

RATES CONCESSION POLICY (COMMUNITY POLICY)

1 Scope:

This policy applies to any person, group or organisation seeking rebates and concessions for rates and/or charges.

2 Purpose:

To identify target groups and establish guidelines to assess requests for rates and charges concessions in order to alleviate the impact of rates and charges, particularly in relation to not-for-profit/community organisations and ratepayers who are in receipt of an approved government pension.

3 Related Documents:

Primary

Nil

Secondary

Body Corporate and Community Management Act 1997

Local Government Act 2009

Local Government Regulation 2012

CBD Commercial Property Rates Concession Application Form

Pensioner Rate Subsidies Application Form

Revenue Policy

Rockhampton Regional Council 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:

CBD	Central Business District
Council	Rockhampton Regional Council

5 Policy Statement:

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

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Adopted/Approved: Adopted, 11 July 2017
Version: 13
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5.1 Approved Government Pensioners

Rate concessions/subsidies are available to approved pensioners, who are in receipt of a pension for entitlements from Centrelink or the Department of Veterans' Affairs or Widow's Allowance.

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 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 thereon.

5.1.1 Eligibility

Approved Pensioner

A person who:

- Is and remains an eligible holder of a Queensland "Pensioner Concession Card" issued by Centrelink or the Department of Veterans' Affairs, or a Queensland "Repatriation Health Card – For All Conditions" issued by the Department of Veterans Affairs; and
- Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- 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.

Approved Widow/er

A person who is and remains in receipt of a Widow's Allowance.

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

5.1.2 Close of Applications

Applications for concessions are considered during the rating period (i.e. 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 Rates Subsidies Application Form must be submitted, with a new application being submitted when a change of address occurs.

5.1.3 Amount of Rebate

Approved ratepayers whose property in which they reside is located within the boundaries of Council, may be entitled to a rebate of 20% (to a maximum of \$250) 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/Charitable Organisations

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

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Adopted/Approved: Adopted, 11 July 2017
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5.2.1 Eligibility

Not-For-Profit/Community Organisation – An incorporated body who:

- Does not include the making of profit in its objectives;
- Does not charge a fee for service;
- Is located within the Council area and the majority of its members reside in the Council area;
- Does not receive income from gaming machines and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- Is the owner, lessee or life tenant of the property and is the incorporated bodies main grounds/base/club house or residence;
- 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; and
- Is not 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 remission is similarly reduced.

5.2.2 Close of Applications

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 relevant criteria, may apply for approval 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).

5.2.3 Amount of Rebate

(a) *Category One (1) – Surf Life Saving 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 (2) - 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

(c) *Category Three (3) – 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%

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Rebate Level Water Consumption Charges – Charged at residential rates
Rebate Level Sewerage Charges – 50%
Rebate Level Waste Charges – 50%
Cap - \$ 1,000.00

(d) *Category Four (4)–Charitable Organisations Benefiting the Aged/Disadvantaged*

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 – 0%
Rebate Level Sewerage Charges – 50%
Rebate Level Waste Charges – 50%
Cap - \$ 1,000.00 for Service Charges only

(e) *Category Five (5) – 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 - \$ 2,000.00 for Service Charges only

(f) *Category Six (6) – Sporting Clubs and Associations – With Liquor Licenses but No Gaming Licenses*

Rebate Level General Rates – 50%
Rebate Level Road Network Separate Charge – 50%
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

(g) *Category Seven (7) – Sporting Clubs and Associations situated on highly valued leasehold land – With Liquor Licenses but No Gaming Licenses*

Rebate Level General Rates – 75%
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 - \$ 1,000.00 for Service Charges only
Applies to Assessment Number 105813 – Rockhampton Bowls Club only.

(h) *Category Eight (8) – 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%

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Rebate Level Sewerage Charges – 0%

Rebate Level Waste Charges – 0%

Cap – N/A

(i) *Category Nine (9) - All Other 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.

(j) *Category Ten (10) - 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 will grant rebates on the following basis for those assessments that only contain pump sites and where the land area is 25 square meters or less:

(a) Separate Charges – 100% rebate

(b) General Rates – Maximum rebate of \$600.00.

5.5 Water Consumption Charges

Council will grant a rebate on the following basis for the following assessments:

- 237107 – Gracemere Lakes Golf Club

- 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%

(c) Environment Separate Charge 100%

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5.7 Capping of General Rates

For the 2017-18 financial year Council will not be resolving to limit any increases in rates and charges.

5.8 General Rate Concession for Caravan Parks

Council will grant a concession of general rates for those assessments potentially impacted by the opening of free camping sites. Council recognises the importance of the tourism drive market and the extra value that Caravan Parks offer.

5.8.1 Eligibility

Properties must have a land use code of “49 – Caravan Parks” and must disclose the number of tent and caravan park sites that are available for itinerant use. They must also advise the number of ensuite sites. Sites where an ensuite is provided are not eligible.

5.8.2 Close of Application

Eligibility for this concession is assessed by Council annually prior to the issue of the first rate notice each financial year (generally June/July). Assessments not automatically provided with the concession, and believe they meet the relevant criteria, may apply for approval 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).

5.8.3 Amount of Rebate

An amount of \$20 per annum will be provided per eligible site, and capped at \$2,000 per annum.

5.9 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.

Council will consider granting a concession of up to \$2,000 per annum for properties within the defined CBD area that are rated in Category 1 (commercial/light industry) and have a mixed use of commercial and residential. The concession is primarily intended to facilitate the adaptation of vacant commercial spaces, particularly above ground floor, to residential use. The actual concession amount will be \$2,000 or a maximum of 75% of the general rate whichever is the lesser.

To be eligible for the concession the completed CBD Commercial Property Rates Concession Application Form must be submitted and will be subject to approval by Council.

Applications for concessions will be considered during the rating period (i.e. half year). Applications received after the date of levy will be considered only from the commencement date of the current rating period (concessions are not applied retrospectively).

5.9.1 Conditions

- The residential component should not be vacant longer than 6 months within the financial year;
- Verification of use may be provided by a registered real estate agent or through pre-arranged inspection by a Council officer;

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- 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.

5.10 Leased Council Vacant Land

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

5.11 Waste Remission for Multi-Residential Unit Developments

The purpose of this concession is to waive the waste/recycling charge where it has been deemed impractical for Council to provide waste/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.

To be eligible for the concession the completed Waste Charges Rebate Form must be submitted and will be subject to approval by Council.

Applications for concession will be considered during the rating period (i.e. half year). The concession may be applied retroactively 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.

6 Review Timelines:

This policy will be reviewed when any of the following occur:

- 6.1** Annually in accordance with the Revenue Statement;
- 6.2** The related information is amended or replaced; or
- 6.3** 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	Finance Manager
Policy Quality Control	Corporate Improvement and Strategy

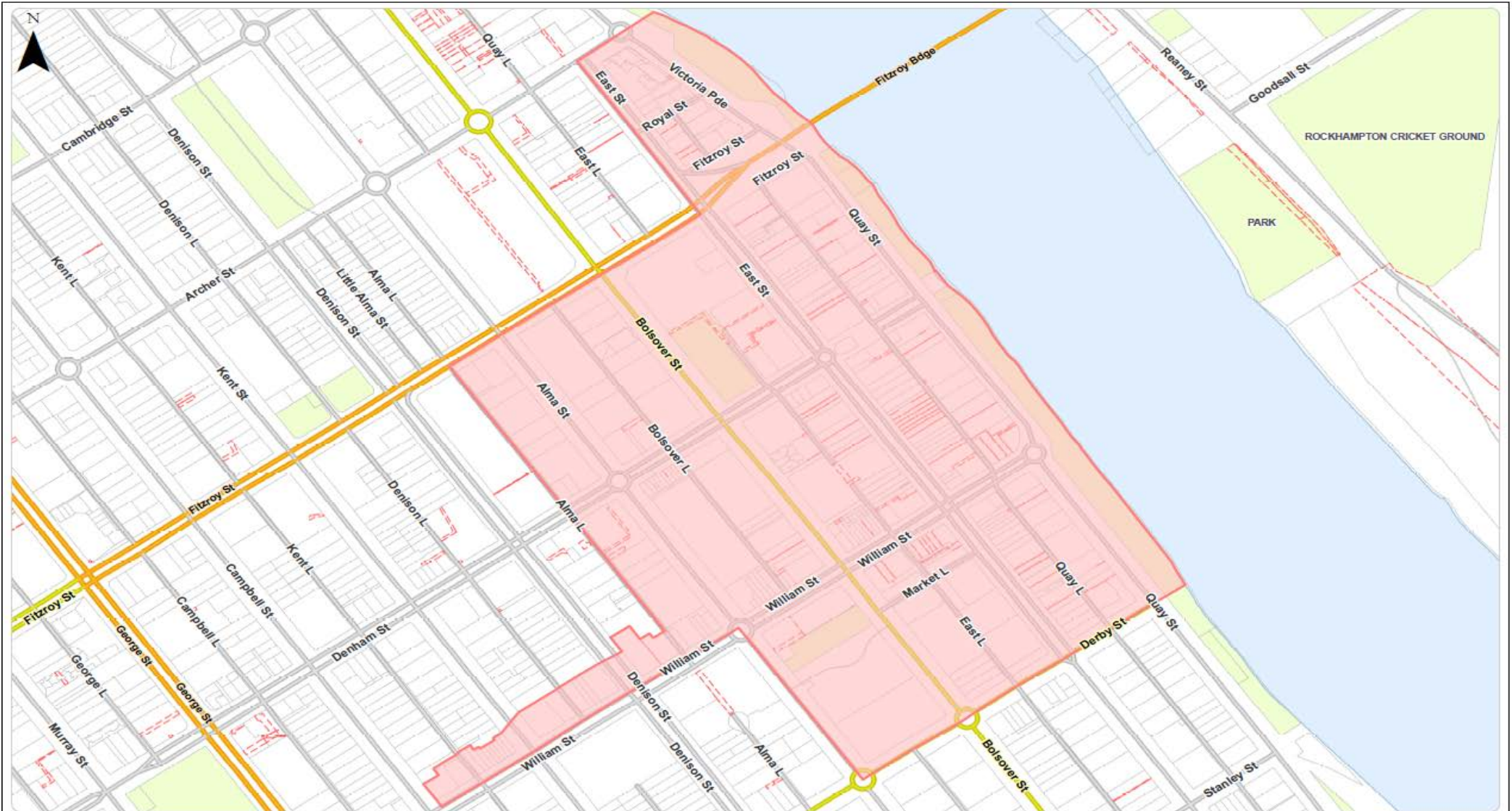
EVAN PARDON
CHIEF EXECUTIVE OFFICER

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Adopted/Approved: Adopted, 11 July 2017
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Appendix A – Rockhampton CBD Extent



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Commercial Properties in CBD with mixed Residential Use qualifying for concession.

Rockhampton
Regional Council
20/05/2015

0 25 50 100 Meters

4,000 at A3.

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