

### 2.1.17 Pensioners and Seniors - Rebate Eligibility

<b>Type:</b>	Corporate Services
<b>Legislation:</b>	Local Government Act 1995 Rates and Charges (Rebates and Deferments) Act 1992
<b>Delegation:</b>	
<b>Other Related Document:</b>	Strategic Community Plan 2020-2030

#### Objective

This Policy will assist Corporate Services in its administrative processes relative to the provisions of the Pensioner and Senior Concessions Scheme. This Scheme provides Pensioners and Seniors with a rebate or deferment of their Local Government Rates and Emergency Service Levy charges.

#### Policy Scope

Rebates granted to Pensioners and Seniors under the *Rates and Charges (Rebates and Deferments) Act 1992* are funded by the Government of Western Australia. Eligible Pensioners and Seniors can either obtain a rebate on, or defer, their Local Government Rates and their Emergency Service Levy charge.

Rebates only apply to Local Government Rates and the Emergency Service Levy charge. All other service charges must be paid in full by the due date. The amount of the rebate depends on the type of concession an applicant holds.

#### Policy

The rebate of Local Government Rates and Emergency Service Levy charge shall be applied in accordance with the Pensioners and Seniors Concessions Scheme, with a result that if an applicant is a Pensioner or Senior, they can apply to receive a rebate or concession on charges for Local Government Rates and Emergency Service charges.

#### Eligible Property Owners

The Eligibility Criteria for rebates are as follows:

- a) The applicant(s) must own and reside in the property on 1 July of the rating year.
- b) There must be no rates in arrears from a previous financial year unless a payment arrangement has been entered into.
- c) If the applicant is a Pensioner, they must hold a current Pensioner Concession card.
- d) An applicant in receipt of both a Seniors card issued by the Department of Communities and a Commonwealth Seniors Health Card has the same entitlements as a Pensioner.
- e) A Senior, must hold a current Seniors card issued by the Department of Communities.

*To own means an applicant must:*

- be the registered owner or co-owner of the property on the Certificate of Title (where the property is co-owned a partial concession may apply), or

- have a right to reside or life tenancy at the property under the terms of a Will (probate) and be responsible for the payment of rates and charges raised against the property, or
- hold a long-term lease (greater than 5 years) in a retirement village, park home, lifestyle village or caravan park.

### **Entitlement to the Concession**

Eligible Pensioners and Seniors can either obtain a rebate on, or defer, their Local Government Rates and Emergency Services Levy charge. The amount of the concession depends on the type of concession card an applicant holds:

#### Pensioner Concession Card or State Concession Card

- Receive up to 50% rebate on Rates limited to a maximum (capped) amount legislated each year.
- The option to defer Rates and Emergency Service Levy may be available if the required criteria is met.
- Receive a rebate on the Emergency Service charge, limited to a maximum (capped) amount legislated each year.

#### WA Seniors Card and Commonwealth Seniors Health Card

- Entitlements as provided for above for the Pensioner Concession Card or State Concession Card.

#### WA Seniors Card

- Receive up to 25% rebate limited to a maximum (capped) amount legislated each year.
- There is no option to defer rates.

### **Rebate or Deferral Option**

#### Rebate Option

To claim a rebate, eligible concession applicants will be required to pay the amount due on the rate notice by 30 June of the current financial year.

If payments are received after the due date and the applicant only holds a Seniors card, an applicant will lose the rebate for that financial year and must pay the full amount due. Applicants holding the equivalent of a full Pensioner Concession will automatically defer their Rate and Emergency Service charge where payment is not received by 30 June of the current financial year.

#### Deferral Option

Local Government Rates and Emergency Service charges will be automatically deferred if the amount required to be paid on the rates notice is not paid by 30 June of the current financial year. Charges will not be deferred if the property is:

- occupied under a right to reside or life tenancy under the terms of a Will of a deceased estate,
- subject to co-ownership, other than spouse/de facto, where not all owners are eligible Pensioners,
- subject to a long-term lease in a retirement village, or
- occupied by eligible applicants that hold a WA Seniors Card only.

Deferral charges will remain as a debt on the property rates account until the amount is paid in full. Deferred rates and service charges are not required to be paid until the entitlement to defer ceases (i.e. applicant moves out, sells the property, dies and leaves no surviving spouse/de facto). Deferred rates and service charges may be paid at any time, but a rebate cannot be claimed when they are paid. Penalty interest is not applicable on deferred rates accounts.

### **Pro-rata Provisions**

When applicants become eligible Pensioners or Seniors during a financial year, it is important that they advise the Town as soon as possible. The pro-rata provisions allow for a rebate based on the date of registration during that financial year (i.e. calculated on how many days of that year an applicant was registered), provided they owned and occupied the property as at 1 July of the current financial year.

### **Change in Circumstances**

Eligible Pensioners and Seniors Concession card holders will be responsible for informing the Town of any change in circumstance that jeopardises their rebate entitlements. Concession card holders must immediately advise the Town if they:

- are issued with a new card or their card is cancelled/expired,
- have changed any of their details that were provided on the original registration,
- sell or transfer an interest in all, or part, of the property or move to another address,
- have a spouse who ceases occupation of the property, or
- as a WA Seniors Card holder, become an eligible Pensioner or the holder of a Commonwealth Seniors Health Card.

### **Multi-residential Properties not Strata Titled**

If an applicant has land with multiple homes which have not been strata-titled (e.g. duplex properties, group housing complexes), rebates may be apportioned according to the ownership interests and the extent the owner uses the property for residential purposes (i.e. what part of the land is occupied by the Pensioner and/or Senior for their use).

### **Commercial Properties Occupied by Pensioners and Seniors**

Concessional arrangements are targeted at residential property owned and occupied by Pensioners and Seniors. If the property is owner-occupied by the applicant and is also partly used for commercial purposes, the rebate may be apportioned according to the ownership interests and the extent that the property is used as a residence. In such cases, the Town will make a determination on the extent of the entitlement to a rebate.

### **Application Process**

An applicant should register their entitlement as soon as they receive their concession card.

Applications are made via the Water Corporation. The Water Corporation will notify the Town once the application has been processed.

Registration of the concession card will take effect from the date that it is received by the Water Corporation.

An applicant can only claim a concession on Local Government Rates charges and Emergency Services Levy charge on one property in any one financial year.

If a concession card holder has Local Government Rates and Service charges in arrears, a rebate or deferment may be obtained if a satisfactory arrangement to pay the rates arrears has been entered into and approved by the Executive Manager of Corporate Services.

### **Roles and Responsibilities**

The Revenue Officer has the overall responsibility for the management of all enquires and all administrative processes associated with this policy.

## Review Process

### 1. Deferred Rates

A schedule of Deferred Rates will be provided to the Office of the Auditor General at the end of each financial year.

### 2. Information obtained from the Data Ineligibility reports received from Revenue WA (Office of State Revenue) in June/July of each year are to be applied against the applicants. Sourcing of verifiable information can be from the Water Corporation or Australian Government – Services Australia (Centrelink Business Online).

## Key Stakeholders

Revenue WA (Department of Finance - Office of State Revenue)

Water Corporation

Office of the Auditor General

## Monitoring and Evaluation

Applications received for a Pensioners and Seniors rebate be assessed against this policy criteria to ensure consistency across all requests.

<b>Responsible Directorate:</b>	Executive Manager Corporate Services
<b>Reviewing Officer:</b>	Manager Administration and Finance
<b>Decision making Authority:</b>	Council
<b>Policy Adopted:</b>	16/06/20
<b>Policy Amended/Reviewed:</b>	19/7/22