Government of South Australia

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G-13

Community Contribution Scheme (Andamooka and Iron Knob)

(Subject to the provisions of the OCA's Community Funding Policy)

DOCUMENT CONTROL

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REVISION RECORD

Date	Version	Revision description
14 June 2012	2	Structure of Community Contribution Scheme (Andamooka and Iron Knob) Policy approved.
10 May 2012	1	Policy reviewed and adoptions incorporated.
27 Feb 2012	1	Community Contribution Scheme (Andamooka and Iron Knob) approved for consultation.

1. ADOPTION

This Policy was approved by the Outback Communities Authority ("the OCA") on 10 May 2012 subject to ratification of the relevant Community Affairs Resourcing and Management Agreements.

2. TITLE

Community Contribution Scheme (Andamooka and Iron Knob).

3. POLICY STATEMENT

The OCA will support the orderly operations of outback community based associations through the annual Community Affairs Resourcing and Management (CARM) Agreement negotiated with a community based association responsible for coordinating local services.

The CARM Agreement will clarify the OCA's investment and community contribution for specific local services.

The community contribution can be fully, or in part, made through the application of a Community Contribution Scheme (CCS) pursuant to Section 21 of the *Outback Communities (Administration and Management) Act 2009*.

3. PURPOSE

The intent of this policy is to outline how the Community Contribution Scheme (CCS) Andamooka and Iron Knob will be applied.

4. SCOPE

The *Outback Communities (Administration and Management) Act 2009* (the 'Act') requires several elements of the framework to be determined prior to introducing a Community Contribution Scheme, including:

- Establishing the purpose
- Identifying the boundary
- Selecting the basis for calculating the contributions
- Setting the time period
- Determining whether aggregation of contiguous properties will occur
- Adopting a Concessions Policy
- Delegations

This policy applies **only** to the communities of Andamooka and Iron Knob.

The purpose of the CCS will be derived from the relevant Community Affairs Resourcing and Management Agreements.

The area for the CCS will be:

Andamooka:

- the government township of Andamooka.
- portion of Section 1500 Out of Hundreds (Andamooka) covering licences OL022710, OL018878, OL018887, OL0018888, OL0018889, OL0018890, OL018891, OL018909, OL018910, OL018923, OL0018992 (known as White Dam).

Iron Knob:

- the government township of Iron Knob.

The time period for the CCS will be a single financial year.

For further information on the elements of the CCS, refer to Schedule 1 of the Policy, Community Contribution Scheme (Andamooka and Iron Knob) – Rationale and Intent.

5. POLICY DETAILS

Section 21 of the Act provides that the OCA may raise community contributions for activities that are of particular benefit to an outback community or visitors to the area.

The Act provides that a community contribution must be based on a fixed charge approved by the Minister. Differential fixed charges may apply for a community contribution. Differential fixed charges must be approved by the Minister and may vary according to:

- The use of the land;
- The locality of the land;
- The locality of the land and its use; or
- On any other factor, but not one based on the value of the land.

For the purpose of calculating community contributions, the Property Unit system is established under this policy in order to impose an efficient system of collecting the contribution that is equitable, takes account of ability to pay and is simple to apply. (Refer to Appendix 2.)

The monetary amount that will be attributed to each Property Unit for a community contribution (the fixed component) will be calculated by estimating the total annual cost of establishing, operating, maintaining, improving, and replacing an activity and dividing that total cost by the number of Property Units in the outback community receiving the benefit of the activity. (Refer to point 5.4.)

The catalyst for a community contribution is a Community Affairs Resourcing and Management Agreement.

5.1 Community Affairs Resourcing and Management Agreements

A community contribution cannot be imposed unless there is a Community Affairs Resourcing and Management (CARM) Agreement in force, which has been the subject of community consultation in accordance with the OCA's 'Community Engagement – Our Commitment' Policy.

The OCA is required to efficiently and effectively utilise available resources for the benefit of the public. The CARM Agreements for Andamooka and Iron Knob will clarify the OCA's financial commitment to specific services and ensure that there are accountable and transparent processes for the disbursement of resources and funding arrangements.

The OCA has negotiated with the Andamooka and Iron Knob communities for the cost sharing arrangements for the management of specific services based on the approved community plan, financial plan and budget prepared in consultation with the whole community to which it relates and in accordance with the OCA's 'Community Engagement – Our Commitment' policy.

Draft CARM Agreements for Andamooka and Iron Knob will be developed by the OCA under the 'Community Affairs Resourcing and Management Agreements' Policy. The CARM Agreements will clearly outline the level of the OCA's financial commitment to the services being provided in each community.

5.2 Implementation of a Community Contribution Scheme

In implementing the CCS, the OCA is satisfied that the community based associations have conducted community consultation in accordance with the OCA's 'Community Engagement – Our Commitment' Policy and 'Community Affairs Resourcing and Management Agreements' Policy.

The OCA will determine the level of the amount to be attributed to the Property Units, the fixed component of the CCS, and provide written advice to property owners and occupiers liable to pay the community contribution.

Following consultation on this amount, the OCA will then provide a report to the Minister for State/Local Government Relations seeking approval to implement the CCS in that particular community.

5.3 Identifying Properties Subject to the Community Contribution

The Land Services Group of the Department of Planning, Transport and Infrastructure (DPTI) maintains the real property database for South Australia and every parcel of land in the state is recorded in the database. This database provides the OCA with the capacity to create and maintain an assessment record for all outback properties.

The maintenance of an accurate assessment record for each outback property is a key element of an equitable system of collection and the creation and maintenance of a good working relationship with the Land Services Group will be essential to effectively manage the assessment records.

5.4 Calculating the Community Contribution

A community contribution will apply to properties within the boundaries of the Townships of Andamooka and Iron Knob plus White Dam (see point 4). (Refer to

Appendix 3 - Section 147 for properties that are not subject to the community contribution). The community contribution may only recover the full cost of the activities and services identified in the CARM Agreement as being funded by the community contribution. All of the costs and revenue associated with the provision of the service or activity have been carefully costed, including any grants or subsidies that may be provided to partially offset the costs.

Mandatory and discretionary rebates will be applied to the land (refer to Appendix 3 Sections 159 to 169). The OCA will develop a Concessions Policy including provisions for hardship cases (refer to Appendix 3 Section 182).

Calculations of the contribution will take account the likely impact of potential remission or postponement of the contribution so that the total raised is sufficient for the purpose.

Calculating a Community Contribution
The fixed component of a community contribution will be derived from:

$$FC = \frac{\text{Total to be raised for the service or activity for the relevant financial year}}{\text{Total property units in the area covered by the activity}}$$

The amount of a community contribution will be calculated as follows:

$$CC = \text{number of Property Units for the property} \times FC$$

Gazettal of the Community Contribution
A notice will be published in the South Australian Government Gazette and the local newspaper within 21 days of Ministerial approval.

Serving the Community Contribution Notice
A notice must be provided as soon as possible after the community contribution is declared and will;

- Allow for the payment in quarterly instalments;
- Be issued at least 30, but not more than 60, days before the due date of the instalment; and
- Specify:
    - the purpose(s) for which the community contribution is declared;
    - the basis on which the community contribution is calculated;
    - the period the community contribution will be charged over;
    - the differentiating factor that has been applied to calculate the community contribution - the Property Units Code ;
    - the amount of the quarterly payment and the due date.

5.5 Collecting the Contribution

The OCA will maintain an efficient billing and debtors register associated with the property database to ensure the effective collection of community contributions. This register will be supplemented with appropriate systems of internal controls that will ensure:

- All relevant properties are included in the property database and the billing process;
- The correct calculation of property units;
- Identification and matching of payments received – whether directly or through a third party;
- Reconciliation of amounts received with the correct billing details;
- Prompt follow-up action of overdue amounts; and
- Prompt investment of funds;
- Return any unused portion of the fund in the same proportion as the community contribution was collected.

5.6 Rights of Contributors

Where there is disagreement about the allocation of property units for the calculation of the community contribution, an application for review can be lodged with the OCA under the *Internal Review of OCA Decisions* Policy. Please note that any application to review the amount does not suspend the OCA's right to collect the community contribution. Refer to Appendix 3 – Section 186.

Application may be made for rebates for certain land uses. Each application will be assessed on its individual merits by the Authority and a policy will be developed. Refer to Appendix 3 – Sections 159 and 166.

The OCA will develop a Concession Policy to allow postponement or writing off of community contributions in cases of financial hardship (Refer to Appendix 3 - Section 182.)

6. RELEVANT POLICIES

This document is to be read in conjunction with the following OCA Policies:

- Community Affairs Resourcing and Management Agreements.
- Community Engagement – Our Commitment.
- Internal Review of OCA Decisions.
- Concession Policy (to be developed).

7. AVAILABILITY OF THE POLICY

Members of the public may inspect a copy of the policy, without charge, at the offices of the OCA during office hours, and may obtain a copy for a fee fixed by the OCA. The policy is also available from the OCA's website: www.oca.sa.gov.au.

8. REVIEW OF THE POLICY

This policy and all OCA policies will be reviewed on an annual basis.

The next scheduled review is due to occur in April 2013.

9. OCA CONTACT PERSON

Mr M Sutton, General Manager. Telephone (08) 8648 5970.

Schedule 1 – Community Contribution Scheme (Andamooka and Iron Knob) – Rationale and Intent

Element	Intent	Rationale
Purpose	The purpose of the Community Contribution Scheme (Andamooka and Iron Knob) will reflect the relevant Community Affairs Resource and Management (CARM) Agreement. At the time of declaring the Community Contribution, the OCA will adopt a summarised wording that encapsulates the purpose in CARM Agreements for Andamooka and Iron Knob	The CARM Agreements will provide the purpose of the Community Contribution Scheme (Andamooka and Iron Knob) in detail and for practical reasons a summarised version will be included in the community contribution notices (invoices)
Boundary	The area for the Community Contribution Scheme (Andamooka and Iron Knob) will be: Andamooka: • the government township of Andamooka • portion of Section 1500 Out of Hundreds (Andamooka) covering licences OL022710, OL018878, OL018887, OL0018888, OL0018889, OL0018890, OL018891, OL018909, OL018910, OL018923, OL0018992 (known as White Dam) Iron Knob: • the government township of Iron Knob	Feedback from consultation with the communities has indicated that the services will benefit properties in or near the townships.
Basis	The Property Units Code is adopted as the calculation basis for determining the contributions attributable to a particular property under the Community Contribution Scheme (Andamooka and Iron Knob) (Refer to Appendix 2).	Feedback from community consultation has supported the use of a Property Units Code that allows differential application of the community contribution based on the use of the property in order to impose an efficient system of collecting the contribution that is equitable, takes account of ability to pay and is simple to apply.

Schedule 1 – Community Contribution Scheme (Andamooka and Iron Knob) – Rationale and Intent

Element	Intent	Rationale
Aggregation of Contiguous Land [1]	One contribution per allotment be the basis for assessment for the Andamooka area, subject to the Concessions Policy to be developed. Aggregation of contiguous land will be the method of assessment for properties in the Iron Knob area.	Feedback from community consultation has supported a different arrangement in the two communities. For Andamooka, each allotment will be assessed individually For the Iron Knob, contiguous properties will be aggregated
Period	The Community Contribution Scheme (Andamooka and Iron Knob) will be collected over a single financial year	Collection over a single financial year will align with the timeframe of each community's CARM Agreement and Budget, and facilitate a review of the Community Contribution Scheme (Andamooka and Iron Knob) at 30 June 2013 following its first year of operation.
Concessions	That a Concessions Policy covering arrangements for rebates, remissions, hardship and postponements will be developed and circulated for community consultation prior to declaring the Andamooka and Iron Knob Community Contribution Schemes	A Concessions Policy will achieve a more equitable treatment for the collection of the community contribution and will provide transparency and clarity concerning concessions generally. All applications for relief will be accepted and assessed on a case-by-case basis of individual merits. Community consultation will be taken into account in developing the Concessions Policy
Delegations	Any delegations relating to the Concessions Policy will only be assigned to OCA Members or OCA staff and appropriate formal delegation instruments will be made at the time of declaring the community contribution.	To ensure integrity, confidentiality and impartiality.

[1] *Land with same ownership or occupation that abuts at any point; or is separated only by a road, street, lane, footway, court, alley, railway, thoroughfare watercourse, channel, reserve or similar open space.*

Appendix 1 - Definitions

business day means a day that is not a Saturday, Sunday or public holiday;

cash advance debenture rate, for a particular financial year, means the cash advance debenture rate used by the Local Government Finance Authority of South Australia at the commencement of that financial year;

presiding member of the Authority means the presiding member of the Authority and includes a deputy or other person acting in the office of presiding member of the Authority;

day therapy centre means a place that provides day therapy to older persons to enable them to maintain or regain a level of independence and to continue to live in their own homes, or to enable carers to have some respite;

District Court means the Administrative and Disciplinary Division of the District Court of South Australia;

domestic partner means a person who is a domestic partner within the meaning of the *Family Relationships Act 1975*, whether declared as such under that Act or not;

farm land means land used wholly or mainly for the business of primary production;

independent living units means:

(a) units in a complex of residential units that are primarily occupied by retired persons and their spouses or domestic partners; or

(b) units in a retirement village under the *Retirement Villages Act 1987* where a note of the use of the land as a retirement village is endorsed on the relevant certificates of title;

land means, according to the context:

(a) land as a physical entity, including:

(i) any building or structure on, or improvement to, land; or

(ii) land covered by water and, in such a case, the overlying water; or

(iii) a strata lot under the *Community Titles Act 1996* or a unit under the *Strata Titles Act 1988*; or

(b) a legal estate or interest in, or right in respect of, land;

lease includes a tenancy agreement;

lessee includes a tenant;

rateable property means land that is rateable under Chapter 10;

ratepayer means a person who appears in the assessment record as the owner or occupier rateable property;

occupier means a person who is, either jointly or alone, in possession of land (to the substantial exclusion of others);

Appendix 1 - Definitions

owner of land means:

(a) if the land is unalienated Crown land—the Crown; or

(b) if the land has been granted in fee simple (and is not unalienated Crown land):

(i) the holder of an estate in fee simple, or a life estate, in the land; or

(ii) the holder of a leasehold estate in the land who is not in occupation of the land; or

(iii) a mortgagee in possession of the land (or a receiver appointed by such a mortgagee); or

(c) if the land is held from the Crown under a lease, licence or agreement to purchase—the lessee, licensee or purchaser; or

(d) a person who holds native title in the land; or

(e) a person who has arrogated to himself or herself (lawfully or unlawfully) the rights of an owner of the land,

and includes the executor of the will, or administrator of the estate, of any such person;

public notice means notice published in the Gazette and in a newspaper circulating generally throughout the State;

public place means a place (including a place on private land) to which the public has access, but does not include any part of a community parcel divided by a plan of community division under the *Community Titles Act 1996*;

supported accommodation means—

(a) residential care facilities that are approved for Commonwealth funding under the *Aged Care Act 1997* (Cwlth); or

(b) accommodation for persons with mental health difficulties, intellectual or physical difficulties, or other difficulties, who require support in order to live an independent life;

(c) without limiting paragraph (b), accommodation for persons provided by housing associations registered under the South Australian Co-operative and Community Housing Act 1991.

unalienated Crown land means all land of the Crown except—

(a) land held in fee simple by an agency or instrumentality (other than a Minister) of the Crown;

(b) land subject to a lease or licence (other than a lease or licence relating to exploration for, or recovery of, minerals or petroleum);

(c) land subject to an agreement to purchase;

Appendix 2 – Property Units Code

Definition of a "property unit"

The Property Unit system outlined in this policy has been developed to provide for the differential application of community contributions by various properties categorised according to the use of the land.

One Property Unit is based on a single residential dwelling. All other categories of property are compared to the single residential dwelling and the number of Property Units is adjusted accordingly.

Calculation of property units for categories of properties

The following method of determining Property Units shall apply to the various categories of properties outlined below.

1. Residential dwellings

As outlined in the definition of a 'property unit' above, a single residential dwelling comprises the basis of a single Property Unit, therefore:

1 residential dwelling = 1 property unit.

A residential dwelling comprises a single household occupancy whether a flat, unit, semi-detached, row cottage or separate dwelling.

2. Vacant allotments

1 vacant allotment = 1 property unit.

A vacant allotment comprises any vacant parcel of land held under separate title, capable of sale without requiring approval for division.

Note: Where a single residence is constructed over the boundary of 2 or more allotments and/or the residence and adjoining allotments are developed in such a way that none of the allotments could be sold without removal of part or all of the residence or associated buildings, the Authority may choose to treat all the adjoining allotments as constituting a single Property Unit.

3. Commercial premises (one occupancy per building)

For example: shops, offices (including Government offices) or private agencies.

The number of Property Units is to be calculated as follows:

$$\frac{\textbf{FTE}}{\textbf{6}}$$

Where:

FTE = the number of full time equivalent employees (not living on the site) based on the annual average number of employees.

Any fraction obtained by such division shall be rounded up to the nearest half or full Property Unit. All commercial premises (including vacant premises) shall be considered a minimum of one Property Unit.

Example 1: A general store employing ten persons, being full-time equivalents, would be assessed as two Property Units.

$$\frac{10}{6} = 1.67^*$$

*(Rounded up to next full Property Unit = 2 Property Units)

Example 2: An office employing the equivalent of seven full-time persons would be assessed as one and a half Property Units.

$$\frac{7}{6} = 1.17^*$$

*(Rounded up to next half of a Property Unit = 1.5 Property Units)

4. Multiple commercial premises with or without a residence

Each commercial occupancy shall be calculated separately on the overall number of employees in accordance with Item 3.

A single Property Unit shall be charged for any residence forming a part of commercial premises, in addition to the separate commercial property unit calculation pursuant to Item 3 (Commercial Premises).

Note: Where an office or other business and a residence are combined and occupied by the same person or persons, a single Property Unit may be considered an appropriate charge.

5. Hospital, nursing or rest homes, or similar occupancies

The number of Property Units is to be calculated as follows:

$$\frac{FTE + BEDS}{6}$$

Where:

FTE = the number of full time equivalent employees (not living on the site) based on the annual average number of employees.

BEDS = the number of accommodation beds.

Any fraction obtained by such calculation shall be rounded up to the nearest half or full Property Unit.

Example: A hospital employing 10 full time equivalent employees and holding 50 accommodation beds would be assessed as 10 Property Units.

$$\frac{10 + 50}{6} = 10$$

Any residential dwelling attached to the complex and/or any permanent occupancy by a proprietor, manager, or one or more employees will be assessed as an additional Property Unit.

6. Hotel, motel, residential clubs, or similar occupancies

The number of Property Units is to be calculated as follows:

$$\frac{\text{FTE} + (\text{BEDS} \times 0.7)}{6}$$

Where:
FTE = the number of full time equivalent employees (not living on the site) based on the annual average number of employees.
BEDS = the number of accommodation beds.

Note: The use of 0.7 in the formula is an **assumed** occupancy rate (i.e. 70%). Any fraction obtained by such calculation shall be rounded up to the nearest half or full Property Unit.

Example: A hotel that employs 5 full time equivalent employees and holds 10 accommodation beds would be assessed as two Property Units.

$$\frac{5 + (10 \times 0.7)}{6} = 2$$

Any residential dwelling attached to the complex and/or any permanent occupancy by a proprietor, manager or one or more employees will be assessed as an additional Property Unit.

Premises with a public bar or restaurant

Where a public bar and/or restaurant exist at a hotel, motel or club, additional Property Units are to be calculated for the bar / restaurant trade as follows:

(a) where the average daily attendance is up to 100 persons, 1 additional Property Unit shall be charged;
(b) a further additional half of a Property Unit shall be charged for each additional 50 persons or part thereof.

Example: A hotel that employs 15 full time equivalent employees, holds 20 accommodation beds and contains a public bar that has a daily attendance of 65 persons would be assessed as 6 Property Units.

$$\frac{15 + (20 \times 0.7)}{6} = 4.83 + 1.0 \text{ (for patronage)} = 5.83^*$$

* (Rounded to the nearest full Property Unit = 6.0 Property Units)

7. Industrial premises

The number of Property Units is calculated based on the number of employees in accordance with item 3 (Commercial Premises).

8. Caravan parks

Each permanently occupied site within a caravan park, such as a caretaker's/owner's dwelling, mobile home/cabin must be assessed as one Property Unit.

For other sites, not occupied on a permanent basis, the number of Property Units shall be calculated as follows:

$$\frac{\text{DSO p.a.}}{365}$$

Where:

DSO p.a. = Daily site occupancies per annum - i.e. the total number of overnight uses of camping sites, caravan sites, cabins etc in a 12-month period.

Example:

	Daily Site Occupancies Per Annum		**Property Units**
Caretaker's Dwelling			1
Permanently occupied sites			5
Caravan Sites	(a) 1,800		
Holiday Cabins	(b) 500		
Tents (Camping) sites	(c) 200		
Total Annual Occupancies	2,500		
2500 occupancies / 365 days in year		=	6.85
Total Property Units			12.85
Therefore, Total Property Units to be charged		=	13

Where:

(a) = the number of caravan sites x the number of days occupied per year.

(b) = the number of Holiday Cabins within the Caravan Park x the number of days occupied per year.

(c) = the number of tents (camping sites) x the number of days occupied per year.

9. General Provisions

When a calculation requires estimation of the number of employees at a location, business owners and others who spend a substantial portion of time on the subject premises are to be considered as employees for the purposes of these calculations.

Where a calculation produces a fraction of a Property Unit, it shall be rounded up to the next full or half of a Property Unit, provided that the minimum service charge to be applied to any property is one Property Unit.

Appendix 3 – Relevant Provisions of the Outback Communities (Administration and Management) Act 2009

Section 21 of the *Outback Communities (Administration and Management) Act 2009* provides that the Authority may raise community contributions for activities that are of particular benefit to an outback community or visitors to the area.

The following provisions apply in respect of community contributions:

Division 1 - Preliminary

145A - References to Minister

In this Part:

Minister means the Minister responsible for the administration of the Outback Communities (Administration and Management) Act 2009

146 - Rates that the Authority may impose

The Authority may impose rates of the following kinds on land within its area:

(a) asset sustainability levies;
(b) community contributions;

147 - Rateability of land

(1) All land within the outback is rateable, except for land within a specific exemption (see especially subsection (2)).
(2) The following is not rateable:
    (a) unalienated Crown land;
    (b) land used or held by the Crown or an instrumentality of the Crown for a public purpose (including an educational purpose), except any such land:
        (i) that is held or occupied by the Crown or instrumentality under a lease or licence; or
        (ii) that constitutes domestic premises;
    (c) land (not including domestic or residential premises) occupied by a university established by statute;
    (d) land that is exempt from rates or taxes by virtue of the *Recreation Grounds Rates and Taxes Exemption Act 1981*;
    (e) land that is subject to a mining lease under the *Mining Act 1971* or a precious stones tenement under the *Opal Mining Act 1995*;
    (f) land occupied or held by the Authority, except any such land held from the Authority under a lease or licence;
    (g) land occupied or held by an emergency services organisation under the *Fire and Emergency Services Act 2005*.

148 - Land against which rates may be assessed

(1) Rates may be assessed against:
    (a) any piece or section of land subject to separate ownership or occupation; or
    (b) any aggregation of contiguous land subject to the same ownership or occupation.
(2) However, decisions about:
    (a) the division of land for the purposes of subsection (1); or
    (b) the aggregation of land for the purposes of subsection (1),

must be made fairly and in accordance with principles and practices that apply on a uniform basis across the area of the Authority.

149 - Contiguous land

For the purposes of this Part, land will be regarded as being contiguous to other land if the land:

(a) abuts on the other land at any point; or

(b) is separated from the other land only by:

(i) a road, street, lane, footway, court, alley, railway or thoroughfare; or

(ii) a watercourse or channel; or

(iii) a reserve or other similar open space.

Division 2 - Basis of rating

150 - General principles

The Authority should, when making and adopting policies and determinations concerning rates under this Act, take into account the following principles:

(a) rates constitute a system of taxation for purposes of the Authority (generally based on the value of land);

(b) rating policies should make reasonable provision with respect to strategies to provide relief from rates (where appropriate), and any such strategies should avoid narrow or unreasonably restrictive criteria and should not require ratepayers to meet onerous application requirements;

(c) the Authority should, in making any decision, take into account the financial effects of the decision on future generations,

(but a challenge to a rate cannot be based on the extent to which the Authority has (or has not) applied these principles).

151 - Basis of rating

(5) Before the Authority:

(a) changes the basis of the rating of any land (including by imposing differential rates on land that has not been differentially rated in the preceding financial year, or by no longer imposing differential rates on land that has been differentially rated in the preceding financial year); or

(c) changes the imposition of rates on land by declaring or imposing a community contribution on any land,

the Authority must:

(d) prepare a report on the proposed change; and

(e) follow the relevant steps set out in its public consultation policy.

(6) A report prepared for the purposes of subsection (5)(d) must address the following:

(a) the reasons for the proposed change;

(c) in so far as may be reasonably practicable, the likely impact of the proposed change on ratepayers (using such assumptions, rate modeling and levels of detail as the Authority thinks fit);

(d) issues concerning equity within the community,

and may address other issues considered relevant by the Authority.

(7) A public consultation policy for the purposes of subsection (5)(e) must at least provide for:

(a) the publication in a newspaper circulating within the area of the Authority a notice describing the proposed change, informing the public of the preparation of the report required under subsection (5)(d), and inviting interested persons:

(i) to attend a public meeting in relation to the matter to be held on a date (which must be at least 21 days after the publication of the notice) stated in the notice; or

(ii) to make written submissions in relation to the matter within a period (which must be at least 21 days) stated in the notice; and

(b) the Authority to organise the public meeting contemplated by paragraph (a)(i) and the consideration by the Authority of any submissions made at that meeting or in response to the invitation under paragraph (a)(ii).

(8) The Authority must ensure that copies of the report required under subsection (5)(d) are available at the meeting held under subsection (7)(a)(i), and for inspection (without charge) and purchase (on payment of a fee fixed by the Authority) at the principal office of the Authority at least 21 days before the end of the period for public consultation.

(8a) Subject to complying with the requirements of this section—

(a) a report required under subsection (5)(d) may form part of the Authority's draft annual business plan (and that plan as adopted); and

(b) the public consultation required under subsection (7) may be undertaken as part of the public consultation required with respect to the Authority's draft annual business plan.

(9) A rate cannot be challenged on a ground based on the contents of a report prepared by the Authority for the purposes of subsection (5)(d).

Division 3 - Specific characteristics of rates

154 - Community contributions

(4) The Authority may declare a community contribution in respect of a particular activity despite the fact that the activity is not to be directly undertaken or provided by the Authority.

(5) A community contribution:
  (a) may be declared for a specified period (eg the time taken to carry out a capital project);
  (b) may be declared for a period exceeding one year.

(6) Except where a community contribution is declared for more than one year, a community contribution must not be declared more than one month before the commencement of the financial year to which the rate relates.

(7) The Authority may declare differential community contributions.

(8) The Authority must, at the time that it declares a community contribution, identify the land to which the rate will relate.

(9) If the Authority declares a community contribution, the Authority must, in each rate notice sent to each ratepayer who is liable to pay the community contribution, specify:
  (a) the purpose or purposes for which the rate is declared; and
  (b) the basis on which the rate is declared; and
  (c) the amount payable for the particular financial year; and
  (d) if relevant, the period for which the rate will apply (according to a determination of the Authority under subsection (5)).

(10) If a community contribution is declared to raise funds for a particular purpose and:
  (a) the Authority resolves not to carry the purpose into effect; or
  (b) there is an excess of funds over the amount required for that purpose,

the revenue raised by the rate or the excess (as the case may be) must, according to a determination of the Authority, be:
  (c) credited against future liabilities for rates in respect of the land on which the community contribution was imposed; or
  (d) refunded to the persons who paid the rate,

in proportion to the amounts paid by each person.

Division 4 - Differential rating and special adjustments

156 - Basis of differential rates

(1) Differential rates may vary:
  (a) according to the use of the land; or
  (b) according to the locality of the land; or
  (c) according to the locality of the land and its use; or
  (d) according to any other factor (but not one based on a valuation of the land),
  as approved by the Minister.

(3) If land has more than one use, the use of the land will, for the purpose of rating, be taken to be its predominant use.

(4) A particular land use must not be used as a differentiating factor affecting the incidence of differential rates unless the land use is declared by the regulations to be a permissible differentiating factor.

(5) If the Authority declares differential rates according to the use of land and thus provides for a distinct residential rate, the residential rate must be applied to land occupied by any of the following:
  (a) supported accommodation;
  (b) independent living units;
  (c) day therapy centres.

(6) If land is vacant, the non-use of the land is capable of constituting a land use for the purpose of the declaration of differential rates.

(7) A differentiating factor based on the locality of the land must comply with any requirement or principle prescribed by the regulations.

(8) A change in the use of land after differential rates are declared does not affect the incidence of the rates.

(9) A ratepayer, if of the opinion that a particular land use has been wrongly attributed to the ratepayer's land by the Authority for the purpose of levying differential rates, may object to the attribution of that land use to the land.

(10) An objection under subsection (9):
  (a) must be in writing; and
  (b) must set out:
    (i) the grounds of the objection; and
    (ii) the land use (being a land use being used by the Authority as a differentiating factor) that should, in the objector's opinion, have been attributed to the and; and
  (c) must be made within 60 days after the objector receives notice of the attribution of the particular land use to which the objection relates (unless the Authority, in its discretion, allows an extension of time for making the objection).

(11) The Authority may decide an objection as it thinks fit and must notify the objector in writing of its decision.

(12) The objector, if dissatisfied with the Authority's decision on the objection may, subject to the relevant rules of court, appeal against the decision to the Land and Valuation Court.

(13) Except as provided by this section, the attribution of a particular land use to land for the purpose of levying differential rates cannot be challenged.

(14) A regulation cannot be made for the purposes of this section except after consultation with the LGA.

(14a) Before the Authority changes from declaring differential rates in relation to any land on the basis of a differentiating factor under a paragraph of subsection (1) to a differentiating factor under another of those paragraphs, the Authority must:

(a) prepare a report on the proposed change; and

(b) follow the relevant steps set out in its public consultation policy.

(14b) A report prepared for the purposes of subsection (14a)(a) must address the following:

(a) the reasons for the proposed change;

(c) in so far as may be reasonably practicable, the likely impact of the proposed change on rate payers (using such assumptions, rate modeling and levels of detail as the Authority thinks fit);

(d) issues concerning equity within the community,

and may address other issues considered relevant by the Authority.

(14d) A public consultation policy for the purposes of subsection (14a) must at least provide for:

(a) the publication in a newspaper circulating within the area of the Authority a notice describing the proposed change, informing the public of the preparation of the report required under subsection (14a)(a), and inviting interested persons:

(i) to attend a public meeting in relation to the matter to be held on a date (which must be at least 21 days after the publication of the notice) stated in the notice; or

(ii) to make written submissions in relation to the matter within a period (which must be at least 21 days) stated in the notice; and

(b) the Authority to organise the public meeting contemplated by paragraph (a)(i) and the consideration by the Authority of any submissions made at that meeting or in response to the invitation under paragraph (a)(ii).

(14e) The Authority must ensure that copies of the report required under subsection (14a)(a) are available at the meeting held under subsection (14d)(a)(i), and for inspection (without charge) and purchase (on payment of a fee fixed by the Authority) at the principal office of the Authority at least 21 days before the end of the period for public consultation.

(14ea) Subject to complying with the requirements of this section:

(a) a report required under subsection (14a)(a) may form part of the Authority's draft annual business plan (and that plan as adopted), or a report prepared for the purposes of section 151(5)(d); and

(b) the public consultation required under subsection (14d) may be undertaken as part of the public consultation required with respect to the Authority's draft annual business plan, or the public consultation under section 151(7).

(14f) A rate cannot be challenged on a ground based on the contents of a report prepared by the Authority for the purposes of subsection (14a)(a).

(15) This section does not limit any other differentiating factor that may be applied under another section with respect to a particular rate.

157 - Notice of differentiating factors

If the Authority declares differential rates, the Authority must, in each rates notice, specify the differentiating factor or combination of factors that governs the calculation of rates on the land to which the account relates.

Division 5—Rebates of rates

159 - Preliminary

(1) If grounds exist for a person or body to receive a rebate of rates in pursuance of this Division, the person or body may apply to the Authority in a manner and form determined by the Authority (supplying such information as the Authority may reasonably require).

(2) A person or body must not:

(a) make a false or misleading statement or representation in an application 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.

(3) The Authority may grant a rebate of rates under this Division if satisfied that it is appropriate to do so (whether on application under this Division or on its own initiative).

(4) If a rebate specifically fixed by this Division is less than 100%, the Authority may, on its own initiative, increase the rebate.

(6) If:

(a) land is used by a person or body for purposes on which an entitlement to a rebate is based in pursuance of this Division (***Category A purposes***), and for business purposes or other purposes concerned with the production of income (***Category B purposes***); and

(b) it is possible to separate the part of the land used for Category A purposes from the part of the land used for Category B purposes,

the Authority is not required to grant a rebate of rates on the land used for the Category B purposes but if the Authority has declared differential rates and thus provided for a distinct residential rate then that residential rate must be applied to the land that does not receive a rebate on account of the operation of this subsection.

(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 Authority of that fact and (whether or not the Authority is so 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.

(9) The Authority cannot grant to a person or body a rebate of an asset sustainability levy under this Division without also granting to the person or body a comparable rebate of any other rates that may also apply under this Part.

(10) The Authority 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 Authority 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.

160 - 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.

161 - Rebate of rates - community services

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

(2) If:

(a) a community service organisation is entitled to a rebate of rates under subsection (1); and

(b) the Authority has declared differential rates according to the use of land and thus provided for a distinct residential rate,

then that residential rate must be applied to the land to which the rebate relates.

(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):
  (a) a body will not be regarded as incorporated on a not-for-profit basis:
    (i) if a principal or subsidiary object of the body is—
      (A) to secure a pecuniary profit for the members of the body or any of them; or
      (B) to engage in trade or commerce; or
    (ii) if the constitution or rules of the body provide that the surplus assets of the body on a winding-up are to be distributed to its members or to another body that does not have identical or similar aims or objects;
  (b) subject to the operation of paragraph (a), a body that receives funds from the State or Commonwealth Governments in order to subsidise its costs or charges will be taken to satisfy the requirements of subsection (3)(b);
  (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 reason of poverty, illness, frailty, or mental, intellectual or physical disability.

162 - 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.

163 - 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.

164 - 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.

165 - Rebate of rates - educational purposes

(1) The rates 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 Part 5 of the *Education Act 1972* and being used for educational purposes,

will be rebated at 75 per cent (or, at the discretion of the Authority, 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 Authority, at a higher rate).

166 - Discretionary rebates of rates

(1) The Authority may grant a rebate of rates 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 Authority, 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 Authority 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 rates; or

(m) where the rebate is considered by the Authority to be appropriate to provide relief in order to avoid what would otherwise constitute:

(i) a liability to pay a rate or charge that is inconsistent with the liabilities that were anticipated by the Authority in its annual business plan; or

(ii) a liability that is unfair or unreasonable;

(o) where the rebate is contemplated under another provision of this Act.

(1a) The Authority 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 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 Authority.

(2) A rebate of rates under subsection (1)may be granted on such conditions as the Authority thinks fit.

(3) A rebate of rates under subsection (1)(a), (b) or (k) may be granted for a period exceeding one year, but not exceeding 10 years.

(3a) A rebate of rates under subsection (1)(l) may be granted for a period exceeding one year, but not exceeding three years.

(3b) The Authority should give reasonable consideration to the granting of rebates under this section and should not adopt a policy that excludes the consideration of applications for rebates on their merits.

(4) The Authority may grant a rebate under this section that is up to (and including) 100 per cent of the relevant rates.

Division 7 - Issues associated with the declaration of rates

170 - Notice of declaration of rates

Notice of the declaration of a rate must be published in the Gazette and in a newspaper circulating in the area within 21 days after the date of the declaration.

Division 8 - The assessment record

172 - Presiding member of the Authority to keep assessment record

(1) The presiding member of the Authority must ensure that a record (the ***assessment record***) is kept in which is entered:

(a) -

(i) a brief description of each separate piece of rateable land; and

(c) the name and address of the owner of the land; and

(d) if the owner is not the principal ratepayer in respect of the land—the name and address of the principal ratepayer; and

(e) so far as is known to the presiding member of the Authority, the name of any occupier of the land (not being an owner or principal ratepayer in respect of the land); and

(f) if the land is rated on the basis of a particular land use—that land use; and

(g) other prescribed information.

(2) An occupier of land may, with the consent of the owner, apply to the presiding member of the Authority, in a manner and form approved by the presiding member of the Authority, to have the occupier's name entered in the assessment record as the principal ratepayer in respect of the land.

(3) If an application is duly made under subsection (2), the presiding member of the Authority must enter the occupier's name in the assessment record as the principal ratepayer.

(4) Despite subsection (1), if the presiding member of the Authority is satisfied that the inclusion in the assessment record of the name or address of a person would place at risk the personal safety of that person, a member of that person's family or any other person, the presiding member of the Authority may suppress the name or address from the assessment record.

(5) If the presiding member of the Authority is satisfied that a person's address is suppressed from the roll under the *Electoral Act 1985*, the presiding member of the Authority must:

(a) if the person's residential address is included in respect of rateable property that the person owns but does not occupy—suppress the person's residential address from the assessment record;

(b) if the person's residential address is rateable land described in the assessment record—suppress the person's name from the assessment record in relation to that land.

(6) The presiding member of the Authority may, as he or she thinks fit:
  (a) keep the assessment record in any form that allows for the accurate recording of information and easy access to that information; and
  (b) make any alteration to the assessment record that may be necessary to keep the record in a correct and up-to-date form.

173 - Alterations to assessment record

(1) Application may be made to the presiding member of the Authority for an alteration of the assessment record:
  (a) by an owner or occupier of land, on the ground that particular information entered in the assessment record is incorrect or has not been recorded in accordance with this Act; or
  (b) by an occupier of land who is also the principal ratepayer in respect of the land, on the ground that the person no longer wishes to be the principal ratepayer.

(2) An application under subsection (1) must be made in a manner and form approved by the presiding member of the Authority.

(3) If a person is dissatisfied with the outcome of his or her application, the person may request the Authority to review the matter.

(4) A request under subsection (3) must be made to the Authority in writing (setting out a full and detailed statement of the grounds on which the request is made).

(5) The procedure before the Authority on a review under this section will be as determined by the Authority and the Authority may, in its discretion, decide whether to permit the person who requested the review to appear personally or by representative before it.

(6) The Authority must give the person written notice of its decision on a review.

(7) A person who is dissatisfied with the decision of the Authority on a review may apply to the District Court for an order for rectification of the assessment record.

174 - Inspection of assessment record

(1) A person is entitled to inspect the assessment record at the principal office of the Authority during ordinary office hours.
(2) A person is entitled, on payment of a fee fixed by the Authority, to a copy of an entry made in the assessment record.

175 - Duty of Registrar-General to supply information

(1) If—

(a) an estate in fee simple or an estate of freehold in Crown land is granted to a person; or

(b) a lease of Crown land is granted to a person, or a transfer of a lease (or part of a lease) of Crown land is consented to,

and the estate, lease or transfer is registered in the Lands Titles Registration Office, the Registrar-General must furnish to the Authority for noting in the assessment record—

(c) the full name of the person in whose name the estate or lease is so registered, or of the transferee; and

(d) the particulars of the estate or lease.

(2) A notice furnished under subsection (1) is, unless the contrary is proved, sufficient evidence of the matters stated in the notice for the purposes of this Chapter.

Division 9 - Imposition and recovery of rates

177 - Rates are charges against land

(1) Rates imposed on land are a charge on the land.

178 - Liability for rates

(1) Subject to subsection (2), the owner of land is the principal ratepayer in respect of the land.

(2) If:

(a) the name of an occupier is entered in the assessment record as the principal ratepayer in respect of land; or

(b) the land is held from the Authority under a lease or licence,

the occupier of the land (rather than the owner) will be regarded as the principal ratepayer.

(3) Subject to subsection (9), rates may be recovered as a debt from:

(a) the principal ratepayer; or

(b) any other person (not being a principal ratepayer) who is an owner or occupier of the land; or

(c) any other person who was at the time of the declaration of the rates an owner or occupier of the land.

(4) The Authority may, by written notice to a lessee or licensee of land in respect of which rates have fallen due, require him or her to pay to the Authority rent or other consideration payable under the lease or licence in satisfaction of the liability for rates.

(5) If the Authority gives a notice under subsection (4), an additional charge of 5 per cent of the amount in arrears is payable and recoverable as part of those rates.

(6) The Authority may remit the charge payable under subsection (5) in whole or in part.

(7) If:
  (a) the Authority gives a notice to a lessee or licensee under subsection (4); and
  (b) the Authority, by written notice to the owner of the land, informs the owner of the imposition of the requirement under subsection (4); and
  (c) the lessee or licensee, contrary to the terms of the notice under subsection (4), makes a payment to the owner instead of to the Authority,

the owner, must within one clear business day after receipt of the payment, pay the amount received to the Authority in satisfaction of the liability for rates.
Maximum penalty: $750.

(8) If rates are paid by, or recovered from, a person who is not the principal ratepayer, that person may, subject to an agreement to the contrary:
  (a) recover the amount as a debt from the principal ratepayer; or
  (b) if the person is a lessee or licensee—set off the amount paid to the Authority against a liability under the lease or licence (and a lessor or tenant against whom such an amount is set off may in turn set off the amount against a prior lessor or tenant from whom his or her interest in or in relation to the land is derived).

(9) If an occupier of land derives his or her right of occupancy from a residential tenancy agreement under the *Residential Tenancies Act 1995*, no amount by way of rates may be recovered from the occupier unless that amount has fallen due by virtue of a requirement imposed under subsection (4).

179 - Liability for rates if land is not rateable for the whole of the financial year

(1) If land is rateable for portion, but not for the whole, of a financial year, the land will be subject to rates imposed for the financial year but there will be a proportionate reduction in the amount of rates.

(4) If land ceases to be rateable land by reason of transfer or surrender to the Crown during the course of a financial year, the land remains subject to rates imposed for the financial year.

(5) If land ceases to be rateable land for a reason other than the reason under subsection (4) during the course of a financial year and the rates have been paid, the Authority must refund to the principal ratepayer an amount proportionate to the remaining part of the financial year.

Appendix 3 – Relevant Provisions of the Outback Communities (Administration and Management) Act 2009

180 - Service of rate notice

(1) The Authority must, as soon as practicable after:

(a) the declaration of a rate; or

(c) a change in the rates liability of land,

send to the principal ratepayer a rates notice.

181 - Payment of rates - general principles

(1) Subject to this section, rates declared or payable in respect of a particular financial year will fall due in 4 equal or approximately equal instalments payable in the months of September, December, March and June of the financial year for which the rates are declared.

(2) The day on which each instalment falls due will be determined by the Authority.

(3) If the Authority declares an asset sustainability levy for a particular financial year after 31 August in that financial year, the Authority may adjust the months in which instalments would otherwise be payable under subsection (1) (taking into account what is reasonable in the circumstances).

(4) Despite a preceding subsection:

(a) a person may elect to pay any instalment of rates in advance; and

(b) the Authority and a principal ratepayer may agree that rates will be payable in such instalments falling due on such days as may be specified in the agreement (and that ratepayer's rates will then be payable accordingly).

(5) The Authority must, in relation to each instalment of rates, send a rates notice to the principal ratepayer shown in the assessment record in respect of the land setting out:

(a) the amount of the instalment; and

(b) the date on which it falls due or, in a case where payment is to be postponed under another provision of this Act, the information prescribed by the regulations.

(6) For the purposes of subsection (5), the notice is to be sent:

(a) by post or similar form of delivery, to the address shown in the assessment record; or

(b) by agreement between the Authority and the principal ratepayer, by electronic communication, to an electronic address nominated by the principal ratepayer.

(7) A notice under subsection (5) must be sent at least 30 days but not more than 60 days before an instalment falls due.

(7a) The Authority may, as part of an agreement under subsection (4)(b), vary the period for the provision of a notice under subsection (7).

(8) If an instalment of rates is not paid on or before the date on which it falls due:
  (a) the instalment will be regarded as being in arrears; and
  (b) a fine of 2 per cent of the amount of the instalment is payable; and
  (c) on the expiration of each full month from that date, interest at the prescribed percentage of the amount in arrears (including the amount of any previous unpaid fine and including interest from any previous month) accrues.

(8a) Subsection (8) does not apply with respect to the postponement of the payment of rates under another section of this Act (while the postponement is occurring in accordance with the relevant section).

(9) The Authority may remit any amount payable under subsection (8) in whole or in part.

(10) An amount payable under subsection (8) in respect of outstanding rates is recoverable as a part of those rates.

(11) The Authority may grant discounts or other incentives in order to encourage:
  (a) the payment of instalments of rates in advance; or
  (b) prompt payment of rates.

(12) Except as provided by subsection (8)—
  (a) the Authority may not impose a surcharge or administrative levy with respect to the payment of rates by instalments under subsection (1); but
  (b) the Authority may impose a surcharge or administrative levy not exceeding 1 per cent of the rates payable in a particular financial year with respect to the payment of rates by instalments under subsection (4)(b).

(13) The Authority may, in relation to the payment of community contributions, by written notice incorporated in a notice for the payment of those rates sent to the principal ratepayer shown in the assessment record in respect of the land at the address shown in the assessment record at least 30 days before an amount is payable in respect of the rates for a particular financial year, impose a requirement that differs from the requirements of this section.

(15) Despite a preceding subsection, the Authority may decide that rates of a particular kind will be payable in more than four instalments in a particular financial year and, in such a case:
  (a) the instalments must be payable on a regular basis (or essentially a regular basis) over the whole of the financial year, or the remainder of the financial year (depending on when the rates are declared); and

(b) the Authority must give at least 30 days notice before an instalment falls due.

(17) In this section:
the prescribed percentage is to be calculated as follows:

$$P = \frac{CADR + 3\%}{12}$$

Where:
P is the prescribed percentage
CADR is the cash advance debenture rate for that financial year.

182 - Remission and postponement of payment

(1) If the Authority is satisfied on the application of a ratepayer that payment of rates in accordance with this Act would cause hardship, the Authority may:
(a) postpone payment in whole or in part for such period as the Authority thinks fit; or
(b) remit the rates in whole or in part.

(2) A postponement under subsection (1):
(a) may, if the Authority thinks fit, be granted on condition that the ratepayer pay interest on the amount affected by the postponement at a rate fixed by the Authority (but not exceeding the cash advance debenture rate); and
(b) may be granted on other conditions determined by the Authority; and
(c) ceases to operate if:
(i) the Authority in its discretion revokes the postponement (in which case the Authority must give the ratepayer at least 30 days written notice of the revocation before taking action to recover rates affected by the postponement); or
(ii) the ratepayer ceases to own or occupy the land in respect of which the rates are imposed (in which case the rates are immediately payable).

(3) The Authority may grant other or additional postponements of rates:
(a) to assist or support a business in its area.

(4) The Authority may grant other or additional remissions of rates on the same basis as applies under the *Rates and Land Tax Remission Act 1986* (and such remissions will be in addition to the remissions that are available under that Act).

(5) The Authority may require a ratepayer who claims to be entitled to a remission of rates by virtue of a determination under subsection (4) to provide evidence verifying his or her entitlement.

(6) The Authority may revoke a determination under subsection (4) at any time (but the revocation will not affect an entitlement to remission in relation to rates declared before the revocation takes effect).

(7) The Authority cannot grant to a ratepayer a remission of asset sustainability levy under this section without also granting to the ratepayer a comparable remission of any other rates that may also apply under this Part.

(8) Nothing in this section applies with respect to the postponement of rates under section 182A.

182A - Postponement of rates - Seniors

(1) A person may apply to the Authority for a postponement of the payment of the prescribed proportion of rates *(any amount in excess of $500)*. for the current or a future financial year if:

(a) the person is a prescribed ratepayer, or is the spouse or domestic partner of a prescribed ratepayer; and

(b) the rates are payable on land that is the principal place of residence of the prescribed ratepayer; and

(c) the land is owned by:

(i) the prescribed ratepayer; or

(ii) the prescribed ratepayer and his or her spouse or domestic partner,

(and no other person has an interest (as owner) in the land).

(2) An application must be made in the prescribed manner and form and be accompanied by such information as the Authority may reasonably require.

(3) The Authority may:

(a) reject an application for the postponement of rates; or

(b) impose conditions on the postponement of rates,

but only in accordance with the regulations.

(4) Any rates that are within the ambit of a postponement under this section with respect to a particular financial year will become due and payable:

(a) when title to the relevant land is transferred to another person; or

(b) in the event of a failure to comply with a condition that applies under subsection (3),

(and will not be payable before this time even if rates declared with respect to a subsequent financial year are not to be postponed due to a change in circumstances).

(5) If a postponement of the payment of rates occurs under this section, interest will accrue on the amount affected by the postponement at the prescribed rate per month (applied with respect to the amount postponed and compounded on a monthly basis) until the amount is paid.

(6) Nothing in subsection (4) prevents the payment of the relevant rates in whole or in part (together with any interest that has accrued under subsection (5)) at an earlier time.

(7) If rates that are within the ambit of a postponement under this section become due and payable under subsection (4), the following provisions will apply in connection with the liability to pay the rates (and any interest that has accrued under subsection (5)):

(a) in a case where subsection (4)(a) applies—the rates (and interest) will be taken to be a charge over the land that ranks:

(i) after:

(A) any liability to the Crown for rates, charges or taxes; and

(B) any prescribed liability to the Crown in respect of the land; and

(C) any mortgage, encumbrance or charge registered before the commencement of this section; and

(ii) before:

(A) any mortgage, encumbrance or charge registered after the commencement of this section (even if the registration occurs before the charge arises); and

(B) any mortgage, encumbrance or charge that is not registered in respect of the land (even if in existence before the commencement of this section or before the charge arises); and

(C) any other interest or liability of a prescribed kind,

(and the charge will attach to the land until it is discharged);

(b) in a case where subsection (4)(b) applies—the rates (and interest) will be taken to be rates in arrears from the date of the failure to comply with the relevant condition (and to be recoverable as such under this Act).

(8) If a person has applied for the benefit of this section and an entitlement to a postponement ceases to exist, the owner of the land must, within the period prescribed by the regulations, inform the Authority in writing of that fact (unless the liability to the relevant rates has been discharged).
Maximum penalty: $5 000.

(9) A person must not make a false or misleading statement or representation in an application made (or purporting to be made) under this section.
Maximum penalty: $10 000.

(10) The Governor may, by regulation, make any other provision relating to the operation or administration of this section.

(11) A regulation cannot be made for the purposes of this section except after consultation with the LGA.

(12) In this section:
prescribed rate is an amount calculated as follows:

$$P = \frac{CADR + 1\%}{12}$$

Where:
P is the prescribed rate
CADR is the cash advance debenture rate for any relevant financial year;

prescribed ratepayer means a person who holds a current *State Seniors Card* issued by the State Government, or who has the qualifications to hold such a card and has applied for the card but has yet to be issued with the card.

183 - Application of money in respect of rates

If the Authority receives or recovers an amount in respect of rates, the amount will be applied as follows:

(a) firstly—in payment of any costs awarded to, or recoverable by, the Authority in any court proceedings undertaken by the Authority for the recovery of the rates;
(b) secondly—in satisfaction of any liability for interest;
(c) thirdly—in payment of any fine;
(d) fourthly—in satisfaction of liabilities for rates in the order in which those liabilities arose.

184 - Sale of land for non-payment of rates

(1) If an amount payable by way of rates in respect of land has been in arrears for three years or more, the Authority may sell the land.

(2) Before the Authority sells land in pursuance of this section, it must send a notice to the principal ratepayer at the address appearing in the assessment record:
(a) stating the period for which the rates have been in arrears; and
(b) stating the amount of the total liability for rates presently outstanding in relation to the land; and
(c) stating that if that amount is not paid in full within one month of service of the notice (or such longer time as the Authority may allow), the Authority intends to sell the land for non-payment of rates.

(3) A copy of a notice sent to a principal ratepayer under subsection (2) must be sent:
(a) to any owner of the land who is not the principal ratepayer; and
(b) to any registered mortgagee of the land; and

(c) if the land is held from the Crown under a lease, licence or agreement to purchase—to the Minister who is responsible for the administration of the *Crown Lands Act 1929*.

(4) If:

(a) the Authority cannot, after making reasonable inquiries, ascertain the name and address of a person to whom a notice is to be sent under subsection (2) or (3); or

(b) the Authority considers that it is unlikely that a notice sent under subsection (2) or (3) would come to the attention of the person to whom it is to be sent,

the Authority may effect service of the notice by:

(c) placing a copy of the notice in a newspaper circulating throughout the State; and

(d) leaving a copy of the notice in a conspicuous place on the land.

(5) If the outstanding amount is not paid in full within the time allowed under subsection (2), the Authority may proceed to have the land sold.

(6) The sale will, except in the case of land held from the Crown under a lease, licence or agreement to purchase, be by public auction (and the Authority may set a reserve price for the purposes of the auction).

(7) The exception under subsection (6) relating to land held from the Crown will not apply if the Minister responsible for the administration of the *Crown Lands Act 1929* grants his or her consent to the sale of land by public auction.

(8) An auction under this section must be advertised on at least two separate occasions in a newspaper circulating throughout the State.

(9) If, before the date of such an auction, the outstanding amount and the costs incurred by the Authority in proceeding under this section are paid to the Authority, the Authority must call off the auction.

(10) If:

(a) an auction fails; or

(b) an auction is not to be held because the land is held from the Crown under a lease, licence or agreement to purchase,

the Authority may sell the land by private contract for the best price that it can reasonably obtain.

(11) Any money received by the Authority in respect of the sale of land under this section will be applied as follows:

(a) firstly—in paying the costs of the sale and any other costs incurred in proceeding under this section;

(b) secondly—in discharging any liabilities to the Authority in respect of the land;
(c) thirdly—in discharging any liability to the Crown for rates, charges or taxes, or any prescribed liability to the Crown in respect of the land;
(d) fourthly—in discharging any liabilities secured by registered mortgages, encumbrances or charges;
(e) fifthly—in discharging any other mortgages, encumbrances and charges of which the Authority has notice;
(f) sixthly—in payment to the owner of the land.

(12) If the owner cannot be found after making reasonable inquiries as to his or her whereabouts, an amount payable to the owner must be dealt with as unclaimed money under the *Unclaimed Moneys Act 1891*.

(13) If land is sold in pursuance of this section, an instrument of transfer or conveyance (as appropriate) under the Authority's common seal will, on registration, operate to vest title to the land in the purchaser.

(14) The title vested in a purchaser under subsection (13) will be free of:
(a) all mortgages and charges; and
(b) except in the case of land held from the Crown under lease, licence or agreement to purchase—all leases and licences.

(15) An instrument of transfer or conveyance in pursuance of a sale under this section must, when lodged with the Registrar-General for registration, be accompanied by a statutory declaration made by the presiding member of the Authority stating that the requirements of this section in relation to the sale of the land have been observed.

(16) If it is not reasonably practicable to obtain the duplicate certificate of title to land that is sold in pursuance of this section (or other relevant instrument), the Registrar-General may register a transfer or conveyance despite the non-production of the duplicate (or instrument), but in that event will cancel the existing certificate of title for the land and issue a new certificate in the name of the transferee.

(17) A reference in this section to land or title to land is, in relation to land held from the Crown under lease, licence or agreement for purchase, a reference to the interest of the lessee, licensee or purchaser in the land.

(19) This section does not apply where the payment of rates has been postponed under, or in accordance with, another provision of this Act (until the postponement ceases to have effect or unless the rates become rates in arrears under the terms of the relevant provision).

185 - Procedure where the Authority cannot sell land

(1) If after the Authority has made reasonable attempts to sell land on account of arrears of rates it appears that the Authority has no reasonable prospect of selling the land within a reasonable time, or if the capital value of the land is less than the amount of outstanding rates, the Authority may apply to the Minister who is responsible for the administration of the *Crown Lands Act 1929* for an order under this section.

(2) On the receipt of an application by the Authority under subsection (1), the Minister may, after consultation with the Authority and being satisfied that it is appropriate to do so, order:
  (a) in the case of land held from the Crown under a lease, licence or agreement for purchase—that the land be forfeited to the Crown (and the lease, licence or agreement is cancelled);
  (b) in any other case—that the land be transferred to the Crown or to the Authority.

(3) An order under subsection (2):
  (a) must be in writing and signed by the Minister; and
  (b) —
    (i) in the case of land held from the Crown under a lease, licence or agreement for purchase—operates to cancel the lease, licence or agreement;
    (ii) in any other case—operates as an instrument of transfer passing title to the land to which it relates.

(4) No stamp duty is payable on an order under subsection (2).

(5) If it is not reasonably practicable to obtain a duplicate certificate of title to land that is subject to an order under subsection (2), the Registrar-General may, on application, register the order notwithstanding the non-production of the duplicate, but in that event will cancel the existing certificate of title for the land and issue a new certificate.

(6) If an order is made under this section:
  (a) the land to which the order relates is freed of any charge against the land that exists in favour of the Authority; and
  (b) any outstanding liability to the Authority in respect of the land is discharged.

Division 10 - Miscellaneous

186 - Recovery of rates not affected by an objection, review or appeal

(1) The right of the Authority to recover rates is not suspended by:
  (b) an objection or appeal in respect of the attribution of a particular land use to land.

(2) If an objection, or appeal results in the alteration or of a decision to attribute a particular land use to land, a due adjustment must be made and:
  (a) an amount overpaid must be refunded or, if the Authority so determines, credited against future liabilities for rates on the land subject to the rates; or
  (b) an additional amount payable on account of an alteration of the decision may be recovered as arrears (but action to recover any such amount must not be taken until at least 30 days have expired from the date on which notification of the alteration is given to the person who initiated the objection, or appeal).

(3) Interest is payable on an amount that is refunded or is for the time being credited under subsection (2)(a).

(4) The interest:
  (a) accrues on the expiration of each month from the day that the amount was paid to the Authority; and
  (b) will be payable at the prescribed rate; and
  (c) until the amount is refunded or ceases to be in credit, will be compounded on a monthly basis.

(5) The Authority must, on being satisfied by a person in whose favour an amount has been credited under subsection (2)(a) that he or she has ceased to be a ratepayer in respect of the land, refund the amount (including interest) then standing to the person's credit.

(6) In this section:

the prescribed rate is to be calculated as follows:

$$P = \frac{CADR}{12}$$

Where:
P is the prescribed rate
CADR is the cash advance debenture rate for that financial year.

187 - Certificate of liabilities

(1) The Authority must, on application by or on behalf of a person who has an interest in land within the area, issue to that person a certificate stating:
  (a) the amount of any liability for rates on the land imposed under this Part (including rates under this Part that have not yet fallen due for payment, and outstanding interest or fines payable in respect of rates under this Part); and
  (b) any amount received on account of rates on the land imposed under this Part that is held in credit against future liabilities for rates in relation to the land.

(2) A person has an interest in land for the purposes of this section if and only if that person is:
  (a) the owner of a registered estate or interest in the land; or
  (b) an occupier of the land; or
  (c) a person who has entered or declares to the Authority that he or she proposes to enter into a contract to purchase the land; or
  (d) a mortgagee or prospective mortgagee of the land.

(3) An application for a certificate under this section:
  (a) must be in writing; and
  (b) must identify the land to which the application relates; and
  (c) must state the nature of the applicant's interest in the land; and
  (d) should be directed to the presiding member of the Authority; and
  (e) must be accompanied by the fee fixed by the Authority.

(4) If a certificate is issued under this section, the Authority is, as against the person to whom it is issued, estopped from asserting that any liabilities to the Authority for rates or charges on the land under this Part existed, as at the date of the certificate, in respect of the land to which the certificate relates beyond the liabilities disclosed in the certificate.

(5) Except as provided by subsection (4), the Authority incurs no liability in respect of a certificate issued under this section.

187A - Administrative audits by Ombudsman

(1) The Ombudsman may, if the Ombudsman considers it to be in the public interest to do so, conduct a review of the administrative practices and procedures relating to rating (or any aspect of such practices or procedures) of the Authority under this Part.

(2) The Ombudsman may, in carrying out a review under this section, exercise the powers of the Ombudsman under the *Ombudsman Act 1972* as if carrying out an investigation under that Act, subject to such modifications as may be necessary, or as may be prescribed.

(3) At the conclusion of a review under this section, the Ombudsman may prepare a report on any aspect of the review.

(4) A report may make recommendations to the Authority.

(5) The Ombudsman must supply a copy of any report to:
  (a) the Minister; and
  (b) the Authority,

and may also publish any report, a part of any report, or a summary of any report, in such manner as the Ombudsman thinks fit.

(6) The Minister may also publish any report, a part of any report, or a summary of any report, in such manner as the Minister thinks fit.

(7) This section does not limit powers of investigation under other provisions of this or another Act.

187B - Investigation by Ombudsman

(1) The Ombudsman may, on receipt of a complaint or on his or her own initiative, carry out an investigation under this section if it appears to the Ombudsman that the Authority's declaration of any rate under this Part may have had an unfair or unreasonable impact on a particular ratepayer.

(2) The Ombudsman may, in carrying out an investigation under this section, exercise the powers of the Ombudsman under the *Ombudsman Act 1972* as if carrying out an investigation under that Act.

(3) If at the conclusion of an investigation under this section the Ombudsman makes an adverse finding against the Authority, the Ombudsman must prepare a written report on the matter.

(4) The report may make recommendations to the Authority.

(5) The Ombudsman must supply the Authority with a copy of the report, and may also publish the report, a part of the report, or a summary of the report, in such manner as the Ombudsman thinks fit.

(6) If the report makes any recommendations as to action that should be taken by the Authority, the Authority must, within 2 months after the receipt of the report, provide a written response to:
   (a) the Ombudsman; and
   (b) if relevant, the person who made the complaint.

(7) Without limiting the operation of any other section, the Authority may grant a rebate or remission of any rate, or of any charge, fine or interest under this Part, if the Ombudsman recommends that the Authority do so on the ground of special circumstances pertaining to a particular ratepayer.

(8) This section does not limit other powers of investigation under other provisions of this or another Act.