

2.1.16 Rates Concession Policy

Type:	Corporate Services
Legislation:	Local Government Act 1995 Local Government Financial Management Regulations 1996
Delegation:	DA14 Rates and Service Charges Agreements
Other Related Document:	Strategic Community Plan 2020-2030

Objective

The objective of this policy is to describe the criteria that determine which properties council may consider eligible for a rates concession and how an application of concession is processed and administered over time.

Policy Scope

The core matters addressed by the policy include which type of entities or landowners are eligible to be considered for a concession and the types of activities being conducted at the property that could be determined as qualifying of a concession.

Policy

The Rates Concession Policy shall be applied in accordance with the Council's Budget and Rating Resolutions with the result that eligible property owners undertaking specified activities at the property receive a concession on their rates.

This policy does not consider the concessions applicable for pensioners as the *Rates and Charges (Rebates and Deferments) Act 1992* deals with such matters.

This policy does not consider whether land is eligible to be exempt from rating; such determinations are made by reference to the appropriate legislation and endorsed by policy 2.1.4 – Rates Exemption.

Eligible Property Owners

Property owners that are eligible to be considered for a concession:

- (1) Incorporated Associations and Not for Profit Organisations; or
- (2) Property Owners that are natural persons suffering hardship.

For a property owner to be granted a concession by Council, they must not only be an eligible property owner but Council must be satisfied that activities being conducted on the property or services being delivered from the property are consistent with activities described as eligible for a concession.

Eligible Activities at the property

Eligible activities or services delivered at the property considered eligible to be considered for a concession.

Eligible Property Owner	Eligible Activities or Services Delivered at the property
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none">• The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; or• The assistance or encouragement for the arts or cultural development, or• The provision of early childhood care and are affiliated with the Crèches and Kindergarten Association or is a community based early childhood provider; or• The provision of facilities for the conduct of amateur sport or recreational activities subject to any revenue from licensed premises, entrance fees or membership fees being deemed incidental to the main activity of conducting the sporting or recreational activities.
Property owners suffering hardship	<ul style="list-style-type: none">• Property is owner occupied: and• Hardship status is confirmed by a financial assessment of the property owner's circumstances, consistent with the Town's Debt Collection Policy.

Concession available upon application approval

Eligible Property Owner	Eligible Activities or Services Delivered at the property
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none">• General Rates Concession of 25%
Property Owners suffering hardship	<ul style="list-style-type: none">• Deferral of liability to pay rates for 6 months. All administrative charges and interest penalty will be waived for the deferral period of 6 months.

Roles and Responsibilities

The Executive Manager Corporate Services has overall responsibility for the delivery of the objectives of this policy, including compliance with all relevant legislation.

Guidelines

Corporate Services is responsible for the management of enquiries and the processing of new applications. Approval of financial hardship applications will be approved by the Chief Executive Officer, or delegate, under Delegation DA14 Rates and Service Charges Agreements.

This Policy has been developed in response to the COVID-19 Health Pandemic. This policy will be reviewed and put for endorsement on a year to year basis.

All adjustments to the rates levied will be managed by the Corporate Services team.

Key Stakeholders

N/A

Monitoring and Evaluation

Applications received for consideration of a rates concession will be assessed against this policy criteria to ensure consistency across all requests.

Definitions

A Not for Profit Organisation or Incorporated Association is an organisation that incorporates in its objectives and constitution that it does not make a profit which is distributed to the directors or principals but is only distributed for the purpose of the continued operation of the organisation. An Association is incorporated under the Associations Incorporation Act 2015.

Property owner suffering hardship is a person in a situation of vulnerability, may have low income or, as a result of their circumstances, be experiencing a financial shock, leading to difficulties in paying rates by the due date. This can take the form of 'payment difficulties' or 'financial hardship'.

Responsible Directorate:	Executive Manager Corporate Services
Reviewing Officer:	Chief Executive Officer
Decision making Authority:	Council
Policy Adopted:	16/06/20
Policy Amended/Reviewed:	19/7/22