

RATES CONCESSION POLICY

COMMUNITY POLICY



1 Scope

This policy applies to any ratepayer seeking rebates and concessions for rates and/or charges.

2 Purpose

The purpose of this policy is to identify target groups and establish guidelines to assess requests for rates and charges concessions in order to alleviate the impact of local government rates and charges, particularly in relation to not-for-profit or charitable community organisations and ratepayers who are in receipt of an approved government pension.

3 Related Documents

3.1 Primary

Nil

3.2 Secondary

Associations Incorporation Act 1981

Body Corporate and Community Management Act 1997

Local Government Act 2009

Local Government Regulation 2012

CBD Commercial Property Rates Concession Application Form

Owner-Occupied Rating Category Application Form

Pensioner Concession for Rates Application Form - Council and State Government Schemes

Rate Relief (Hardship) Policy

Revenue Policy

Revenue Statement

Waste and Recycling Collection Services Policy

Waste and Recycling Collection Services Procedure

Waste Charges Rebate Form

4 Definitions

To assist in interpretation, the following definitions apply:

ATO	Australian Taxation Office
CBD	Central Business District

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CBD Mixed Use Category One Property	A property: (a) Within the defined CBD area rated in Category One (commercial/light industry) and has a mixed use of commercial and residential; and (b) That is an existing property.
Council	Rockhampton Regional Council
Existing Property	A property as at 1 July 2018: (a) Within the defined CBD area rated in Category One (commercial/light industry); and (b) Has a mixed use of commercial and residential.
Not-for-Profit Community Organisation	A community organisation: (a) Incorporated under the <i>Associations Incorporation Act 1981</i> ; (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; and (d) Whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.
Principal Place of Residence	As defined in Council's Revenue Statement, a single dwelling house or dwelling unit (part of a Community Title Scheme or residential group title (not a flat) at which one owner of the land must reside permanently for a minimum of six months of the year.
Ratepayer	As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.
Rates and Charges	As defined in the <i>Local Government Act 2009</i> , are levies that a local government imposes: (a) On land; and (b) For a service, facility or activity that is supplied or undertaken by: (i) The local government; or (ii) Someone on behalf of the local government (including a garbage collection contractor, for example).
Region	Rockhampton Regional Area defined by the Local Government Areas of Queensland.

5 Policy Statement

Rate and/or charges concessions are considered for the following ratepayer categories, noting that Council's prompt payment discount is calculated on gross rates prior to concession.

5.1 Approved Government Pensioners

The Queensland Government Pensioner Rate Subsidy Scheme is directed to the elderly, invalid or otherwise disadvantaged citizens of the community whose principal or sole source of income is a pension or allowance paid by Department of Human Services or the Department of Veterans' Affairs.

Unless stated otherwise, the terms and conditions of the Queensland Government Pensioner Rate Subsidy Scheme apply to the application of the Council subsidy.

5.1.1 Eligibility

The following ratepayers are eligible for a concession/subsidy:

- (a) A holder of a Queensland "Pensioner Concession Card" issued by Centrelink on behalf of the Department of Human Services or the Department of Veterans' Affairs, or

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- (b) A holder of a Queensland “Repatriation Health Card – For All Conditions” (Gold Card) issued by the Department of Veterans Affairs; or
- (c) A person receiving a Widow’s Allowance; and
- (d) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- (e) 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

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement of the current rating period. Rebates are not granted retrospectively without prior approval from the State Government Concessions unit.

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 Amount of Rebate

Approved ratepayers whose property in which they reside is located within the Region, may be entitled to a rebate of 20% (to a maximum of \$260 each year) on all rates levied in respect of each eligible property, excluding environment separate charge, special rates/charges, water consumption charges and rural and state fire levies/charges.

Should a person be entitled to only part of the State subsidy, because of part ownership of the property, or other relevant reason, the Council rebate would be similarly reduced.

5.2 Not-For-Profit or Charitable Community Organisations

Rate concessions are available to approved not-for-profit or charitable community organisations whose objectives do not include the making of profit and who provide services to their membership and the community.

5.2.1 Eligibility

To be eligible, the not-for-profit or charitable community 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;
- (f) Not receive income from gaming machines and/or from the sale of alcohol in an organised manner (for example, bar with regular hours of operation with permanent liquor license);
- (g) Be the owner, lessee or life tenant of the property and is the incorporated bodies main grounds/base/club house or residence;
- (h) Either solely or jointly with a co-owner, have the legal responsibility for the payment of rates and charges which are levied in respect of the property; and
- (i) Not be a religious body or entity or educational institution recognised under State or Federal statute or law.

Should an applicant only have part ownership of the property, the Council concession is similarly reduced.

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5.2.2 Applications for Concessions

Eligibility for a concession is assessed by Council annually prior to the issue of the first rate notice each financial year (generally June/July). Organisations not automatically provided with a concession, and believe they meet the eligibility criteria, may apply at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating period (concessions are not applied retrospectively).

All applications must be in writing and supported by a copy of the following documents:

- (a) Copy of incorporation certificate; and
- (b) Copy of rules/constitution.

Service providers applying for concession under Category three must provide a breakdown of the fees they charge the tenant.

5.2.3 Amount of Rebate

The amount of rebate applied to eligible organisations are as follows:

- (a) Category One - Showground Related Organisations

- Rebate Level General Rates – 100%
- Rebate Level Separate Rates/Charges – 100%
- Rebate Level Special Rates/Charges – 0%
- Rebate Level Water Access Charges – 50%
- Rebate Level Water Consumption Charges – Charged at residential rates
- Rebate Level Sewerage Charges – 50%
- Rebate Level Waste Charges – 50%
- Cap – N/A

- (b) Category Two – Kindergartens

- Rebate Level General Rates – 50%
- Rebate Level Road Network Separate Charge – 50%
- Rebate Level Special Rates/Charges – 0%
- Rebate Level Environment Separate Charge – 0%
- Rebate Level Water Access Charges – 50%
- Rebate Level Water Consumption Charges – Charged at residential rates
- Rebate Level Sewerage Charges – 50%
- Rebate Level Waste Charges – 50%
- Cap – \$ 1,000.00

- (c) Category Three – Charitable Organisations Benefiting the Aged and/or Persons with a Disability

- Rebate Level General Rates – 100%
- Rebate Level Separate Rates/Charges – 100%
- Rebate Level Special Rates/Charges – 0%
- Rebate Level Water Access Charges – 50%
- Rebate Level Water Consumption Charges – Charged at residential rates
- Rebate Level Sewerage Charges – 50%
- Rebate Level Waste Charges – 50%
- Cap – \$ 1,000.00 for Service Charges only

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- (d) Category Four – Sporting Clubs and Associations – Without Liquor and Gaming Licenses
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 4,000.00 for Service Charges only
- (e) Category Five – Sporting Clubs and Associations – With Liquor Licenses but No Gaming Licenses
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 4,000.00
- (f) Category Six – Sporting Clubs and Associations situated on Highly Valued Leasehold Land – With Liquor Licenses but No Gaming Licenses
- Rebate Level General Rates – 85%
 - Rebate Level Road Network Separate Charge – 75%
 - Rebate Level Environment Separate Charge – 0%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 2,000.00 for Service Charges only
 - Applies to Assessment Number 105813 – Rockhampton Bowls Club only.
- (g) Category Seven – Sporting Clubs and Associations – With Liquor and Gaming Licenses
- Rebate Level General Rates – 0%
 - Rebate Level Separate Rates/Charges – 0%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 0%
 - Rebate Level Water Consumption Charges – 0%
 - Rebate Level Sewerage Charges – 0%
 - Rebate Level Waste Charges – 0%
 - Cap – N/A
- (h) Category Eight - All Other Community Based Not-For-Profit/Charitable Organisations
- Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 50%
 - Rebate Level Water Consumption Charges – Charged at residential rates
 - Rebate Level Sewerage Charges – 50%
 - Rebate Level Waste Charges – 50%
 - Cap – \$ 2,000.00 for Service Charges only.

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- (i) Category Nine - Rural Fire Brigade
 - Rebate Level General Rates – 100%
 - Rebate Level Separate Rates/Charges – 100%
 - Rebate Level Special Rates/Charges – 0%
 - Rebate Level Water Access Charges – 100%
 - Rebate Level Water Consumption Charges – 100%
 - Rebate Level Sewerage Charges – 100%
 - Rebate Level Waste Charges – 100%
 - Cap – N/A

NOTE: Sewerage charges are not levied in respect of public amenities blocks that are locked and controlled by clubs.

5.3 General Rate Rebates

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, the properties where 100% rebate of general rates applies may be exempted from payment of general rates in lieu of the provision of a rebate.

5.4 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Council grants rebates on the following basis for those assessments that only contain pump sites and where the land area is 25 square metres or less, provided the ratepayer as shown on the assessment is the owner of another property in the Region on which the separate charges and general rates have been levied:

- (a) Separate Charges – 100% rebate
- (b) General Rates – Maximum rebate of \$600.00.

5.5 Water Consumption Charges

Council grants a rebate on the following basis for the following assessments:

- (a) 237107 – Gracemere Lakes Golf Club; and
- (b) 237109 – Gracemere Bowling Club

Water Consumption Charges – 50% rebate.

5.6 Lot 1 South Ulam Rd, Bajool

Council grants a rebate on the following basis for the following assessment:

146963-2 – being Lot 1 South Ulam Rd, Bajool (L1 MLG80014 Parish of Ultimo)

- (a) General Rate 100%;
- (b) Road Network Charge 100%; and
- (c) Environment Separate Charge 100%.

5.7 Limit in Increases in Rates and Charges

For the 2022/2023 financial year Council will not be resolving to limit any increases in rates and charges.

5.8 Rockhampton CBD Commercial Properties with Mixed Residential Use

The purpose of this concession is to encourage inner city residential living and reduce vacancies in the Rockhampton CBD by providing an incentive for commercial property owners within the defined CBD area (as per Appendix A - Rockhampton CBD Extent) to utilise unoccupied commercial space for residential purposes. Residential purposes is defined as any space constructed and permitted for residential use and occupied by the owner or tenant as a residence.

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Council may consider granting a concession of up to \$2,200 per annum or a maximum of 75% of the general rate, whichever is the lesser, for a CBD mixed use category one property. The concession is primarily intended to facilitate the adaptation of established vacant commercial spaces, particularly above ground floor, to residential use.

5.8.1 Conditions

The following conditions apply:

- (a) The residential component should not be vacant longer than six months within the financial year;
- (b) Verification of use may be provided by a registered real estate agent or through pre-arranged inspection by a Council officer; and
- (c) Properties receiving the concession must advise Council if the residential use is discontinued.

The rates concession may be subject to reversal if the above conditions are not adhered to.

5.8.2 Applications for Concession

To apply, a completed CBD Commercial Property Rates Concession Application Form must be submitted and is subject to approval by Council.

Applications for concessions are considered during the rating period (that is, half year). Applications received after the date of levy are considered only from the commencement date of the current rating period (concessions are not applied retrospectively).

5.9 Leased Council Vacant Land

Council grants rebates of 100% of the general rate and separate charges on vacant land owned or held by Council as trustee if the land is leased to another person and the land is not used for any business or commercial or industrial purpose.

In accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, properties where 100% rebate of general rates and separate charges apply may be exempt from the payment of general rates and separate charges in lieu of the provision of a rebate.

5.10 Waste Rebates for Multi-Residential Unit Developments

The purpose of this concession is to waive the waste/recycling charge where it has been deemed by Council impractical for Council to provide waste and recycling collection services to a multi-residential unit development consisting of six or more individual attached or semi attached premises or units for which a community title scheme exists under the *Body Corporate and Community Management Act 1997*.

Council may grant a concession of 100% of the waste/recycling charge for each multi-residential unit or units for which a community title scheme exists.

5.10.1 Applications for Concession

To apply, a completed Waste Charges Rebate Form must be submitted and is subject to approval by Council.

Applications are considered during the rating period (that is, half year). The concession may be applied retrospectively for the full financial year where the service has not been provided in accordance with this policy and the Waste and Recycling Collection Services Policy and Procedure.

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6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) Annually in accordance with the Revenue Statement;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Responsibilities:

Sponsor	Chief Executive Officer
Business Owner	Deputy Chief Executive Officer
Policy Owner	Chief Financial Officer
Policy Quality Control	Legal and Governance



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The Digital Cadastral Database is current as at May 2018. © The State Government of Queensland (Dept. of Natural Resources and Mines) 2018. All other data © Rockhampton Regional Council 2018.

1:6,000

Appendix A - Rockhampton CBD Extent



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