Local Roads and Community Infrastructure Program* (LRCIP), Phase 3, which received a total funding allocation of \$1,297,698. Though projects did not commence until 2022/23, we received \$648,849 of this allocation in 2021/22 and a further 40% \$519,079 in late June 2023. The 10% remaining allocation of \$129,770 and a small outstanding expenditure of \$29,734 will carry through to our 2023/24 budget.

Excitingly, Council has recently been notified of a Phase 4 of the *Local Roads and Community Infrastructure Program* with a total nominal allocation of \$1,023,119. The following projects are proposed (\$561,560 in 2023/24), pending approval by the Australian Government:

- Bordertown Haynes Street Carpark \$100,000
- Keith Bennett Street Land Development \$260,000
- Bordertown Grandstand \$61,000
- Keith Nature Play Playground \$80,000
- Tatiara Town Entrance Signage \$70,000
- Keith Pool Fencing \$20,000
- Hawke House Disability Toilet \$50,000
- Heavy Vehicle Route Risk Mitigation Projects (individual projects to be determined in coming months) \$200,000

As in previous phases, we expect 50% of the grant funding for Phase 4 will be paid in advance in 2023/24, with projects to be completed over two years by June 2025.

In other grants, we are seeking *Special Local Roads Program* funding for the seal widening of a segment of Siding Road from Cannawigara Road to Don Hunts Road (total cost \$725,000), and the seal widening of a segment of Don Hunts Road

We will spend almost \$4.1m 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 economic development, we will continue the development of our industrial estates and have therefore budgeted \$700,000 (each) from our Land Development Reserves for the development of stage 2 at Keith and stage 4 at Bordertown. We will also embark on residential developments, designing and developing Bennett Street in Keith, and finalising the purchase of land on Ramsay Terrace, Bordertown (\$340,000, \$10,000 deposit in 2022/23).

We will continue the implementation of our Economic Development & Tourism Strategy (\$15,000), and have allocated \$102,130 as a contribution for a Limestone Coast funding bid seeking to address mobile phone black spots, including four new Telstra towers in the Tatiara.

Our measures of success

We measure and monitor our performance on a regular basis to ensure we achieve our Strategic Plan 2020-2030 outcomes:

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 2023/24, 45 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 2023/24, we have identified 45 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 purpose 2. Enable all members of our community to participate in a wide range of programs and activities 3. Promote lifelong learning 4. Continue to build a vibrant local arts and events scene 5. Support access to a diverse range of health and community services in the district 6. 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 assets 2. Provide infrastructure and effective asset management that supports our district's growth 3. Provide sustainable waste management 4. 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 centre 2. Support business development in the district 3. Grow the district's share in the visitor economy 	<ol style="list-style-type: none"> 1. Be an effective advocate for our community's interests 2. Provide strong leadership and transparent governance 3. Build an agile, cohesive, customer focused organisation that provides value for money 4. Promote Council as an employer of choice

4. Our 2023/24 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 2023/24
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	
		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	Two fully subscribed funding rounds	\$63,000
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	<ul style="list-style-type: none"> Complete relocation of the Padthaway Netball courts Complete Bordertown Grandstand repair and new seating (stage 2) 	Projects completed	\$61,000
		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"> Develop auditing tool for access assessments of CBD facilities, built awareness through business engagement Support autism community education and engagement 	Disability Access and Inclusion Plan initiatives implemented	
1.3	Promote lifelong learning	1.3.1	Adapt library services to create a vibrant centre for community and learning	School holiday activities, Animals Anonymous visits – library and aged care, History Month, activities for adults in Keith and Bordertown,	Community and learning activities facilitated	\$12,500

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 2023/24
				Creative Kids after school sessions, Book Week, Rhyme Time, marketing of programs, IT training incl. one-on-one sessions, kids' art sessions by local artists	Increase in library attendance, borrowing and participation	
		1.3.2	Facilitate an 'Education Round Table' to identify gaps and improvement opportunities for education in the Tatiara	Facilitate Education Round Table, including childcare	Education Round Table facilitated	
1.4	Continue to build a vibrant local arts and events scene	1.4.1	Develop an ongoing program of events and activities	Facilitate Billboard Project and Postcard consultation on future programming	28,000 visitors/annum to the Walkway Gallery	\$5,000
		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"> Community programming (creative writing, art & craft etc.) Support local artists to facilitate Brushes & Bevvies and Night Art Class workshops Promote National Volunteer Week Develop Public Art Strategy and Collection Policy 	<ul style="list-style-type: none"> Brushes & Bevvies and Night Art Class workshops Three Volunteer Dinners held Public Art Strategy and Collection Policy completed 	\$22,000
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	Support redevelopment of Don Moseley Park playground	\$80,000 (LRCIP 4)
		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	\$100,000 (LRCIP 4)
		1.5.3	Advocate for a range of housing options to suit all life stages	See 3.1.4	Increase in available housing options	

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 2023/24
1.6	Support successful settlement outcomes	1.6.1	Continue to develop and implement the Migrant Community Action Plan	<ul style="list-style-type: none"> • Achieve Welcoming City accreditation • Celebrate diversity in community festivals, cultural events and religious observances • Support local sport and community groups to cultivate a culture of welcome and inclusion 	Migrant Community Action Plan activities implemented	\$5,000
		1.6.2	Advocate for appropriate funding for settlement support	Create a sustainable action plan that promotes community development and social inclusion	Action plan delivered, outcomes reported to Council annually	
		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 • Engage Community Development Trainee – Migration Support 	<ul style="list-style-type: none"> • Multicultural Group activities held • Community Development Trainee employed 	\$3,500
		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)

• 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 2023/24
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	<ul style="list-style-type: none"> Support development of Don Moseley Park nature playground Provide mower to Mundulla community 	Playground redevelopment complete	<ul style="list-style-type: none"> (see 1.5.1) \$12,000
		2.1.2	Develop and implement a Tatiara Strategic Pathway Plan	Construction and improvements of cycling/walking track/s – footpaths Heritage Street, Keith and Park Terrace, Bordertown.	Cycling/walking tracks that comply with AusRoad Guides and Australian Standards	\$125,000
		2.1.3	Promote the network of cycling and walking tracks in the district	Promote online maps of 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"> Siding Road Widening (Special Local Roads Program - SLRP) Don Hunts Road Widening (SLRP) Heavy vehicle route risk mitigation works 	Projects designed and costed, funding sourced, and implemented	<ul style="list-style-type: none"> \$725,000 (SLRP) \$110,000 (SLRP) \$200,000 (LRCIP 4)
		2.2.2	Prepare and maintain infrastructure asset management plans	Comprehensive update of Transport and Building 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"> \$1,100,000 \$800,000 \$82,600 \$742,000 \$339,000 \$244,000
		2.2.4	Advocate for improved regional transport assets	Advocate for improved transport assets in accordance with Advocacy Strategy (see 4.1)	<ul style="list-style-type: none"> Number of advocacy opportunities Road improvements 	

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 2023/24
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"> • MRF business case completed 	
		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	<ul style="list-style-type: none"> • 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 • Become an accredited Third Party Provider, under the <i>Native Vegetation Act 1991</i> for Mundulla Common 	<ul style="list-style-type: none"> • Attract Federal and State funding for delivery of environmental projects, including pest and weed management • Accreditation achieved 	<i>Awaiting outcome of funding applications</i>
		2.4.2	Continue to support the Coorong Tatiara Local Action Plan	Continue the LAP partnership with Coorong District Council	Annual report to Council on outcomes achieved	\$40,000
		2.4.3	Advocate for the protection and sustainable use of the district's water resources	Advocate for Bordertown water supply security, short (industrial estate development supply) and medium term (extending main from Keith or alternative)	Number of new connections available / land developments	
		2.4.4	Lead by example in the implementation of water saving measures	<ul style="list-style-type: none"> • Upgrade sprinkler systems with smart irrigation controllers at Apex Park, Bordertown, Lions Park, Keith, and Settlers Park, Padthaway to reduce water use • Educate community on minimising water use and increasing water storage 	<ul style="list-style-type: none"> • Increase the number of remotely monitored watering systems and report on water use reduction • Community information session/s held 	\$3,500

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 2023/24
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"> Implement Economic Development & Tourism Strategy Action Plan Pursue telecommunications improvements – mobile blackspots Improve town branding and welcoming signage 	Economic Development & Tourism Strategy Action Plan delivered	<ul style="list-style-type: none"> \$15,000 \$102,130 \$70,000 (LRCIP 4)
		3.1.2	Establish economic development advisory group	<i>complete</i>	-	-
		3.1.3	Provide suitable land and infrastructure for industry and economic development	<ul style="list-style-type: none"> Develop Industrial Estates in Keith (Stage 2) and Bordertown (Stage 4) Planning and Design Code Amendments – Padthaway, Bordertown, Keith and Mundulla 	Industrial Estates developed	<ul style="list-style-type: none"> \$1,400,000 \$70,000
		3.1.4	Advocate and promote opportunities for housing investment	<ul style="list-style-type: none"> Collaborate with Renewal SA, National Housing Finance and Investment Corporation, neighbouring councils, private developers and local businesses to develop new housing options Develop Bennett St, Keith residential allotments Explore Bordertown development options 	<ul style="list-style-type: none"> Increased and diverse housing options Bennett St subdivision designs completed Bennett St infrastructure constructed 	<ul style="list-style-type: none"> \$60,000 \$80,560 (LRCIP 4)
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 business assistance provided by Council	Suite of business support policy documents/ guidelines developed	
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 Bordertown Recreation Lake RV facilities, incl. installation of ticket machine	Increase the number of RV travellers stopping in the district	\$10,700

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 2023/24
		3.3.2	Provide appropriate visitor services and accommodation at the Bordertown Caravan Park	Complete development of Hawke House Bed & Breakfast (managed by Bordertown Caravan Park), incl. all abilities toilet facilities	<ul style="list-style-type: none"> • Occupancy rates \geq 60% • Development complete 	\$250,000 (incl. \$50,000 (LRCIP 4))

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 2023/24
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	<i>complete</i>	-	-
		4.3.2	Implement systems and programs that support effective management of assets, finances and operations	Implement systems identified as priority in IT Strategy	Implementation as per Strategy recommendations	\$250,000
		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	Implement recommendations from organisational structure review <i>(at the time of drafting this Plan, the review is pending completion)</i>	Review recommendations implemented	
		4.3.4	Investigate cultural change program driving efficiencies	<i>(future years)</i>	-	-
4.4	Promote Council as an employer of choice	4.4.1	Pursue innovative opportunities for learning, professional development and succession planning	Prepare, review and implement individual staff Development Plans	Staff Development Plans implemented	\$103,000
		4.4.2	Protect employee's health and safety in the workplace	Increase participation in Healthy Lifestyle Program	Increase participation in health assessment to 20%	

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 2023/24
		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	

5. Our Finances

Budget Summary 2023/24

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

>> Operating budget

Operating expenses of \$19,820,411 will be funded by revenue of \$ 19,103,017 resulting in a deficit of \$717,394. Council receives revenue from a number of sources, with rate revenue representing approximately 60% of total revenue. Rate revenue including rebates, Regional Landscape Levy, remissions and fines totals \$11,636,488.

Other revenue sources include:

- Grants and contributions from other levels of government and developers (\$5,038,339)
- User charges which relate to fees imposed for use of Council services (\$1,285,000)
- Investment income relating to interest received (476,500)
- Other income such as donations, credit interest (\$360,740)
- Reimbursements (\$150,829), and lastly
- Statutory charges which apply to regulatory or compliance activities (\$155,121)

BUDGET SUMMARY 2023/24			
Acc.	Description	Income	Expenditure
		\$	\$
10	Administration		
1020	Revenue (Rates)	9,758,028	17,740
1050	Governance - Elected Members	0	756,247
1051	Governance - Other	0	366,425
1055	Revenue NEC (Financial Services)	159,000	125,000
1070	Revenue NEC (Keith Office)	1,562,040	1,668,833
1080	Ss - Accounting / Finance Services	789,504	714,888
1081	Ss - Information Technology	48,000	50,000
1083	Ss - Rates Administration	73,800	75,700
1085	Ss - Bordertown Occupancy	0	12,000
1089	Ss - Payroll / HR	96,139	106,332
1091	Ss - Keith Occupancy	9,758,028	17,740
	Program Totals	15,795,822	3,893,164
11	Public Order & Safety		
1100	Dog Control	45,000	86,702
1110	Fire Protection	5,000	72,880
1130	Impounding Livestock	0	350
1140	Other Public Order & Safety	0	69,321
1150	Litter & Nuisance Control	0	0
	Program Totals	50,000	229,253
12	Health		
1250	Health Immunisations	6,000	6,300
1260	Health Inspection	93,121	119,228
1270	Vertebrate Pests	0	1,275
1290	Other Health Services	0	13,000
	Program Totals	99,121	139,803

>> Capital budget

Capital expenditure of \$8,053,007 will be funded through grants, general rates and cash reserves.

Capital grants totalling \$941,871 have been included in the budget. General rates and cash reserves will be used to fund the remaining capital expenditure.

Significant grant funding includes:

- Local Roads and Community Infrastructure Program Round 4: \$641,330
- Special Local Roads Program: \$417,500

BUDGET SUMMARY 2023/24			
	Description	Income	Expenditure
13	Social Security & Welfare		
1320	Senior Citizens	0	10,200
1330	Other Social Services & Welfare	75,230	364,803
	Program Totals	75,230	375,003
14	Housing & Com. Amenities		
1400	Cemeteries	78,000	382,287
1411	Effluent Drainage - Bordertown	589,440	244,000
1412	Effluent Drainage - Keith	254,896	382,437
1413	Effluent Drainage - Mundulla	34,752	35,245
1414	Effluent Drainage - Wolseley	23,772	26,353
1420	Public Conveniences	0	262,934
1430	Sanitary and Garbage	1,045,300	1,378,130
1440	Street Cleaning	0	62,703
1450	Street Lighting	0	164,100
1460	Town Planning	0	176,570
1465	Flood Prevention	0	15,000
1477	Land Development	0	1,946,288
1485	Wolseley Water Supply	8,000	12,000
	Program Totals	2,034,160	5,088,047
16	Sport & Recreation		
1600	Halls	72,539	690,669
1610	Bordertown Library	15,257	469,589
1615	Keith Community Library	4,267	25,098
1620	National Estate	253,000	81,823
1630	Parks & Gardens	1,000	1,091,357
1640	Sport & Recreation	55,391	247,103
1650	Swimming Pool - Bordertown	83,700	253,102
1660	Swimming Pool - Keith	26,700	197,270
1670	Other Cultural Services	6,605	13,000
1680	Other Community Structures (NEC)	0	3,000
	Program Totals	518,459	3,072,011
18	Agricultural Services		

BUDGET SUMMARY 2023/24			
	Description	Income	Expenditure
1800	Land Management - Conservation	10,340	638,674
1820	Land Management - Agric Pests	0	1,000
	Program Totals	10,340	639,674
19	Mining, Manufact. & Const.		
1900	Development Act	82,000	257,026
1920	Quarries	450,000	650,000
	Program Totals	532,000	907,026
20	Transport & Communication		
2000	Construction Works (Capital Works)	44,000	4,652,567
2010	Maintenance Works	0	2,273,419
2002	Road Grants	2,479,045	0
2030	Parking	300	2,600
2040	Aerodrome	1,250	62,225
2070	Other Transport & Communication	0	105,000
	Program Totals	2,524,595	7,095,811
21	Economic Affairs		
2100	Economic Development	14,000	227,350
2120	Caravan Park	0	0
2150	Saleyards	1,206,435	1,470,968
2160	Tourism	2,300	1,900
	Program Totals	1,222,735	1,962,252
22	Other Purposes NEC		
2210	Plant Operations	1,838,000	1,727,000
2220	Depot & Overhead Expenses	1,026,387	2,302,945
2230	Vandalism	0	1,000
2250	Other Property & Services	82,000	91,028
2260	Other General Service	50,000	50,000
	Program Totals	2,996,387	4,171,973
	Grand Totals	25,858,849	27,574,017

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 Surplus (Deficit) Ratio of -4% is projected in 2023/24, which is well below Council's target ratio of between 0% and 5% over a five-year period as identified in the Long Term Financial Plan.

Though the 2022/23 operating result is also expected to be a substantial deficit – a Operating Surplus (Deficit) Ratio of -22%, we have also recorded significant surplus ratios in previous years: 5.7% in 2021/22, 5.4% in 2020/21, and -0.5% in 2019/20. While the 2022/23 result has in turn resulted in a five-year average operating ratio of -1.0%, well below our target range, it reflects that year's extraordinary circumstances, ranging from significant grant prepayments (Financial Assistance Grants approx. \$1.2m, LRCIP 3 \$648,849) to depreciation increases, increased rubble raising and shoulder widening, and operational carry forwards (\$384,022), to name a few, rather than Council's inability to cover its normal operating expenses.

In 2023/24, we are projecting another significant \$717,394 deficit, once again heavily influenced by grants payments not aligning to expenditure. Considering its cash reserves, Council is able to carry the cumulative five-year deficit in the coming year but will need to ensure sustained surpluses in future years.

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 slightly over the years in line with major capital expenditure. For 2023/24 it is projected at -82%, appearing in negative terms due to the small size of our total liabilities compared to our substantial financial assets.

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 to achieve equal to or better than the works and expenditure set out in its Infrastructure & Asset Management Plans over a rolling three-year period. This allows for changing priorities and resultant delays in renewal project delivery.

Expenditure on capital renewal projects in 2023/24 is estimated at 117%, well on target.

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
2021/22		2022/23	2023/24
\$		\$	\$
1,081,000	Operating Surplus (Adopted target balance to surplus) <i>Being the operating surplus (deficit) before capital amounts.</i>	(3,908,474)	(717,394)
5.7%	Operating Surplus Ratio (Adopted target 0 to +%) <u>Operating Surplus</u> Total Operating Income	(22%)	(4%)
(105.00%)	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>	(97.47%)	(81.71%)
125.00%	Asset Renewal Funding Ratio (Adopted target = or > AMP) <u>Net Asset Renewals</u> Infrastructure & Asset Management Plan Required Expenditure	98.21%	117.36%

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.

After a comprehensive Rate Review in 2021, Council decided to implement rating by land use codes only, and not include the development zones in the rating strategy. Rating is categorised into three types of land use.

- **Business related** properties, with a Land Use of **Commercial** and **Industry** to raise 5% of Rate Revenue;
- **Agricultural Business** related properties, with a Land Use of **Primary Production** to raise 70% 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;
- Rate Capping of 8% on previously paid rates will remain;
- Council will increase its total Rate Revenue by 5%, increase its CWMS service charge to \$364 for Occupied properties and maintain the CWMS service charge to \$160 for Vacant properties and increase its Waste service charge to \$450.
- Growth of properties is measured at 0.1%, and therefore does not impact on the proposed rate revenue.

In 2023/24, Council has budgeted for a 5% increase in General Rate Revenue, representing \$9.1 million total.

You can find more information and a comparison 2022-23 to 2023-24 in Appendix 2 – Statement on Expected Rate Revenue.

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.

Adoption of Values

Council has adopted the valuations made by the Valuer-General as provided to the Council. Capital valuations for 2023/24 total \$4,616,580,460, of which \$50,372,160 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. 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 50% increase in 2023/24, 20% in 2022/23, 17% increase in 2021/22, 13% in 2020/21, 18% in 2019/20), while residential properties have remained stable in the previous years, this year shows a significant increase of 21 % following 17% in 2022/23 compared to (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 (59% of our businesses) through to large national companies employing many people (1.3% 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

For the second time in six years Council has increased the minimum rate. In 2023/24, the minimum rate will increase from \$580 to \$600 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 they are 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 decided to implement a differential rating strategy based on Land Use categories.

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 high increases in capital value across the district, Council will apply an 8% rate capping rebate.

As a result, in 2023/24 Council proposes to have the following differential rates, however small variances are likely to occur in time for the adoption of the Annual Business Plan and Budget:

- a) **0.3679** cents in the \$ for properties with a land use of Residential, Vacant Land and Other;
- b) **0.3674** 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) **0.17125** cents in the \$ will be charged against properties where the land use is Primary Production.

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 2023/24 financial year and will apply a cap of 8% to any assessments where the uncapped amount of general rates payable would exceed the 2022/23 general rate by more than 8%.

Rate capping will not apply where:

- the property has been acquired by the ratepayer after 1 July 2021;
- the increase in general rate payable is due in whole or in part to an increase in valuation of the property attributable to improvements, except where a new sub-division has been created and it remains with the same owner
- the property has been provided with rate capping for 3 consecutive years.

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 2023/24 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>2022/23</u>	<u>2023/24</u>
○ Residential, Vacant & Other	\$83.80	\$89.50
○ Commercial	\$130.00	\$139.00
○ Industrial	\$180.00	\$210.00
○ Primary Production	\$368.00	\$390.00

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 2023/24 will be:

- Friday 1 September 2023
- Friday 1 December 2023
- Friday 1 March 2024
- Monday 3 June 2024

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 5271

We accept Cheque, Credit card and Debit card payments.

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.

The 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 2022/23 financial year this rate is 0.4833% 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 2022/2023 to 2031/2032 Long Term Financial Plan was adopted by Council in December 2022.

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 2023/24 and targets are detailed in the Financial Statements, Appendix 1, and on page 18 of this Plan.

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 \$196m of infrastructure, property and plant/equipment.

Asset Management Plans have been developed for our major assets categories – Aerodromes, CWMS, Stormwater, Buildings, Transport, and Parks & Gardens.

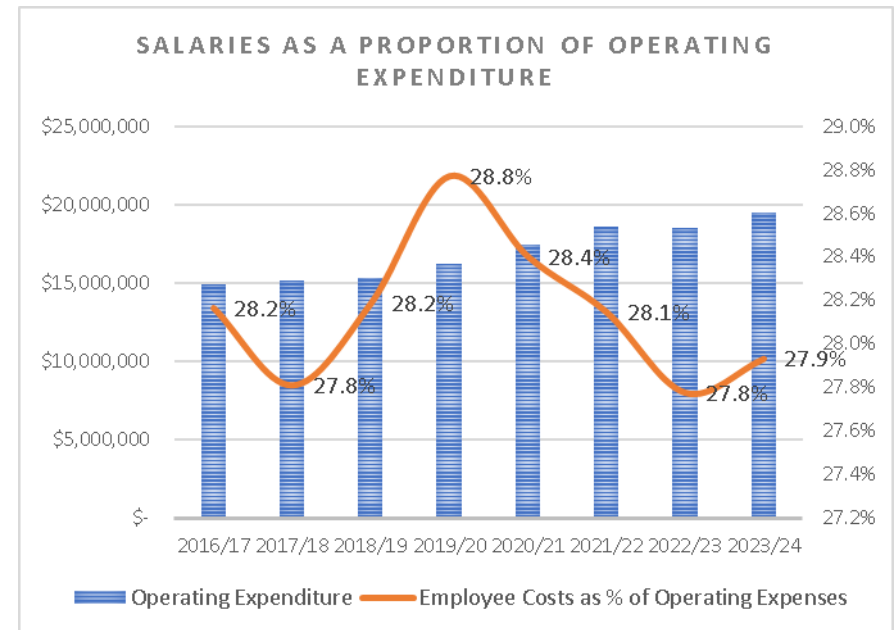
Our Asset Management Plans indicate the resources required for maintenance and renewal programs. They allow us to consider our strategic and legislative responsibilities while providing for the needs of our community.

Employee Levels

Overall, there has been an increase in employee expenses due to the negotiation of new Enterprise Bargaining Agreements, level increments and the increased operations of the Caravan Park.

The 2023/24 budget provides for a slight increase to **62.28** Full-Time Equivalents (FTE) due to the increased staffing at the Bordertown Caravan Park .

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%.



Appendix 1 – Financial Statements

Financial Statements 2023/24

INCOME STATEMENT				
ACTUAL		BUDGET	BUDGET	
2021/22		2022/23	2023/24	
\$	INCOME	\$	\$	
10,679,000	Rates	10,960,761	11,636,488	
148,000	Statutory Charges	162,231	155,121	
1,088,000	User Charges	1,140,793	1,285,000	
6,269,000	Grants Subsidies and Contributions	4,068,801	5,038,339	
137,000	Investment Income	523,682	476,500	
278,000	Reimbursements	217,241	150,829	
399,000	Other	376,023	360,740	
-	Share of profit - joint ventures and associates	-	-	
18,998,000	TOTAL REVENUES	17,449,532	19,103,017	
	EXPENSES			
5,201,000	Wages and Salaries	5,271,186	5,475,850	
6,658,000	Materials, contracts & other expenses	9,931,202	8,097,717	
64,000	Finance Costs	59,720	47,316	
5,994,000	Depreciation, amortisation & impairment	6,095,898	6,199,528	
-	Share of loss - joint ventures & associates	-	-	
17,917,000	TOTAL EXPENSES	21,358,006	19,820,411	
	OPERATING SURPLUS/(DEFICIT)			
1,081,000	BEFORE CAPITAL AMOUNTS	(3,908,474)	(717,394)	
(306,000)	Net gain (loss) on disposal or revaluation of assets	-	-	
1,037,000	Amounts specifically for new or upgraded assets	633,324	941,871	
-	Physical resources received free of charge	-	-	
1,812,000	NET SURPLUS/(DEFICIT)	(3,275,150)	224,477	
	Other Comprehensive Income			
2,922,000	Changes in revaluation Surplus	-	-	
4,734,000	NET SURPLUS/(DEFICIT)	(3,275,150)	224,477	

CASH FLOW STATEMENT			
ACTUAL		BUDGET	BUDGET
2021/22		2022/23	2023/24
\$		\$	\$
Inflows		Inflows	Inflows
(Outflows)		(Outflows)	(Outflows)
CASHFLOWS FROM OPERATING ACTIVITIES			
RECEIPTS			
19,191,000	Operating Receipts	16,925,850	18,626,517
137,000	Investment Receipts	523,682	476,500
PAYMENTS			
(13,510,000)	Operating payments to suppliers & employees	(15,202,388)	(13,573,567)
(69,000)	Finance Payments	(59,720)	(47,316)
5,749,000	Net Cash provided by (or used in) Operating	2,187,424	5,482,134
CASH FLOWS FROM INVESTING ACTIVITIES			
RECEIPTS			
1,037,000	Grants specifically for new or upgraded assets	633,324	941,871
220,000	Sale of Assets	321,327	229,000
33,000	Repayments of loans by community groups		
PAYMENTS			
(285,000)	Loans made to community groups		
(5,094,000)	Capital Expenditure	(6,011,705)	(8,053,008)
(4,089,000)	Net Cash provided by (or used in) Investing	(5,057,054)	(6,882,137)
CASH FLOWS FROM FINANCING ACTIVITIES			
RECEIPTS			
-	Proceeds from Borrowings	-	-
PAYMENTS			
(148,000)	Repayment of Borrowings	(39,710)	(315,167)
(148,000)	NET CASH USED IN FINANCING ACTIVITIES	(39,710)	(315,167)
1,512,000	NET INCREASE (DECREASE) IN CASH HELD	(2,909,340)	(1,715,170)
19,815,000	CASH AT BEGINNING OF YEAR	21,327,000	18,417,660
21,327,000	CASH AT END OF YEAR	18,417,660	16,702,490

BALANCE SHEET				
ACTUAL		BUDGET	BUDGET	
2021/22		2022/23	2023/24	
ASSETS				
\$	CURRENT ASSETS	\$	\$	
21,327,000	Cash and cash equivalents	18,417,660	16,702,490	
828,000	Trade & other receivables	828,000	828,000	
769,000	Inventories	769,000	769,000	
-	Other Financial Assets	-	-	
22,924,000		20,014,660	18,299,490	
-	Non-Current Assets held for Sale	-	-	
22,924,000	TOTAL CURRENT ASSETS	20,014,660	18,299,490	
NON-CURRENT ASSETS				
378,000	Financial Assets	378,000	378,000	
-	Equity accounted investments in Council businesses	-	-	
-	Investment Property	-	-	
196,087,000	Infrastructure, Property, Plant & Equipment	195,681,480	197,305,960	
-	Other Non-current Assets	-	-	
196,465,000	TOTAL NON-CURRENT ASSETS	196,059,480	197,683,960	
219,389,000	TOTAL ASSETS	216,074,140	215,983,450	
LIABILITIES				
CURRENT LIABILITIES				
811,000	Trade & Other Payables	811,000	811,000	
152,000	Borrowings	152,000	152,000	
1,239,000	Short-term Provisions	1,239,000	1,239,000	
-	Other Current Liabilities	-	-	
2,202,000		2,202,000	2,202,000	
-	Liabilities relating to Non-current Assets held for Sale	-	-	
2,202,000	TOTAL CURRENT LIABILITIES	2,202,000	2,202,000	
NON-CURRENT LIABILITIES				
-	Trade & Other Payables	-	-	
427,000	Long-term Borrowings	387,290	72,123	
26,000	Long-term Provisions	26,000	26,000	
-	Other Non-current Liabilities	-	-	
453,000	TOTAL NON-CURRENT LIABILITIES	413,290	98,123	
2,655,000	TOTAL LIABILITIES	2,615,290	2,300,123	

BALANCE SHEET (cont.)				
ACTUAL			BUDGET	BUDGET
2021/22			2022/23	2023/24
216,734,000	NET ASSETS		213,458,850	213,683,327
EQUITY				
3,239,000	Accumulated Surplus		272,273	2,053,548
200,123,000	Asset Revaluation		200,123,000	200,123,000
13,372,000	Other Reserves		13,063,577	11,506,779
216,734,000	TOTAL EQUITY		213,458,850	213,683,327

STATEMENT OF CHANGES IN EQUITY			
ACTUAL		BUDGET	BUDGET
2021/22		2022/23	2023/24
\$	ACCUMULATED SURPLUS	\$	\$
689,000	Balance at end of previous reporting period	1,257,373	(1,178,252)
1,812,000	Net Result for Year	(3,275,150)	224,477
1,687,000	Transfer From Reserves	2,798,627	3,253,525
(642,000)	Transfer To Reserves	(508,577)	(246,202)
3,546,000	BALANCE AT END OF PERIOD	272,273	2,053,548
ASSET REVALUATION RESERVE			
197,201,000	Balance at end of previous reporting period	200,123,000	200,123,000
2,922,000	Gain on revaluation of infrastructure, property, plant & equipment	-	-
-	Transfer to Accumulated Surplus on sale of infrastructure, property, plant & equipment	-	-
200,123,000	BALANCE AT END OF PERIOD	200,123,000	200,123,000
Carry Forward Funds Reserve			
-	Balance at end of previous reporting period	2,288,627	1,450,525
	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus	(2,288,627)	(1,450,525)
-	BALANCE AT END OF PERIOD	-	-
Keith Community Library			
35,000	Balance at end of previous reporting period	36,000	36,000
1,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus		
36,000	BALANCE AT END OF PERIOD	36,000	36,000
Long Service Leave Reserve			
360,000	Balance at end of previous reporting period	388,000	419,377
28,000	Transfer to reserve from accumulated surplus	31,377	31,377
-	Transfer from reserve to accumulated surplus	-	-
388,000	BALANCE AT END OF PERIOD	419,377	450,754

STATEMENT OF CHANGES IN EQUITY (cont.)

ACTUAL		BUDGET	BUDGET
2021/22		2022/23	2023/24
\$		\$	\$
Plant Replacement Reserve			
357,000	Balance at end of previous reporting period	358,000	358,000
1,000	Transfer to reserve from accumulated surplus	-	-
-	Transfer from reserve to accumulated surplus	-	-
358,000	BALANCE AT END OF PERIOD	358,000	358,000
Clayton Farm Insurance			
67,000	Balance at end of previous reporting period	65,000	62,000
-	Transfer to reserve from accumulated surplus	-	-
(2,000)	Transfer from reserve to accumulated surplus	(3,000)	(3,000)
65,000	BALANCE AT END OF PERIOD	62,000	59,000
CED Maintenance Reserve			
8,656,000	Balance at end of previous reporting period	9,268,000	9,630,200
612,000	Transfer to reserve from accumulated surplus	362,200	214,825
-	Transfer from reserve to accumulated surplus		
9,268,000	BALANCE AT END OF PERIOD	9,630,200	9,845,025
Reserve Future Road Renewal			
1,336,000	Balance at end of previous reporting period	113,000	113,000
-	Transfer to reserve from accumulated surplus	-	-
(1,223,000)	Transfer from reserve to accumulated surplus	-	-
113,000	BALANCE AT END OF PERIOD	113,000	113,000
Reserve Land Development			
2,673,000	Balance at end of previous reporting period	2,657,000	2,432,000
(16,000)	Transfer to reserve from accumulated surplus	115,000	-
-	Transfer from reserve to accumulated surplus	(340,000)	(1,800,000)
2,657,000	BALANCE AT END OF PERIOD	2,432,000	632,000
Reserve Tatiara Creek			
46,000	Balance at end of previous reporting period	-	-

STATEMENT OF CHANGES IN EQUITY (cont.)				
ACTUAL			BUDGET	BUDGET
2021/22			2022/23	2023/24
\$			\$	\$
	Reserve Tatiara Creek			
-	Transfer to reserve from accumulated surplus			
(46,000)	Transfer from reserve to accumulated surplus		-	-
-	BALANCE AT END OF PERIOD		-	-
	Rubble Rehabilitation			
306,000	Balance at end of previous reporting period		167,000	-
-	Transfer to reserve from accumulated surplus		-	-
(139,000)	Transfer from reserve to accumulated surplus		(167,000)	-
167,000	BALANCE AT END OF PERIOD		-	-
	Reserve Open Space			
13,000	Balance at end of previous reporting period		13,000	13,000
-	Transfer to reserve from accumulated surplus			
-	Transfer from reserve to accumulated surplus		-	-
13,000	BALANCE AT END OF PERIOD		13,000	13,000
	Reserve Unplanned Spend			
261,000	Balance at end of previous reporting period		-	-
-	Transfer to reserve from accumulated surplus		-	-
(261,000)	Transfer from reserve to accumulated surplus			
-	BALANCE AT END OF PERIOD		-	-
216,734,000	TOTAL EQUITY AT END OF REPORTING PERIOD		213,458,850	213,683,327

UNIFORM PRESENTATION OF FINANCES			
ACTUAL		BUDGET	BUDGET
2021/22		2022/23	2023/24
\$		\$	\$
18,998,000	Operating Revenues	17,449,532	19,103,017
(17,917,000)	<i>less Operating Expenses</i>	(21,358,006)	(19,820,411)
1,081,000	Operating Surplus / (Deficit) before Capital Amounts	(3,908,474)	(717,394)
	<i>Less Net Outlays in Existing Assets</i>		
3,287,000	Capital Expenditure on renewal and replacement of Existing Assets	3,398,129	4,022,005
(5,994,000)	<i>less Depreciation, Amortisation and Impairment</i>	(6,095,898)	(6,199,528)
(145,000)	<i>less Proceeds from Sale of Replaced Assets</i>	(321,327)	(229,000)
(2,852,000)		(3,019,096)	(2,406,523)
	<i>Less Net Outlays on New and Upgraded Assets</i>		
1,807,000	Capital Expenditure on New and Upgraded Assets	2,613,576	4,031,003
(1,037,000)	<i>less Amounts received specifically for New and Upgraded Assets</i>	(633,324)	(941,871)
(75,000)	<i>less Proceeds from Sale of Surplus Assets</i>	-	-
695,000		1,980,252	3,089,132
3,238,000	Net Lending / (Borrowing) for Financial Year	(2,869,630)	(1,400,003)

Appendix 2 – Statement on Expected Rate Revenue

Statement on Expected Rate Revenue

The following information has been provided as required under Local Government (Financial Management) Regulations 2011 (the Regulations), Regulation 6 as a result of Local Government Reform changes.

Expected Rates Revenue					
	2022/23 (as adopted)	2023/24 (as adopted)		Change	Comments
General Rates Revenue					
General Rates (existing properties)	\$8,957,640	\$9,515,873	(a)		For 2023/24, an expected increase in total General Rates revenue of around 5 per cent is projected plus estimated growth of 0.5 (n)per cent from new properties that have been created over the last year.
General Rates (new properties)	\$0		(b)		
General Rates (GROSS)	\$8,957,640	\$ 9,515,873	(c)		
Less: Mandatory Rebates	(\$115,422)	(\$119,449)	(d)		
Less: Discretionary Rebates	(\$53,810)	(\$55,688)	(i)		
Less: Rate Capping Rebates	(\$70,654)	(\$186,632)	(i)		
General Rates (NET)	\$8,717,753	\$9,154,104	(e)	5.0%	
	(e)=(c)+(d)+(i)				
Other Rates (inc. service charges)					
Regional Landscape Levy	\$539,714	\$569,079	(f)		The Regional Landscape Levy is a State tax, it is not retained by council.
Waste collection	\$810,302	\$978,300	(g)		Service provided on cost recovery basis. Increase of \$71 per service for 2023-2024.
CWMS	\$871,520	\$900,160	(i)		\$160 for each vacant land property unit and \$364 for each occupied property unit.
	\$10,939,289	\$11,601,643			
Expected Total Rates Revenue	\$10,399,575	\$11,032,564	(m)	6.1%	Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.
	(m)=(e)+(g)+(h)+(i)+(j)+(k)+(l)				
Estimated growth in number of rateable properties					
Number of rateable properties	4,719	4,734	(n)	0.5%	'Growth' is expected to account for around 0.3 per cent of the estimated increase in General Rates to be collected.
	Actual	Estimate			
'Growth' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.					

Estimated average General Rates per rateable property

Average per rateable property	\$1,898	\$1,930	(o)	1.7%
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$$(o)=(c)/(n)$$

Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area).

The total General Rates paid by all rateable properties will equal the amount adopted in the budget.

The estimated 'average' is based on the **total of all rateable properties** and is therefore not necessarily indicative of either the rate or change in rates that individual ratepayers will experience.

Notes

(d) Councils are **required** under the Local Government Act to provide a rebate to qualifying properties under a number of categories:

Health Services - 100 per cent	Religious purposes - 100 per cent	Royal Zoological Society of SA - 100 per cent
Community Services - 75 per cent	Public Cemeteries - 100 per cent	Educational purposes - 75 per cent

The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).

(e) Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea)

Please Note: The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from all rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).

(f) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources.

(i) Community Wastewater Management Systems

(l) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).

(m) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.

(n) 'Growth' as defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2)

Statement on Expected Rate Revenue

Expected Differential Rates Revenue										
Total expected revenue			No. of rateable properties		Average per rateable property			Cents in the \$		
	2022/23	2023/24	Change	2022/23	2023/24	2022/23	2023/24	Change	2023/24	
Land Use (General Rates – Net)										
Residential	\$2,016,822	\$2,106,635	4%	2,161	2,172	\$933	\$969	(p)	\$36	0.3679
Commercial – Shop	\$84,319	\$90,288	7%	90	90	\$937	\$1,003	(p)	\$66	0.3674
Commercial – Office	\$9,554	\$10,778	13%	16	17	\$597	\$634	(p)	\$37	0.3674
Commercial – Other	\$204,385	\$217,099	6%	162	165	\$1,262	\$1,316	(p)	\$54	0.3674
Industry – Light	\$22,104	\$24,202	9%	24	25	\$921	\$968	(p)	\$47	0.3674
Industry – Other	\$117,930	\$115,560	-2%	49	49	\$2,407	\$2,358	(p)	-\$48	0.3674
Primary Production	\$6,083,025	\$6,407,333	5%	1,767	1,780	\$3,443	\$3,600	(p)	\$157	0.17125
Vacant Land	\$158,704	\$161,329	2%	391	386	\$406	\$418	(p)	\$12	0.3679
Other	\$20,910	\$21,722	4%	59	59	\$354	\$368	(p)	\$14	0.3679
Total Land Use	\$8,717,753	\$9,154,947	5.0%	4,719	4,743	\$1,847	\$1,930	(p)	\$83	
Council uses a differential rating system, using Land Use Codes as the factor to apply such differential rates. In applying differential general rates, council has considered and is satisfied that the rating system addresses the issue of consistency and comparability across all council areas, particularly as it relates to the various sectors of the business and wider community.										
Minimum Rate										
No. of properties to which rate will apply					Rate					
	2023/24	% of total rateable properties			2022/23	2023/24	Change			
Minimum Rate	876	18.5%			\$580	\$600	(r)	\$20		
The Minimum Rate provides a mechanism where lower valued properties do not pay less than a minimum amount as determined by the council. Typically, only a small number of all properties (with no more than 35%) pay a minimum amount. Council proposes to set a minimum rate of \$600 which shall be applied to all rateable properties.										
Adopted valuation method										
Capital Value / Site Value / Annual Value										
Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes: Capital Value – the value of the land and all improvements on the land; Site Value – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of										

buildings and other improvements (Note: Site Value will cease to be an option from 1 Sept 2023); or
Annual Value – a valuation of the rental potential of the property.
Council continues to use **Capital Value** as the basis for valuing land within the Council area.

Notes

- (p) Average per rateable property calculated as General Rates for category, including any fixed charge or minimum rate (if applicable) but excluding any separate rates, *divided* by number of rateable properties within that category in the relevant financial year.
- (r) Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.



Tatiara District Council

Rate Rebate Policy 2023/24

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 2023/24 on any one assessment so that the maximum general rate paid is not greater than 8% 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 2021.
 - (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 except where there is a new subdivision held with the same owner.
 - (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 2023/24 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 2023. 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
28 th June 2022	Rev19	Annual Review
27 th June 2023	Rev 20	Annual Review

APPLICATION FORM FOR RATE REBATE

2023/204 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