

Document Control	
Policy Title	Rates and Charges Rebate and Concessions Policy
Policy Number	P24/10
Function	Rates
Responsible Position	Lead Rates & Utilities Billing Officer
Supersedes	P20/20
Review Date	May 2025

Version	Date Endorsed at ELT Briefing	Council Meeting Date (Date of Adoption / Review)	Resolution Number
1		2 September 2020	SMB/09.2020/15
2		25 November 2020	OM/11.2020/55
3		28 June 2023	SMB/06.2023/04
4		26 June 2024	SMB/06.2024/02

1. Purpose

The purpose of this policy is to:

- a. Provide transparency and equity in regard to eligible pensioners receiving a Council rates remission.
- b. Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred.
- c. Establish a policy for the provision of rates based financial assistance for community organisations including, not for profit, community, recreation and sporting organisations.

This policy has been developed to ensure consistency in the determination of concessions for rates and charges with respect to Section 120 of the *Local Government Regulation 2012*.

Consideration may be given by Council to granting a class concession in the event that all or part of the Maranoa Regional Council area is declared a natural disaster area by the State Government.

2. Scope

This policy applies to:

- a. Property owners whereby Council will consider providing the council pension concession to eligible pensioners who also receive the State Government Pension Rebate.

- b. Circumstances under which Council will provide a rating concession to eligible community organisations.
- c. Circumstances under which Council may provide a water consumption concession to eligible property owners.
- d. Establishing guidelines for the staff and public regarding the provision of a concession to ratepayers.

The scope of this policy is limited to rate concession types under section 121(a) and 121(b) of the *Local Government Regulation 2012* being:

- a. *A rebate of all or part of the rates or charges;*
- b. *An agreement to defer payment of the rates or charges;*

It does not include concessions allowed under a separate policy including:

- Waste and Water Charges Remission (Home Haemodialysis) Policy

3. Statement

Council must levy rates and charges and requires payment of these rates and charges within a specified period adopted by Council. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently with due concern for the following:

- Financial hardship which may be faced by some members of the community;
- Economic development of the region;
- Sporting clubs, service clubs, not for profit community organisations, cultural, environmental, heritage or historic significance; and
- Approved pensioners.

Council's objective is to provide processes that will enable any person, group or organisation to apply for a concession on their rates to alleviate the burden of rates and charges levied.

Section 121 of the *Local Government Regulation 2012* will only allow local governments to grant a ratepayer a concession for rates and charges by:

- a. A rebate of all or part of the rates or charges;
- b. An agreement to defer payment of the rates or charges;
- c. An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

4. Definitions

Council	Maranoa Regional Council
Rates or Charges	As per the <i>Local Government Regulation 2012</i>
Approved Pensioner	<p>A ratepayer who is and remains an eligible holder of a –</p> <ul style="list-style-type: none"> • Queensland “Pensioner Concession Card” issued by Centrelink on behalf of Services Australia, or • Queensland “Repatriation Health Card – for all conditions” (Gold Card) issued by the Department of Veterans’ Affairs; • The owner or life tenant (either solely or jointly) of the property which is located in Queensland and which is his/her principal place of residence; and • Legally responsible, either solely or jointly with a co-owner, for the payment of Council rates and charges levied on their property.
Property Owner	As defined in the <i>Local Government Act 2009</i>
Spouse	A person’s partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954 s32DA (1) and (5)(a)</i>
Financial Hardship	Being unable to meet the basic requirements including food, clothing, medicine, accommodation and children’s education.

5. Policy

5.1 Pensioner Rate Concessions

Under this policy pensioners are entitled to a Council rates concession, determined each year by Council during budget preparations.

5.1.1 Eligibility

Criteria for granting pensioner rate concessions is based on the conditions specified by the Queensland State Government Pensioner Rate Subsidy Scheme as follows:

The following ratepayers are eligible for a concession/subsidy:

- a. A current holder of a Queensland “Pensioner Concession Card” issued by Centrelink on behalf of Services Australia, or
- b. A current holder of a Queensland “Repatriation Health Card – for all conditions” (Gold Card) issued by the Department of Veterans’ Affairs; and
- c. Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- d. Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property.

5.1.2 Applications for Concessions

Any pensioner rate concession granted by the Council shall apply to and be deducted from the rate or charge payable in respect to the property which is subject to the pensioner concession application.

A completed Pensioner Concession for Rates Application Form must be submitted. A new application is required when a change of address occurs.

5.1.3 Council will provide rate concessions to eligible pensioners as follows:

- a. In accordance with the *Local Government Regulation 2012*, Council will provide a concession to approved pensioners as per Councils adopted Revenue Statement for the current financial year.
- b. Where a pensioner’s rate assessment includes other lots of vacant land, Council will not levy vacant water or vacant sewerage charges for each other vacant allotment, provided that the pensioner’s principal place of residence is situated on land included in the assessment and adjoins the vacant land.

5.1.4 Calculations

Upon proof of eligibility, the entitlement to a Council subsidy will commence from either the:

- Card start date shown on the pensioner concession card
- Date of occupation of their principal place of residence
- Start of the current rating period

Whichever is the later.

Notwithstanding the provisions outline above, where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the subsidy, the surviving spouse/partner will be entitled to the subsidy on a pro-rata basis from the beginning of the billing period immediately following the date of his/her spouses'/partners' death, providing that:

- a. He/she is an approved and eligible pensioner at the time of his/her spouses'/partners' death; and
- b. The title has or will be recorded with the surviving spouse/partner as the registered owner; and
- c. Council is satisfied that the transmission of the title occurs within a reasonable time.

The following documentation will be accepted as evidence of the aforementioned criteria:

- a. Council form – Application for a Pensioner Rates Subsidy/Concession with a copy of a current Queensland Pension Card; and
- b. A copy of the Last Will and Testament evidencing the beneficiary of the property; or
- c. A copy of the Land Transfer documents (e.g. Form 1 and Form 24); or
- d. A Court Order; or
- e. Written advice from a Solicitor who is administering the deceased estate.

5.1.5 Ownership

In cases of co-ownership, the pensioner rate concession will apply only to the approved pensioner's proportionate share of the general rates. For the purposes of determining proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share shall apply except when the co-owners are:

- a. An approved pensioner and his/her spouse/partner; or

- b. An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates and charges or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the concession approved in full.

5.2 Community, Not For Profit or Charitable Organisations

Council will consider applications from sporting bodies/associations, service clubs, not for profit, community organisations and registered charities subject to the following criteria:

5.2.1 Eligibility

To be eligible, the community, not for profit or charitable organisation must:

- a. Be incorporated under the *Associations Incorporation Act 1981*;
 - b. There is no profit or gain by individual members of the group;
 - c. Its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
 - d. Whilst a surplus of revenue can be made, all profits must be used to carry out the purpose and functions of the organisation;
 - e. Be located within the region and the majority of its members reside in the region;
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates levied.
 - The organisation must have no overdue rates and charges.
 - Land or buildings must not be used for commercial enterprises where a development approval is required.
 - No concessions will apply to the Emergency Management Levy, Rural Fire Services Levy, Sewerage or Garbage charges.
 - The application will only be accepted on Council's prescribed form "Application Rates and Water Access Concession for Community Organisations". This form must be completed by the applicant in its entirety and must include supporting information sufficient to allow the application to be fully assessed.
 - The property is not used for residential purposes unless used for short-term accommodation for homeless and at risk persons or an aged care facility.

- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a reserve from Council.
- If an application is approved, the Concession/Rebate will be applied from the beginning of the next rating period.
- Rates of Concession/Rebate are as follows:

Organisation/Facility Type	Criteria	Concession Class	Proposed Rate of Classification		
			General	Water Access Charge	Water Usage
Arts/Culture – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Social/Service Organisation – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for social/community service purposes.	B	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Sports Club – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (i)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	50%
Sports Club – Community Organisation Assessment 14029425	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (ii)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	Concession capped at 30,000KL
Sports Club – Licenced (No Gaming Licence) – Community Organisation	Facilities either owned, controlled or operated by private organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence.	D	50%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	50%

	(Excludes facilities with gaming licences)				
Sports Club – Licence – Community Organisation	Facilities either owned, controlled or operated by private organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence and gaming licences.	E	50%	0%	0%
Youth Group/Community Organisation	Facilities either owned, controlled or operated by youth based organisations and used primarily for that purpose. (Boy Scouts and Girl Guides)	F	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Community/Cultural	Social/Service Organisation – Community/Cultural Organisation	G	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Church – Community Organisation	Place of worship/Church Halls (does not include land/facilities held for commercial reasons).	H	100%	0%	0%
Community Facility – Community Organisation	A facility used for primarily for a broad range of community/social purposes; mostly owned/controlled by Council: halls, civic, community, ovals.	I	100%	100%	100%
QCWA – Community Organisation	Facilities either owned, controlled or operated by the Queensland Country Women's Association (does not include land/facilities held	J	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%

	for commercial reasons).				
Museum – Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Museum purposes.	K	100%	100%	0%
Aged Care/Retirement Villages/Independent Living Units – Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Unit purposes.	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm Water Meter	0%
Masonic Lodge – Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as a Masonic Lodge.	N	100%	0%	0%

6. Related Policies and Legislation

- *Queensland Local Government Regulation 2012*
- *Queensland Local Government Act 2009*
- *Water Supply (Safety and Reliability) Act 2008*
- *Water Regulation 2016*
- *Queensland Fire and Emergency Services Regulation 2011*
- *Queensland Fire and Emergency Services Act 1990*
- *Maranoa Regional Council – Revenue Statement*