

### Intent

The Rates and Charges Concession Policy identifies target groups and establishes guidelines to assess requests for rate and utility charge concessions in order to alleviate the impact of Local Government rates and charges, particularly in relation to not-for-profit organisations and ratepayers who are in receipt of an approved Government pension.

### Scope

This policy applies to:

1. Pensioners who own and reside on their property within the Tablelands Regional Council Local Government Area (LGA) and who meet the requirements set out in this Policy.
2. Entities that are not-for-profit, and support activities such as arts or cultural development, and or maintain cultural, environmental, historic, heritage or scientific significance, who meet the requirements set out in this Policy.
3. Property owners where water usage is required to operate a home renal dialysis machine in their principal place of residence set out in this Policy.
4. Property owners impacted by increased water usage due to concealed leaks who meet the requirements set out in the Water Usage Concession Policy.
5. Granted concessions on rate and utility charges approved by Council following special application based on extraordinary circumstances.

### Policy statement

#### 1. State Government Pensioner remission

Applications for a pensioner remission on rates from the State Government Pensioner Subsidy scheme of 20% up to a maximum of \$200 per year, must satisfy the following conditions:

- a. A holder of a Pensioner Concession Card (PCC) or a Department of Veterans' Affairs (DVA) Gold Card.
  - b. The owner or life tenant of the property which is the applicant's principal place of residence. A life tenancy can be created only by a valid Will and is effective only after the death of the property owner, or by a Supreme or Family Court Order.
  - c. Legally responsible for the payment of local council rates and charges levied on that property.
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- 1.1 Applications must be completed in full and accompanied by a copy of the front of a current Pensioner Concession Card (PCC) or a Department of Veterans' Affairs (DVA) Gold Card.
  - 1.2 An applicant must truthfully and correctly supply all information requested.
  - 1.3 The pensioner remission is allowable on only one property at a time.
  - 1.4 The name and address on the application for a remission must match Services Australia name and address records.
  - 1.5 A new application must be lodged if a pensioner changes their principal place of residence.
  - 1.6 Should all owners not be in receipt of a pension or allowance, a proportionate amount of remission may be payable based upon State Government Guidelines.

- 1.7** If a co-owner is in a spousal or recognised de-facto relationship and is an approved pensioner and is wholly responsible for payment of all rates and charges, the subsidy will be granted in full.
- 1.8** The State pensioner remission can only be granted from the date on the pension card or 1 July of the current financial year (whichever is the later), provided the application qualifies with the State's remission conditions.
- 1.9** Where the pensioner remission applies, Council, on behalf of the State will provide the appropriate remission amount off the rate notice for the State pensioner remissions.

## **2. Council pensioner remission**

Applications for a pensioner remission on rates from the Tablelands Regional Council of 30% up to a maximum of \$240 per year, must satisfy the following conditions:

- a. A holder of a Pensioner Concession Card (PCC) or a Department of Veterans' Affairs (DVA) Gold Card.
  - b. The owner or life tenant of the property which is the applicant's principal place of residence. A life tenancy can be created only by a valid Will and is effective only after the death of the property owner, or by a Supreme or Family Court Order.
  - c. Legally responsible for the payment of local council rates and charges levied on that property.
- 2.1** Applications must be completed in full and accompanied by a copy of the front of a current Pensioner Concession Card (PCC) or a Department of Veterans' Affairs (DVA) Gold Card.
- 2.2** An applicant must truthfully and correctly supply all information requested.
- 2.3** The pensioner remission is allowable on only one property at a time.
- 2.4** The name and address on the application for a remission must match Services Australia name and address records.
- 2.5** A new application must be lodged if a pensioner changes their principal place of residence.
- 2.6** Should all owners not be in receipt of a pension or allowance, a proportionate amount of remission may be payable based upon State Government Guidelines.
- 2.7** If a co-owner is in a spousal or recognised de-facto relationship and is an approved pensioner and is wholly responsible for payment of all rates and charges, the subsidy will be granted in full.
- 2.8** The Council pensioner remission can only be granted from the date on the pension card or 1 July of the current financial year (whichever is the later), provided the application qualifies with Council's remission conditions.
- 2.9** Where the pensioner remission applies, Council will provide the appropriate remission amount off the rate notice for the Council pensioner remissions.

## **3. Close of applications**

- 3.1** Applications for remissions will be considered at any time during the rating period (i.e. half yearly). Applications received after the date of levy will be considered only from the commencement of the current rating period. Rebates will not be granted retrospectively without prior approval from the applicable State Government Unit.
- 3.2** Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

## **4. Rate concessions**

### **4.1 Types of concessions**

Council may grant a concession of the following to Council approved entities that are not-for-profit, and support activities such as arts or cultural development, and or maintain cultural, environmental, historic, heritage or scientific significance, who meet the requirements set out in this Policy

- a. Rate Concession – is 50% of the general rate up to a maximum of \$600 per year.
- b. Charge Concession – is 20% up to a maximum of \$150 per year on utility charges (sewerage, waste management, water access and water consumption charges).

### **4.2 Definition of a not-for-profit organisation**

- a. An incorporated not-for-profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
- b. A not-for-profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or
- c. A not-for-profit organisation which undertakes sporting or recreational activities and relies on player and/or fees and community fundraising only; or
- d. A not-for-profit organisation which exists primarily to undertake community service activities and receives on-going Federal or State Government funding support for the organisation's operations.

### **4.3 Application and continuation of the concession**

- a. Eligibility for a remission will be assessed by Council on an annual basis prior to issue of the first rate notice each financial year.
- b. An initial application using the approved form must be lodged. An approved applicant is required to apply for continuance of the concession on the approved form annually or as requested by Council. The application should state that the information provided in the initial application is still current and that the applicant would like to continue in claiming the approved concession/s.
- c. The concession/s, if approved, will apply from the start of the rating period in which the application was successful and will be shown on the rates notice (remissions will not be applied retrospectively).
- d. Applications for rate and/or charge concessions will only be considered for not-for-profit organisations as defined above and which comply with all the eligibility criteria.
- e. To be eligible an applicant must:
  - i. Meet the definition of a not-for-profit organisation
  - ii. Operate within the boundaries of the Tablelands Regional Council LGA
  - iii. Own or have a lease or licence and occupy the land on which the general rates are being levied and the rate notice is issued in the organisation's name
  - iv. Confirm the property is not used for residential purposes unless utilised for accommodation for homeless and at-risk persons
  - v. Confirm the property is not classified as an aged care home or lifestyle village
  - vi. Not utilise gaming machines to raise revenue
  - vii. In its constitution, clearly prohibit any member of the organisation making private profit or gain either from the ongoing operations of the organisation or as a result of the distribution of assets if the organisation was wound up
  - viii. Not have outstanding rates or charges on the property
  - ix. Lodge an application on the approved form. The application must include any two of the following supporting documentation:
    - a copy of the organisation's constitution or certificate of incorporation and minutes of its most recent annual general meeting

- incorporated groups are to provide a copy of their most recent audited financial statement (no greater than 12 months old), unincorporated groups are to provide a copy of their most recent reconciled financial statement (no greater than 12 months old)
  - details of the organisation's not-for-profit status from the Australian Taxation Office or similar.
- f. If in circumstances where an organisation does not fulfil its lease or licence obligations, the concession can be cancelled by the General Manager Community and Corporate Services.
  - g. The concession is not available on vacant land.
  - h. There is a responsibility upon the not-for-profit organisation to contact Council when there is a change that could affect the status of the concession to avoid the necessity for the organisation to reimburse the concession obtained.
  - i. In some cases, Council may have sufficient information on its records to make an assessment of the application. In other instances, Council may need to conduct a site inspection and/or request further information.
  - j. Where the rate and charge concession apply, Council will remit the appropriate amount off the rate notice.

## **5. Water usage charge concession – home renal dialysis**

Tablelands Regional Council provides financial assistance to the property owner to offset water usage costs for use of home renal dialysis equipment.

A non-chargeable water allowance of 5% of water consumed in each rating period up to 95kl per rating period will be granted to patients on a home renal dialysis machine. A concession to eligible applicants will be applied on a pro-rata basis only for the period the dialysis occurred.

### **5.1 Eligibility**

To be eligible, the following must occur:

- a. An application form must be completed and submitted by the applicant.
- b. Written confirmation from the doctor or hospital advising that treatment is being undertaken by a resident of the property including the commencement date of the treatment and, if applicable, the date the renal dialysis ended.
- c. The application form must be received by Council prior to the end of the discount period of the first concession being applied.

### **5.2 Approved application for concession**

- a. If the application for concession is approved, the water consumption and consequent charges will be adjusted accordingly and an amended rate notice issued to the owner of the property, subject to the eligibility conditions above.
- b. It is the responsibility of the applicant to advise Council if home renal dialysis is no longer undertaken on the premises.

### **5.3 Denied application for concession**

If the application for concession is denied the Water Department will contact the applicant explaining the reasons for the denial.

### **5.4 Calculation of concession**

Tableland Regional Council consulted with Cairns Base Hospital Haemodialysis Unit requesting guidance as to the likely water consumption directly attributable to the operation of a home renal dialysis unit. The concessions provided are based upon that advice, as outlined in Table 1 and 2 below:

**Table 1**

<b>Assumptions:</b>		
<b>1</b>	<b>Frequency of treatment</b>	<b>5–6 treatments per week</b>
<b>2</b>	<b>Length of each treatment</b>	<b>5 hours per treatment</b>
	assuming:	
	- 30 minutes hot rinse before treatment	
	- 4 hours treatment	
	- 30 minutes disinfection post treatment	
<b>3</b>	<b>Total water usage per treatment</b>	<b>600 litres</b>
	assuming:	
	- water consumption of +/-1500mls/minutes reject water from the reverse osmosis	
	- water consumption of +/-500mls/minute dialysate flow rate.	

**Table 2**

<b>Estimated Usage Calculation:</b>		
2	Litres per minute	
300	Minutes per session	
600	Litres per session	
3,600	Litres per week	
3.6	Kilolitres per week	
187	Kilolitres per year	
5% of water consumed in each rating period up to 95kl per rating period.		

## **5.5 Water usage charge concession – unapparent plumbing failure**

- 5.5.1 Council may grant a concession relating to excessive water usage charges due to a concealed leak.
- 5.5.2 Refer to Council’s Water Usage Concession Policy for details.

## **6. Other concession arrangements**

A concession, outside of the above-mentioned categories, may be granted following an application to Council for assistance with rates and charges. At the time of writing this policy, five concession arrangements were in place outside of the above concession classes. These concessions are applied to:

- Tinaburra Drive, Yungaburra – Yungaburra Lions Club.
- Morris Road, Herberton - Gooliwana Bana Land Trust
- 73 Opal Street, Mount Garnet - Gumbil-Badan Aboriginal Land Trust
- Cemetery Road, Ravenshoe – Jidda Girri Aboriginal Land Trust
- Memorial Drive, Malanda – Ngadjon-Ji Aboriginal Land Trust

## Context

### Supporting Documents

1. The Local Government Regulation 2012, Chapter 4, Part 10 Concessions, gives Local Government the power to grant concessions for rates and charges.
2. A concession may be of the following types:
  - a. a rebate of all or part of the rates or charges
  - b. an agreement to defer payment of the rates or charges
  - c. an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.
3. Concessions will not be provided on rates, levies or charges collected on behalf of external parties, such as the Rural Fire Brigades or State Government.
4. A further concession may be considered by Council on an application made due to extraordinary circumstances.

### Alignment to Risk Register

This policy mitigates the following corporate risks:

- COR2 – Fraud
- COR4 – Poor operational management
- COR5 – Poor Governance
- COR8 – Legislative non-compliance
- COR9 – Lack of capacity, skills or capabilities to meet emerging needs and impacts service delivery
- COR20 – Poor relationships with other Councils, State and/or Federal Governments

### Relevant Legislation

- *Local Government Act 2009*
- Local Government Regulation 2012
- *Work Health and Safety Act 2011*
- Work Health and Safety Regulation 2011

### Related Documents

- Purchasing Procedure
- Contract Procedure
- Tendering Procedure
- Work Health and Safety Policy Statement

### Corporate Plan Links

This policy aligns with the following Corporate Plan 2025–30 themes:

- Governance & Financial Sustainability

### Human Rights Commitment

Tablelands Regional Council has considered the human rights protected under the *Human Rights Act 2019* (Qld) when adopting and/or amending this policy. When applying this policy, TRC will act and make decisions in a way that is compatible with human rights.

## Responsibility

Council is responsible for the adoption, amendment and repeal of this policy and the Chief Executive Officer is responsible for the development and amendment of any associated procedures and guidelines relevant to the policy.

This policy is to remain in force until otherwise amended or repealed by resolution of Council.

Adopted By	Council	Responsible Officer	Manager Finance
Adopted Date	26 June 2025	Review Date	30 June 2026
Version	11	This policy repeals any previous versions.	