

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) or Chief Financial Officer (CFO).

3. Responsibility

Council is responsible for the approval of this policy.

The CEO and CFO are delegated authority to approve or refuse an application in accordance with the criteria set out in this Policy.

The CFO is responsible for the implementation, maintenance and compliance 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* as a cost recovery mechanism for applications, transaction services, animal management, or other services imposed on the Council under legislation or regulation.

Principal Residence for the purposes of the *Local Government Act 2009* and the *Local Government Regulation 2012*, means the principal residence of a person according to its ordinary meaning, being the place where the person primarily lives and ordinarily regards as their home.

Rates and Charges are defined in the *Local Government Act 2009* 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.

Residence for the purposes of the *Local Government Act 2009* and the *Local Government Regulation 2012*, means a residence according to its ordinary meaning, being a place where a person lives or resides, whether on a permanent or temporary basis.

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

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.

Residential Requirements

The pensioner concession is available only in respect of rates levied on an approved pensioner's principal place of residence located in Hinchinbrook Shire, and while the pensioner is residing on the property. For the purpose of determining whether an approved pensioner's residence constitutes their principal place of residence, Council will consider the following:

- the address shown on any driver's licence held by the pensioner;
- the address of the pensioner as recorded on any State Electoral Roll;
- the branch and state where their Services Australia or Department of Veterans' Affairs file is held;
- the state and the address shown on their Pensioner Concession Card;
- whether or not the residence to which the application refers is rented or how otherwise occupied during their absences and;
- whether or not they receive any pensioner rating concessions on other property in Australia and if so the type and level of concessions being received.

The principal place of residence must be located in the Council area. Under no circumstance is an approved pensioner to receive a pensioner concession in respect of the same period for more than one property that is their principal place of residence, within or outside the Council area.

When a pensioner, for reasons of ill health or infirmity does not permanently reside in the principal place of residence but instead:

- resides in a nursing home; or
- similar type of accommodation where personal care is available on site and provided as required; or
- with family or friends, a pensioner concession may be allowed in respect of the pensioner's principal place of residence if it is not occupied on a paid tenancy basis during the absence of the approved pensioner owner/s.

The pensioner must satisfy Council that the residence is not occupied on a paid tenancy basis and that the approved pensioner, as property owner, is responsible for the payment of rates and charges levied in respect of the property. In cases where a pensioner owns a multi-unit property, commercial property or a rural property which is their principal place of residence, the pensioner rates concession may be applied to that property.

The provision of the maximum pensioner concession (refer to page 4) has been included to prevent unduly large concessions being granted in such cases.



Notwithstanding these ownership requirements, when the sole registered owner dies and is, at the time of death, an approved pensioner in receipt of the pensioner rates concession, the surviving spouse will be entitled to the pensioner rates concession on a pro-rata basis from the date of their spouse's death, provided that:

- they are eligible to be an approved pensioner at the time of their spouse's death; and
- title to the property has been recorded with the surviving spouse as the registered owner.

Upon the sale of the property, it is the pensioner's responsibility to ensure that usual conveyancing practice is applied and an adjustment (based on the pensioner concession entitlement at the time of sale and normal rate charges thereafter) is made at settlement. Council will not make refunds or allow further concessions as a consequence of this adjustment not being performed.

Confirmation of Eligibility

An application is required:

- when applying for the pensioner rates concession for the first time; or
- when Council needs to re-establish eligibility (e.g. after having a qualifying pension or concession card re-granted, changing the address of the principal place of residence, etc.); or
- as instructed by relevant Commonwealth agency (Services Australia or the Department of Veterans' Affairs).

Initial or Re-Establishment Eligibility

Application for the pensioner concession must be made on the prescribed form and be supported by a statement from Services Australia or the Department of Veterans' Affairs containing details of the type and amount of pension received along with a copy of both sides of the applicant's current qualifying pension or concession card.

When interstate pensioners move permanently to Queensland, Services Australia and the Department of Veterans' Affairs may not immediately issue a Queensland card. In the interim, an application may be accepted if Council is satisfied that the pensioner's permanent place of residence is now located in Hinchinbrook Shire. For example, proof of residence could be met by the pensioner providing a letter of confirmation of payment from Services Australia or the Department of Veterans' Affairs listing the address of the property on which the pensioner concession is being claimed.

Cessation of Pensioner Rates Concession

Pension concessions will cease when:

- approved pensioners no longer meet the required eligibility criteria; or
- on the date of death of the approved pensioner; or
- on the date that the approved pensioner's property is sold.

Continuing Eligibility

Council will verify continuing eligibility for the pensioner rates concession on at least an annual basis by obtaining from the pensioner:

- authority for Council to verify with the relevant Commonwealth Agency (Services Australia or Department of Veterans' Affairs) by electronic data matching; or
- authority for Council to use Services Australia Confirmation eServices (online enquiry) to perform a Services Australia/Department of Veterans' Affairs enquiry to confirm eligibility and status of your current concession; or
- a copy of a written verification from the relevant Commonwealth agency.



If Council is unable to confirm continuing eligibility, the pensioner rates concession will cease, and the pensioner will have to re-apply if they wish to receive the concession.

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 applicable on water consumption accounts, sewerage, or on special rates for rural fire purposes.

The calculation of the Pensioner Concession by Council is in addition to any subsidy or concession available from the State Government.

When pensioner concessions are applied to rates on a property during only part of a rating period (such as upon the death of a pensioner or the purchase or the sale of the property) Council will calculate rates having regard to the dates of change evidenced by the property transfer information or other official advice forwarded to Council regarding change of ownership.

Pensioners who believe they meet the relevant criteria, may apply for approval at any time, however, the pensioner concession will apply to the rates levied in the rating period in which the application was received and future rates periods only.

Annual Review

An Annual Pensioner Review will be conducted in June each year to determine and verify continued eligibility for the Pensioner Concession.

5.2 Not for Profit Organisations Concession

Scope

In accordance with the Local Government Regulation 2012 section 120(1)(b), this policy aims to establish guidelines for the granting of concession for land owned by entities whose purpose does not include making a profit or entities that provide assistance or encouragement for arts or cultural development. This includes land owned by religious entities, community & welfare organisations, care facilities for aged persons and persons with disabilities, emergency services, and sporting & recreation organisations.

Conditions of Eligibility

For an organisation to be eligible for the concession, it must:

- Be located within the Hinchinbrook Shire area;
- Have most of its members reside within the Hinchinbrook Shire area;
- Exist primarily to undertake community service activities and rely mainly on volunteer labour, or have a low level of paid labour and a high 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 in an organised manner
 - 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:

ELIGIBLE ORGANISATIONS		
Property Number	Owner/Lessee	Improvements
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:

ELIGIBLE ORGANISATIONS		
Property Number	Owner/Lessee	Improvements
102099	Boy Scouts Association	Vacant Land

Sewerage Charge

Eligible organisations will be entitled to a concession equal to 100% of their sewerage charge. The following are the eligible organisations entitled to 100% concession:

ELIGIBLE ORGANISATIONS		
Property Number	Owner/Lessee	Improvements
102237	The State of Queensland (represented by Public Safety Business Agency)	<u>Fire Station</u>

Water Base Charge

Eligible organisations will be entitled to a concession equal to 100% of their water base charge. The following are the eligible organisations entitled to 100% concession:

ELIGIBLE ORGANISATIONS		
Property Number	Owner/Lessee	Improvements
102237	The State of Queensland (represented by Public Safety Business Agency)	<u>Fire Station</u>



Annual Review

An Annual Review will be conducted in June each year, to determine and verify eligibility for the Not for Profit Organisations Concession.

Upon Council receiving advice that the ratepayer is no longer eligible to receive the concession, the concession will be removed from the start of the next rating period.

Organisations 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 Green House Gas 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; or
- The land is not developed land.

6 Legal Parameters

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

7 Associated Documents

- Financial Hardship Policy
- Application for Pensioner Concession and Subsidy of Rates
- Application for Rate Based Assistance for Not For Profit Organisations.

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