



Rating policy

Classification	Policy
Strategic reference	Goal 4 Organisational : Effective governance and organisational efficiencies
Relevant legislation	Local Government Act 1999 Local Government General Regulations 2013 Valuation of Land Act 1971 Natural Resources Management Act 2004 Rates and Land Tax Remissions Act 1986 Rates and Land Tax Remissions Regulations 2009 Heritage Act 1993 Heritage Places Act 1993 Recreation Grounds Rates and Taxes Exemption Act 1981 Recreation Grounds (Regulations) Act 1931 Recreation Ground Regulations 2011 Development Act 1993 Development Regulations 2008 Local Government Financial Management Regulations 2011 Local Government Finance Authority Act 1983
Relevant documents	Fines and interest remission form Rate rebate application form Postponement of rates for seniors Rate postponement and remission form Payment plan agreement form
Responsible officer	Manager Corporate Services
Date adopted	February 2019
Next review date	February 2020

Purpose

Council's powers to raise rates are found in Chapter 10 of the Local Government Act 1999 (the Act). The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. This document includes reference to compulsory features of the rating system, as well as the policy choices that the Council has made on how it imposes and administers the collection of rates, service charges and rebates and remissions.

Scope

The policy covers:

- Strategic focus
- business impact statement
- method used to value land
- notional values
- Council's revenue raising powers
- minimum rates
- adjoining properties
- Natural Resource Management levy (the Council's collection role)
- service charges
- payment of rates

- late payments
- rate rebate and remissions
- debt recovery and hardship
- sale of land due to non-payment of rates
- disclaimer

Strategic Focus

In developing the rating policy the Council has been very mindful of current internal and external influencers along with likely future outcomes.

These influencers include;

Long Term Finance, Asset and Infrastructure Plans that provide for the maintenance, renewal and development of appropriate and necessary services, infrastructure and community support.

Local, Regional, State, National and as appropriate International Economic Influencers. Specific issues faced by the Southern Mallee community.

The immediate and longer term financial sustainability for the Council including the capacity to attract other income to diminish the burden on its customers [Ratepayers], employment costs and the costs associated with supporting the Council's infrastructure [depreciation].

Contributing to the liveability of the Southern Mallee community and society in ways that means the Southern Mallee is a good, safe and harmonious society in which to live, to work and to socialise in sport, recreation and other activities.

Business Impact Statement

The Council has considered the impact of rates on businesses in the Council area, including primary production.

In considering the impact, Council assessed the following matters:

- Those elements of the Council's strategic plans relating to business development.
- Local, Regional, State, National and as appropriate International Economic Influencers.
- Specific issues faced by the Southern Mallee community.
- Immediate, short and medium term projects and initiatives that will principally benefit industry and business development.
- Movement in the Consumer Price Index [CPI] and other relevant indices.
- Valuation changes in commercial and industrial properties compared with valuation changes in residential properties in the region.
- Council through elected member's consultation with ratepayers.
- The equitable distribution of the rate burden between classes of ratepayers who receive broadly comparable services and are generally similarly impacted upon by prevailing economic conditions.
- Council's policy on facilitating local economic development preference for local suppliers where price, quality and service provision are comparable to suppliers outside the Council area.
- Council has considered incentives for attracting new business and has adopted the following policy "That Council provide a full rebate on rates on increased capital improvements for five years on new business premises if the business employs 3 or more persons and that Council is receptive to additional incentives on an individual application basis"

Rating

Method Used to Value Land

Council has adopted the use of capital value as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the best of the options available to Council as prescribed in the Act and therefore the fairest method of distributing the rate responsibility across all ratepayers.

Council may adopt one of the following three valuation methodologies to value the properties in its area (Section 151 of the Act).

They are:

- *Capital Value* – the value of land, buildings and other improvements
- *Site Value* – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- *Annual Value* – a valuation of the rental potential of the property.

In adopting capital value as the basis for valuing land, Council believes that this more appropriately addresses the principles of taxation and is a better indication of capacity to pay.

Council does not determine property valuations but chooses to exercise the right under Section 151 of the Act to adopt the capital valuations as assessed by the Valuer General through the State Valuation Office.

Notional Values

Certain properties may be eligible for a notional value, where the property is the principal place of residence of a ratepayer, under the Valuation of Land Act 1971. This relates to some primary production land or where there is State heritage recognition.

Council's Revenue Raising Powers

The Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate which applies to all rateable land. In accordance with the Act 1999 the following practices apply:

- a) All land within a council area is rateable, except for land specifically exempt (e.g. crown land, council occupied land and others as prescribed in the Act).
- b) The Act provides for rates to be assessed against any piece or section of land subject to separate ownership or occupation and requires that the division of land for the purposes of establishing separate ownership and occupation be made fairly and in accordance with principles and practices that apply on a uniform basis across the area of the council.
- c) When determining the basis for rating, Council is required under the provisions of the Act to take into account the following principles:
 - i. that rates constitute a system of taxation for Local Government purposes;
 - ii. strategies to provide relief from rates where appropriate;
 - ii. take into account the financial effects of the decision on future generations.

- d) Council has set differential general rates in the dollar to raise the necessary revenue, by way of locality and utilising the 9 different categories of land use incorporated under the Local Government (General) Regulations, namely:
- Locality – Township, Town Other and Rural
 - Land use: Residential, Commercial – Shop, Commercial – Office, Commercial – Other, Industry Light, Industry Other, Primary Production, Vacant Land, Other
- e) The locality and the use to which the land is put may govern the differential rate. If a land owner is of the opinion that the locality or land use attribution is incorrect, they may object. The objection must be in writing and lodged within 60 days after the objector receives notice of the attribution of the particular land use or locality to which the objection relates and addressed to: council@southernmallee.sa.gov.au or Southern Mallee District Council, PO Box 49, PINNAROO SA 5304.

In addition, Council can raise separate rates, for specific areas of the Council or service rate or charges for specific services.

The Council also raises revenue through fees and charges, which are set giving consideration to the cost of the service provided and any equity issues. The list of applicable fees and charges is available at either Southern Mallee District Council offices or on Council's website at www.southernmallee.sa.gov.au.

Minimum Rate

Section 158 of the Act provides that Councils may adopt a minimum rate. Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer. Where a Council imposes a minimum rate it must not apply to more than 35% of properties in the Council area.

Council considers it appropriate that all rateable properties make a contribution to the cost of administering Council's activities;

Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports and underpins the value of each property.

Adjoining Property

Section 152 of the Act states that if two or more pieces of contiguous rateable land are owned by the same owner and occupied by the same occupier, only one minimum charge may be imposed against the whole of the land.

Natural Resources Management [NRM] Levy

The Council is required under the Natural Resources Management Act 2004 to make a specified contribution to the SA Murray Darling Basin Natural Resources Management Board. It does so by imposing a separate rate against all rateable properties. The levy is based on the Capital Value of land and is shown as a separate charge on the rates notice.

This separate rate is effectively a State tax that Councils are required to collect, and return to a State Government agency, the local NRM Board. Even though it appears on the Council's rates notice, enquiries about this component should be directed to the Natural Resources Management Board.

Service Charges

Council has considered the following elements in deciding to raise the revenue by means of a service charge because:

- The concept of user pays;
- The nature of the service;
- The cost to operate and maintain the service;
- The capital costs to establish the service;
- The costs to improve or replace the service;
- Recognition that the value of a property is likely to be enhanced by the availability of the service, whether or not the service is actually being used.

Community Wastewater Management Systems

Council provides Community Wastewater Management System (CWMS) to the townships of Lamerloo and Pinnaroo.

Council will raise the number of charges against an assessment in accordance with the Code for Establishing and Applying Property Units as a Factor for the Imposition of Annual Service Charges for Community Wastewater Management Systems as referred to in Section 155 of the Act 1999 and Regulation 9A of the Local Government Regulations.

Waste Management/Recycling - Mobile Garbage Bins

A separate charge per property to which the Mobile Garbage Bins are made available to will be levied in order to cover the costs in supplying the services, in accordance with provisions contained under the Act.

A weekly domestic collection and a monthly recycling collection will be provided to properties eligible for the service.

Payment of Rates

Rates are declared annually, and may be paid, at the ratepayer's discretion, either in one lump sum, or in four quarterly payments that fall due in early September, December, March and June. The exact date that rates fall due, and various options for paying rates, is clearly indicated on the rates notices.

If a ratepayer chooses to pay in one single payment for the years rates, this payment must be received prior to the First Quarter due date, as penalties apply to outstanding rates. Council will send out instalment notices to ratepayers advising them of their next instalment due date at least thirty days prior.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment requirements, or is planning an extended absence at the time rates are due is invited to contact our Rates Officer to discuss alternative payment arrangements. Also refer to the debt recovery and hardship section within this policy for further information. The Council treats such enquiries confidentially.

Late Payment of Rates

The Council will impose a penalty of a 2 per cent fine on any late payment for rates. This fine may be remitted (waived) in whole, or in part, at the Council's discretion and only where the fault for the late payment has not been attributed to by the ratepayer.

A payment that continues to be late is then charged an interest rate (which is adjusted by Legislation each year) for each month it continues to be in arrears, including the amount of any previous unpaid fine and including interest from any previous month. The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow Council to recover the administrative

cost of following up unpaid rates and to cover any interest cost Council may meet because it has not received the rates on time.

Council issues a Notice of Overdue Rates for payment of rates when rates are overdue i.e. unpaid by the due date. Should rates remain unpaid, debt collection will be commenced. This attracts additional fees that are recoverable from the ratepayer.

When Council receives a partial payment of overdue rates, the Council must apply the money as follows:

first – to satisfy any costs awarded in connection with court proceedings (if applicable)

second – to satisfy any interest costs

third – in payment of any fines imposed

fourth– in payment of rates, in chronological order (starting with the oldest account first).

Rate Rebate and Remissions

This section establishes guidelines for equitable treatment in granting a rebate in relation to the payment of rates. It is intended to provide guidance to the community as to the grounds upon which a person or body is, or may be entitled to receive a rebate of rates and the matters that the Council will take into account in deciding an application for a rebate.

The Local Government Act 1999 (the Act) sets out the provisions applicable to the Council granting a rebate of rates to persons or bodies. The Act mandates a rebate for certain types of use of land and the extent of that rebate. It also gives Council discretion to grant a rebate of rates.

Southern Mallee District Council is committed to providing financial and other assistance to organisations and community groups which contribute to the wellbeing of the community. A rebate of rates or service charges in respect of any rateable land in the Council area will be made available only when the applicant satisfies the requirements under the Local Government Act 1999 and the requirements of this Policy.

Mandatory rebates

The Act requires Council to grant rebates as follows.

100% rebate applies to:

- **Health Services (Section 160)**
Land being predominantly used for service delivery or administration by a hospital or health centre incorporated under the South Australia Health Commission Act 1976;
- **Religious Purposes (Section 162)**
Land containing a church or other building used for public worship (and any grounds), or land solely used for religious purposes;
- **Public Cemeteries (Section 163)**
Land being used for the purposes of a public cemetery;
- **Royal Zoological Society of SA (Section 164)**
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

75% rebate applies to:

- **Community Services (Section 161)**

Land being predominantly used for service delivery or administration (or both) by a community services organisation.

A “community services organisation” is defined in the Act as a body that –

- is incorporated on a not for profit basis for the benefit of the public; and
- provides community services without charge or for a charge that is below the cost to the body of providing the services; and
- does not restrict its services to persons who are members of the body.

It is necessary for a community services organisation to satisfy all of the above criteria to be entitled to the mandatory 75% rebate.

The Act further provides that eligibility for a rebate by a community services organisation is subject to it providing one or more of the following community services:

- 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, accommodation for persons with mental health, intellectual, physical or other difficulties who require support in order to live an independent life), and also including accommodation for persons provided by housing associations registered under the Community Housing Providers National Law.
- 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; or
- the conduct of research into, or the provision of community education about, diseases or illnesses, or the provision of palliative care to persons who suffer from diseases or illnesses.

- **Educational Purposes (Section 165)**

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.

Where the Council is satisfied from its own records or from other sources that a person or body meets the necessary criteria for a mandatory 100% or 75% rebate, the Council will grant the rebate on its own initiative. Where the Council is not satisfied it will require the person or body to apply for the rebate.

Where a person or body is entitled to a rebate of 75% the Council may increase the rebate up to 100%. Council may grant the further rebate upon application or on its own initiative. In either case Council will take into account those matters set out in this Policy.

Where an application is made to Council for a further rebate Council will provide written notice to the applicant of its determination of that application.

Discretionary rebates

Council may in its absolute discretion grant a rebate of rates or service charge on an annual basis by application in any of the following cases pursuant to Section 166(1) of the Act:

- where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- where it is desirable for the purpose of assisting or supporting a business in its area;
- where it will be conducive to the preservation of buildings or places of historic significance;
- where the land is being used for educational purposes;
- where the land is being used for agricultural, horticultural or floricultural exhibitions;
- where the land is being used for a hospital or health centre;
- where the land is being used to provide facilities or services for children or young persons;
- where the land is being used to provide accommodation for the aged or disabled;
- where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1997 (Commonwealth) or a day therapy centre;
- 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;
- where the rebate relates to common property or land vested in a community corporation under the Community Titles Act 1996 over which the public has a free and unrestricted right of access and enjoyment; and
- where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations

Council will not rebate rates that have been subject to State or Commonwealth rebates/payments where these authorities have modified the policy or criteria for that entitlement.

Remission of Fines

Pursuant to section 181(9) of the Act, the Council may remit any amount comprising a penalty for late payment of rates in whole or in part (whether or not on the application of a ratepayer)

The Council will consider remitting fines levied on rates in the following circumstances:

- where incorrect information has been included on a rates notice due to administrative error on the part of the Council;
- where penalties have been imposed in error by Council;
- where a rates notice was forwarded to the wrong address, provided that the ratepayer has duly notified the Council of any change in their address;
- where payment was received before the due date and was credited to an incorrect account by the Council or the payment agent;
- where payment for the whole financial year's rates is made after the first quarter due date, provided this payment is received before the second quarter due date;
- where good payment history exists and the late payment is the first of its kind by the ratepayer;
- where payment was made by the due date, but was not applied to the ratepayer's account due to a delay on the part of Council;
- where a ratepayer is recently deceased and the next of kin or Executor has contacted the Council to advise when a payment will be made, provided that the payment is received before the next due date for payment of rates instalments.

The decision to remit penalties on rates is at the Council's absolute discretion. The fact a ratepayer simply forgot to pay their rates before the due date or did not make reasonable arrangements to do so, does not, give rise to reasonable grounds for Council to remit a penalty.

Discretion of Council

The Council has an absolute discretion to:

- grant a rebate of rates in the above cases; and
- determine the amount of any such rebate.

Applications

Council will inform the community of the provisions for rate rebate under the Local Government Act 1999 by the inclusion of suitable details in the Rating Policy Summary distributed with the annual rate notice.

Pursuant to Section 166 Council will take into account the following matters:

- 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
- the community need that is being met by activities carried out on the land for which the rebate is sought; and
- the extent to which activities carried out on the land for which the rebate is sought provide assistance or relief to disadvantaged persons.

Council may take into account other matters considered relevant by the Council including, but not limited to:

- why there is a need for financial assistance through a rebate;
- the level of rebate (percentage and dollar amount) being sought and why it is appropriate;
- the extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- whether the applicant has made/intends to make applications to another Council;
- whether, and if so to what extent, the applicant is or will be providing a service within the Council area;
- whether the applicant is a public sector body, a private not for profit body or a private or profit body;
- whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- the desirability of granting a rebate for more than one year;
- consideration of the full financial consequences of the rebate for the Council;
- the time the application is received;
- the availability of any community grant to the person or body making the application;
- the economic value of the business/development to the Council and the community;
- the financial capacity of the person or organisation;
- whether the applicant is in receipt of a community grant; and
- any other matters, and policies of the Council, which the Council considers relevant.

All persons who or bodies which wish to apply to the Council for a rebate of rates must complete the appropriate application form (see attached rate rebate form) before April each year. Council reserves the right to refuse to consider applications received after that date. However, applicants who satisfy the criteria for a mandatory 100% rebate will be granted the rebate at any time. No rebates whatsoever will be considered for prior years.

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

The Council may, for proper cause, determine that 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, 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.

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.

If a person or body has the benefit of a rebate of rates and the grounds on which the rebate has been granted cease to exist, the person or body must immediately inform the Council of that fact and (whether or not the Council is so informed) the entitlement to a rebate ceases. If a person or body fails to do so that person or body is guilty of an offence.

The Council will, in writing, advise an applicant of its determination of that application. The advice will state:

- if the application has been granted, the amount of the rebate; or
- if the application has not been granted, the reasons why.

Review

A person or body aggrieved by a determination of the Council in respect of an application for a rebate may seek a review of that decision in accordance with Council's Internal Review of Council Decisions Policy within sixty days of the date of the notice of determination.

Community Grants

If an application for a rebate is unsuccessful, Council has an absolute discretion to then treat the application as one that may be eligible for a community grant and encourage the applicant to apply at the appropriate time.

Delegations

The Council annually reviews the delegation of its power to determine applications and grant a discretionary rebate of rates to the Manager Corporate Services.

Debt Recovery and Hardship

The management and recovery of outstanding revenue is an important aspect of Council's financial management function. Rates are a form of taxation and are levied under the Local Government Act 1999 (the Act) on the basis of land value and use. This policy recognises that there may be circumstances where the value of the property or the land use does not indicate the ratepayer's capacity to pay and allows Council to consider applications for temporary relief from rates. Section 182 of the Act allows that postponement of rates may be considered if Council is satisfied that the payment of rates would cause extreme hardship.

The principles that will apply in the management and recovery of debt are as follows:

- Council has a responsibility to recover monies owing to it in a timely and efficient manner to finance its operations and ensure effective cash flow management;
- Council will operate effective billing and debt collection processes;
- Council aims to minimise the amount of outstanding monies that it is owed;
- Debtors are expected to take responsibility for their Council debt obligations and to organise their affairs in such a way as to be able to discharge these obligations when required;
- If a debtor cannot meet their obligations on the due dates, it is in the interests of the debtor and Council for the debtor to contact Council at the earliest opportunity to make appropriate arrangements to address the debt;
- Council will explain the debtor's rights and obligations in relation to any action that Council might take to recover debt;
- Council will not issue a letter of demand to a debtor without taking all reasonable steps to establish a payment arrangement or negotiate settlement of the outstanding debt.
- Once a letter of demand has been issued legal action can proceed and any settlement negotiations will be made on a "without prejudice" basis so that the legal right to collect the debt is not compromised.

Debt Management

The following debt collection practices will be applied to all debts (rates and sundry debtors) that is not in dispute which have been outstanding for 60 days;

- First reminder letter will be forwarded, requesting payment within 14 days or to contact Council to enter into an arrangement.
- Where no response is received, second reminder letter will be forwarded requesting payment within 14 days or to contact Council to enter into an arrangement.
- Where no response has been received a letter of demand for payment within 7 days will be forwarded. The letter will state that failure to make payment in full or to enter into an arrangement will result in the commencement of legal action.
- Where no response has been received, outstanding debt will be forwarded to Council's debt collection agent.
- In the event that a default on a payment arrangement occurs, a first and final reminder letter will be forwarded. The letter will state that failure to recommence the agreed arrangement within 7 days will result in the commencement of legal action.

Postponement of Rates for Seniors

Council may grant upon application, in accordance with Section 182A of the Act, the postponement of the payment of any amount of rates in excess of \$500.00, for the current or a future financial year by:

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

Any rates which are postponed will become due and payable:

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

Interest will accrue on the amount postponed at the prescribed rate per month until the full amount is paid. Postponement is available as a right and can only be refused when the applicant/s has less than 50% equity in the property.

Rate Postponement and Remission

Council may postpone or remit rates in whole or in part under Section 182 of the Act if satisfied on the application of a ratepayer that payment would cause hardship.

The Council has an absolute discretion to:

- grant or decline postponement or a remission of rates or service charges in
- such circumstances; and
- determine the amount of any such postponement or remission.

The ratepayer has the discretion to decide between rate postponement and rate remission whenever it is established on the application (see attached remission of rates or postponement form) of a ratepayer that the payment of rates would cause hardship.

Council will assess whether the payment of rates will cause hardship against the expected income and expenditure of the ratepayer in the financial year to which the application relates.

Interest will be raised on any amount affected by postponement at the cash advance debenture rate used by the Local Government Finance Authority as at the commencement of each financial year.

The amount of any rate remission granted will be no greater than the difference between the minimum rate and the amount of rates raised. The NRM levy is payable in full.

Persons or bodies seeking rate relief under Section 182 of the Act will be required to submit a written application to the Council and provide sufficient information to substantiate hardship and the need for postponement or a remission to be granted.

ATO assessment notices and statutory declarations may need to be submitted with the application. The amount of the postponement or remission being sought also needs to be submitted.

Payment Plan

Council may grant a payment plan for the payment of rates and charges. There is no limitation of the scope of the payment plan that can be provided by the Act. However, due to practical and economic reasons this council has determined that the arrears, including any additional charges applied in return for council agreeing to deter payment of rates and charges, should be paid in full within the granted time frame in the payment plan.

All payment plans will be confirmed in writing. Failure to meet the agreed payments will result in the cancellation of the payment plan. A broken payment plan letter will be forwarded to the ratepayer upon cancellation of the agreed payment plan. The broken arrangement letter should allow the ratepayer at least 7 days in which to bring the payment plan back into order. In particular circumstances, legal recovery action may commence immediately in the event of default by the ratepayer.

Council requires the appropriate application form to be completed.

Sale of Land for Non Payment of Rates

Where rates have been in arrears for 3 years or more and Council has unsuccessfully pursued all reasonable attempts to secure payment, Council will invoke Section 184 of the Act 1999 to pursue recovery of outstanding rates through the sale of land.

Council will notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts, and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

All other avenues (including but not limited to payments arrangements and financial hardship assistance) will be exhausted in the collection of the outstanding rates on land that constitutes a person's principal place of residence prior to the Sale of Land being initiated.

Should reasonable attempts to sell the land fail, Section 185 of the Act 1999 will be applied, which may result in the land being transferred to the Crown or to Council.

Sale of Land for Non Payment of Rates will not be applied to rates arrears that have resulted due to an arrangement for postponement of rates unless the postponement ceases to have effect.

Disclaimer

In accordance with Section 171(5) of the Act, a rate cannot be challenged on the basis of non-compliance with this Policy and must be paid in accordance with the required payment provisions.

In accordance with Council's Customer Compliments and Complaints Policy, where a ratepayer believes that Council has failed to properly apply this policy, initial contact should be made with a Council office. If, after this initial contact, a ratepayer is still dissatisfied they should lodge a formal complaint which can be done by attending a Council office, telephoning the Customer Service Centre, visiting the Council website, emailing or writing to Council.

Policy review

The effectiveness of this policy will be reviewed every year or as necessary.

Further information

This document is available on Council's website www.southernmallee.sa.gov.au and at the principal office of the Southern Mallee District Council at Day Street, Pinnaroo SA 5304.

A copy of this document may be purchased from Council.