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**NAME OF POLICY:** Rate Rebates on Council Land Leased or Licenced

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**POLICY MANUAL:** Finance

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## **PURPOSE**

The purpose of this policy is to provide guidance to staff as to when Council Rates will be rebated on Council owned land that is under lease or licence to a third party.

## **DISCUSSION**

Pursuant to Section 147 (2) (f) of the *Local Government Act 1999* (the Act), land owned by Council, which is under separate lease, or licence is rateable land for the purposes of levying Council Rates.

Many of the Council's leased facilities are for community purposes, for example sports fields, social, cultural or community clubs etc. The imposition of Council rates could pose a significant new cost burden to the user groups.

## **POLICY**

Council Rates applying to Council owned land that is under separate lease or licence may be rebated 100% pursuant to section 166 (1) (j) of the *Local Government Act 1999*, where in the opinion of the Council, the land is being used by an organisation which provides a benefit or service to the local community.

The benefit to the City may be by way of but not limited to sport and recreation, cultural development, art and craft, community meeting, fitness, health, social support and leisure opportunities or similar.

The lessee (or licensee) may be required to provide necessary documentation to validate their claim to being an eligible for the rebate at the time of granting the lease or licence.

Where a lessee (or licensee) in the opinion of the Council does not provide a benefit or service to the local community the lease arrangements will be treated as a "commercial agreement" and Council Rates will be applied.

## **REVIEW PROCESS**

The Council will review this Policy within 36 months of the adoption date of the Policy.

## **INFORMATION**

The contact officer for further information at the City of Norwood Payneham & St Peters is Council's Rates and Revenue Officer telephone 8366 4554.

## **ADOPTION OF THE POLICY**

This Policy was adopted by Council on 14 October 2002.

This Policy was reviewed by the Audit Committee on 28 May 2018

This Policy was adopted by the Council on 4 June 2018.