

# 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 or rebates 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

*Body Corporate and Community Management Act 1997*

*Liquor Act 1992*

*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

Rates Relief (Hardship) Policy

Rebate of Residential Water Consumption for Health Related Uses Policy

Revenue Policy

Revenue Statement

Undetected Leak Rebate Policy

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:

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|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CBD                                                 | Central Business District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| CBD Mixed Use Category One Property                 | <p>A property:</p> <ul style="list-style-type: none"> <li>(a) Within the defined CBD area, as detailed in appendix 1, rated in Category One (commercial); and</li> <li>(b) Has a mixed use of commercial and residential; and</li> <li>(c) Was constructed prior to 1 July 2018.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                               |
| Commercial Liquor Licence                           | All types of commercial liquor licences and commercial permits issued under the <i>Liquor Act 1992</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Council                                             | Rockhampton Regional Council                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Not-for-Profit or Charitable Community Organisation | <p>An entity where Council is satisfied the land is owned and directly used by an entity whose objects do not include making a profit and is one of the following:</p> <ul style="list-style-type: none"> <li>(a) Boy Scout and Girl Guide Associations;</li> <li>(b) Community or Sporting Organisations – Not-for-profit organisations without a commercial liquor licence; or</li> <li>(c) Charitable Organisations which are: <ul style="list-style-type: none"> <li>(i) A not-for-profit organisation;</li> <li>(ii) Registered as a charity institution or a public benevolent institution; and</li> <li>(iii) Providing benefits directly to the community.</li> </ul> </li> </ul> |
| Owner/Owned                                         | For purposes of not-for-profit or charitable community organisations, as defined in the <i>Local Government Act 2009</i> , includes a lessee of land held from a government entity or local government.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Principal Place of Residence                        | As defined in Council's Revenue Statement, a single dwelling house or dwelling unit that is part of a Community Title Scheme or residential group title at which one ratepayer of the land must reside permanently for a minimum of six months of the year. Principal place of residence will not apply to a flat, regardless of whether the ratepayer resides there.                                                                                                                                                                                                                                                                                                                     |
| Ratepayer                                           | As defined in the <i>Local Government Regulation 2012</i> , a person who is liable to pay rates or charges.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Rates and Charges                                   | <p>As defined in the <i>Local Government Act 2009</i>, are levies that a local government imposes:</p> <ul style="list-style-type: none"> <li>(a) On land; and</li> <li>(b) For a service, facility or activity that is supplied or undertaken by: <ul style="list-style-type: none"> <li>(i) The local government; or</li> <li>(ii) Someone on behalf of the local government (including a garbage collection contractor, for example).</li> </ul> </li> </ul>                                                                                                                                                                                                                           |
| Region                                              | Rockhampton Regional Area defined by the Local Government Areas of Queensland.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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## 5 Policy statement

Rate and/or charges concessions are considered for the ratepayer categories detailed in paragraphs 5.1 to 5.9, noting that Council's prompt payment discount is calculated on gross rates prior to concession. Rebates for waste/recycling charges and water consumption charges are detailed in paragraphs 5.10 to 5.12.

### 5.1 Approved government pensioners

The Queensland Government Pensioner Rate Subsidy Scheme assists eligible pensioners with the cost of rates on their principal place of residence, to help alleviate financial pressure and support ongoing home occupancy.

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 Services Australia or the Department of Veterans' Affairs, or
- (b) A holder of a Queensland Veteran Gold Card issued by the Department of Veterans Affairs; and
- (c) Is the owner or life tenant (either solely or jointly) of the property which is their principal place of residence; and
- (d) 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 ratepayer 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

#### 5.2.1 Eligibility criteria for rate concessions

To be eligible, the relevant not-for-profit or charitable community organisation must:

- (a) Not include making a profit as its objective;
- (b) Provide services to their membership and the community;
- (c) Have no profit or gain by individual members of the group;
- (d) Have a constitution or governing documents preventing it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
- (e) Whilst a surplus of revenue can be made, use all revenue to carry out the purpose and functions

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of the organisation;

- (f) Be located within the Region and the majority of its members reside in the Region;
- (g) Not have a gaming machine license and not receive income from gaming machines;
- (h) Not have any type of a commercial liquor license or commercial permit;
- (i) Be the owner of the land and is the main grounds/base/club house or residence;
- (j) 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
- (k) 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.

### 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) Incorporation certificate, if incorporated; and
- (b) Rules/constitution.

### 5.2.3 Amount of rebate

The amount of rebate applied to eligible not-for-profit or charitable community 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 – 0%  
Rebate Level Sewerage Charges – 50%  
Rebate Level Waste Charges – 50%  
Cap – N/A

#### (b) Category Two – Kindergartens and community childcare providers

Rebate Level General Rates – 50%  
Rebate Level Separate Rates/Charge – 0%  
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

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- (c) Category Three (A) – Charitable organisations offering residential services benefiting the aged, persons with a disability and/or persons experiencing domestic violence
- Rebate Level General Rates – 60%
- Rebate Level Separate Rates/Charges – 0%
- 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
- (d) Category Three (B) – charitable organisations offering services benefiting the aged, persons with a disability and/or persons experiencing domestic violence, excluding residential services covered in (c) Category Three (A)
- Rebate Level General Rates – 100%
- Rebate Level Separate Rates/Charges – 0%
- 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 Four – Approved not-for-profit sporting or community organisations not captured by another category
- 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 – \$ 4,000.00 for Service Charges only
- (f) Category Five – Sporting clubs and associations situated on highly valued leasehold land
- Rebate Level General Rates – 85%
- 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 – \$ 2,000.00 for Service Charges only
- Applies to Assessment Number 105813 – Rockhampton Bowls Club only.
- (g) Category Six - Charitable organisations not captured by another category
- 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.

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(h) Category Seven - 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; and
- (b) General Rates – Maximum rebate to be the equivalent of Rating Category 27.1 minimum general rates.

5.5 Water consumption charges

Council grants a water consumption charges rebate on the following basis for the following assessment:

- (a) 237109 – Gracemere Bowling Club.  
Water Consumption Charges – 50% rebate.

5.6 Limit in increases in rates and charges

For the 2026/2027 financial year Council will resolve to limit the increase in rates levied for some rating categories to a maximum stated percentage for those differential rating categories adopted by Council resolution.

5.7 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 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.

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### 5.7.1 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; and
- (d) The property is not receiving or eligible for other rates concessions under this policy, other than in accordance with paragraph 5.1 of this policy.

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

### 5.7.2 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).

## 5.8 Council owned/trustee vacant land

Council grants rebates of up to 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 entity 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.

## 5.9 Rates relief (hardship) – general rating category 6.1 and residential properties

Where the payment of rates and charges will cause hardship to a ratepayer Council may offer a deferment of the payment of rates and charges for general rate category 6.1 (agricultural, farming and other rural), and residential properties.

Applications are considered in accordance with the Rates Relief (Hardship) Policy.

## 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 rebate

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 rebate may be applied retrospectively for the full current 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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### 5.11 Rebate of Residential Water Consumption for Health Related Uses Policy

Rebates for residential water consumption are available to customers who are required to use large amounts of water for eligible health related uses, for example kidney dialysis.

Applications are considered in accordance with the Rebate of Residential Water Consumption for Health Related Uses Policy.

### 5.12 Undetected Leak Rebate Policy

Rebates for undetected water leaks are available to non-residential and residential ratepayers when an undetected water leak or other exceptional water loss occurs on the ratepayer's side of the water meter.

Applications are considered in accordance with the Undetected Leak Rebate Policy.

## 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 Document management

|                        |                                         |
|------------------------|-----------------------------------------|
| Sponsor                | Chief Executive Officer                 |
| Business Owner         | General Manager Organisational Services |
| Policy Owner           | Manager Finance                         |
| Policy Quality Control | Legal and Governance                    |

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