



Rates Policy 2026-2027

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Responsible Officer	Manager Finance
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1. Purpose

- 1.1 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.
- 1.2 This Policy 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. At all times, the rating policy should be fair and equitable, recognising that all ratepayers have access to core goods and services and should contribute toward to the provision of those goods and services.
- 1.3 Council's approach towards rating its community is in line with the requirements of Sections 123 (d) and (e) of the Act, which requires Council to have a rating policy that must be prepared and adopted as part of the Business Plan and Budget each financial year, followed by its declaration of rates.

2. Scope

- 2.1 Council's decision regarding its rating is underpinned by:
 - 2.1.1 accountability and transparency with its community;
 - 2.1.2 equitable and fair distribution of the general rate responsibility across the whole community; and

- 2.1.3 consistency with Council's strategic and financial direction and budgetary requirements.

2.2 Therefore, this Policy outlines the principles governing: -

- Council's revenue raising powers;
- Principles of taxation;
- Method used to value land;
- Adoption of valuations;
- Differential general rates and fixed charges;
- Service charges;
- Regional Landscape Levy;
- Payment of rates and payment plans;
- Late payment of rates and collection of overdue rates;
- Remission and postponement of rates;
- Rebate of rates; and
- Sale of land for non-payment of rates

3. Definitions

3.1 **Council** refers to the Clare & Gilbert Valleys Council;

3.2 **Contiguous land** (adjoining land) are parcels of land which abut (touch) one another or are separated only by certain types of public land. Under section 149 of the Act, for the purposes of rating, land will be considered contiguous where:

- the owner or occupier of all the land concerned is the same;
- all the land is used for the same purpose as defined by the Valuer-General.

Pieces of land will be taken to be contiguous if they abut (touch) one another at any point or if they are separated only by:

- a street, road, lane, footway, court, railway, thoroughfare or travelling stock route; or
- a reserve or other similar open space dedicated for public purposes.

3.3 **Strategic Documents** includes Council's Strategic Plan, Long-Term Financial Plans and infrastructure and assets management plans.

4. Policy

4.1 **What are Rates?**

4.1.1 Rates are levied as a tax on property in accordance with the provisions of the Act. They constitute a system of taxation for Local Government purposes.

4.1.2 Rates are not a service or user charge. For example, some property owners may choose to not use the library, but nevertheless make a contribution to the library service through their rates.

- 4.1.3 Because rates are levied on the value of property, those in higher valued properties pay more in rates than those in lower valued properties.

4.2 Strategic Focus

- 4.2.1 Council has determined that the application of an annual rating policy should be developed within a framework which integrates planning from a strategic directions level, per Council's *Strategic Plan*, through to a service delivery level. In formulating the Policy for 2026/2027, Council has taken into account the fact that rates constitute a system of taxation for local government purposes (Section 150 of the Act).
- 4.2.2 As part of the financial planning and budget processes, Council proposes to increase the overall general rates over that raised in the previous financial year, refer to **Table 1 Appendix A** for proposed rate increases. The actual increase payable by any individual ratepayer may be more or less than this depending on the movement in the capital value of their property relative to other properties.
- 4.2.3 Council has adopted land use as the differentiating factor to be used when setting rates and continues to set a minimum payment for general rates. A separate service charge is applied to cover the cost of the waste collection service which is available to all properties within the defined townships. Community wastewater management systems are provided in Clare, Riverton and Saddleworth and service charges are applied to recover the costs.

4.3 Rating Structure & Impact of a Rating Increase

- 4.3.1 Council has limited means to raise the revenue it requires to pay for the services that it provides to the community. It receives State and Federal Government grants and subsidies and raises income from some fee-paying activities (e.g. hire of community facilities), fines and expiations etc., however the principal source of revenue for councils is a property-based tax, namely council rates.
- 4.3.2 Whilst Council proposes to increase the overall general rates, refer to **Table 1 Appendix A**, due to the inconsistent nature of the valuation increases across the district, some assessments will decrease while others will increase by a higher percentage. Council has implemented measures to manage the effects of the valuation fluctuations.

4.4 Method Used to Value Land

- 4.4.1 Council uses Capital Value (defined as: the value of the land and all of the improvements on the land) as the basis for rating land within the Council area. It is considered that this method provides the fairest method of distributing rates across all ratepayers on the following basis:
- The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
 - property value is a relatively good indicator of wealth. Capital Value, which closely approximates the market value of a property, provides the best indicator of overall property value;
 - as a measure of wealth, it most closely reflects property owners' capacity to pay; and

- it accords with the taxation principle, that people should contribute to the community, social and physical infrastructure, in accord with their capacity to pay, as measured by property wealth.

4.5 **Adoptions of Valuations**

- 4.5.1 Council adopts the most recent Capital Valuations made by the Valuer-General for rating purposes for the applicable financial year for each property.
- 4.5.2 If a ratepayer is dissatisfied with the valuation made by the Valuer-General then they may object to the Valuer-General in writing within 60 days of receiving the first notice of the valuation, explaining the basis for the objection, provided they have not:
- previously received a notice of this valuation under the Act, in which case the objection period is 60 days from the receipt of the first notice; or
 - previously had an objection to the valuation considered by the Valuer-General.
- 4.5.3 The 60-day objection period may be extended by the Valuer-General where it can be shown there is reasonable cause. Contact details to lodge an objection are included on the Rates Notice sent by Council.
- 4.5.4 Council has no role in this process. It is also important to note that the lodgement of an objection does not alter the due date for payment of rates. Rates must be paid in accordance with the Rate Notice unless otherwise notified by Council.
- 4.5.5 If an objection is upheld and a new value issued by the Office of the Valuer General, rates will be adjusted accordingly for the current financial year and an amended rate notice will be issued.
- 4.5.6 Retrospective adjustments will not be made for prior financial years.

4.6 **Notional Value**

- 4.6.1 Certain properties may be eligible for a “notional value” under the Valuation of Land Act 1971. This can relate to certain primary production land or where there is State Heritage recognition. A notional value is generally less than the capital value and generally results in a reduced rate liability being incurred.
- 4.6.2 Application by the ratepayer for a notional value must be made to the Office of the Valuer General.

4.7 **Council’s Revenue Raising Powers**

- 4.7.1 The Act provides for a Council to raise revenue for the broad purposes of the Council through a general or differential rate which applies to all rateable land.
- 4.7.2 In accordance with the Act, all land within a council area is rateable, except for land specifically exempt under Section 147 (2) of the Act. This includes:
- unalienated Crown land;
 - 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—

- that is held or occupied by the Crown or instrumentality under a lease or licence; or
- that constitutes domestic premises;
- land (not including domestic or residential premises) occupied by a university established by statute;
- land that is exempt from rates or taxes by virtue of the *Recreation Grounds Rates and Taxes Exemption Act 1981*;
- land occupied or held by the council, except any such land held from a council under a lease or licence;
- land occupied by a subsidiary where the land is situated in the area of the council that established the subsidiary or a constituent council (as the case may be);
- land occupied or held by an emergency services organisation under the *Fire and Emergency Services Act 2005*; and
- land that is exempt from council rates under or by virtue of another Act.

4.7.3 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.

4.8 Differential General Rates

- 4.8.1 Council has decided to apply differential rates in its area according to the following land use categories:
- 1) Residential – comprising the use of land for a detached dwelling, group dwelling, multiple dwelling, residential flat building, row dwelling or semi-detached dwelling within the meaning of the Development Regulations.
 - 2) Commercial Shop – comprising the use of land for a shop within the meaning of the Development Regulations.
 - 3) Commercial Office- comprising the use of land for an office within the meaning of the Development Regulations.
 - 4) Commercial Other – comprising any other commercial use of land not referred to in categories 2 or 3.
 - 5) Industry Light – comprising the use of land for a light industry within the meaning of the Development Regulations.
 - 6) Industry Other – comprising any other industrial use of land not referred to in category 5.
 - 7) Primary Production – comprising:
 - a) Farming within the meaning of the Development Regulations; and
 - b) Horticulture within the meaning of the Development Regulations; and
 - c) The use of land for horse keeping or intensive animal keeping

within the meaning of the Development Regulations; and

d) In respect of a dairy situated on the farm – the use of land for a dairy within the meaning of the Development Regulations; and

e) Commercial forestry

8) Vacant Land – Comprising the non-use of vacant land

9) Other – not included previously in the categories above.

4.8.2 Rates are also rateable on occupation which is determined by Sec 148(1)(a) of the Act - Land against which rates may be assessed:- “any piece or section of land subject to separate ownership or occupation”.

4.8.3 Every resident benefits in some part from the general amenity of the council area, whether that is at the present time or in the future. The amenity includes the local economy, general Council operations and the ability of every resident to use council facilities.

4.8.4 It is acknowledged that the system of council rates is in essence a system of taxation on property, assessed as follows:

- Residential Assessments - Residential properties are charged the full general rate, which reflects their typically higher access to Council services and infrastructure. These properties are generally located within townships or built-up areas where residents benefit from sealed roads, kerbing, footpaths, stormwater drainage, waste collection, street lighting, and proximity to recreational and community facilities.

The rate applied acknowledges the greater availability and use of these services compared to properties in more remote parts of the Council area.
- Commercial Assessments - Commercial properties generally have available to them, their employees and customers the same services as other ratepayers. However, in most cases commercial users have a greater impact on the main services such as road maintenance and generally derive a greater benefit from the services provided.
- Industrial Assessments - Industrial properties generally have available to them, their employees and customers the same services as other ratepayers. However, in most cases industrial users have a greater impact on the main services such as road maintenance and generally derive a greater benefit from the services provided, particularly where for example large amounts of raw or unrefined product is delivered to site for processing utilising Council's infrastructure.
- Primary Production Assessments - Primary Production properties tend to be distanced from some of the services provided by Council. In terms of access to infrastructure adjacent, these properties may not have sealed or formed roads, footpaths or street lighting. Despite this, owners of Primary Production properties do have the capacity to enjoy the same level of access to Council's facilities and services as other residents within the local government area.
- Vacant Land - Vacant land typically places a lower immediate demand on Council services; however, it benefits from the availability of

surrounding infrastructure and services such as roads, drainage, waste collection routes, and community facilities.

- **Other** - This category includes land uses that do not clearly fall within the Residential, Commercial, Industrial, Primary Production, or Vacant Land classifications.

4.8.5 Differential general rates are reviewed each financial year. The rates for the relevant year are detailed at **Table 1 of Appendix A**.

4.9 **Objection to Land Use**

4.9.1 Differential General Rates imposed by the Council are based on various Land Use Categories. Should you have any reason to believe that the Land Use Category applied to your account is incorrect, you may lodge a written objection to Council outlining the grounds upon which your objection is based. The Council may extend the 60 day objection period where it can be shown that there is reasonable cause to do so by a person entitled to make an objection to land use. Objections must be submitted to Council within 60 days of receiving this notice.

4.9.2 Rates are still due and payable by the due date even if an objection has been lodged.

4.10 **Minimum Rate**

4.10.1 Pursuant to section 158 of the Act, Council imposes a minimum rate, where it considers it appropriate, that all rateable properties make a base level contribution to the cost of administering the Council's activities and creating and maintaining the physical infrastructure that supports each property.

4.10.2 The minimum rate is levied against the whole of an allotment (including land under separate lease or licence) and only one (1) minimum rate is levied against two (2) or more pieces of adjoining land owned and occupied by the same ratepayer.

4.10.3 Section 158 (2) of the Act provides direction on which properties will be exempt from the minimum Rate. No more than 35% of the total number of properties in the Council area subject to the separate assessment of Rates may be affected by the minimum rate.

4.10.4 Council will assess and determine the maximum percentage of properties on minimum Rate as part of the Annual Business Plan process and will report on that maximum percentage in the Annual Business Plan.

4.11 **Single Farm Enterprise** is a single farm enterprise must be comprised of two or more pieces of rateable land, which are farmland and are occupied by the same person or persons.

Section 152 of the Act defines a "single farm enterprise" as:

- (a) *a land which is used wholly or mainly for the business of primary production as a single enterprise and is occupied by the same person or persons. The land which constitutes the single farm enterprise need not be adjoining parcels of land.*
- (b) *Where the land has upon it a dwelling which is used as a principal place of residence for one of the occupiers, the land with the dwelling must adjoin at least one of the other pieces of land used for the single farm enterprise.*

- (c) *If different persons occupy any of the allotments which constitute the farm, then a single farm enterprise does not exist*

The definition imposes an absolute requirement that all of the occupiers must be the same for all the allotments comprising the single farm enterprise (regardless of who may own the land).

Where multiple dwellings are located on a farming enterprise it will be necessary for Council to be advised of every occupier in order to assess whether a single enterprise exists.

4.12 **Service Charges**

4.12.1 Community Wastewater Management Systems

- Council provides Community Wastewater Management Systems to properties in Clare, Riverton and Saddleworth. The full cost of operating, maintaining and upgrading these services is recovered through the application of service charges on each property for which the service is available.
- The charge is applied based on a property unit system as detailed in the Community Wastewater Management System Property Units Code published by the Local Government Association of South Australia on 20 April 2006. The property unit system has been developed to allow calculation of indicative usage of the scheme with properties categorized according to the use of the land. Properties with either a residential or vacant land use are charged one (1) unit.
- For some properties (including business and commercial premises) the number of units is based on information received from the property/business owner and will be rounded to the nearest whole unit. Retrospective adjustments to prior financial years will not be made when incorrect or no information is provided.
- Refer to **Appendix A, Table 2** for service charge for Community Waste Water Management System for the relevant financial year. The charges will be subject to further review in the future to ensure that all costs are fully recovered.
- Where the service is provided to non-rateable land, a service charge is levied against the land. Details on what constitutes a service charge for each property, and other information about the schemes, are available by contacting the Principal Office of Council on 88426400.

4.12.2 Waste Collection Scheme

- Council provides waste collection services to service entitled properties. Council recovers the cost of providing a kerbside via a bin-based Service Charge levied pursuant to Section 155 of the Act. The waste collection services provided are Refuse, Recycling and Green Organics.
- The service is provided within the townships of Clare, Saddleworth, Riverton, Mintaro, Sevenhill, Auburn, Watervale, Manoora, Rhynie, Marrabel, Stockport, Tarlee, Waterloo, Armagh and Golfview Heights. The full cost of operating, maintaining and disposing of waste collected through this service is recovered through the application of a service charge for each property within the listed towns. Where the service is

provided to non-rateable land, a service charge is levied against that land.

- Mandatory Waste services - whether permanently occupied or not and regardless of whether the service is required or utilised, a Refuse and Recycling services (townships also receive Green Organic as a mandatory service) is provided to all service entitled properties.
- Please refer to **Appendix A, Table 2** for the service charges for the relevant financial year.

4.13 **Regional Landscape Levy**

- 4.13.1 Council is required under the *Landscape South Australia Act 2019* to make specified contributions to the Northern & Yorke Landscape 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 rate notice.
- 4.13.2 The separate rate is a State tax that Councils are required to collect and return to a State Government agency, the Regional Landscape Board. Even though it appears on the Council's rate notices, enquiries about this component should be directed to the Regional Landscape Board. Contact details are available on the reverse of the rate notices.

4.14 **State Government Concessions**

- 4.14.1 From 1 July 2015, the State Government elected to replace the concession on Council rates with the "cost of living payment" provided directly to those entitled. This payment may be used for any purpose, including offsetting Council rates. To check eligibility contact the Department Human Services Concessions Hotline 1800 307 758 or at www.sa.gov.au/concessions
- 4.14.2 The separate concession entitlements for Council Community Wastewater Schemes (CWMS) is available through the Department of Human Services. Should you be entitled to the State Government funded concession please contact the Department of Human Services Concessions Hotline 1800 307 758, as this will be paid directly from Department of Human Services.

4.15 **Payment of Rates**

- 4.15.1 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 the months of September, December, March and June. Various options for paying rates are clearly indicated on rates notices.
- 4.15.2 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.
- 4.15.3 Council will send out instalment notices to ratepayers advising them of their next instalment due date at least thirty days prior.
- 4.15.4 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 Staff to discuss alternative payment arrangements. The Council treats such enquiries confidentially. Council's [Rates Postponement or Remission Due to Hardship Policy](#) is also available for rate debtors that may identify themselves in a position of hardship.

4.16 **Late Payment of Rates**

4.16.1 Fines and interest are added to all overdue rate accounts in accordance with Section 181(8) of the Act, which states:-

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.

4.16.2 The Council issues a reminder/overdue notice for payment of rates when rates are overdue i.e. unpaid by the due date. Should rates remain unpaid more than 21 days after the issue of the reminder/overdue notice then a further arrears letter is sent. Should rates still remain unpaid the Council refers the debt to a debt collection agency for collection. The debt collection agency charges collection fees that are recoverable from the ratepayer.

4.16.3 When the Council receives a payment in respect of overdue rates the Council applies the money received as follows:

- I. firstly – to satisfy any costs awarded in connection with court proceedings;
- II. secondly – to satisfy any interest costs;
- III. thirdly – in payment of any fines imposed;
- IV. fourthly – in payment of rates, in chronological order (starting with the oldest account first).

4.16.4 Refer to [Debt Management Policy](#)

4.17 **Mandatory Rebates**

4.17.1 Councils are required to rebate (discount) the rates payable on some land. A 100% rebate must be applied to land used for:

- health services;
- religious purposes;
- public cemeteries; and
- Royal Zoological Society of South Australia.

4.17.2 A mandatory rebate of at least 75% (or more, at the Council's discretion) must be applied to land used by:

- community service organisations; and
- schools and universities.

4.18 **Discretionary Rebates**

4.18.1 Section 166 of the Act, sets out the circumstances in which a Council may

grant discretionary rebates of up to 100%. The Council has an absolute discretion to grant a rebate of rates or service charges and to determine the amount of any such rebate.

- 4.18.2 Persons who, or bodies, which seek a discretionary rebate, will be required to submit an application form to the Council and provide to the Council such information as stipulated on the application form and any other information that the Council may reasonably require.
- 4.18.3 The Council will take into account, in accordance with Section 159(5) of the Act, 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 the Council's area
 - 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 provides assistance or relief to disadvantaged persons.
- 4.18.4 The Council may take into account other matters it considers relevant including, but not limited to, the following:
- 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 is a public sector body, a private not for profit body or a private or profit body
 - whether the applicant is securing a pecuniary profit for the members of the body (or any of them) or is engaging in trade or commerce and therefore has the ability to distribute profit to its members
 - whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term
 - consideration for the full financial consequences of the rebate for the Council at the time the application is received
 - the availability of any community grant to the person or body making the application
 - whether the applicant is in receipt of a community grant
 - any other matters, and policies of the Council, which the Council considers relevant.
- 4.18.5 All persons or bodies that wish to apply to the Council for a rebate of rates for the current rating period, must do so within 60 days of receipt of the annual rates notice. The Council reserves the right to refuse to consider applications received after that date. However, applicants that satisfy the criteria for a mandatory rebate will be granted the rebate at any time during the current rating period.
- 4.18.6 The Council may grant a rebate of rates or charges on such conditions as the Council thinks fit and for proper cause, determine that an entitlement to

a rebate of rates under the Act no longer applies.

- 4.18.7 Where an entitlement to a rebate of rates ceases or no longer applies during the course of a financial year, the Council is entitled to recover rates, or rates at the increased level (as the case may be), proportionate to the remaining part of the financial year.
- 4.18.8 Council considers that circumstances where ratepayers provide or maintain infrastructure that might otherwise be provided by the Clare and Gilbert Valleys Council or where profitable organisations receive government funding, should not impact on decisions to grant a rebate of rates. However Council recognises that it has a requirement to balance the benefits of supporting community organizations, with the impact that such rebates have on our overall rating income.
- 4.18.9 Rates must be paid by the due date, and applications for discretionary rebates must be made using the appropriate form.
- 4.18.10 It should be noted that rebates are only applied to Council rates. Service charges or levies as listed under Item 4.12 are not rebated.

Refer to [Rate Rebate Policy](#).

4.19 **Remission and Postponement of Rates**

- 4.19.1 Council has a discretion to partially or wholly waive rates on the basis of hardship under Section 182(1)(b) of the Local Government Act. If you are suffering financial hardship, you may contact Council's Rates Assessment Officer to discuss the matter, such inquiries are treated confidentially, and any application will be considered on its merits. Under Section 182 of the Local Government Act 1999; a postponement of rates may be considered if Council is satisfied that the payment of these rates would cause hardship. Council may, on application and subject to the ratepayer substantiating hardship, consider granting a postponement of payment of rates. The ratepayer must agree to pay interest on the amount affected by the postponement in the same manner as the "Postponement of Rates – Seniors" providing the ratepayer satisfies the following criteria:
- The property is the principal residence of the ratepayer and
 - The property has been owned by the ratepayer and has been their principal residence for a minimum of one(1) year and
 - The rateable value of the property exceeds \$150,000 or
 - If a self-funded retiree can provide evidence that you are earning less than \$25,000 per year or
 - Any other financial hardship reason as approved by Council.
- 4.19.2 The amount postponed will not exceed:
- 40% of the rates payable for the assessment
 - 50% of the land value of the principal place of residence. This will be conditional:
 - The owner must advise the current or potential mortgagee of such debt
 - Any change in financial circumstance must be immediately advised

- A new application must be completed for each New Year postponed.

- 4.19.3 The amount of the postponement may be extended and is conditional on Council approval.
- 4.19.4 All applications for rebates, remissions, rate relief or postponements must be in writing and addressed to:
- 4.19.5 Chief Executive Officer
Clare and Gilbert Valleys Council
4 Gleeson Street
Clare SA 5453
Email: admin@cgvc.sa.gov.au

4.20 **Postponement of Rates – Seniors**

- 4.20.1 If you hold a State Seniors Card then (unless you have a mortgage entered before 2007 that is greater than 50% of your home's value) you are eligible to postpone, on a long term basis, a large component of the rates on your principal place of residence. The postponed amount is subject to a monthly interest charge, with the accrued debt falling due for payment only when the property is sold or transferred to someone else. However, some or all of the debt may be paid at any earlier time at your discretion.
- 4.20.2 At least \$500.00 of the annual Council rates bill must be paid as it falls due, but any amount in excess of \$500.00 per year may be postponed.
- 4.20.3 Further information about the Postponement of Rates - Seniors is available at www.claregilbertvalleys.sa.gov.au

4.21 **Sale of Land for Non-Payment of Rates**

- 4.21.1 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 to pursue recovery of outstanding rates through the sale of land.
- 4.21.2 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.
- 4.21.3 All other avenues (including but not limited to payment 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.
- 4.21.4 Should reasonable attempts to sell the land fail, section 185 of the Act will be applied, which may result in the land being transferred to the Crown or to Council.
- 4.21.5 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.
- 4.21.6 For further guidance, reference should be made to Council's [Debt Management Policy](#).

5. Delegations

- 5.1 Council or its officers with delegated authority will, when implementing decisions under this Policy, act in accordance with financial delegated authority, Council's budget, relevant policies, strategies, plans, agreements and resolutions.

6. Policy Responsibility

- 6.1 The Chief Executive Officer is responsible for ensuring the proper operation of this Policy.

7. Availability/Accessibility

- 7.1 [This Policy](#) and Council's [Fees & Charges Register](#) are available to be downloaded free of charge from Council's website: www.claregilbertvalleys.sa.gov.au.
- 7.2 This Procedure is available for inspection at Council's offices during ordinary business hours. Hard copies, for a fee in accordance with Council's schedule of [Fees & Charges](#), can be provided upon request.

8. Legislative Framework / Other References

- 8.1 [Local Government Act 1999](#)
- 8.2 [Local Government \(General\) Regulations 2013](#)
- 8.3 [Rate Rebate Policy](#)
- 8.4 [Debt Management Policy](#)
- 8.5 [Rates Postponement or Remission Due to Hardship Policy](#)

9. Disclaimer

- 9.1 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.
- 9.2 Where a ratepayer believes that the Council has failed to properly apply this Policy it should raise the matter with the Council. In the first instance contact our Rates Assessment Officer on telephone 8842 6400. If, after this initial contact, a ratepayer is still dissatisfied they may write to:

Chief Executive Officer
Clare and Gilbert Valleys Council
4 Gleeson Street
Clare SA 5453

or

Email: admin@cgvc.sa.gov.au

explaining the nature of their concern.

10. Document History

This Policy will be reviewed annually to ensure legislative compliance and that it continues to meet the requirements of Council, its activities and programs.

Version	Adopted	Minute	Description of Change
1	1 July 2019	212-19	Adopted
2	31 July 2024	226-24	Endorsed following extensive review.
3	9 July 2025	183-25	Minor changes
4			Minor changes



Appendix A

Table 1 Rate Increases

2026-2027	2025-2026
4.95%	2.9% (2.2% plus growth)

Table 2 Differential General Rates

Land Use Category	Rate in Dollar 2026-2027 \$	Differential percentage %
Residential	0.00313103	No differential
Primary Production	0.00234827	(25.00%)
Commercial	0.00433648	38.50%
Industry	0.00453999	45.00%
Vacant	0.00313103	0.00%
Other	0.00375724	20.00%

Table 3 Service Charges

Service Charges		2026-2027 Per unit
4.13.1	CWMS – Community Management Wastewater Scheme	\$565
4.13.2	Waste Collection	\$300