

1. Policy Statement

This policy seeks to identify target groups and establish guidelines to assess requests for rating and utility charge concessions in order to alleviate the impact of local government rates and charges, particularly in relation to not-for-profit and/or community organisations and ratepayers who are in receipt of an approved Government pension.

2. Scope

This policy applies to eligible ratepayers as defined by this policy and approved by the Chief Executive Officer (CEO).

3. Responsibility

Council is responsible for the adoption of this policy.

The CEO, Director Corporate and Community Services (DCCS) and Finance Manager are delegated authority to approve or refuse an application in accordance with the criteria set out in this Policy.

The Finance Manager is responsible for the application of this policy.

4. Definitions

Concessions are defined in the Local Government Regulation 2012 as a rebate, deferral or agreement to accept or transfer property, in settlement for whole or part of the rates and charges.

Developer Charges relates to those charges that can be applied by Council on developments as set out in the *Planning Act 2016*.

Fees are defined in the *Local Government Act 2009* (the Act) as a cost recovery mechanism for applications, transaction services, animal management, or other service imposed on the Council under legislation or regulation.

Rates and Charges are defined in the Act as levies that a local government imposes:

- On land; and
- For a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government.

5. Policy

5.1 Pensioner Concession

Scope

This concession is made pursuant to section 122(1)(b) of the Local Government Regulation 2012 and is directed to elderly, invalid or otherwise disadvantaged citizens in the Shire whose principal or sole source of income is a pension or allowance paid by Centrelink or the Department of Veterans' Affairs and who are the owners of property in which they reside and have responsibility for payment of Council rates and charges.

Conditions of Eligibility

In order for a ratepayer to be eligible for the pensioner concession they must:

- Hold a pensioner concession card issued by Centrelink or the Department of Veterans' Affairs; and
- Be in receipt of a pension from Centrelink or the Department of Veterans' Affairs, including a Widow's Allowance; and
- Be the owner or life tenant (either solely or jointly) of the property which is his or her principal place of residence.

Calculation of Concession

An eligible pensioner will be entitled to a concession of 20% of the gross annual rates and charges payable, up to a maximum concession of \$200.

The pensioner concession is not payable on water consumption accounts, sewerage, or on special rates for rural fire purposes.

Application Process

The eligibility of all applicants will be verified prior to rates and charges being levied each year (usually in June/July and November/December).

Pensioners who are not automatically provided with a concession, and who believe they meet the relevant criteria, may apply for approval at any time.

5.2 Not for Profit/Charitable Organisations Concessions

Scope

This concession is made pursuant to section 122(1)(b) of the Local Government Regulation 2012 and is available to eligible organisations whose objects do not include the making of profit and who provide services to their membership and the community at large.

Conditions of Eligibility

In order for a not for profit organisation to be eligible for the concession, it must:

- Be located within the Hinchinbrook Shire area;
- Have most of its members reside within Hinchinbrook Shire area;
- Exist primarily to undertake community service activities and rely mainly on volunteer labour, or have a high level of paid labour and a low level of volunteer labour and provide a substantial community benefit;
- Have a clause in its constitution which clearly prohibits any member of the organisation making a private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets of the organisation upon it being wound up; and
- Not be an organisation which:
 - Receives income from gaming machines and/or from sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor licence);
 - Provides low cost rental accommodation except where the accommodation is provided solely for the aged, short-term respite services, short-term crisis or emergency accommodation or for disabled persons requiring ongoing support;
 - Is a religious body or entity or educational institution recognised under State or Federal legislation; or
 - Is a Rural Fire Brigade in receipt of a Rural Fire Levy.



Calculation of Concession

General Rate

An eligible organisation shall be entitled to a concession equal to 100% of the general rate payable by that organisation.

Cleansing Utility Charge

Eligible organisations will be entitled to a concession equal to 50% of their cleansing utility charge. The following are the eligible organisations entitled to 50% concession:

<u>Property Number.</u>	<u>Owner/Lessee</u>	<u>Improvements</u>
100986	Lower Herbert/Halifax Lions Club	Pensioner Units
106226	Forest Glen Retirement Units	Units
100210	Res Health Pensioner Home	Units

Waste Management Levy

Eligible organisations will be entitled to a concession equal to 100% of their Waste Management Levy. The following is the eligible organisation entitled to 100% concession:

<u>Property Number.</u>	<u>Owner/Lessee</u>	<u>Improvements</u>
102099	Boy Scouts Association	Vacant Land

Application Process

The eligibility of all applicants will be verified prior to rates and charges being levied each year. Organisations that are not automatically provided with a concession, and who believe they meet the relevant criteria, may apply for approval at any time.

5.3 Application for Rate Relief

Council will give consideration to a ratepayer's request for a concession in accordance with section 120 of the Local Government Regulation 2012 on the basis of complying with the following criteria:

- The payment of the rates or charges will cause hardship to the landowners as defined in Council's Financial Hardship Policy; or
- The concession will encourage the economic development of all or part of the local government area; or
- The concession will encourage land that is of cultural, environmental, historic heritage or scientific significance to the local government area to be preserved, restored or maintained; or
- The land is used exclusively for the purpose of a single dwelling house or farming and could be used for another purpose, including, for example, a commercial or industrial purpose; or
- The land is subject to a GHG tenure, mining tenement or petroleum tenure; or
- The land is part of a parcel of land (a parcel) that has been subdivided and the person who subdivided the parcel is the owner of the land; and
- The land is not developed land.

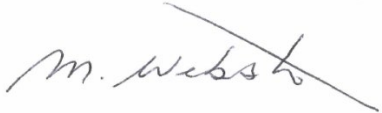


6. Legal Parameters

- *Local Government Act 2009;*
- *Local Government Regulation 2012; and*
- *Planning Act 2016.*

7. Associated Documents

- Nil.

DOCUMENT HISTORY AND STATUS					
Action	Name		Position	Signed	Date
Approved by Council	Michelle Webster		A/CEO		30/05/2023
Policy Version	12	Initial Version Adopted	31/08/2011	Current Version Adopted	30/05/2023
Maintained By	Corporate and Community Services			Next Review Date	31/05/2024
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