

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/community organisations and ratepayers who are in receipt of an approved Government pension.

2. Scope

This Policy is made pursuant to Chapter 4, Part 10 of the Local Government Regulation 2012 and sets out the criteria that Council will apply in granting concessions to ratepayers for rates and charges

3. Responsibility

The Chief Executive Officer is delegated authority to approve or refuse an application in accordance with the criteria set out in this Policy.

4. Policy

4.1 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:

- a) Hold a pensioner concession card issued by Centrelink or the Department of Veterans' Affairs;
- b) Be in receipt of a pension from Centrelink or the Department of Veterans' Affairs, including a Widow's Allowance;
- c) 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 \$200.00.

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.

4.2 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:

- (a) Be located within the Hinchinbrook Shire area;
- (b) Have most of its members reside within Hinchinbrook Shire area;
- (c) 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;
- (d) 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;
- (e) Not be an organisation which:
 - i. 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);
 - ii. 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;
 - iii. Is a religious body or entity or educational institution recognised under State or Federal legislation; and
 - iv. 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 No.</u>	<u>Owner/Lessee</u>	<u>Improvements</u>
100986	Lower Herbert/Halifax Lions Club	Pensioner Units
106226	Forest Glen Retirement Units	Units
100210	Apex Village Retirement Units	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 No.</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.

4.3 Application for Rate Relief

Council will give consideration to a ratepayer's request for a concession in accordance with section 120 (1) of the Local Government Regulation 2012 on the basis of complying with the following criteria:

- (a) The payment of the rates or charges will cause hardship to the landowners as defined in Council's Financial Hardship Policy; or
- (b) The concession will encourage the economic development of all or part of the local government area; or
- (c) 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
- (d) 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
- (e) The land is subject to a GHG tenure, mining tenement or petroleum tenure; or
- (f) The land is part of a parcel of land (a parcel) that has been subdivided and –
 - (i) The person who subdivided the parcel is the owner of the land; and
 - (ii) The land is not developed land.

4.4 Application for General Rate Concession on New Residential Dwellings

Council may grant a concession to a ratepayer for the general rates component in accordance with section 120 (1) Local Government Regulation 2012 on the basis of encouraging the economic development of all or part of the local government area. Ratepayers eligible will own rateable property within one of the Hinchinbrook Shire Council's Residential A, Residential B, Residential C, Multi Unit Residential A, Multi Unit Residential B or Multi Unit Residential C categories and have constructed a new residential dwelling under the following conditions:

- (a) Construction is for a new residential dwelling;
- (b) The construction of a new dwelling must have been approved for construction after 1 July 2019 and completed (Form 21 issued) prior to an application being made for the remission of general rates. An application must be lodged within six (6) months of the building works being completed;

- (c) A development permit for building works has been approved and a Final Inspection Certificate (Form 21) under the *Building Act 1974* issued;
- (d) Construction must commence after 1 July 2019;
- (e) Construction must be completed and Final Inspection Certificate (Form 21) issued before an application is lodged for consideration; and
- (f) Application for the general rates concession must be made on the approved form.

The maximum period of granted remission of General Rates component only will apply for two (2) years from the first day of the next billing period after the date of the Final Inspection Certificate (Form 21) under the Building Act 1974 and upon approval of the Application for General Rate Concession on New Residential Dwellings form.


Residential property owned by Federal Government, State Government and Local Government entities are not eligible to receive the General Rate Subsidy, as informed in this policy.

5. Legal Parameters

Local Government Act 2009

Local Government Regulation 2012

6. Associated Documents

DOCUMENT HISTORY AND STATUS					
Action	Name		Position	Signed	Date
Approved by Council	Alan Rayment		CEO		29/06/2020
Policy Version	9	Initial Version Adopted	31/08/2011	Current Version Adopted	29/06/2020
Maintained By	Corporate and Financial Services			Next Review Date	30/06/2021
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