



## **AGENDA**

### **FOR FINANCE AND CORPORATE SERVICES COMMITTEE MEETING TO BE HELD ON**

**17 OCTOBER 2022 AT 6.30 PM**

**IN LITTLE PARA CONFERENCE ROOMS, SALISBURY COMMUNITY HUB,  
34 CHURCH STREET, SALISBURY**

#### **MEMBERS**

Cr D Proleta (Chairman)  
Mayor G Aldridge  
Cr M Blackmore  
Cr L Braun  
Cr B Brug  
Cr C Buchanan  
Cr A Duncan  
Cr K Grenfell  
Cr N Henningsen  
Cr D Hood  
Cr P Jensen (Deputy Chairman)  
Cr S Ouk  
Cr S Reardon  
Cr G Reynolds  
Cr J Woodman

#### **REQUIRED STAFF**

Chief Executive Officer, Mr J Harry  
General Manager Business Excellence, Mr C Mansueto  
General Manager City Infrastructure, Mr J Devine  
General Manager Community Development, Mrs A Pokoney Cramey  
General Manager City Development, Ms M English  
Manager Governance, Mr R Deco  
Team Leader Council Governance, Ms J O'Keefe-Craig  
Governance Support Officer, Ms K Boyd

#### **APOLOGIES**

#### **LEAVE OF ABSENCE**

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## **PRESENTATION OF MINUTES**

Presentation of the Minutes of the Finance and Corporate Services Committee Meeting held on 15 August 2022.

## **REPORTS**

### *Administration*

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### *For Decision*

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## **QUESTIONS ON NOTICE**

## **MOTIONS ON NOTICE**

## **OTHER BUSINESS**

*(Questions Without Notice, Motions Without Notice, CEO Update)*

## **CLOSE**



**MINUTES OF FINANCE AND CORPORATE SERVICES COMMITTEE MEETING  
HELD IN LITTLE PARA CONFERENCE ROOMS, SALISBURY COMMUNITY HUB,  
34 CHURCH STREET, SALISBURY ON**

**15 AUGUST 2022**

**MEMBERS PRESENT**

Cr D Proleta (Chairman)  
Mayor G Aldridge  
Cr M Blackmore  
Cr L Braun  
Cr B Brug (*via Teams VC*)  
Cr C Buchanan  
Cr K Grenfell  
Cr N Henningsen  
Cr D Hood  
Cr P Jensen (Deputy Chairman)  
Cr S Ouk  
Cr S Reardon  
Cr G Reynolds

**STAFF**

Chief Executive Officer, Mr J Harry  
General Manager Business Excellence, Mr C Mansueto  
General Manager City Infrastructure, Mr J Devine  
General Manager Community Development, Mrs A Pokoney Cramey  
General Manager City Development, Ms M English  
Manager Governance, Mr R Deco  
Team Leader Council Governance, Ms J O'Keefe-Craig  
Governance Support Officer, Ms K Boyd

The meeting commenced at 7.53 pm.

The Chairman welcomed the members, public and staff to the meeting.

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## APOLOGIES

Apologies were received from Cr A Duncan and Cr J Woodman.

## LEAVE OF ABSENCE

Nil

## PRESENTATION OF MINUTES

Moved Cr B Brug

Seconded Cr P Jensen

The Minutes of the Finance and Corporate Services Committee Meeting held on 18 July 2022, be taken as read and confirmed.

**CARRIED**

## REPORTS

### *Administration*

#### **2.0.1 Future Reports for the Finance and Corporate Services Committee**

Moved Cr K Grenfell

Seconded Cr S Reardon

That Council:

1. Notes the report.

**CARRIED**

### *For Decision*

#### **2.1.1 Loan Borrowings 2021/22 and 2022/23**

Moved Cr G Reynolds

Seconded Cr K Grenfell

That Council:

1. Approves the balance of the Property Disposal Reserve of \$2,436,573 be retained in the reserve as working capital.
2. Notes that the revised borrowings figure for 2022/23 is \$419k and at this time there is no need to establish additional facilities.

**CARRIED**

## 2.1.2 Treasury Report for the Year Ended 30 June 2022

Moved Cr G Reynolds  
Seconded Mayor G Aldridge

That Council:

1. Notes the report.

**CARRIED**

## 2.1.3 Council Finance Report - June 2022

Moved Cr K Grenfell  
Seconded Cr G Reynolds

That Council:

1. Notes the report.

**CARRIED**

## QUESTIONS ON NOTICE

There were no Questions on Notice.

## MOTIONS ON NOTICE

There were no Motions on Notice.

## OTHER BUSINESS

*(Questions Without Notice; Motions Without Notice; CEO Update)*

There were no Other Business items.

The meeting closed at 7.59 pm.

CHAIRMAN.....

DATE.....



<b>ITEM</b>	2.0.1
	<b>FINANCE AND CORPORATE SERVICES COMMITTEE</b>
<b>DATE</b>	17 October 2022
<b>HEADING</b>	Future Reports for the Finance and Corporate Services Committee
<b>AUTHOR</b>	Hayley Berrisford, PA to General Manager Business Excellence, Business Excellence
<b>CITY PLAN LINKS</b>	4.2 We deliver quality outcomes that meet the needs of our community
<b>SUMMARY</b>	This item details reports to be presented to the Finance and Corporate Services Committee as a result of a previous Council resolution. If reports have been deferred to a subsequent month, this will be indicated, along with a reason for the deferral.

**RECOMMENDATION**That Council:

1. Notes the report.

**ATTACHMENTS**

There are no attachments to this report.

**1. BACKGROUND**

- 1.1 Historically, a list of resolutions requiring a future report to Council has been presented to each committee for noting.

**2. CONSULTATION / COMMUNICATION**

- 2.1 Internal
  - 2.1.1 Report authors and General Managers.
- 2.2 External
  - 2.2.1 Nil.

### 3. REPORT

- 3.1 The table below outlines the reports to be presented to the Finance and Corporate Services Committee as a result of a Council resolution.

Meeting Item	- Heading and Resolution	Officer
28/02/2022 2.4.1 <b>Due:</b>	<b>Update on Action on Rates Assessment Outstanding under Section 184 if the Local Government Act 1999</b> Council has previously resolved this resolution to be confidential. February 2023	Melissa Hamilton
27/06/2022 4.1.10 <b>Due:</b>	<b>New Grant funding for Infrastructure Projects</b> 5. Authorises the Chief Executive Officer to distribute the \$1.1M across the grant related projects stated in paragraphs 4.2.2 and 4.2.4 of the report (Item 4.1.10 – New Grant Funding for Infrastructure Projects – Urban Services Committee, 20 June 2022) with these allocations to be summarised within the following Quarterly Budget. February 2023	Christy Martin

### 4. CONCLUSION / PROPOSAL

- 4.1 Future reports for the Finance and Corporate Services Committee have been reviewed and are presented for noting.



<b>ITEM</b>	2.1.1
	<b>FINANCE AND CORPORATE SERVICES COMMITTEE</b>
<b>DATE</b>	17 October 2022
<b>HEADING</b>	Council Finance Report - September 2022
<b>AUTHOR</b>	Kate George, Manager Financial Services, Business Excellence
<b>CITY PLAN LINKS</b>	4.2 We deliver quality outcomes that meet the needs of our community
<b>SUMMARY</b>	This report provides key financial data as at 30 September 2022 for the information of Council.

**RECOMMENDATION**That Council:

1. Notes the report.

**ATTACHMENTS**

There are no attachments to this report.

**1. BACKGROUND**

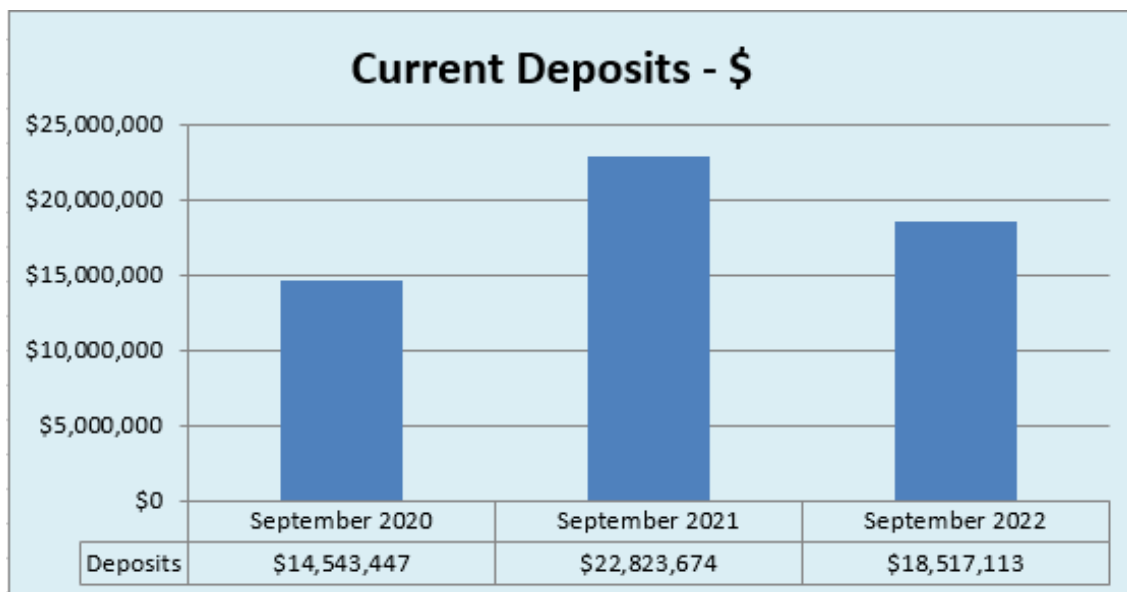
- 1.1 The Treasury Policy requires that a report be prepared detailing fixed borrowings and variable borrowings at the end of the preceding month, together with all investments held, their terms and interest rates. Also included is a summary of Reserve Balances and Rates and Debtor Information. The policy requires that the timing of these reports be November, February and May, with the end of year report as soon as practical as part of the end of financial year reporting.
- 1.2 This report would normally be provided in November 2022, however given that Council will be in caretaker mode, this report has been brought forward to October 2022.

**2. REPORT**

- 2.1 Council funds that are not immediately required for operational needs and cannot be applied to either reduce existing borrowings or avoid the raising of new borrowings are invested in accordance with Council's Treasury Policy. These investments are split between short term deposits with the Local Government Finance Authority (with variable maturity dates from 30-90 days) or at call with the National Australia Bank.
- 2.2 Investments are selected considering which delivers the best value, having regard to investment returns, transaction costs and other relevant factors. It should be noted that there is a bonus paid on deposits with the LGFA each year, and whilst the percentage varies from year to year, typically it is around 0.20%.

## 2.3 Investments as at 30 September 2022

Date	Institution	%	Term-Days	Maturity	Value
30-Sep-2022	LGFA	2.55%	At Call	30-Sep-2022	15,793,965
30-Sep-2022	NAB	2.55%	At Call	30-Sep-2022	2,723,148
<b>30-Sep-2021</b>	<b>22,823,674</b>			<b>30-Sep-2022</b>	<b>18,517,113</b>



- 2.4 The cash position has decreased compared to September 2021 primarily as a result of the delivery of the Infrastructure program in the first quarter of 2022/23 financial year. However, late in the 2021/22 financial year Council received 75% of the 2022/23 Financial Assistance and Untied Local Roads Grants totaling \$6.7M whereas in the prior year only 50% early payment was received. Consequently, this resulted in a significant difference year on year, and without this early receipt cash holding would have been reduced further.
- 2.5 Whilst there are cash holdings, it should be noted that there is significant expenditure to come due to the scale of the Infrastructure Program which will gradually reduce this cash balance in the coming months of 2022/23 financial year. Historically significant amount of projects are delivered in the second half of the financial year, with significant cash outflows in quarter 3 and 4.
- 2.6 As at 30 September 2022, Council has not needed to draw down on existing cash advance debentures facilities (CAD's) for the 2022/23 year. The Council's cash holdings and borrowings will be monitored closely and when necessary we will draw down on the existing CAD Facilities, noting there are appropriate levels of facilities available to manage any cash shortfalls.

## 2.7 Reserves as at 30 September 2022

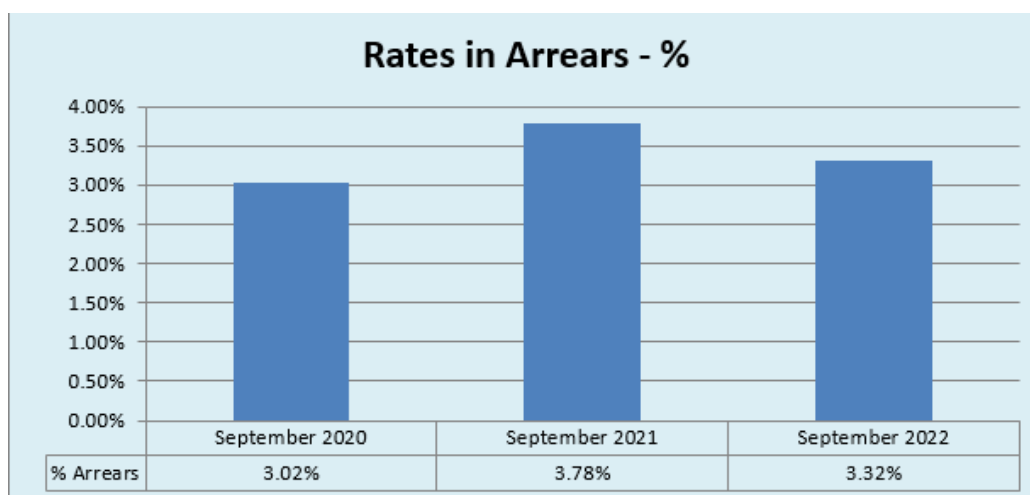
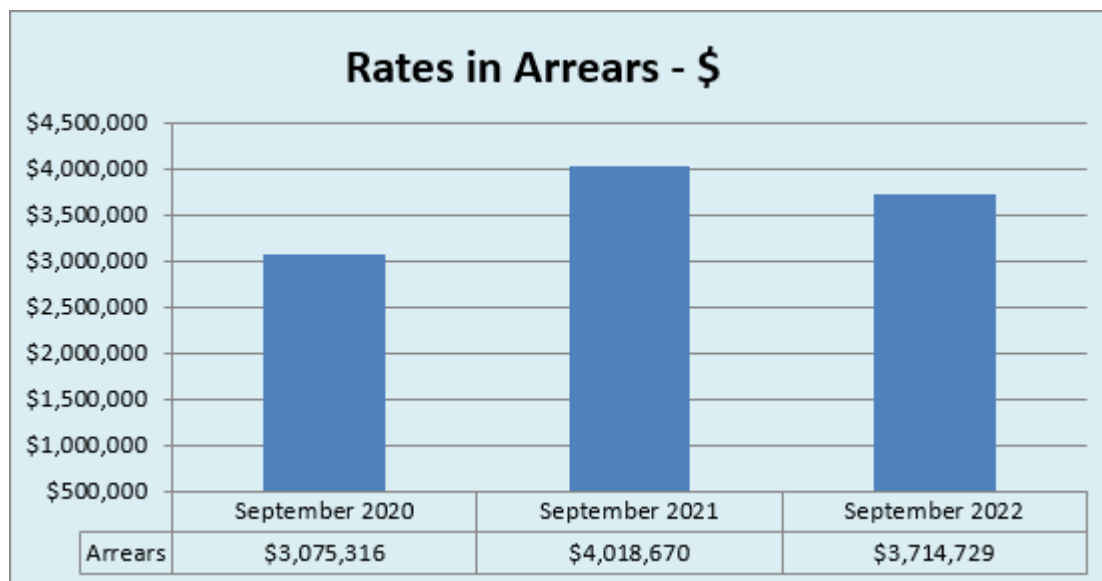
	<b>Opening Balance as 1/07/2022</b>	<b>Transfer to Reserves</b>	<b>Transfer from Reserves</b>	<b>Current Balance</b>
Open Space Reserve	1,519,205	7,842	-	<b>1,527,047</b>
Car Parking Reserve	954,778	4,929	-	<b>959,707</b>
Property Disposal Reserve*	2,634,386	-	-	<b>2,634,386</b>
Mausoleum Perpetual Care Fund	931,215	4,807	-	<b>936,022</b>
Salisbury Memorial Park Reserve	918,645	4,742	-	<b>923,387</b>
Developer and Public Infrastructure Reserve	2,014,644	389,161	400,000	<b>2,003,805</b>
Salisbury Water Business Unit Reserve*	3,534,443	-	-	<b>3,534,443</b>
Northern Futures Fund Reserve	265,312	1,370	-	<b>266,682</b>
Business Transformation Reserve	2,005,000	10,350	-	<b>2,015,350</b>

- 2.8 Reserves are a device used to ensure that Council has allocated amounts for specific purposes. Transfers to the Reserves represent amounts received as contributions, indicative interest adjustments and property disposal proceeds. Transfers from the Reserves represent these amounts being applied to specific projects, or to reduce loan borrowing requirements.
- 2.9 At 30 September 2022 the most significant movement is the Returned Funds of Developer Funded Program of \$379k into the Developer and Public Infrastructure Reserve for the works that were either not required or not completed in the 2021/22 financial year, offset by the 2022/23 allocation of \$400,000 approved through the budget process. Other smaller movements include transfers representing nominal interest allocations totaling \$44k across all the reserves.
- 2.10 There are two new reserves in place, being Northern Futures Fund Reserve and Business Transformation Reserve. The Northern Futures Fund was established as a consequence of Northern Futures Inc proceeding with the winding up of their activities and their request to pass these funds to the City of Salisbury. Funds held are to be utilised to support local Northern Adelaide communities, particularly those in priority groups, to engage in lifelong learning leading to employment and provide accessible, quality services and resources relating to schools to work transition, workforce development, employment programs, career transitioning and capacity building. A reference group including three industry representatives, two education representatives and a representative from both the SA Government and City of Salisbury will have oversight of the fund and how monies will be disbursed.
- 2.11 The Business Transformation Fund has been established through the identification of expenditure savings during the 2022 financial year, with a policy established to continue to identify savings in the future. This financial capacity will enable delivery of business transformation initiatives as determined through Council decision, and minimise the impact that these projects could have on operating expenditure.
- 2.12 It should be noted that interest is apportioned on the balances of the Reserves on a monthly basis based on the LGFA at call rate at the beginning of the month, with the Property Disposal Reserve and the Salisbury Water Business Unit Reserve being the only exceptions.

## 2.13 Recovery of Rates

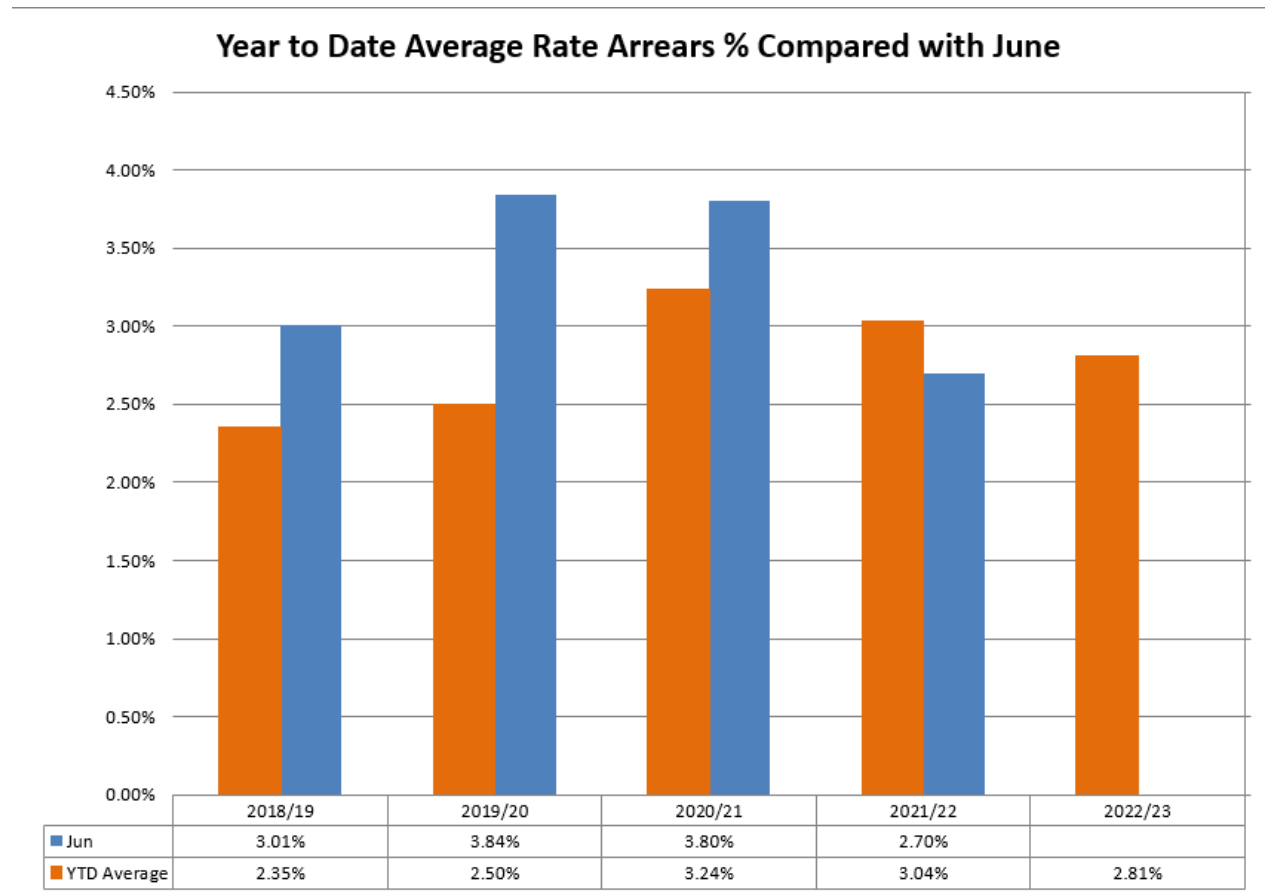
	No of Accounts	\$	%
Outstanding Balance as at 30 September 2022*		71,643,077	64.00%
Outstanding Balance as at 30 September 2021*		68,424,736	64.35%
Outstanding Rates Arrears as at 30 September 2022	4,559	3,714,729	3.32%
Outstanding Rates Arrears as at 30 September 2021	5,962	4,018,670	3.87%

\*The calculation of the outstanding balance is comprised of the amount outstanding at the time of the report, offset by payments for rates that have been received in advance. In previous reports, these amounts had also included Water Debtors and comparison data has been adjusted accordingly.



2.14 The level of Council Rates in arrears at 30 September 2022 is 3.32% which is above the target maximum level for Rates Arrears of 2.5%.

2.15 Rate arrears are cyclical in nature in that they peak in the month rate installments fall due, and then typically trend downwards for the next two months, meaning that the rate arrears level at a point in time may be distorted, and that the average rate arrears normalises the cyclical impacts. The graph below depicts the average year to date rate arrears, with the average to September 2023 being 2.81%, which reflects returning to “normal” levels of arrears post Covid.



#### 2.16 Other Debtors as at 30 September 2022

Debtor Type	Current	30 – 60 days	60 - 90 days	Over 90 days	Total
Sundry	246,074	119,925	69,155	34,610	<b>469,764</b>
Salisbury Water	242,276	10,975	-	-	<b>253,251</b>
Inflammable Undergrowth	-	-	-	2,636	<b>2,636</b>
Health Licensing Fees	6,258	3,592	2,269	6,029	<b>18,148</b>
Property Management	82,343	28,493	9,648	7,769	<b>128,253</b>
<b>TOTAL</b>	<b>576,951</b>	<b>162,985</b>	<b>81,072</b>	<b>51,044</b>	<b>872,052</b>

2.17 The above aged analysis represents Council's Sundry debtors as at 30 September 2022. The total Sundry debtors current balance of \$470k includes various debts, all of which are a normal part of Council's operations, and are expected to be paid in the upcoming period.

2.18 The above aged analysis also represents other amounts that are owing to Council from a variety of sources that are outstanding as at 30 September 2022. Debts outstanding greater than 90 days account for 5.85% of the total outstanding balance. Debts that are outstanding for greater than 30 days are subject to Council's debt collection procedures, which include internal follow up and ultimately legal action through Council's debt collection agency.

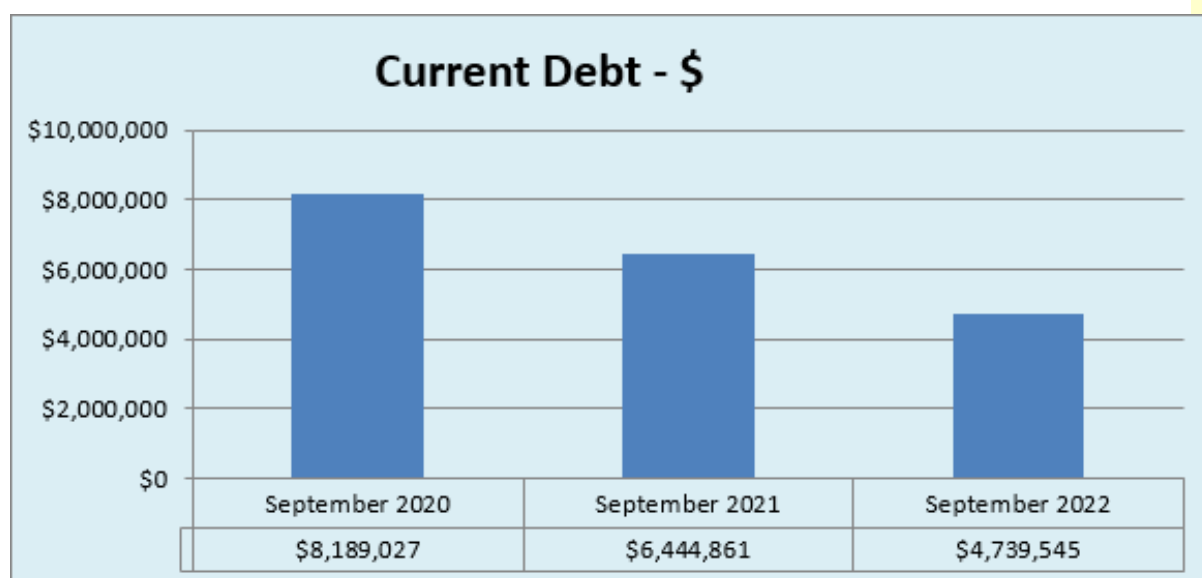
## 2.19 Loan Schedule as at 30 September 2022

<b>Debenture Loans</b>	
Principal Outstanding as at 1 July 2022	4,739,545
Loans Raised Year to Date	-
Repayments of Principal Year to Date	-
<b>Loan Principal Outstanding - Debenture Loans</b>	<b>4,739,545</b>
<b>Cash Advance Debenture Borrowings (CADs)</b>	
Total CAD's available	50,317,000
Current CAD's drawdown amount year to date	-
<b>Balance of CAD's available</b>	<b>50,317,000</b>
<b>Interest Payments (Debenture Loans and CADs)</b>	
Interest Payments - Debenture Loans	79,599
Interest Payments - CAD's	-
<b>Total Interest Payments</b>	<b>79,599</b>

2.20 The above Loan Schedule summarises the position on loans taken for Council purposes. Fixed Term Borrowings detail total movements this financial year, with payments to be made half yearly, the first payment in December 2022 and another due in June 2023. There has been no drawdown on CAD's for the 2022/23 year as at 30 September 2022.

2.21 Not included in the above loan schedule is the \$350k Debenture Loan secured for special purpose borrowings (to Salisbury Bowling Club), which is offset by a Loan Receivable.

2.22 The table below shows the level of fixed term loans and drawn down debt held by Council at the same time for the last three financial years and demonstrates a steady decrease in fixed term debt. This has resulted from Council's decision to utilise property development proceeds to offset borrowing requirements in prior years, and the shift to CADs which are drawn down as required, and the timing of delivery of the capital program.



## 2.23 Net Financial Liabilities Ratio Comparison



- 2.24 The graph above shows the net financial liabilities ratio (NFL) comparison for the 2022 and 2023 financial years as at the time of preparation of each Council finance report, with the 2022 end of financial year result updated to the audited amount. Council's endorsed range for the NFL is less than 70% as endorsed for the 2022 budget year which is represented by the green shaded area on the graph.
- 2.25 It should be noted that when the ratio is below zero, that this represents a net financial assets position, which is when the financial assets (cash, receivables and financial assets) are greater than total liabilities. Effectively this means that a negative ratio is favourable. When financial assets are less than total liabilities it results in a net financial liability position, and a positive ratio.
- 2.26 As can be seen the trend is that early in both financial years Council is in a strong net financial assets position. This reflects higher levels of cash holdings and trade receivables than levels of trade payables and debt. As the financial year progresses, cash holdings are reduced as the infrastructure program is delivered. At the end of the 2021/22 financial year Council was in a net financial liability position with a ratio of 14.2% which is in the endorsed range.
- 2.27 The budgeted ratio for 2022/23 for the net financial liabilities is 60.82%. Currently the actual ratio is a net financial asset position of 58.7%, however it is expected that over the upcoming quarters as the expanded Infrastructure program is delivered, cash holdings will be depleted and the levels of trade payables and debt will increase as drawdowns are made on the CAD facilities, resulting in the Ratio trending upwards significantly towards the budgeted figure.

**3. CONCLUSION / PROPOSAL**

- 3.1 The analysis above demonstrates that Council is currently in a sound financial position, with adequate Cash holdings and Net Financial Liabilities within the endorsed range. Reduction in cash balances and drawdowns of CAD facilities will occur as we expend the scheduled capital program. However, it should be noted that Council has appropriate levels of borrowing facilities to manage any cash shortfalls that may result.



<b>ITEM</b>	2.1.2
	<b>FINANCE AND CORPORATE SERVICES COMMITTEE</b>
<b>DATE</b>	17 October 2022
<b>HEADING</b>	Discretionary Rate Rebate Application for The Salvation Army (SA) Property Trust
<b>AUTHORS</b>	Melissa Hamilton, Team Leader Revenue, Business Excellence Kate George, Manager Financial Services, Business Excellence
<b>CITY PLAN LINKS</b>	4.2 We deliver quality outcomes that meet the needs of our community
<b>SUMMARY</b>	<p>An application has been received for Council to consider a 75% Discretionary Rate Rebate from The Salvation Army (SA) Property Trust with premises located at Caswell Circuit, Mawson Lakes SA 5095 and Caston Street, Pooraka SA 5095.</p> <p>The Salvation Army (SA) Property Trust is requesting Council consider providing a discretionary rate rebate under Section 166 (1) (f) of the <i>Local Government Act 1999</i>.</p>

## RECOMMENDATION

### That Council:

1. Approves that in relation to The Salvation Army (SA) Property Trust consideration has been given to providing a 75% rebate or any level of rebate and:
  - (a) That no rate rebate should be granted in respect of Assessment Numbers 622883 and 341328 for the premises located at Caswell Circuit Mawson Lakes SA 5095 and Caston Street Pooraka SA 5095 (respectively); and
  - (b) That the rate rebate application lodged by The Salvation Army (SA) Property Trust dated 4 August 2022 is dismissed.

## ATTACHMENTS

This document should be read in conjunction with the following attachments:

1. Rate Rebate Policy Endorsed February 2021
2. Discretionary Rate Rebate Application - The Salvation Army (SA) Property Trust 2022/23

### 1. BACKGROUND

- 1.1 Council adopted the Rate Rebate Policy in February 2021 (0847/2021) (Attachment 1) along with the adoption of Discretionary Rebates for 2021/22 and 2022/23.

- 1.2 At this time details of all mandatory and discretionary rate rebates were provided to Council. In 2022/23 Council has provided rebates of \$1,330,960 with \$1,305,115 being mandatory and \$25,845 being discretionary for the following entities:

<b>Discretionary Rebates of Rates S166(1)(g)</b>			
<b>Facilities &amp; Service for Young Children/Youth</b>	<b>Address</b>	<b>Rebate %</b>	<b>Value of Rebates 2022/23</b>
Salisbury Lutheran Church Kindergarten Inc	6-10 Waterloo Corner Road, Salisbury SA 5108	100%	1,777.40
Salisbury Occasional Child Care Centre Inc	25-27 Ann Street, Salisbury SA 5108	100%	2,675.30
St Francis Community Child Care Inc	306 Waterloo Corner Road, Paralowie SA 5108	100%	2,418.75
Guides Association SA Inc	5 Guerin Lane, Salisbury SA 5108	100%	1,410.95
Scouts SA	18 Canna Road, Ingle Farm SA 5098	100%	1,100.20
Scouts SA	7 Kalimna Crescent, Paralowie SA 5108	100%	1,099.80
Scouts SA	20 Jackson Street, Parafield Gardens SA 5107	100%	1,099.80
Guides Association SA Inc	21 Melville Road, Salisbury East SA 5109	100%	1,154.40
Mawson Lakes Park Way Child Care Centre Inc Mawson Lakes Garden Terrace Child Care Centre	12-28 Garden Terrace, Mawson Lakes SA 5095	100%	3,388.50
<b>TOTAL</b>			<b>\$16,125.10</b>

Discretionary Rebates of Rates S166(1)				
	Address	Rationale	Rebate %	Value of Rebates 2022/23
Meals on Wheels SA Inc.	13 Brown Terrace, Salisbury SA 5108	Provides a benefit or service to the Local Community	25% (+75% mandatory rebate)	274.75
John Street Salisbury Pty Ltd (Northern Volunteering SA Inc.)	39 John Street, Salisbury SA 5108	Provides a benefit or service to the Local Community	100%	1,095.75
SA Water (St Kilda Tram Museum Depot)	300-360 St Kilda Road, St Kilda SA 5110	Preservation of buildings or places of historic significance	100%	1,465.90
Military Vehicle Preservation Society of SA Inc. (National Military Vehicle Museum)	10-20 Sturton Road, Edinburgh SA 5111	Preservation of buildings or places of historic significance	100%	1,282.65
Australian Migrant Resource Centre	28 Mary Street, Salisbury SA 5108	Provides a benefit or service to the Local Community	75%	3,374.85
Marra Murranga Kumangka Inc. (Marra dreaming)	22-24 Commercial Road, Salisbury SA 5108	Provides a benefit or service to the Local Community	75%	2,226.40
<b>Total</b>				<b>\$9,720.30</b>

1.3 A Council may grant a Discretionary Rate Rebate for various reasons under Section 166 (1) under the Local Government Act 1999 (the Act) and in this application received The Salvation Army (SA) Property Trust have requested the discretionary rate rebate be provided based on:

- (j) *where the land is being used by an organization which, in the opinion of the Council, provides a benefit or service to the local community;*

In considering such applications Council needs to take into account Section 166 (1a) of the Act, being:

- (a) *the nature and extent of Council services provided in respect of land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and*
- (b) *the community need that is being met by activities carried out on the land for which the rebate is sought; and*
- (c) *the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons,*

*and may take into account other matters considered relevant*

## 2. CONSULTATION / COMMUNICATION

2.1 N/A

## 3. REPORT

- 3.1 A discretionary rebate application has been received from The Salvation Army (SA) Property Trust for premises they own at Caswell Circuit Mawson Lakes SA 5095 and Caston Street Pooraka SA 5095. They are requesting a 75% discretionary rate rebate for both rates assessments which are currently utilized as residences for ministers of religion who work in chaplaincy and head office administration roles as noted in the Application Letter which accompanied the Application.
- 3.2 The Salvation Army is an international Christian movement that provides services to people in need across the community. The application letter accompanying the application advised that they own properties that are predominantly used for religious worship and charitable purposes.
- 3.3 The Salvation Army (SA) Property Trust own a number of properties within Council with some properties currently receiving a mandatory 75% rebate under Section 161(c) (iii) of the Act. These properties are related to the provision of supported accommodation. A further 2 properties situated at Office 3 and Office 4/120-124 Maxwell Road, Ingle Farm are receiving a 75% rebate under this section of the Act due to the offices being utilized to provide services that support accommodation for homeless youth, youth under guardianship orders and community children programs together with emergency relief and financial assistance.
- 3.4 Two additional properties owned by The Salvation Army (SA) Property Trust are receiving a 100% rebate under Section 162 of the *Local Government Act 1999* as the properties are containing a church or other building used for public worship or solely for religious purposes.
- 3.5 Properties situated at Shop 2/120-124 Maxwell Road, Ingle Farm and 27-31 John Street, Salisbury are utilized as Opportunity Shops and do not receive a rebate as the premises engage in trade or commerce (Section 161(4)(b) of the Act).
- 3.6 The annual rates for the 2022/23 financial year for Caswell Circuit Mawson Lakes SA 5095 are \$1,942.35 and Caston Street Pooraka SA 5095 are \$2,235.55.
- 3.7 Council do not currently provide a rebate of rates to any other residential property within our area that is utilized for the purpose of housing religious practitioners.
- 3.8 Council currently rate 2 other assessments with a Land Use classification of 1750 - 'Religious quarters – monasteries, etc. These properties are the Catholic Church Endowment Society Inc at Fenden Road Salisbury SA 5108 and Khmer Buddhist Association of SA Inc at Monks Quarters, Salisbury Highway Parafield Gardens SA 5107.
- 3.9 The Salvation Army (SA) Property Trust has applied for a discretionary rate rebate under Section 166 (1) (j) of the Act:
  - (j) *where the land is being used by an organization which, in the opinion of the Council, provides a benefit or service to the local community.*

3.10 Further in considering such applications Council needs to take into account S166 (1a), being:

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

3.11 In considering S166(1a) of the Act, the following information may be considered and taken into account, as detailed below, with response in the right hand column:

<b>Matters for Consideration (S166(1a))</b>	<b>Relevant information</b>
<i>(a) the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its areas;</i>	<p>Council do not currently provide a rebate of rates to any other residential property within our area that is utilized for the purpose of housing religious practitioners. Council currently rate 2 other assessments with a Land Use classification of 1750 - 'Religious quarters – monasteries, etc. These properties are the Catholic Church Endowment Society Inc at Fenden Road Salisbury SA 5108 and Khmer Buddhist Association of SA Inc at Monks Quarters, Salisbury Highway Parafield Gardens SA 5107.</p> <p>Providing accommodation to staff of organisations providing service to the community or working in administration is removed from the actual provision of services, noting that Administration / Office space of community service organisations is not provided a rebate.</p> <p>As a general principle accommodation has a private nature or private benefit separate to the operations of an organisation.</p>
<i>(b) The community need that is being met by activities carried out on the land for which the rebate is sought;</i>	<p>Whilst there is no question of the contribution of the Salvation Army to the community, the activities that are carried out on the land in question are not of community support in nature, as the properties are utilized for the primary reason of residency.</p>
<i>(c) The extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons</i>	<p>The properties do not provide any assistance or relief to disadvantaged persons.</p>

3.12 The Rate Rebate Policy adopted by Council in February 2021 (Resolution 0847/2021) details in paragraph 3.1.1 other matters that Council may wish to consider and take into account, as detailed below, with response in the right hand column:

<b>Matters for Consideration</b>	<b>Relevant information</b>
(i) why there is a need for financial assistance through a rebate;	There were no financial records provided to understand the financial position of the The Salvation Army (SA) Property Trust.  No evidence has been provided to substantiate the need for financial assistance.
(ii) the level of rebate (percentage and dollar amount) being sought and why it is appropriate	The application is for a 75% rate rebate, which based on 2022/23 rates means that should the rebate be approved the aggregate annual general rates will be reduced from \$4,177.90 to an amount of \$1,044.50, being a rebate of \$3,133.40.
(iii) the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies	In reference to the 2021 Annual Report, the aggregate Annual Financial Statements disclose an amount of \$401,669,000 received in Government Grants for the 2020/21 financial year.
(iv) whether the applicant has made/intends to make applications to another Council	This information was not disclosed in the application.
(v) whether, and if so to what extent, the applicant is or will be providing a service within the Council area	The Salvation Army (SA) is a not for profit entity that provides community-based services across not only the City of Salisbury but internationally. Currently, they provide supported accommodation within our area. However these services are not provided from the properties subject of the application.
(vi) whether the applicant is a public sector body, a private not for profit body or a private for profit body	The Salvation Army (SA) Property Trust is a not for profit organization, with surpluses made directed back into social programs across Australia and there is no guarantee that should rebates be provided that they will be reinvested in the Salisbury Community.
(vii) whether there are any relevant historical considerations that may be relevant for all or any of the current Council term	When compiling the relevant information for this report, no historical considerations were found. Should rebates be provided it will set a precedent for other applications of a similar nature.

Matters for consideration	Relevant Information
(viii) the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy	The Salvation Army (SA) Property Trust is seeking a discretionary rate rebate, which should Council decide to grant it, can be provided up to June 2023 as per the Rate Rebate Policy, at which time Council will consider all discretionary rebates when a further report is provided to Council requesting they undertake a review of the current Rate Rebate Policy and also Discretionary Rate Rebates.
(ix) consideration of the full financial consequences of the rebate for the Council	<p>The application is for a 75% rate rebate, which based on 2022/23 rates means that should the rebate be approved the aggregate annual general rates will be reduced from \$4,177.90 to an amount of \$1,044.50, being a rebate of \$3,133.40.</p> <p>However should Council grant this rebate it would become a precedent for any other assessments with a Land Use classification of 1750 'Religious Quarters - monasteries'. Council has not granted discretionary rebates to any other religious organization for the purpose of housing religious practitioners.</p>
(x) the time the application is received	The application was received in timeframes required under the Rate Rebate Policy.
(xi) the availability of any community grant to the person or body making the application	The Salvation Army (SA) Property Trust may be eligible for a community grant under the current guidelines.
(xii) whether the applicant is in receipt of a community grant	This information that was to be included with the application was not provided
(xiii) any other matters, and policies of the Council, which the Council considers relevant	Refer to paragraph 3.11 in regards to Section 166(1a) considerations.

3.13 Council is asked to be mindful that when granting any discretionary rebate that each rebate granted shifts the rate burden to other ratepayers, and in this case would set a precedent for other religious quarters within the district. Also, as the residents of the accommodation also work in administration capacity and administration / office space of community service organisations are not provided rebates it would be inappropriate to do so for the accommodation of associated staff.

**4. CONCLUSION / PROPOSAL**

- 4.1 In considering this matter a key consideration is the need for financial sustainability and protection of Council's rate base with the philosophy that all properties should contribute to the cost of services provided by Council. While noting that the overall work undertaken by The Salvation Army (SA) Property Trust is beneficial to various sectors across our community, Council is asked to be mindful of the impacts of providing a discretionary rate rebate. These properties in question are used for residential purposes of ministers and administration employees of the Trust who provide services from other premises that do attract a mandatory rebate. It is also difficult to determine the extent that the services provided by the residents of these properties are specific to residents of the City of Salisbury.
- 4.2 A considered approach in assessing discretionary rebates is encouraged as rebates are funded by the remainder of our ratepayers. Consideration of the benefit provided to the community as a whole is central.
- 4.3 For these reasons the recommendation is to not grant a 75% rate rebate or any rebate at any level, and that the application be dismissed.





## RATE REBATE POLICY

<b>Policy Type:</b>	<b>Policy</b>		
<b>Approved By:</b>	<b>Council</b>	<b>Decision No:</b>	<b>1566, 2015/0386, 2017/1872, 0103/2019</b>
<b>Approval Date:</b>	<b>22/02/2021</b>	<b>Last Reapproval Date:</b>	<b>22 February 2021</b>
<b>Review Date:</b>	<b>February 2023</b>	<b>Internal Reference No.:</b>	<b>2.2.1 – 22/02/2021</b>
<b>Department:</b>	<b>Business Excellence</b>	<b>Division:</b>	<b>Financial Services</b>
<b>Function:</b>	<b>7 - Financial Management</b>	<b>Responsible Officer:</b>	<b>Manager, Financial Services</b>

### A – Preamble

1. The *Local Government Act 1999* (“the Act”) provides for Mandatory and Discretionary rebates of rates. The City of Salisbury will act in accordance with the Act in providing Mandatory Rebates. In relation to Discretionary Rebates, this policy will be applied to determine whether a rate rebate will be provided.

### B – Scope

1. This Policy applies to all rateable land in the council area.

### C – Policy Purpose/Objectives

1. Council has adopted a Rate Rebate Policy to assist it in its decision making functions relative to the operation of the rate rebate provisions contained within Chapter 10, Division 5 (Sections 159 to 166) of the Act.
2. This Policy provides guidance to the community, Council and Staff as to the grounds upon which a person or body is, or may be, entitled to receive a rebate of rates and the matters Council will take into account in determining an application for a rate rebate.
3. In accordance with the rebate of rates 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.

**D – Definitions**

Definitions as per the *Local Government Act 1999*

**E – Policy Statement****1. Local Government Act 1999**

- 1.1. 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. Mandatory Rebates**

- 2.1. The Act stipulates that Council must grant a rebate of rates and the percentage of that rebate for specified land uses. These are set out below.

**2.2. Mandatory 100% Rebate of Rates:****2.2.1. *S160—Rebate of rates – health services***

*The rates on land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australian Health Commission Act 1976 will be rebated at 100 per cent.*

**2.2.2. *S162 – Rebate of rates – religious purposes***

*The rates on land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes, will be rebated at 100 per cent.*

**2.2.3. *S163 – Rebate of rates – public cemeteries***

*The rates on land being used for the purposes of a public cemetery will be rebated at 100 per cent.*

**2.2.4. *S164 – Rebate of rates – Royal Zoological Society of SA***

*The rates on 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 will be rebated at 100 per cent.*

**2.3. Mandatory 75% Rebate of Rates:****2.3.1. *S161—Rebate of rates – community services***

- (1) *The rates on land being predominantly used for service delivery or administration (or both) by a community service organisation will be rebated at 75 per cent (or, at the discretion of the council, at a higher rate)\**

...

- (3) *For the purposes of this section, a community services organisation is a body that—*

- (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.

(4) For the purposes of subsection (3)—

(c) any of the following are community services:

- (i) the provision of emergency accommodation;
- (ii) the provision of food or clothing for disadvantaged persons;
- (iii) the provision of supported accommodation;
- (iv) the provision of essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- (v) the provision of legal services for disadvantaged persons;
- (vi) the provision of drug or alcohol rehabilitation services;
- (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;

- (d) Disadvantaged persons are persons who are disadvantaged by reasons of poverty, illness, frailty, or mental, intellectual or physical disability

**It is necessary for a community service organisation to satisfy all of the criteria contained in the Act to be entitled to the mandatory 75% rebate.**

\* subject to submission of a discretionary rate rebate application

#### 2.3.2. *S165—Rebate of rates – educational purposes*

(1) The rate on land –

- (a) occupied by a government school under a lease or licence and being used for educational purposes; or
- (b) occupied by a non-government school registered under the Education and Early Childhood Services (Registration and Standards) Act 2011 and being used for educational purposes,

*Will be rebated at 75 per cent (or, at the discretion of council, at a higher rate)*

- (2) The rates on 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 will be rebated at 75 per cent (or, at the discretion of the council, at a higher rate).

- 2.4. 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 at Clause 3.1 of this Policy.

- 2.5. 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 Clause 4.1 of this Policy and the Council will provide written notice to the applicant of its determination of that application.
- 2.6. Where 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, Council will grant the rebate of its own initiative. Where Council is not so satisfied it will require the person or body to apply for the rebate in accordance with Clause 4.1 of this Policy.
- 2.7. The Council delegate the determination of entitlement to mandatory rebates to the CEO.

3. **Discretionary Rebate of Rates:**

- 3.1. The Act gives Council the power to grant discretionary rebates for a broad range of purposes and the percentage of that rebate.

3.1.1. ***S166—Discretionary rebate of rates***

- (1) *A council may grant a rebate of rates or service charges in any of the following cases (not being cases that fall within a preceding provision of this Division):*
  - (a) *where the rebate is desirable for the purpose of securing the proper development of the area (or a part of the area);*
  - (b) *where the rebate is desirable for the purpose of assisting or supporting a business in its area;*
  - (c) *where the rebate will conduce 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 1997 (Cwlth) 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;*

- (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 by a ratepayer due to—*
- (i) a redistribution of the rates burden within the community arising from a change to the basis or structure of the council's rates; or*
- (ii) a change to the basis on which land is valued for the purpose of rating, rapid changes in valuations, or anomalies in valuations;*
- (1a) A council must, in deciding whether to grant a rebate of rates or charges under subsection (1)(d), (e), (f), (g), (h), (i) or (j), take into account—*
  - (a) the nature and extent of council services provided in respect of the land for which the rebate is sought in comparison to similar services provided elsewhere in its area; and*
  - (b) the community need that is being met by activities carried out on the land for which the rebate is sought; and*
  - (c) the extent to which activities carried out on the land for which the rebate is sought provides assistance or relief to disadvantaged persons, and*  
*may take into account other matters considered relevant by the council.*

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

- (i) why there is a need for financial assistance through a rebate;
- (ii) the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- (iii) the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- (iv) whether the applicant has made/intends to make application to another Council(s);
- (v) whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- (vi) whether the applicant is a public sector body, a private not for profit body or a private for profit body;
- (vii) whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- (viii) the desirability of granting a rebate for more than one year in those circumstances identified at Clause 4.2 of this policy;
- (ix) consideration of the full financial consequences of the rebate for the Council;
- (x) the time the application is received;
- (xi) the availability of any community grant to the person or body making the application;



- (xii) whether the applicant is in receipt of a community grant; and
  - (xiii) any other matters, and policies of the Council, which the Council considers relevant.
- 3.2. The Council has an absolute discretion –
  - 3.2.1. to grant a rebate of rates or service charges in the above cases; and
  - 3.2.2. to determine the amount of any such rebate, to a maximum of 100% of the relevant rate or service charges
- 3.3. Discretionary rebates granted under this policy will be reviewed at the time of reviewing the policy (Section E, Clause 6.1), so consequently are granted for a maximum of two years.
- 3.4. Persons who, or bodies which, seek a discretionary rebate will be required to submit an application form to Council and provide to Council such information as stipulated on the application form and any other information that Council may reasonably require. Further information about the application process can be found in section 4.
- 3.5. As a matter of policy Council will provide a 100% discretionary rebate on:
  - 3.5.1. Not for profit Kindergartens/Child care Centres
  - 3.5.2. Guides and Scouts Groups
 and Council delegate the determination of the application of this discretionary rebate to the CEO.
- 3.6. Council have determined that discretionary rebates under S166 will not be granted for:
  - 3.6.1. Provision of support services or direct financial support of low income families
  - 3.6.2. Private residential properties
  - 3.6.3. Private and not for profit residential aged care facilities.
- 4. **Rebate Applications**
  - 4.1. Persons or bodies who seek a rebate of rates (and/or service charges) must make written application. Forms are available online [http://www.salisbury.sa.gov.au/Services/Rates/Rate\\_Rebate\\_Policy\\_and\\_Application\\_Form](http://www.salisbury.sa.gov.au/Services/Rates/Rate_Rebate_Policy_and_Application_Form) or can be obtained from Council Offices located at Church Street Salisbury, or by contacting the Customer Centre 8406 8222.
  - 4.2. All persons who, or bodies which, wish to apply to the Council for a rebate of rates must do so on or before 31 August in the year of application. However, applicants which satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time.
  - 4.3. There are penalties for making false statements and for failing to advise Council of changes in circumstances which would remove the entitlement to a rebate. Relevant sections of the legislation are:

4.3.1. ***S159—Preliminary***

...

(2) *A person or body must not –*(a) *Make a false or misleading statement or representation in an application to be made (or purporting to be made) under this Division; or*(b) *Provide false or misleading information or evidence in support of an application made (or purporting to be made) under this Division**Maximum penalty: \$5,000*4.3.2. ***S159—Preliminary***

...

(7) *If a person or body has the benefit of a rebate of rates under this Division 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 informed) the entitlement to a rebate ceases.*(8) *If a person or body fails to comply with subsection (7), the person or body is guilty of an offence.**Maximum penalty: \$5,000*

4.4. Council may determine that rebates no longer apply, and can recover rates as follows:

4.4.1. ***S159—Preliminary***

...

(10) *A council may, for proper cause, determine that an entitlement to a rebate of rates in pursuance of this Division no longer applies*(11) *If 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.*

4.5. Council will, in writing, advise an applicant for a rebate of its determination of that application within sixty days of receiving the application or of receiving all information requested by Council. The advice will state:

4.5.1. if the application has been granted, the amount of the rebate; or

4.5.2. if the application has not been granted, the reasons why.

4.6. A person or body that is aggrieved by a determination of Council in respect of an application for a rate rebate may seek a review of that determination by written application to the Council within three months of the making of the determination (in accordance with Council's Internal Review of Decisions procedure).

5. **Community Grants**

- 5.1. 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 Grants Policy.

**6. Policy Review & Availability**

- 6.1. Council will review this policy in the twelve months following an election, and every two years thereafter.
- 6.2. This Policy is available for inspection at Council offices and persons may obtain a copy of this Policy without charge.

**F – 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 (sections 161- 165) to the Chief Executive Officer.
2. All discretionary rebates shall be determined by the Council with the exception of those categories identified in clause 3.5 and 3.6

**G – Legislation**

The Local Government Act 1999

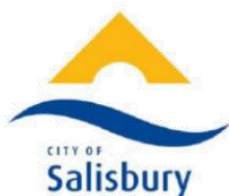
**H – Associated Policies**

Council's Internal Review of Council Decisions Policy

**Document Control**

<b>Document ID</b>	<b>Rate Rebate Policy</b>
<b>Prepared by</b>	<b>Coordinator Revenue, Financial Services</b>
<b>Release</b>	<b>4.00</b>
<b>Document Status</b>	<b>Endorsed</b>
<b>Date Printed</b>	<b>19/03/2021</b>





## Application Form – Rate Rebate

### Details of Applicant

Name ... The Salvation Army (SA) Property Trust .....

Address ... 95-99 Railway Road BLACKBURN VIC 3130 .....

Telephone... 0418 850 555 .....

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

Name ... Alison Archer .....

Address ... 265 Chalmers Street REDFERN NSW 2016 .....

Telephone... 0418 850 555 .....

### Details of Land

Council Assessment Number... 622883 / 341328 .....

Valuer General Number... ..

Certificate of Title Reference... Lot 178 D 75138 / Lot 490 D 35530 Sec S97 .....

Address... Caswell Cct MAWSON LAKES SA 5095 .....

... Caston St POORAKA SA 5095 .....

Owner of Land (if not you) ... ..

Note: if the application for a rate rebate is for multiple properties, each assessment must be separately identified (a separate listing can be attached if necessary).

Please note: A person or body who makes a false or misleading statement or representation in an application or provides false or misleading information or evidence in support of an application for rebate is guilty of an offence under Section 159(2) of the Local Government Act, 1999. **Maximum penalty: \$5,000**

## Categories of Rebate

Please tick the category of rebate under which you are seeking a rebate, Section numbers quoted refer to the Local Government Act, 1999.

### 3.1 Mandatory 100%

- ☐ 3.1.1 **Health Services** – Land being predominant used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976; (Section 160)
- ☐ 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; (Section 162)
- ☐ 3.1.3 **Public Cemeteries** – Land being used for the purposes of a public cemetery; (Section 163)
- ☐ 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. (Section 164)

### Mandatory 75% - Section 161

- ☐ 3.1.5 **Community Services** – Land being predominantly used for service delivery and administration by a community services organisation.

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

- ☐ (a) Is incorporated on a not for profit basis for the benefit of the public; **AND**
- ☐ (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 from the property specified in this application If these services apply only to part of your property, please supply additional details. You must answer these below questions in respect of your application.

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

- ☐ Supported accommodation ( 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) ;
- ☐ Essential services, or employment support, for persons with mental health disabilities, or with intellectual or physical disabilities;
- ☐ Legal services for disadvantaged persons;
- ☐ Drug or alcohol rehabilitation services;
- ☐ Research into, or community education about, diseases or illnesses, or palliative care to persons who suffer from diseases or illnesses.
- ☐ Disadvantaged persons are persons who are disadvantaged by reasons of poverty, illness, frailty, or mental, intellectual or physical disability.
- ☐ **Community Housing Association Properties - 75% Rebate**  
supported accommodation (i.e. accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life)  
Community Housing Association providers are required to be registered and listed on the List of Community Housing providers maintained by the Government of South Australia.

### **Mandatory 75% (cont) – Section 165**

**Educational Purposes** Which of the following criteria apply –

- ☐ Land occupied by a government school under a lease or licence and being used for educational purposes; or
- ☐ Land occupied by a non-government school registered under Part 5 of the Education Act 1972 and being used for educational purposes; or
- ☐ Land being used by a University or University College to provide accommodation and other forms of support for students on a not for profit basis.

### **3.2 Discretionary rebates – Section 166 (1)**

The Council may in its discretion grant a rebate of rates or service charges in any of the following cases (section 166). Please indicate which of the following is applicable to your application –

- ☐ The rebate is desirable for the purpose of securing the proper development of the area (or a part of the area) ;
- ☐ The rebate is desirable for the purpose of assisting or supporting a business in its area;
- ☐ The rebate will be conducive to the preservation of buildings or places of historic significance;

- ☐ The land is being used for educational purposes;
- ☐ The land is being used for agricultural, horticultural or floricultural exhibitions;
- ☐ The land is being used for a hospital or health centre;
- ☐ The land is being used to provide facilities or services for children or young persons;
- ☐ The land is being used to provide accommodation for the aged or disabled;
- ☐ The land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- ☒ The land is being used by an organisation which provides a benefit or service to the local community;
- ☐ The rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment ;
- ☐ The rebate is appropriate to provide relief against what would otherwise amount to a substantial change in rates payable by a rate payer due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

#### 4. Amount of Rebate

If you are seeking a mandatory rebate under Clause 3.1 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 –

.....

If you are applying for a discretionary rebate under Clause 3.2 of this Application, please specify the rebate amount you are applying for.

**General residential rates for FY 2022/2023**

.....

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.

.....  
 .....  
 .....  
 .....  
 .....

## 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 3.1.5 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 August 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 **4th** day of **August** 2022

Signed... *A Archer* .....

Enquiries to: Rating Services, Tel: (08) 8406 8273 or email: [city@salisbury.sa.gov.au](mailto:city@salisbury.sa.gov.au) with a subject line including Rate Rebate Application:

Completed form to be returned to:

City of Salisbury

PO Box 8, Salisbury SA 5108 or 34 Church Street, Salisbury SA 5108



**Territorial Headquarters**

(BLACKBURN)

95-99 Railway Road, Blackburn, Victoria, 3230  
PO Box 479, Blackburn, Victoria, 3130

P: (03) 8878 4500

4 August 2022

**To: City of Salisbury Council**

**Re: RATE REBATE APPLICATION – [REDACTED] Caswell Cct Mawson Lakes & [REDACTED] Caston St Pooraka**

The Salvation Army is a religious and charitable organisation that owns properties that are predominantly used for religious worship and charitable purposes.

The Salvation Army (SA) Property Trust would like to request consideration of a discretionary rate rebate for the subject properties which are used as a residences for ministers of religion who work in chaplaincy & head office administration roles.

Should you require any further information, please do not hesitate to contact the undersigned.

Your consideration is appreciated.

Kind Regards,

A handwritten signature in blue ink, appearing to read "Alison Archer".

**Alison Archer**

Team Leader Sales & Leasing Admin

**Property Group**

**The Salvation Army Australia Territory**

[salvationarmy.org.au](http://salvationarmy.org.au)

**Email:** [alison.archer@salvationarmy.org.au](mailto:alison.archer@salvationarmy.org.au)

**Address:** 265 Chalmers St Redfern, NSW 2016

**Mail:** A435 Sydney South NSW 1235

**Mobile:** 0418 850 555

Founder **William Booth**

General **Brian Peddle**

*Wherever there is hardship or injustice, Salvos will live, love and fight  
alongside others to transform Australia one life at a time with the love of Jesus*

[salvationarmy.org.au](http://salvationarmy.org.au)