



LOWER EYRE  
COUNCIL

## Rating Policy



*“Working with our Rural & Coastal Communities”*



# FIN-POL-12 – RATING POLICY

<b>Version No:</b>	1.3
<b>Issued:</b>	July 2023
<b>Next Review:</b>	July 2024

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Related Policies/Procedures:	FIN-POL-11 – Financial Hardship FIN-POL-03 – Treasury Management FIN-POL-08 – Internal Controls
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## 1. INTRODUCTION

In South Australia, council rates are a form of property tax levied by Local Government, as the primary source of funding for the many mandatory and discretionary services that are provided by councils. Rates are administered by each council in line with the *Local Government Act 1999* (the Act) which allows some flexibility for each council to make decisions that suit its local community. This document sets out the policies of the Lower Eyre Council for setting and collecting rates from its community.

## 2. PURPOSE

The purpose of this policy is to outline Council's approach towards rating its communities and to meet the requirements of the Act with particular reference to section 123 which requires Council to have a rating policy that must be prepared and adopted (as part of the Annual Business Plan) each financial year in conjunction with the declaration of rates.

## 3. POLICY STATEMENT

### 3.1 PRINCIPLES OF TAXATION

Rates are not fees for services, they constitute a system of taxation for Local Government purposes with Local Government functions broadly defined in Section 7 of the Act. This policy represents the Council's commitment to balancing the five main principles of taxation.

- i. **Benefits Received** (i.e. services provided, or resources consumed). Reliance on this principle suggest that (all other things being equal) a person who received more benefits should pay a higher share of tax.
- ii. **Capacity to Pay**. This principle suggests that a person who has less capacity to pay should pay less; and that persons of similar means should pay similar amounts.
- iii. **Administrative Simplicity**. This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
- iv. **Economic Efficiency**. This refers to whether or not the tax distorts economic behaviour.
- v. **Policy Consistency**. The principle that taxes should be internally consistent, and based on transparent, predictable rules that are understandable and acceptable to taxpayers.

Further in achieving equity across the community, this policy has an overriding principle that all ratepayers should contribute an amount to basic service provision.

### 3.2 VALUATION OF LAND

Per section 151(2) of The Act the basis for rating land within the Council area is its capital value. This method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:-

- 1 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;
- 2 Property capital value is considered to be a relatively good indicator of wealth.
- 3 The distribution of property values throughout the Council area is such that few residential ratepayers will pay significantly more than the average rate per property.

### 3.3 ADOPTION OF VALUATIONS

The Council adopts the valuations made by the Valuer-General.

If a ratepayer is dissatisfied with the valuation made by the Valuer-General then the ratepayer may object to the Valuer-General in writing within 60 days of first receiving the notice of the valuation, explaining the basis for the objection, provided they have not:

- a) previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice; or
- b) previously had an objection to the valuation considered by the Valuer-General.

The address and telephone number of the office of the Valuer General is:

State Valuation Office  
GPO Box 1354  
Adelaide SA 5001  
Email: [lsgobjections@sa.gov.au](mailto:lsgobjections@sa.gov.au)  
Phone: 1300 653 346

Council has no role in valuing land or processing objections to valuations of land. It is also important to note that the lodgment of an objection does not change the due date for the payment of rates.

If an objection, review or appeal results in the alteration of a valuation after rates are paid, and a refund is due, payment will be made as soon as possible to the ratepayer, and in the event that an additional amount is payable as a result of the objection, review or appeal, Council will not recover the additional amount from the ratepayer if the rate notice has previously been issued for that financial year.

Under the Valuation of Land Act 1971, where a property is the principal place of residence of a ratepayer, the property may be eligible for a notional value. A notional value is the value of a property based on its actual use rather than the highest and best potential use. This can relate to primary production land or State Heritage recognition. A notional value is generally less than the capital value. Applications for a notional value must be made to the Office of the Valuer General.

### 3.4 MAXIMUM INCREASE OF RATES

Under Section 153 of the Local Government Act, Council must determine whether it will fix a maximum increase in the general rate to be charged on any rateable land within its area that constitutes a principal place of residence of a ratepayer.

The effect of setting a maximum rate increase would ease the rate burden on properties which have had a significant increase in capital valuation (excluding as a result of development) and would increase the rate burden on remaining properties.

Council considers that the trends in property valuations provided by the Valuer General do not necessitate setting a maximum rate increase.

### 3.5 FIXED CHARGE OR MINIMUM RATE

Council has discretion to apply either:

- A fixed charge (applying equally to all rateable properties); or
- A minimum rate (to lower-value properties)

But cannot use both of these mechanisms.

Council considers a fixed charge to be the most fair and equitable means of ensuring that all ratepayers:

- 1 Make a base level contribution to the cost of administering the Council's activities; and
- 2 Contribute to the cost of creating and maintaining the physical infrastructure that supports each property.

### 3.5 FIXED CHARGE OR MINIMUM RATE

Cont'd:

Where two or more adjoining properties have the same owner and occupier, or where there is a single farm enterprise comprising more than one property, only one fixed charge is payable by the ratepayer.

Ratepayers need to apply for an exemption from the fixed charge where multiple properties form a Single Farm Enterprise.

Council is unable to raise more than 50% of total rate revenue by the imposition of a fixed charge component of general rates as per section 151(10) of the Act.

### 3.6 DIFFERENTIAL RATES

The Act allows Council to 'differentiate' rates based on the use of land, the locality of land, the use and locality of the land combined or on some other basis determined by Council. The Lower Eyre Council applies a differential rate based on locality of the land and has determined that:

- 1 Category 1 - The rate for land inside the gazetted townships of Boston, Coffin Bay, Cummins, Louth Bay, North Shields, Poonindie, Tiatukia and Tulka be 20% more than the differential rate for land inside Category 2 gazetted townships; and
- 2 Category 2 - The rate for land inside the gazetted townships of Edillilie, Yeelanna, Coult, Mount Hope, Wanilla, Wangary, Mount Dutton Bay, Little Douglas and Farm Beach be the base differential rate; and
- 3 Category 3 – The rate for land outside gazetted townships be 92% of the Category 2 differential rate. This is on the basis that the land outside gazetted townships and land inside gazetted townships of Edillilie, Yeelanna, Coult, Mount Hope, Wanilla, Wangary, Mount Dutton Bay, Little Douglas and Farm Beach:
  - 1 Tends to be remote from many of the services provided by Council (i.e. less access to garbage collection, Council maintained reserves, etc.);
  - 2 Does not have significant footpaths or street lighting;
  - 3 Is predominantly serviced by unsealed roads.

### 3.7 REGIONAL LANDSCAPES LEVY

The whole Council area is in the Eyre Peninsula Landscapes Region and Council is required to raise funds by way of a fixed charge Regional Landscapes Levy to assist in funding the operations of the Eyre Peninsula Landscape Board pursuant to the Landscape South Australia Act 2019.

### 3.7 REGIONAL LANDSCAPES LEVY

**Cont'd:**

In the 2023/24 the Board has advised Council that the amount of \$406,800 is required to be collected from ratepayers which Council will do so by imposing a separate rate based on the use of the land as follows:

- Residential \$87.03
- Commercial \$130.55
- Industrial \$130.55
- Primary Producers \$174.06
- Other & Vacant Land \$87.03

The Landscapes Levy is effectively a State tax that Councils are required to collect, and return to a State Government agency, the Regional Landscapes Board. Council does not retain this revenue or determine how the revenue is spent.

Applications for an exemption from the Regional Landscapes Levy need to be made at the Council office.

### 3.8 COMMUNITY WASTEWATER MANAGEMENT SYSTEMS

The Council provides Community Wastewater Management Systems (CWMS) to the townships of Coffin Bay, Cummins, North Shields and Tulka. To fund the provision of this service Council has decided to impose a service charge to recover the cost to the council of establishing, operating, maintaining, improving and replacing infrastructure after considering:

- 1 The nature of the service;
- 2 The user pays system;
- 3 The cost of establishing, operating, maintaining and replacing the service;
- 4 Consistency in the level of service provided to property owners in the four effluent schemes across the Council district; and
- 5 The likelihood of an enhancement to the value of the property due to the availability of the service, whether or not the service is actually being used.

Where a service that is subject to a service charge is available to non-rateable land, a service charge is levied against that land.

The service charge in the 2023/24 financial year for each property to which the service is provided is:

Occupied Allotment Charge	\$570
Vacant Allotment Charge	\$386
Extra Pump Out Charge (Small Tanks)	\$ 78
Occupied Pump Reduction Charge	\$543
Full Occupied Pump Reduction Charge	\$386

### 3.9 KERBSIDE RECYCLING SERVICE

Council provides a fortnightly kerbside recycling collection and disposal service to the gazetted townships of Boston, Coffin Bay, Cummins, Edillilie, Louth Bay, North Shields, Poonindie, Tiatukia, and Tulka.

Costs incurred for this service are recovered by Council through a service charge that is levied against the land that service is provided.

The service charge for the 2023/24 year is \$157.20.

### 3.10 COMMUNITY EQUITY

Council has considered the impact of rates on the community, including:

- 1 Householders, businesses and primary producers;
- 2 The broad principle that the rate in the dollar should be the same for all properties except where there is clearly a different level of services available to ratepayers or some other circumstance which warrants variation from the broad principle; and
- 3 Minimising the level of general rates required by levying fees and charges for goods and services on a user pays basis, where it is possible to recover some or all of the cost of operating or providing the service or goods, with provision for concessions to those members of the community unable to meet the full cost.

Fees and charges levied by Council are set with consideration given to the cost of the service provided and any equity issues. The list of applicable fees and charges is available on the Council website or can be provided by staff at the two offices of Council.

### 3.11 REBATE OF RATES

The Local Government Act 1999, requires Councils to rebate the rates payable on some land and allows Council to determine the level of rebates on certain other land.

Council may determine to provide a discretionary rebate of rates for a variety of reasons, including providing relief due to anomalies in valuations or rapid changes in valuations.

The effect of providing a rebate of rates eases the rate burden on the rebated properties and increases the rate burden on the non-rebated properties.

Council considers that the trends in property valuations provided by the Valuer General do not necessitate a rebate of rates based on anomalies in valuations or rapid changes in valuations.



### 3.12 DISCRETIONARY REBATES

As per section 166 of the Local Government Act Council may grant a rebate of rates or service charges up to and including 100% of the relevant rates under a number of criteria.

Having considered this section of The Act, Council has determined:

- 1 For land used by organisations which in the opinion of Council, provide a benefit or service to the local community, in line with section 166(1)(j) of the Act:
  - (a) The Council will grant a rebate of 100% of general and separate rates levied for land (as detailed in Appendix A) to service clubs, community and/or sporting organisations which operate on property rated in their own name, under the provisions of part 1 above.
  - (b) The Council will granted a rebate of 100% of general and separate rates levied on land (as detailed in Appendix A) to community service groups which operate on property rated in the name of the Lower Eyre Council or the Crown, under the provisions of part 1 above.
  - (c) The Council will grant a rebate of 100% of general and separate rates levied on land (as detailed in Appendix A) leased and operated by community service groups, under the provisions of part 1 above.
- 2 For land used for agricultural, horticultural or floricultural exhibitions in line with Section 166(1)(e) of the Act:
  - (a) The Council has granted a rebate of 100% of general and separate rates levied for the organization (as detailed in Appendix A), under the provisions of part 2 above.

### 3.13 MANDATORY REBATES

As per sections 160-165 of the Act Council are required to rebate the rates payable on some land being:

- Health services
- Community services
- Religious purposes
- Public cemeteries
- The Royal Zoological Society of SA
- Educational purposes

Where Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rebate, Council will grant the rebate accordingly. Where Council is not satisfied it will require the person or body to lodge an application in accordance with this policy. Where a person or body is entitled to a mandatory rebate of 75% only, Council may at its discretion or upon receipt of application grant up to a further 25% rebate.

### 3.14 PAYMENT OF RATES

The Council proposes that the payment of rates will be either:

- 1 In one lump sum falling due in September; or
- 2 In four equal (or approximately equal) instalments falling due in September, December, March and June

The exact dates that rates fall due are indicated on the rates notices.

Rates may be paid:

- 1 In person at:
 

Cummins Office	Port Lincoln Office
32 Railway Terrace	38 Washington Street
Cummins SA 5631	Port Lincoln SA 5606; or
- 2 Posted to the District Council of Lower Eyre Peninsula, PO Box 41 Cummins SA 5631; or
- 3 By telephone or internet banking using the BPay facility or E-Services.
- 4 Over the counter using Australia Post.

Ratepayers who use the BPay or Australia Post facility need to be aware that it is their responsibility to ensure that Council receives the payment for rates on or before the due date for rate payment and that the Council will not waive fines for rates not received on or before the due date for rate payments (having regard to allowances provided for grace periods) unless it is the Council's facilities that are at fault.

Payment of rates is not limited to lump sum repayments by the relevant due dates. Council accepts regular scheduled payments as a means of assisting with the payment of annual rating liabilities and allows ratepayers to pay rates in advance and retain a credit on their rate assessments.

Credits on rate assessments will not be refunded and will be attributed to any future rates liability unless requested by the principal ratepayer as detailed on Council's assessment record.

Any ratepayer who may, or is likely to experience difficulty with meeting the standard payment arrangement are encouraged to contact Council staff for a confidential discussion regarding alternative payment arrangements.

### 3.15 DISCOUNT OF RATES

Section 181(11) of the Local Government Act 1999 enables Council to grant discounts or other incentives to ratepayers in order to encourage:

- a) the payment of instalments of rates in advance; or
- b) prompt payment of rates.

For the 2023/24 financial year Council has resolved that no discount or other incentive will be provided to ratepayers.

### 3.16 LATE PAYMENT OF RATES

The Local Government Act 1999, provides for Councils to impose a penalty of 2% on any payment for rates, whether instalment or otherwise, that is received late.

A payment that continues to be late is then charged a prescribed interest rate, set each year in accordance with the formula outlined in S181(17) of The Act, for each month the rates remain unpaid.

The purpose of the penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, and enables the Council to cover the administrative cost of following up unpaid rates and to cover any interest payable because the rates have not been received.

The Council is prepared to allow three working days after the due date for rate payments as a grace period. Late payment penalties will not be applied by Council if the payment is received within the three working day grace period.

Late penalties will be applied to rates after the expiration of the grace period and will apply from the due date for payment.

Where rates remain unpaid, interest will be added at the prescribed interest rate as soon as possible after each full month.

Overdue notices will only be issued to any ratepayer with arrears exceeding \$10.00. Amounts less than \$10.00 will remain as a debt against the assessment and will attract interest until paid.

Rate payers experiencing difficulty in meeting their rating liabilities are able enter into a formal payment arrangement. Council will waive fines interest on the arrears for a period of up to twelve months from the commencement date of the arrangement with this to be reviewed at the end of the waiver period. Any default on the payment arrangement will result in fines and interest charges recommencing.

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

- First – to satisfy any costs awarded in connection with court proceedings (which may include legal fees)
- 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)

### 3.17 DECEASED ESTATES

Council recognises the challenges that can be faced when handling the affairs of a deceased estate and the inability of an executor to access funds for the payment of rates for a period of time.

In recognition of this, upon receipt of an application from either the executor or legal body acting on behalf of the executor, Council offers a six month waiver on overdue fines and interest penalties that are impossible for rates received after their due date.

A waiver of fines and interest penalties for the purposes of this section will only be applied where an application as outlined above has been made and will be enacted from the due date of the last instalment notice issued.

### 3.18 DEBT COLLECTION PROCEDURES

Annual rate notices are issued not less than one month prior to the due date of the first instalment. Subsequent instalment rate notices are issued not less than one month before the due date of payment.

Council rates become overdue when not paid in accordance with a Rate Notice that is issued pursuant to S180 of the Act with overdue notices provided to ratepayers who have incurred fines and interest on unpaid rates (where the amount exceeds \$10.00).

Debt collection is commenced if the debt is overdue and where the amount of the debt is in excess of \$300.00.

Outlined below are the processes followed to collect outstanding rates.

Step	Action Taken	Result
1	Notice of Fines & Interest	Rates Paid / Payment Arrangement Established
2	Seven Day Letter	Rates Paid / Payment Arrangement Established
3	Intention to Summons Letter	Rates Paid / Payment Arrangement Established
4	Referral to Collection Agency	Debt Recovered by Agency on Behalf of Council

#### Step 1

After the due date for any annual or instalment of rates, any assessment that has a debt exceeding \$10.00 will be issued an overdue notice advising the ratepayer of the debt outstanding inclusive of any incurred fines and interest.

### 3.18 DEBT COLLECTION PROCEDURES

Cont'd:

#### Step 2

If Council is not contacted by a ratepayer within 14 days of step 1 with a payment for outstanding rates or to discuss / enter a payment arrangement, a Seven Day Letter will be issued.

This correspondence is to warn the ratepayer that legal action may be initiated if the Council is not contacted within seven days.

#### Step 3

After 7 days, if no contact is made by the ratepayer, a letter warning that the Council intends to summons the ratepayer is forwarded. This letter advises that legal action will be taken if no contact is made within seven days.

#### Step 4

If no contact is made by the ratepayer to the Council within 14 days of issuing the Intention to Summons Letter, the debt is then referred to Council's debt collection agency for assistance in recovering the unpaid rates debt.

Regular contact is maintained between the collection agency and the Council regarding the overdue account, including the addition of legal fees and any changes or payments made on the account.

At any point of the debt collection process if contact is made by the ratepayer and an arrangement for the payment of rates is made, a letter to confirm this arrangement is forwarded to the ratepayer and further collection processes ceased.

Regular monitoring of payment arrangements is undertaken to ensure that arrangements are being adhered to. Should a payment arrangement not be adhered to, a telephone call is made and/or a letter is forwarded to warn the ratepayer of possible legal action as a reminder of the agreement.

### 3.19 REMISSION OF RATES

Section 182 of the Local Government Act 1999 permits a Council, upon application by the ratepayer, to partially or wholly remit rates on the basis of hardship. All ratepayers are invited to make written application setting out their relevant particulars using the forms available on Council's website or by contacting either office of Council.

### 3.20 POSTPONEMENT OF RATES

Council has adopted policy FIN-POL-11 – Hardship Policy that details Council's position regarding the postponement of rates under section 182 of the Act, with the policy and application forms available on Council's website or by contacting either office of Council.

### 3.21 SALE OF LAND FOR NON-PAYMENT OF RATES

The Local Government Act 1999, provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to provide the principal ratepayer and the owner (if not the same person) 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.

Should any rates be in arrears for three rating years or more, staff will advise Council that they have commenced proceedings to sell the property for non-payment of rates, in accordance with the Act. The Council will make the final decision regarding the sale of property should the proceedings lead to the actual auction of the land for the non-payment of rates.

### 3.22 LOCAL GOVERNMENT INQUIRIES

The Local Government Act 1999, as amended provides that a person who has a defined interest in land within the Council area may request in writing, a certificate stating the amount of any liability for rates or charges and any amount received on account of rates or charges on the land. This information is produced by staff upon receipt of the relevant fee or when arrangements have been made for its payment.

Most commonly, land agents, conveyancers and solicitors request this type of information when the sale of land is imminent. The request for the Inquiry may be emailed or faxed to the Council Office and an invoice for the fee for the supply of the information can be issued upon request.

Updates to these Local Government Inquiries are granted within two months of the date of the original Inquiry, free of charge, provided that the request to provide such an update is made in writing and the updated request relates to the same financial year. The request for the update to the Inquiry may be emailed or faxed to the Council Office.

No updates relating to the liability for rates or charges and amounts received on account of rates or charges will be granted to any person who has not requested this information in writing.

Only ratepayers are able to access updates or information relating to their own liability for rates or charges and amounts received on account of rates or charges over the telephone; all other requests for such information will be supplied in writing, following the relevant request.

Any requests to update a Local Government Inquiry made two months after the date of the original Inquiry or which relates to the following financial year, is treated as a new Inquiry, with the associated fee required.

Land agents, conveyancers and solicitors are requested by Council to pay the total Council rates outstanding for the relevant financial year or years as soon as practicable after settlement following the sale or transfer of land to another party.

#### 4. COMPLAINTS HANDLING

Details of the Council’s Compliant Handling Policy are available on Council’s website: [www.lowereyrepeninsula.sa.gov.au](http://www.lowereyrepeninsula.sa.gov.au) or at either office of Council (at no cost)

A person may request a review of any decision made by Council under this Policy in accordance with Council’s policy for Internal Review of a Council Decision (GOV-POL-11).

#### 5. AVAILABILITY

Copies of this policy may be purchased for the fees outlined within Council’s current Schedule of Fees & Charges. This policy is available for inspection at the Council offices during ordinary business hours or on Council’s website ([www.lowereyrepeninsula.sa.gov.au](http://www.lowereyrepeninsula.sa.gov.au)) at no cost.

#### 6. DEFINITIONS FOR THE PURPOSES OF THIS POLICY

**Act** means the *Local Government Act 1999*.

**Arrangement** is an agreement between the Council and a customer to repay an amount of money within an agreed timeframe.

**Council** means the District Council of Lower Eyre Peninsula.

**Customer** is a person or legal entity that is liable to pay rates on an owner-occupied property and/or a sundry debtor for goods or services received from the Council.

DOCUMENT HISTORY		
Version:	Issue Date:	Description of Change:
1.0	30/07/2021	Adopted
1.1	15/07/2022	Review – Minor Amendments
1.2	21/06/2023	Updated to reflect current Landscape Levy rates, CWMS Levies and amended amount of debt at which debt collection processes commence
1.3	19/07/2023	



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### APPENDIX A

Assessment Number	Owner / Occupier	Additional Information	Local Government Act Reference	Rating Policy Reference
213	Kapinnie Hall Committee	Hall and Clubrooms	166(1)(j)	3.11(1)(a)
240	Yeelanna Memorial Association	Yeelanna Hall	166(1)(j)	3.11(1)(a)
249	Yeelanna Memorial Association	Yeelanna Museum	166(1)(j)	3.11(1)(a)
276	Yeelanna Memorial Association	Farm Land	166(1)(j)	3.11(1)(a)
331	Karkoo Hall Committee	Hall and Clubrooms	166(1)(j)	3.11(1)(a)
353	Mount Hope Soldiers Memorial Hall	Mount Hope Hall	166(1)(j)	3.11(1)(a)
491	Wanilla Progress Association	Wanilla Hall	166(1)(j)	3.11(1)(a)
616	Coffin Bay Progress Association	Coffin Bay Hall	166(1)(j)	3.11(1)(a)
743	Catholic Diocese of Port Pirie	Vacant Land – Coffin Bay	166(1)(j)	3.11(1)(a)
745	Catholic Diocese of Port Pirie	Vacant Land – Coffin Bay	166(1)(j)	3.11(1)(a)
940	Coffin Bay Yacht Club	Storage Site	166(1)(j)	3.11(1)(a)
1156	Coffin Bay Yacht Club	Yacht Club	166(1)(j)	3.11(1)(a)





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1172	Masonic Lodge Sirius No. 133	Cummins	166(1)(j)	3.11(1)(a)
1220	Cummins Memorial Rec Centre	Swimming Pool / Clubrooms	166(1)(j)	3.11(1)(a)
1221	Cummins Memorial Rec Centre	Recreation Centre Building / Courts	166(1)(j)	3.11(1)(a)
1222	Cummins Memorial Rec Centre	Bowling & Gymnastic Clubs	166(1)(j)	3.11(1)(a)
1223	Cummins Memorial Rec Centre	Car Park	166(1)(j)	3.11(1)(a)
1224	Cummins Memorial Rec Centre	CWA Hall	166(1)(j)	3.11(1)(a)
1227	Cummins Community Opportunity Shop Inc.		166(1)(j)	3.11(1)(a)
1530	Cummins-Yeelanna R.S.L. Sub Branch		166(1)(j)	3.11(1)(a)
1542	Marble Range Community Sports Centre Inc.		166(1)(j)	3.11(1)(a)
1791	Coulta Memorial Hall Association		166(1)(j)	3.11(1)(a)
2354	Port Lincoln Golf Club		166(1)(j)	3.11(1)(a)
2397	Cummins Memorial Rec Centre	Recreation Centre Dam	166(1)(j)	3.11(1)(a)
2508	PE Jarrett, FJ Nelligan & RT Strudwick	Edillilie Recreation Centre / Oval	166(1)(j)	3.11(1)(a)
2540	Edillilie Memorial Progress Association	Edillilie Hall	166(1)(j)	3.11(1)(a)



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2630	White Flat Community Hall	White Flat Hall	166(1)(j)	3.11(1)(a)
2693	Port Lincoln Gun Club		166(1)(j)	3.11(1)(a)
2759	Port Lincoln Go Kart Club Inc.		166(1)(j)	3.11(1)(a)
2760	Port Lincoln Sporting Car Club Inc.		166(1)(j)	3.11(1)(a)
2763	Port Lincoln Pony Club Inc.		166(1)(j)	3.11(1)(a)
2855	North Shields Hall		166(1)(j)	3.11(1)(a)
2948	Port Lincoln Motor Cycle Club		166(1)(j)	3.11(1)(a)
3026	Lions Club of Port Lincoln	Lions Hostel	166(1)(j)	3.11(1)(a)
453	Big Swamp Community Centre Incorporated	Big Swamp Hall	166(1)(j)	3.11(1)(b)
503	Wanilla Progress Association	Wanilla oval & surrounds	166(1)(j)	3.11(1)(b)
591	Wanilla Progress Association	Wanilla oval & surrounds	166(1)(j)	3.11(1)(b)
1092	Cummins & District Enterprise Committee	Cummins Institute	166(1)(j)	3.11(1)(b)
1107	Cummins & District Enterprise Committee	Cummins Men's Shed	166(1)(j)	3.11(1)(b)
1736	Cummins Memorial Recreation Centre	Cummins Courts	166(1)(j)	3.11(1)(b)



## FIN-POL-12 – RATING POLICY

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2043	South Australian Boy Scouts Association	Nyroca	166(1)(j)	3.11(1)(b)
2117	Riding for the Disabled, Proper Bay Road		166(1)(j)	3.11(1)(b)
2149	Cummins & District Enterprise Committee	Cummins Caravan Park	166(1)(j)	3.11(1)(b)
2535	Louth Bay Community Club Inc.	Club Rooms & Golf Course	166(1)(j)	3.11(1)(b)
2674	Louth Bay Community Club Inc.	Vacant land off Newell Dr	166(1)(j)	3.11(1)(b)
2678	Louth Bay Community Club Inc.	Golf Course	166(1)(j)	3.11(1)(b)
3181	Coffin Bay Sporting Association	Golf Club	166(1)(j)	3.11(1)(b)
2980	City of Port Lincoln	Vacant Land – Expansion for North Shields Cemetery, leased to Rotary for grazing / fundraising.	166(1)(j)	3.11(1)(c)
3041	Cummins A. & H. Society		166(1)(e)	3.11(2)(a)