



City of Ipswich

**IPSWICH
CITY
COUNCIL**

AGENDA

of the

COUNCIL SPECIAL MEETING

**Held in the Council Chambers
2nd floor – Council Administration Building
45 Roderick Street
IPSWICH QLD 4305**

On Thursday, 24 June 2021
At 9.00 am

The purpose of the meeting is to consider:

1. Adoption of the 2021-2022 Budget and associated matters
2. Ipswich City Council Annual Plan (incl. operational plan)
3. Overall Plan for the Rural Fire Resources Levy Special Charge
4. Rates Timetable for 2021-2022
5. Rate Concessions - Charitable, Non Profit/Sporting Organisation

BUSINESS

- 1. OPENING OF MEETING:
- 2. WELCOME TO COUNTRY OR ACKNOWLEDGEMENT OF COUNTRY:
- 3. OPENING PRAYER:
- 4. APOLOGIES AND LEAVE OF ABSENCE:
- 5. DECLARATIONS OF INTEREST IN MATTERS ON THE AGENDA:
- 6. OFFICERS' REPORTS:
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ITEM: 6.1

SUBJECT: ADOPTION OF THE 2021-2022 BUDGET AND ASSOCIATED MATTERS

AUTHOR: ACTING CHIEF FINANCIAL OFFICER

DATE: 18 JUNE 2021

EXECUTIVE SUMMARY

This is a report concerning the adoption of the 2021-2022 Budget and associated matters.

RECOMMENDATION/S

- A. **That Ipswich City Council receive and note the contents of the report by the Acting Chief Financial Officer dated 18 June 2021 concerning the 2021-2022 Budget and associated matters.**
- B. **That Ipswich City Council receive and note the Statement of Estimated Financial Position for the previous financial year 2020-2021, outlined in Attachment 1 to the report by the Acting Chief Financial Officer dated 18 June 2021.**
- C. **That in accordance with section 81 of the *Local Government Regulation 2012*, Ipswich City Council decide the different rating categories of rateable land in the local government area as follows:**
 - (a) **the rating categories of rateable land in the local government area are in column 1 of the table below which is stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021;**
 - (b) **the description of each of the rating categories of rateable land in the local government area are in column 2 of the table below which is stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021;**
 - (c) **the rating category to which each parcel of rateable land in the local government area belongs, is the rating category which is included in the Council's rating files at the date of issue of a relevant quarterly rating assessment notice.**

Column 1 Rating category of rateable land		Column 2 Description of rating category
1	Land not in Brookwater used for a residential purpose which is owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is not located in Brookwater.
4	Land not used for a residential purpose or for profit purpose.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is not used for a residential purpose or for profit purpose.
8	Land in Brookwater used for a residential purpose which is owner occupied or which is vacant land that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and owner occupied; or (ii) vacant land that is potential owner occupied; (c) is located in Brookwater.
9	Land not in Brookwater used for a residential purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is not located in Brookwater.
10	Land not in Brookwater which is vacant land less than 20,000m ² that is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is potential owner occupied; (e) is not located in Brookwater.
11	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
15	Land in Brookwater used for a residential purpose which is not owner occupied or which is vacant land that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is either: (i) primarily residential and is not owner occupied; or (ii) vacant land that is not potential owner occupied; (c) is located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
16	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme not in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is not in a high rise structure; (f) is not located in Brookwater.
17	Land not in Brookwater used for a residential purpose which is owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
18	Land not in Brookwater used for a residential purpose which is not owner occupied that is in a community titles scheme in a high rise structure.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) is not owner occupied; (d) is included in a community titles scheme; (e) is in a high rise structure; (f) is not located in Brookwater.
19	Land not in Brookwater which is vacant land less than 20,000m ² that is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is less than 20,000m ² ; (d) is not potential owner occupied; (e) is not located in Brookwater.
22a	Land used for a multi residential purpose, with two dwellings or a dwelling with an auxiliary unit, which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes: (i) two dwellings; or (ii) a dwelling with an auxiliary unit; (d) none of the dwellings or the auxiliary unit are owner occupied.
22b	Land used for a multi residential purpose with three to five dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes three to five dwellings; (d) one or more of the dwellings is not owner occupied.
22c	Land used for a multi residential purpose with six to nine dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes six to nine dwellings; (d) one or more of the dwellings is not owner occupied.

Column 1 Rating category of rateable land		Column 2 Description of rating category
22d	Land used for a multi residential purpose with 10 to 14 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 10 to 14 dwellings; (d) one or more of the dwellings is not owner occupied.
22e	Land used for a multi residential purpose with 15 to 19 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 15 to 19 dwellings; (d) one or more of the dwellings is not owner occupied.
22f	Land used for a multi residential purpose with 20 to 29 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 20 to 29 dwellings; (d) one or more of the dwellings is not owner occupied.
22g	Land used for a multi residential purpose with 30 to 39 dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 30 to 39 dwellings; (d) one or more of the dwellings is not owner occupied.
22h	Land used for a multi residential purpose with 40 or more dwellings which are not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily residential; (c) includes 40 or more dwellings; (d) one or more of the dwellings is not owner occupied.
23	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is potential owner occupied; (e) is not located in Brookwater.
24	Land not in Brookwater which is vacant land that is 20,000m ² or greater and is not potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) is 20,000m ² or greater; (d) is not potential owner occupied; (e) is not located in Brookwater.

Column 1 Rating category of rateable land		Column 2 Description of rating category
25	Land which is vacant land requiring rehabilitation as the subject of a previous extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is vacant land; (c) has the Secondary Land Use Code of 78 Previous extractive industries land use requiring site rehabilitation; (d) requires rehabilitation as the subject of a previous extractive industry involving coal mining.
41	Land used for a farming and grazing purpose which is owner occupied or potential owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is either: (i) owner occupied; or (ii) potential owner occupied.
42	Land used for a farming and grazing purpose which is not owner occupied.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for farming and grazing; (c) is not owner occupied.
43a	Land used for a commercial purpose with a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of less than \$200,000.
43b	Land used for a commercial purpose with a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$200,000 to less than \$500,000.
43c	Land used for a commercial purpose with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$500,000 to less than \$1,000,000.
43d	Land used for a commercial purpose with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
44a	Land used for a commercial purpose with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.

Column 1 Rating category of rateable land		Column 2 Description of rating category
44b	Land used for a commercial purpose with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a commercial use; (c) has a rateable value of \$5,000,000 or greater.
45	Land used for a noxious industry that is not in rating categories 46, 47b and 50.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a noxious industry; (c) is not in rating categories 46, 47b and 50.
46	Land used for a noxious industry involving waste recycling or waste processing.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Code of 37 Noxious Industry - Waste Recycling/Processing; (c) is primarily for a noxious industry involving waste recycling or waste processing.
47a	Land used for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has the Secondary Land Use Codes of 00 Coal mining and ancillary and/or associated activities including mine rehabilitation; (c) is primarily for an extractive industry involving coal mining or the rehabilitation of land the subject of a previous or current extractive industry involving coal mining.
47b	Land used for a noxious industry involving a landfill.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) has any of the following Secondary Land Use Codes: (i) 17 Noxious Industry Land Fill - Putrescible Material; (ii) 27 Noxious Industry Land Fill - Non Putrescible Material; (c) is primarily for a noxious industry involving a landfill.
48	Land used for an extractive industry that is not in rating category 47a.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for an extractive industry not involving any of the following: (i) coal mining; (ii) rehabilitation of land the subject of a previous or current extractive industry involving coal mining; (c) is not in rating category 47a.

Column 1 Rating category of rateable land		Column 2 Description of rating category
49a	Land used for a light industry with a rateable value of less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of less than \$500,000.
49b	Land used for a light industry with a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$500,000 to less than \$1,000,000.
49c	Land used for a light industry with a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
49d	Land used for a light industry with a rateable value of \$2,500,000 to less than \$5,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$2,500,000 to less than \$5,000,000.
49e	Land used for a light industry with a rateable value of \$5,000,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a light industry; (c) has a rateable value of \$5,000,000 or greater.
50	Land used for a heavy industry.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) if the land has a Primary Council Land Use Code of 37 Noxious/Offensive Industry, the land also has a Secondary Land Use Code of 99 Power Station; (c) is primarily for a heavy industry.
55a	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of less than \$200,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of less than \$200,000.
55b	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$200,000 to less than \$500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$200,000 to less than \$500,000.

Column 1 Rating category of rateable land		Column 2 Description of rating category
55c	Land used for a retail purpose with a total GLA less of than 5,000m ² and a rateable value of \$500,000 to less than \$1,000,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$500,000 to less than \$1,000,000.
55d	Land used for a retail purpose with a total GLA of less than 5,000m ² and a rateable value of \$1,000,000 to less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 5,000m ² ; (c) has a rateable value of \$1,000,000 to less than \$2,500,000.
55e	Land used for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 5,000m ² to less than 7,500m ² ; (c) has a rateable value of less than \$2,500,000.
55f	Land used for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² and a rateable value of less than \$2,500,000.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 7,500m ² to less than 10,000m ² ; (c) has a rateable value of less than \$2,500,000.
55g	Land used for a retail purpose with a total GLA of less than 10,000m ² and a rateable value of \$2,500,000 or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of less than 10,000m ² ; (c) has a rateable value of \$2,500,000 or greater.
55h1	Land used for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 12,500m ² ; (c) has a land area of less than 200,000m ² .
55h2	Land used for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 12,500m ² to less than 15,000m ² ; (c) has a land area of less than 200,000m ² .
55h3	Land used for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 15,000m ² to less than 17,500m ² ; (c) has a land area of less than 200,000m ² .

Column 1 Rating category of rateable land		Column 2 Description of rating category
55h4	Land used for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 17,500m ² to less than 20,000m ² ; (c) has a land area of less than 200,000m ² .
55i1	Land used for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 25,000m ² ; (c) has a land area of less than 200,000m ² .
55i2	Land used for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 25,000m ² to less than 30,000m ² ; (c) has a land area of less than 200,000m ² .
55j	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of less than 200,000m ² .
55k	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of less than 200,000m ² .	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of less than 200,000m ² .
55l	Land used for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 10,000m ² to less than 20,000m ² ; (c) has a land area of 200,000m ² or greater.
55m	Land used for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 20,000m ² to less than 30,000m ² ; (c) has a land area of 200,000m ² or greater.
55n	Land used for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 30,000m ² to less than 45,000m ² ; (c) has a land area of 200,000m ² or greater.
55o	Land used for a retail purpose with a total GLA of 45,000m ² or greater and a land area of 200,000m ² or greater.	Land which meets all of the following criteria: (a) has any of the Primary Council Land Use Codes for this rating category; (b) is primarily for a retail purpose with a total GLA of 45,000m ² or greater; (c) has a land area of 200,000m ² or greater.

- D. That in accordance with section 257 of the *Local Government Act 2009*, Ipswich City Council delegate to the Chief Executive Officer the power to identify the rating category to which each parcel of rateable land belongs under section 81(4) and (5), section 82 and any other applicable provision of Chapter 4 of the *Local Government Regulation 2012*.
- E. That in accordance with section 94 of the *Local Government Act 2009* and section 80 of the *Local Government Regulation 2012*, Ipswich City Council decide to levy differential general rates on rateable land in the local government area, on the basis stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- F. That in accordance with section 74 and section 76 of the *Local Government Regulation 2012*, Ipswich City Council decide that the rateable value of land for the financial year will be the three (3)-year averaged value of the land, on the basis stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- G. That in accordance with section 80 of the *Local Government Regulation 2012*, Ipswich City Council decide that the differential general rates for each rating category of rateable land in the local government area is that in column 2 of the table below which is stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2020-2021 differential general rates (%)
1	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
4	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$621	15
8	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,462	15
9	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
10	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2020-2021 differential general rates (%)
11	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
15	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$3,126	15
16	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
17	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
18	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
19	1.0039 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
22a	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,750	15
22b	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$4,123	15
22c	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$8,248	15
22d	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$13,746	15
22e	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$20,619	15
22f	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$27,492	15
22g	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$41,237	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2020-2021 differential general rates (%)
22h	0.9785 cents in the dollar on the rateable value of all rateable land in this rating category	\$54,983	15
23	0.7340 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,014	15
24	1.2333 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
25	6.5185 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,375	15
41	0.6603 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,316	15
42	0.8403 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,316	15
43a	1.9006 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
43b	1.9956 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43c	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
43d	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44a	2.3758 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
44b	2.5183 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
45	2.4709 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,721	15
46	5.1373 cents in the dollar on the rateable value of all rateable land in this rating category	\$24,317	15

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2020-2021 differential general rates (%)
47a	20.2575 cents in the dollar on the rateable value of all rateable land in this rating category	\$14,351	15
47b	32.4230 cents in the dollar on the rateable value of all rateable land in this rating category	\$464,486	5
48	3.2310 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,209	15
49a	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,460	15
49b	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49c	2.2807 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49d	2.4708 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
49e	2.6133 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
50	3.1360 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55a	1.9006 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,303	15
55b	1.9956 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55c	2.0907 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55d	2.1857 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	15
55e	2.6133 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5

Column 1 Rating category	Column 2 Differential general rates	Column 3 Minimum amount of general rates	Column 4 Limitation on increase of levied 2020-2021 differential general rates (%)
55f	3.0410 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55g	3.5161 cents in the dollar on the rateable value of all rateable land in this rating category	Not applicable	7.5
55h1	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$332,332	15
55h2	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$410,883	15
55h3	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$489,434	15
55h4	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$567,984	15
55i1	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$672,731	15
55i2	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$777,127	15
55j	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$925,378	15
55k	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,480,646	15
55l	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$942,746	15
55m	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$1,413,965	15
55n	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,122,238	15
55o	4.8438 cents in the dollar on the rateable value of all rateable land in this rating category	\$2,744,498	15

- H. That in accordance with section 77 of the *Local Government Regulation 2012*, Ipswich City Council decide that the minimum amount of general rates for certain rating categories of rateable land in the local government area is to be fixed to that amount in column 3 of the table in Resolution G, on the basis stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by Acting Chief Financial Officer dated 18 June 2021.
- I. That in accordance with section 116 of the *Local Government Regulation 2012*, Ipswich City Council decide to limit the increase in the differential general rates for certain rating categories of rateable land in the local government area to not more than the differential general rates for the last financial year increased by the percentage stated in column 4 of the table in Resolution G, on the basis stated in Part 2 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- J. That in accordance with section 94 of the *Local Government Act 2009* and section 99 of the *Local Government Regulation 2012*, Ipswich City Council decide to levy utility charges for waste management services on rateable land in the local government area that are in column 2 of the table below, on the basis stated in Part 3 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.

Column 1 Type of waste management service	Column 2 Waste management utility charge per waste management service (per annum)
Household waste service	\$377.00
Adjusted household waste service	\$188.40
Food organics garden organics waste service	\$80.00
Non-household waste service	\$377.00
Non-household waste levy	\$69.60

- K. That in accordance with section 94 of the *Local Government Act 2009*, section 94 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Ipswich City Council decide to levy a special charge of \$39 per annum for the Rural Fire Brigades Services for the services, facilities or activities identified in the Rural Fire Resources Levy Special Charge Overall Plan, on rateable land in the local government area that specially benefits from the Rural Fire Brigades Services, on the basis stated in Part 4 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- L. That in accordance with section 94 of the *Local Government Act 2009*, section 103 of the *Local Government Regulation 2012* and section 128A of the *Fire and Emergency Services Act 1990*, Ipswich City Council decide to levy a separate charge of \$3 per annum for the Rural Fire Brigades Services on rateable land in the local government area, on the basis stated in Part 5 of the 2021-2022 Budget in

Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.

- M. That in accordance with section 94 of the *Local Government Act 2009* and section 103 of the *Local Government Regulation 2012*, Ipswich City Council decide to levy a separate charge of \$51 per annum for the Ipswich Enviroplan on rateable land in the local government area, on the basis stated in Part 6 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- N. That in accordance with section 107 of the *Local Government Regulation 2012* and section 114 of the *Fire and Emergency Services Act 1990*, Ipswich City Council decide that rates and charges (including the Emergency Management Levy) will be levied quarterly on the basis stated in Part 7 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- O. That Ipswich City Council decide on the basis stated in Part 7 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021, the following:
- (a) the period within which rates and charges (including the Emergency Management Levy under section 115 of the *Fire and Emergency Services Act 1990*) must be paid in accordance with section 118 of the *Local Government Regulation 2012*;
 - (b) to allow ratepayers to pay rates and charges (including the Emergency Management Levy) by instalments in accordance with section 129 of the *Local Government Regulation 2012*;
 - (c) to allow a discount for payment of rates and charges before the end of a period that ends on or before the due date for payment in accordance with section 130 of the *Local Government Regulation 2012*.
- P. That in accordance with section 133 of the *Local Government Regulation 2012*, Ipswich City Council decide that interest is payable on overdue rates and charges, at an annual rate of 8.03%, on the basis stated in Part 8 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- Q. That in accordance with Chapter 4, Part 10 of the *Local Government Regulation 2012*, Ipswich City Council decide to grant a concession for rates and charges to an eligible pensioner who owns and occupies rateable land, on the basis stated in Part 9 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.
- R. That in accordance with section 192 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Debt Policy for 2021-2022 which is stated in Part 11

of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.

- S. **That in accordance with section 191 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Investment Policy for 2021-2022 which is stated in Part 12 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.**
- T. **That Ipswich City Council adopt the Financial Management Policy for 2021-2022 which is stated in Part 13 of the 2021-2022 Budget in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021.**
- U. **That in accordance with section 104 of the *Local Government Act 2009* and section 170 of the *Local Government Regulation 2012*, Ipswich City Council consider and adopt the 2021-2022 Budget, which is Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021, that includes the following:**
- (a) **the Budget and Long-Term Financial Forecast which is stated in Part 1, including the Forecast Financial Statements: Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity;**
 - (b) **the Revenue Statement which is stated in Part 10;**
 - (c) **the Revenue Policy which is stated in Part 15;**
 - (d) **the relevant measures of financial sustainability which is stated in Part 1;**
 - (e) **the total value of the change, expressed as a percentage, in the rates and utility charges levied for the financial year compared with the rates and utility charges levied in the previous budget which is stated in Part 1.**
- V. **That it be recorded that in each case where a preceding Resolution refers to the whole or a part of a document which is in Attachment 1 or Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021, the whole or part of the document is incorporated by reference into and forms part of the terms and content of the Resolution**

RELATED PARTIES

There are no related parties in relation to this report.

ADVANCE IPSWICH THEME

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

Financial Information for the Budget Meeting

Section 205 of the *Local Government Regulation 2012* requires the Chief Executive Officer to present the local government's annual budget meeting with a statement of estimated financial position for the previous financial year.

The statement of estimated financial position is a document stating the financial operations, and financial position, of the local government for the previous financial year (**Attachment 1**).

2021-2022 Budget

The 2021-2022 Budget (**Attachment 2**) contains the Budget, Long-Term Financial Forecast, General Rates, Utility Charges, Special Charges, Separate Charges and other associated documents and policies for the 2021-2022 financial year including the following:

- The 2021-2022 Budget;
- Long-Term Financial Forecast
- Differential General Rates;
- Waste Management Utility Charges;
- Rural Fire Resources Levy Special Charge;
- Rural Fire Resources Levy Separate Charge;
- Enviroplan Separate Charge;
- Time and Manner of Payment of Rates and Charges;
- Interest on Overdue Rates and Charges;
- Concession for Rates or Charges to Pensioners;
- Revenue Statement;
- Debt Policy;
- Investment Policy;
- Financial Management Policy;
- Procurement Policy;
- Revenue Policy.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

Land Valuation Act 2010

Retail Shop Leases Regulation 2016

Waste Reduction and Recycling (Waste Levy) Amendment Act 2019

Fire and Emergency Services Act 1990

Revenue Policy

Revenue Statement

Financial Management Policy

Debt Policy
Investment Policy
Procurement Policy
Pensioner remission of Rates Policy

RISK MANAGEMENT IMPLICATIONS

There no specific risk management issues to consider in adopting the 2021-2022 Budget and Long Term Financial Forecast.

HUMAN RIGHTS IMPLICATIONS

Section 58(1) of the *Human Rights Act 2019* makes it unlawful for council to act or make a decision in a way that is not compatible with human rights; or in making a decision, to fail to give proper consideration to a human right relevant to the decision.

Recommendations A to V relate to the adoption of Council's 2021-2022 Budget and associated matters. The decision to adopt 2021-2022 Budget and associated matters has been subject to a human rights analysis to ensure:

- (a) the adoption of the 2021-2022 Budget and associated matters is compatible with human rights; and
- (b) to give proper consideration to human rights relevant to that decision.

The human rights analysis is detailed in **Attachment 3**. The outcome of the human rights analysis is that the adoption of the 2021-2022 Budget and associated matters is compatible with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The 2021-2022 Budget, rating resolutions and related policies provide the financial resources for the organisation for the coming financial year. The Long Term Financial Forecast are the outcomes of the financial strategies intended to provide a sustainable future for the City of Ipswich.




COMMUNITY AND OTHER CONSULTATION

The 2021-2022 Budget has been developed with extensive involvement from the Mayor and Councillors, representing the interests the Ipswich Community, the Executive Leadership Team, Branch and Section Managers as well as other operational officers from across the organisation.

CONCLUSION

The 2021-2022 Budget including the Long Term Financial Forecast is presented for consideration.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1.	Statement of Estimated Financial Position  
2.	2021-2022 Budget (<i>under separate cover</i>) 

3. | Human Rights Impact Assessment 

Paul Mollenhauer
ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech
ACTING GENERAL MANAGER CORPORATE SERVICES

I concur with the recommendations contained in this report.

Sonia Cooper
ACTING CHIEF EXECUTIVE OFFICER

“Together, we proudly enhance the quality of life for our community”

STATEMENT OF ESTIMATED FINANCIAL POSITION

Financial Operations
for the 2020-2021 Financial Year

	Adopted Budget 2020-2021 \$'000	Current Budget 2020-2021 \$'000	Estimated Financial Position as 30 June 2021 \$'000
Revenue and other income			
Differential General Rates	189,346	187,946	188,406
Utility and Other Charges	37,057	37,457	37,443
Less: Discounts and Remissions	(11,614)	(11,614)	(11,696)
Net Rates, Levies and charges	214,789	213,789	214,153
Fees and Charges	25,080	29,614	31,208
Interest and Investment Revenue	2,224	2,035	2,067
Sales Revenue	3,526	3,526	3,779
Other Income	37,635	33,511	35,269
Grants, Subsidies, Contributions and Donations	27,411	28,445	28,321
Developer Donated Assets	67,685	67,685	51,796
Developer Cash Contributions	15,565	18,565	18,641
(Loss) on Disposal of Property, Plant and Equip.	-	(7,000)	-
Revaluation of Property, Plant & Equipment	-	-	17,000
Total Income	393,915	390,170	402,234
Expenses			
Employee Expenses	105,636	108,770	109,995
Materials and Services	93,575	99,512	92,988
Finance Costs	13,527	17,509	17,509
Depreciation and Amortisation	75,411	79,143	79,915
Other Expenses	15,283	7,999	8,037
Loss on Impairment	-	-	2,955
Restoration and Rehabilitation Provision Expense	-	-	7,300
Total Expenses	303,432	312,933	318,699
Net operating result	90,483	77,237	83,535
Operating Revenues	294,741	295,175	298,927
Operating Expenses	303,432	312,933	308,444
Net operating surplus	(8,691)	(17,758)	(9,517)

Notes:

The *Current Budget 2020-2021* was last amended at Ipswich City Council's meeting of 25 March 2021. It includes \$4.2 million in *Finance Costs* which relates to an early repayment adjustment on re-financed loans. *Materials and Services* includes the \$7.3 million for the *Restoration and Rehabilitation Provision Expense* which is disclosed separately in the *Estimated Financial Position as 30 June 2021*.

STATEMENT OF ESTIMATED FINANCIAL POSITION

Financial Position
As at 30 June 2021

	Adopted Budget 2020-2021 \$'000	Current Budget 2020-2021 \$'000	Estimated Financial Position as 30 June 2021 \$'000
Current Assets			
Cash and Cash Equivalents	130,717	137,788	167,783
Receivables	24,802	24,496	24,898
Inventories	1,314	1,314	1,314
Other Current Assets	3,999	3,999	3,999
Non-Current Asset Held for Sale	-	20,650	20,650
Total Current Assets	160,832	188,247	218,644
Non-Current Assets			
Investments	310,390	325,994	325,994
Property Plant and Equipment	2,864,185	2,884,485	2,827,256
Intangibles Assets	24,547	23,898	23,630
Total Non-Current Assets	3,199,122	3,234,377	3,176,880
Total Assets	3,359,954	3,422,624	3,395,524
Current Liabilities			
Payables	23,934	22,051	22,238
Borrowings	36,405	37,443	37,443
Provisions	23,307	31,052	31,322
Other Current Liabilities	1,481	1,408	1,517
Total Current Liabilities	85,127	91,954	92,520
Non-Current Liabilities			
Trade and Other Payables	61	23	23
Borrowings	348,765	357,890	357,890
Provisions	3,119	2,651	2,687
Other Non-Current Liabilities	1,793	1,793	1,793
	353,738	362,357	362,393
Total Liabilities	438,865	454,311	454,913
Net Community Assets	2,921,089	2,968,313	2,940,611
Community Equity			
Asset Revaluation Reserve	482,967	538,786	518,831
Accumulated Surplus	2,438,122	2,429,527	2,421,780
Total Community Equity	2,921,089	2,968,313	2,940,611



IPSWICH CITY COUNCIL

Human Rights Impact Assessment (Internal Use Only)

ASSESSMENT DETAILS	
Date	16 / 06 / 2021
Assessment Made By	Paul Mollenhauer
Act/Decision Assessed	Adoption of the 2021-2022 Budget
STEPS	ASSESSMENT OUTCOME
<p>Step 1</p> <p>Ask whether the act or decision is made under a law that gives no choice (discretion) in relation to the act or decision? Or does the Act/instrument confer a discretion that cannot be interpreted in a way that is consistent with human rights?</p> <p>NOTE: the focus here is whether you can't reasonably act differently or make a different decision that does not limit human rights. It will not be 'reasonable' to limit human rights if there is a discretion that enables you to act or make a decision that does not impose limits.</p> <p>If YES, then you do not need to consider human rights in relation to the proposed act or decision. Record this outcome. End of assessment.</p> <p>If NO, proceed to Step 2.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Discuss whether the act/decision was made under a law that provided no discretion in relation to the act/decision or whether any discretion cannot be interpreted in a way consistent with human rights</p> <p>Council is require to adopt a Budget in accordance with section 169 of the Local Government Regulation 2012.</p> <p>Rates and Charges are adopted and levied in accordance with Chapter 4, Part 1 of the Local Government Act 2009.</p> <p>The Chief Executive Officer is required to present to Council a statement of estimated financial position in accordance with section 205 of the Local Government Regulation 2012.</p>
<p>Step 2</p> <p>Ask does the proposed act or decision potentially affect human rights?</p> <p>The human rights are set out in Divisions 2 and 3, Part 2 of the HRA.</p> <p>If YES, proceed to Step 3.</p> <p>If NO, the proposed act or decision will not affect human rights and further consideration is unnecessary. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Insert a brief explanation of the proposed act/decision and whether it will potentially affect human rights.</p>

Item 6.1 / Attachment 3.

<p>Step 3</p> <p>Consider the scope of each human right potentially affected:</p> <ul style="list-style-type: none"> ▪ identify each right ▪ consider the content of each right and apply any specific limitations or express exemptions. <p>Reference can be made to the Queensland Governments 'Guide: Nature and scope of the protected human rights'.</p> <p>Proceed to Step 4.</p>	The following rights are potentially affected (tick whichever applies):	
	<input type="checkbox"/>	Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.
	<input type="checkbox"/>	Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. Limitation: cannot be 'arbitrarily' deprived of life (i.e. by conduct that is capricious, unpredictable or unjust).
	<input type="checkbox"/>	Protection from torture and cruel, inhuman or degrading treatment (section 17) – degrading treatment focuses on humiliation (which is a subjective test). Treatment has a wide meaning and includes dealing with a person in a certain way or applying a process to someone.
	<input type="checkbox"/>	Freedom from forced work (section 18) – the right to freedom from forced work (slavery or servitude). Individuals shouldn't be subject to conditions that violate individual dignity or exploit human productivity. Limitation: does not include service/work required under a court order, in an emergency or that is part of civil obligations.
	<input type="checkbox"/>	Freedom of movement (section 19) – every person lawfully in Queensland has the right to move freely within Queensland, enter or leave and choose where to live.
	<input type="checkbox"/>	Freedom of thought, conscious, religion and belief (section 20) – the right to develop autonomous thoughts and conscience, to think and believe what they want, to have or adopt a religion and to demonstrate religion or belief through worship, ritual, practice and teaching.
	<input type="checkbox"/>	Freedom of expression (section 21) – the right of all persons to hold an opinion without interference and to seek, receive and express information and ideas. The right encompasses seeking information from government (XYZ v Victorian Police [2010] VCAT 255)
	<input type="checkbox"/>	Peaceful assembly and freedom of association (section 22) – Right to gather together in order to exchange, give or receive information, to express views or to conduct a protest or demonstration. Limitation: only applies to peaceful assemblies.
	<input type="checkbox"/>	Taking part in public life (section 23) – the right of all persons to contribute to and exercise their voice in relation to the public life of the State. Ensures all persons have the opportunity to contribute to the political process and public governance. Includes right to vote and to be elected to public office. Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).
<input type="checkbox"/>	Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. Limitation: cannot be 'arbitrarily' deprived of property (i.e. by conduct that is capricious, unpredictable or unjust).	
<input type="checkbox"/>	Privacy and reputation (section 25) – A person has the right not to have their privacy, family home or correspondence unlawfully or arbitrarily (capricious, unpredictable or unjust) interfered with. A person has the right not have the person's reputation unlawfully attacked. Limitation: cannot be unlawfully or arbitrarily interfered with.	

Item 6.1 / Attachment 3.

Step 3 continued	<input type="checkbox"/>	Protection of families and children (section 26) – Families are entitled to protection by the state and society. Children have the same rights as adults, including additional protections according to their best interests and because they are children.
	<input type="checkbox"/>	Cultural rights (section 27) – rights directed towards ensuring the survival and continued development of the cultural, religious and social identity of minorities. Right to enjoy culture, religion and language.
	<input type="checkbox"/>	Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28) – protects the right to live life as an Aboriginal or Torres Strait Islander who is free to practice their culture.
	<input type="checkbox"/>	Right to liberty and security of person (section 29) – entitles all persons to liberty of the person, including the right not to be arrested or detained except in accordance with the law. Right to security means all reasonable steps must be taken to ensure the physical safety of those in physical harm. Limitations and qualifications: must not be subject to arbitrary arrest; must not be deprived of liberty except on grounds and with procedures established by law; right to be brought to trial without unreasonable delay for criminal charges.
	<input type="checkbox"/>	Humane treatment when deprived of liberty (section 30) – recognises the vulnerability of persons in detention and intends to ensure they are treated humanely. Limitation: an accused person has the right to be segregated from convicted unless reasonably necessary.
	<input type="checkbox"/>	Fair hearing (section 31) – A person has the right to procedural fairness when coming before a court or tribunal.
	<input type="checkbox"/>	Rights in criminal proceedings (section 32) – protects the rights to be presumed innocent until proven guilty and guilt to be proved beyond a reasonable doubt. Also the right to legal representation, to be tried without unreasonable delay and to remain silent.
	<input type="checkbox"/>	Children in criminal proceedings (section 33) – recognises that young persons who become involved in the criminal justice system deserve special protections by virtue of their age. Must not be detained with adults and brought to trial as quickly as possible.
	<input type="checkbox"/>	Right not to be tried or punished more than once (section 34) – protects against double jeopardy – not to be taken to court or punished more than once for an offence they have already been convicted or acquitted.
	<input type="checkbox"/>	Retrospective criminal laws (section 35) – the right to not be found guilty of an offence for an action that was not an offence at the time it was committed. Not to be punished more severely where there has been a change to the law since committing the offence. Entitled to reduction in penalty if the penalty is reduced before sentencing. Law must be precise for a person to know if an act is criminal. Limitation: does not apply where an offence is created after the act/omission where at the time the act/omission was an offence under international law.
<input type="checkbox"/>	Right to education (section 36) – right of every child to primary and secondary schooling and right of each person, based on their abilities, to further vocational education and training is equally accessible to all.	
<input type="checkbox"/>	Right to health services (section 37) – right to access health services without discrimination and not to be refused medical treatment that is immediately necessary to save their life or prevent serious impairment.	

<p>Step 4</p> <p>Ask does the proposed act or decision affect (e.g. restrict or interfere) with the relevant rights?</p> <p>If YES, proceed to Step 5.</p> <p>If NO, further consideration is unnecessary. The proposed act or decision does not affect (i.e. restrict or interfere) the relevant rights. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here how the act/decision will/will not restrict or interfere with the relevant rights.</p>
<p>Step 5</p> <p>If there is a limitation (restriction or interference), is that limitation reasonably and demonstrably justifiable (proportionality assessment)?</p> <p>Undertake the proportionality assessment by completing the steps below.</p>	
<p>Step 5(a)</p> <p>Is the limitation provided in an Act, Regulation or common law?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the head of power and proceed to Step (5b).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to the relevant Act, Regulation or common law.</p>
<p>Step 5(b)</p> <p>Is the purpose of the limitation important?</p> <p>Articulate the purpose of the proposed limitation on human rights. Does it address a specific area of public or social concern that is pressing and substantial?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the purpose of the proposed limitation and importance and proceed to Step (5c).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here why the purpose of the limitation is important. Does it address a specific area of public or social concern that is pressing and substantial?</p>

<p>Step 5(c)</p> <p>Is material available that demonstrates that the proposed limitation is important?</p> <p>Material may include researching findings, consultation findings, review and empirical data.</p> <p>If material is not available, gather material and reconsider the decision.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the material and proceed to Step 5(d).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to relevant material and make sure to keep a copy.</p>
<p>Step 5(d)</p> <p>Is the limitation on the right rationally and proportionally connected to the objective you are trying to achieve?</p> <p>Consider whether the limitation is likely to achieve the objective and whether the decision limits the right only to the extent necessary to achieve the objective.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(e).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain how the limitation will achieve the outcome and that the limitation is only to the extent necessary to achieve the outcome.</p>
<p>Step 5(e)</p> <p>Does the limitation fall within the range of reasonable approaches to achieve the purpose?</p> <p>Consider whether there are less restrictive means to achieve the purpose of the limitation.</p> <p>Incorporate safeguards where appropriate.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(f).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain whether there are less restrictive ways to achieve the purpose of the limitation and whether safeguards can be incorporated.</p>

<p>Step 5(f)</p> <p>Is the limitation on the human right outweighed by the value of achieving the purpose?</p> <p>Consider whether the balance accords with the values of a free and democratic society based on human dignity, equality and freedom.</p> <p>Pay particular attention to the nature of the human right and the importance of the values underlying that right.</p> <p>If YES, the limit contained in the proposal is probably justified as a reasonable limit on the human right – END OF ASSESSMENT.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right – Reconsider the act/decision.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain the importance of the values underlying the right and whether the limitation is outweighed by the value of achieving the purpose.</p>
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Doc ID No: A7362512

ITEM: 6.2

SUBJECT: IPSWICH CITY COUNCIL ANNUAL PLAN (INCL. OPERATIONAL PLAN)

AUTHOR: CORPORATE PLANNING AND PERFORMANCE OFFICER

DATE: 17 JUNE 2021

EXECUTIVE SUMMARY

This is a report concerning the adoption of the proposed Ipswich City Council Annual Plan for 2021-2022. This Annual Plan is a first for Ipswich City Council and forms part of our approach to increase good governance, transparency, and integrity. The Annual Plan for the 2021-2022 financial year comprises complementary sub documents: an operational plan; a capital works program; core business services; Ipswich Waste Services Performance Plan and the annual budget. The report and recommendations also meet our legislative obligations to adopt an *annual operational plan* and an *annual performance plan for any commercial business unit* prescribed by State Government legislation, noting that the adoption of the annual budget by council is done by a separate report.

RECOMMENDATION/S

- A. **That in accordance with section 104(5)(a) of the *Local Government Act 2009* and sections 174 and 175 of the *Local Government Regulation 2012*, Ipswich City Council adopt the Annual Plan 2021-2022, which includes the Annual Operational Plan 2021-2022 on pages 20 to 28 (*the annual operational plan*) and the Ipswich Waste Services Performance Plan 2021-2022 on pages 87 to 93 (*the annual performance plan for a commercial business unit*), but excluding the City Annual Budget 2021-2022 on pages 94 to 159, as detailed in Attachment 2 to the report by the Corporate Planning and Performance Officer dated 17 June 2021.**
- B. **Recommendation A is compatible with human rights and relevant human rights have been given proper consideration in accordance with section 58(1) of the Human Rights Act 2019 (Qld).**

RELATED PARTIES

There are no related party matters associated with this report.

ADVANCE IPSWICH THEME

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

In accordance with section 104(5)(a) of the *Local Government Act 2009* (the act) and section 174 and 175 of the *Local Government Regulation 2012* (the Regulation) a local government must, for each financial year, prepare and adopt an ***annual operational plan*** that is

consistent with the annual budget, and progresses the implementation of the corporate plan. It must also identify how it manages the operational risks associated with its implementation. In addition, council must provide ***an annual performance plan for each commercial business unit***. Ipswich Waste Services is council's only commercial business unit.

The Annual Plan 2021-2022 (**Attachment 2**) represents the first of five years for the delivery of council's corporate plan – iFuture 2021-2026. Adopted in April 2021 and taking effect from 1 July 2021, iFuture is our leading strategic plan and details 4 themes to which the annual plan is aligned.

The four themes of iFuture and the annual plan are:

- Vibrant and Growing
- Safe, Inclusive and Creative
- Natural and Sustainable
- A Trusted and Leading Organisation

The Annual Plan 2021-2022 is comprised of five parts presented as a single document.

1. Annual Operational Plan – delivers iFuture outcomes through projects and programs.
2. Capital Works Program – delivering and maintaining the city's infrastructure and assets.
3. Core Business Services – provides an insight that council has never provided before in an annual plan on what services the city delivers to the community and how they align to the city vision and strategic direction.
4. Ipswich Waste Services Performance Plan – provides information about the performance plan for our commercialised business unit.
5. Annual Budget – delivers a balanced budget with a sustainable long-term financial outlook.

The operational plan component of the Annual Plan 2021-2022 describes councils' deliverables for the financial year and are those projects that will help council achieve the outcomes listed in iFuture as well as any catalyst projects that may be actioned during the year. This is all supported by the core business services undertaken across 33 service category types. This work ensures the City of Ipswich has well maintained parks and community facilities; that officers assist with requests that come in about animals, parking, development and land use; that waste is collected; and we are working with businesses, community groups and sporting organisations. The annual plan also incorporates the annual performance plan for Ipswich Waste Services.

Progress monitoring of the annual plan is undertaken throughout the year and is reported to community through the presentation of the Quarterly Performance Reports to council.

While contained as a component of the Annual Plan document, the annual budget has been considered by council in a separate report.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

RISK MANAGEMENT IMPLICATIONS

The *Local Government Act 2009* and *Local Government Regulation 2012* requires an annual operational plan and an annual performance plan for each commercial business unit to be prepared and adopted each year. The highest risks are political/reputational and legal/governance should council fail to meet this legislative requirement.

HUMAN RIGHTS IMPLICATIONS

Section 58(1) of the Human Rights Act 2019 makes it unlawful for council to act or make a decision:

- (a) in a way that is not compatible with human rights; or
- (b) in making a decision, to fail to give proper consideration to a human right relevant to the decision.

Recommendation A is that council adopt the Annual Plan 2021-2022, and Recommendation B is that council note the Annual Plan 2021-2022 satisfy the requirements of the *Local Government Act 2009*, and the *Local Government Regulation 2012* regarding the development of an annual operational Plan. The decision under Recommendation A and the act the subject of Recommendation B have been subject to a human rights analysis:

- a) to ensure they are compatible with human rights; and
- b) to give proper consideration to human rights relevant to them.

The human rights analysis is detailed in **Attachment 1**. The outcome of the human rights analysis is that the decision is compatible with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The Annual Plan has been developed in concert with the development of the annual budget. All activity recorded in the plan has been appropriately funded where required.

COMMUNITY AND OTHER CONSULTATION

The Annual Plan 2020-2021 was prepared in parallel to the development of the annual budget that involved Councillors and staff. The Annual Plan presents the activities to be undertaken in the 2021-2022 financial year to meet the deliverables in the corporate plan – iFuture 2021-2026 that was developed with a robust community engagement process.




Details on the engagement process for iFuture can be found at:

<https://www.shapeyouripswich.com.au/corporate-plan-2021-2026>.

CONCLUSION

The Annual Plan 2021-2022 increases council's approach to good governance, transparency and integrity and represents the activities council proposes to undertake in the financial year. The Annual Plan 2021-2022 meets the legislative obligations and requirements for an *annual operational plan* and an *annual performance plan for a commercial business unit* in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1.	Human Rights Assessment Annual Plan 2021-2022  
2.	Ipswich City Council Annual Plan 2021-2022 (<i>under separate cover</i>) 

Stephanie Hoffmann

CORPORATE PLANNING AND PERFORMANCE OFFICER

I concur with the recommendations contained in this report.

Barbara Dart

ACTING GENERAL MANAGER COORDINATION AND PERFORMANCE

"Together, we proudly enhance the quality of life for our community"



IPSWICH CITY COUNCIL

Human Rights Impact Assessment (Internal Use Only)

ASSESSMENT DETAILS	
Date	17 / 06 / 2021
Assessment Made By	Barbara Dart
Act/Decision Assessed	Adoption of the Annual Plan 2021-2022 (incl. Operational Plan)
STEPS	ASSESSMENT OUTCOME
<p>Step 1</p> <p>Ask whether the act or decision is made under a law that gives no choice (discretion) in relation to the act or decision? Or does the Act/instrument confer a discretion that cannot be interpreted in a way that is consistent with human rights?</p> <p>NOTE: the focus here is whether you can't reasonably act differently or make a different decision that does not limit human rights. It will not be 'reasonable' to limit human rights if there is a discretion that enables you to act or make a decision that does not impose limits.</p> <p>If YES, then you do not need to consider human rights in relation to the proposed act or decision. Record this outcome. End of assessment.</p> <p>If NO, proceed to Step 2.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Discuss whether the act/decision was made under a law that provided no discretion in relation to the act/decision or whether any discretion cannot be interpreted in a way consistent with human rights</p> <p>In accordance with section 104(5)(a) of the Local Government Act 2009 (the act) and section 174 and 175 of the Local Government Regulation 2012 (the Regulation) a local government must, for each financial year, prepare and adopt an annual operational plan that is consistent with the annual budget, and progresses the implementation of the corporate plan. It must also identify how it manages the operational risks associated with its implementation. In addition, council must provide an annual performance plan for each commercial business unit.</p>
<p>Step 2</p> <p>Ask does the proposed act or decision potentially affect human rights?</p> <p>The human rights are set out in Divisions 2 and 3, Part 2 of the HRA.</p> <p>If YES, proceed to Step 3.</p> <p>If NO, the proposed act or decision will not affect human rights and further consideration is unnecessary. Record this outcome. End of assessment.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Insert a brief explanation of the proposed act/decision and whether it will potentially affect human rights.</p> <p>Council's Annual Plan for 2021-2022 will drive decision making that could potentially impact on human rights.</p>

Item 6.2 / Attachment 1.

<p>Step 3</p> <p>Consider the scope of each human right potentially affected:</p> <ul style="list-style-type: none"> ▪ identify each right ▪ consider the content of each right and apply any specific limitations or express exemptions. <p>Reference can be made to the Queensland Governments 'Guide: Nature and scope of the protected human rights'.</p> <p>Proceed to Step 4.</p>	The following rights are potentially affected (tick whichever applies):	
	<input checked="" type="checkbox"/>	Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.
	<input type="checkbox"/>	Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. Limitation: cannot be 'arbitrarily' deprived of life (i.e. by conduct that is capricious, unpredictable or unjust).
	<input type="checkbox"/>	Protection from torture and cruel, inhuman or degrading treatment (section 17) – degrading treatment focuses on humiliation (which is a subjective test). Treatment has a wide meaning and includes dealing with a person in a certain way or applying a process to someone.
	<input type="checkbox"/>	Freedom from forced work (section 18) – the right to freedom from forced work (slavery or servitude). Individuals shouldn't be subject to conditions that violate individual dignity or exploit human productivity. Limitation: does not include service/work required under a court order, in an emergency or that is part of civil obligations.
	<input checked="" type="checkbox"/>	Freedom of movement (section 19) – every person lawfully in Queensland has the right to move freely within Queensland, enter or leave and choose where to live.
	<input checked="" type="checkbox"/>	Freedom of thought, conscious, religion and belief (section 20) – the right to develop autonomous thoughts and conscience, to think and believe what they want, to have or adopt a religion and to demonstrate religion or belief through worship, ritual, practice and teaching.
	<input checked="" type="checkbox"/>	Freedom of expression (section 21) – the right of all persons to hold an opinion without interference and to seek, receive and express information and ideas. The right encompasses seeking information from government (XYZ v Victorian Police [2010] VCAT 255)
	<input checked="" type="checkbox"/>	Peaceful assembly and freedom of association (section 22) – Right to gather together in order to exchange, give or receive information, to express views or to conduct a protest or demonstration. Limitation: only applies to peaceful assemblies.
	<input checked="" type="checkbox"/>	Taking part in public life (section 23) – the right of all persons to contribute to and exercise their voice in relation to the public life of the State. Ensures all persons have the opportunity to contribute to the political process and public governance. Includes right to vote and to be elected to public office. Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).
<input checked="" type="checkbox"/>	Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. Limitation: cannot be 'arbitrarily' deprived of property (i.e. by conduct that is capricious, unpredictable or unjust).	
<input checked="" type="checkbox"/>	Privacy and reputation (section 25) – A person has the right not to have their privacy, family home or correspondence unlawfully or arbitrarily (capricious, unpredictable or unjust) interfered with. A person has the right not have the person's reputation unlawfully attacked. Limitation: cannot be unlawfully or arbitrarily interfered with.	

Item 6.2 / Attachment 1.

Step 3 continued	<input checked="" type="checkbox"/>	Protection of families and children (section 26) – Families are entitled to protection by the state and society. Children have the same rights as adults, including additional protections according to their best interests and because they are children.
	<input checked="" type="checkbox"/>	Cultural rights (section 27) – rights directed towards ensuring the survival and continued development of the cultural, religious and social identity of minorities. Right to enjoy culture, religion and language.
	<input checked="" type="checkbox"/>	Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28) – protects the right to live life as an Aboriginal or Torres Strait Islander who is free to practice their culture.
	<input type="checkbox"/>	Right to liberty and security of person (section 29) – entitles all persons to liberty of the person, including the right not to be arrested or detained except in accordance with the law. Right to security means all reasonable steps must be taken to ensure the physical safety of those in physical harm. Limitations and qualifications: must not be subject to arbitrary arrest; must not be deprived of liberty except on grounds and with procedures established by law; right to be brought to trial without unreasonable delay for criminal charges.
	<input type="checkbox"/>	Humane treatment when deprived of liberty (section 30) – recognises the vulnerability of persons in detention and intends to ensure they are treated humanely. Limitation: an accused person has the right to be segregated from convicted unless reasonably necessary.
	<input type="checkbox"/>	Fair hearing (section 31) – A person has the right to procedural fairness when coming before a court or tribunal.
	<input type="checkbox"/>	Rights in criminal proceedings (section 32) – protects the rights to be presumed innocent until proven guilty and guilt to be proved beyond a reasonable doubt. Also the right to legal representation, to be tried without unreasonable delay and to remain silent.
	<input type="checkbox"/>	Children in criminal proceedings (section 33) – recognises that young persons who become involved in the criminal justice system deserve special protections by virtue of their age. Must not be detained with adults and brought to trial as quickly as possible.
	<input type="checkbox"/>	Right not to be tried or punished more than once (section 34) – protects against double jeopardy – not to be taken to court or punished more than once for an offence they have already been convicted or acquitted.
	<input type="checkbox"/>	Retrospective criminal laws (section 35) – the right to not be found guilty of an offence for an action that was not an offence at the time it was committed. Not to be punished more severely where there has been a change to the law since committing the offence. Entitled to reduction in penalty if the penalty is reduced before sentencing. Law must be precise for a person to know if an act is criminal. Limitation: does not apply where an offence is created after the act/omission where at the time the act/omission was an offence under international law.
<input checked="" type="checkbox"/>	Right to education (section 36) – right of every child to primary and secondary schooling and right of each person, based on their abilities, to further vocational education and training is equally accessible to all.	
<input checked="" type="checkbox"/>	Right to health services (section 37) – right to access health services without discrimination and not to be refused medical treatment that is immediately necessary to save their life or prevent serious impairment.	

<p>Step 4</p> <p>Ask does the proposed act or decision affect (e.g. restrict or interfere) with the relevant rights?</p> <p>If YES, proceed to Step 5.</p> <p>If NO, further consideration is unnecessary. The proposed act or decision does not affect (i.e. restrict or interfere) the relevant rights. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Explain here how the act/decision will/will not restrict or interfere with the relevant rights.</p> <p>Council's Annual Plan will review policies, programs, procedures, practices and service delivery and will ensure that decisions and actions are compatible with human rights and ensure that human rights are central to the work we do.</p>
<p>Step 5</p> <p>If there is a limitation (restriction or interference), is that limitation reasonably and demonstrably justifiable (proportionality assessment)?</p> <p>Undertake the proportionality assessment by completing the steps below.</p>	
<p>Step 5(a)</p> <p>Is the limitation provided in an Act, Regulation or common law?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the head of power and proceed to Step (5b).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to the relevant Act, Regulation or common law.</p>
<p>Step 5(b)</p> <p>Is the purpose of the limitation important?</p> <p>Articulate the purpose of the proposed limitation on human rights. Does it address a specific area of public or social concern that is pressing and substantial?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the purpose of the proposed limitation and importance and proceed to Step (5c).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here why the purpose of the limitation is important. Does it address a specific area of public or social concern that is pressing and substantial?</p>

<p>Step 5(c)</p> <p>Is material available that demonstrates that the proposed limitation is important?</p> <p>Material may include researching findings, consultation findings, review and empirical data.</p> <p>If material is not available, gather material and reconsider the decision.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the material and proceed to Step 5(d).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to relevant material and make sure to keep a copy.</p>
<p>Step 5(d)</p> <p>Is the limitation on the right rationally and proportionally connected to the objective you are trying to achieve?</p> <p>Consider whether the limitation is likely to achieve the objective and whether the decision limits the right only to the extent necessary to achieve the objective.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(e).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain how the limitation will achieve the outcome and that the limitation is only to the extent necessary to achieve the outcome.</p>
<p>Step 5(e)</p> <p>Does the limitation fall within the range of reasonable approaches to achieve the purpose?</p> <p>Consider whether there are less restrictive means to achieve the purpose of the limitation.</p> <p>Incorporate safeguards where appropriate.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(f).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain whether there are less restrictive ways to achieve the purpose of the limitation and whether safeguards can be incorporated.</p>

<p>Step 5(f)</p> <p>Is the limitation on the human right outweighed by the value of achieving the purpose?</p> <p>Consider whether the balance accords with the values of a free and democratic society based on human dignity, equality and freedom.</p> <p>Pay particular attention to the nature of the human right and the importance of the values underlying that right.</p> <p>If YES, the limit contained in the proposal is probably justified as a reasonable limit on the human right – END OF ASSESSMENT.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right – Reconsider the act/decision.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain the importance of the values underlying the right and whether the limitation is outweighed by the value of achieving the purpose.</p>
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Doc ID No: A7201638

ITEM: 6.3
SUBJECT: OVERALL PLAN FOR THE RURAL FIRE RESOURCES LEVY SPECIAL CHARGE
AUTHOR: ACTING CHIEF FINANCIAL OFFICER
DATE: 16 JUNE 2021

EXECUTIVE SUMMARY

This is a report concerning the adoption of an Overall Plan for the Rural Fire Resources Levy Special Charge. The Overall Plan is made in accordance with section 94 of the *Local Government Regulation 2012* for the special benefited area adopted by Council in the 2021-2022 Budget.

RECOMMENDATION/S

- A. That in accordance with section 94 of the *Local Government Regulation 2012*, the Overall Plan for the Rural Fire Resources Levy Special Charge, as detailed in the report by the Acting Chief Financial Officer dated 16 June 2021, be adopted.**
- B. Recommendation A is compatible with human rights and relevant human rights have been given proper consideration in accordance with section 58(1) of the *Human Rights Act 2019 (Qld)*.**

RELATED PARTIES

Rural Fire Service
(Ipswich area) Rural Fire Brigades
Local Area Finance Committee
Queensland Fire and Emergency Services (**QFES**)

ADVANCE IPSWICH THEME LINKAGE

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

Section 94 of the *Local Government Regulation 2012* requires Council to make an Overall Plan for the implementation of a special charge. The Overall Plan must be adopted by resolution of Council either before or at the same time Council resolves to levy the special rate or charge. However, the Budget resolution making a special rate or charge must make mention of the overall plan.

An overall plan must include the following:

- (i) describe the service, facility or activity;
- (ii) identify the rateable land to which the special rates or charges apply;
- (iii) state the estimated cost of carrying out the overall plan; and
- (iv) state the estimated time for carrying out the overall plan.

RURAL FIRE RESOURCES LEVY SPECIAL CHARGE OVERALL PLAN

Service, Facility or Activity

The specially benefited area will receive the benefit of activities and improvements funded by the Rural Fire Brigades in the Ipswich City Council local government area, including:

- (i) the purchase of equipment not usually supplied by the Queensland Government;
- (ii) maintenance of equipment;
- (iii) additional training;
- (iv) funding of administration and day-to-day operating expenses;
- (v) promotion of the Rural Fire Services in the community and the attractive opportunity to participate as a volunteer;
- (vi) grading of fire tracks to ensure adequate access for firefighting equipment; and
- (vii) capital improvements to rural fire brigade depots.

Identification of the rateable land to which the Special Rates or Charges apply

In accordance with section 94 of the *Local Government Regulation 2012*, Council is of the opinion that each parcel of rateable land within the Ipswich Local Government area that is not within the boundaries of the Rosewood Levy District and Ipswich Levy District (the **Urban Fire Boundaries**), as defined by the QFES and detailed in **Attachment 1**, will receive a special benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge.

Estimated cost of carrying out the Overall Plan

The total cost of carrying out the Overall Plan is estimated to be \$340,000. This includes both operating and capital expenditure components.

Estimated time for carrying out the Overall Plan

The estimated time for carrying out this Overall Plan is one year.

FINANCIAL/RESOURCE IMPLICATIONS

Table 1 details the number properties that have been subject to the Rural Fire Resources Levy Special Charge in recent years.

Table 1

Year	Properties
2020	1,924
2021	1,930
2022 (Estimated)	1,940

The Rural Fire Resources Levy Special Charge for 2020-2021 was adopted by Council at \$39 per annum. For the 2020-2021 financial year, Council also adopt a Rural Fire Resources Levy Separate Charge at \$3 per annum. This separate charge was levied on all rateable land within the local government area and while it has provided funding, additional to the special charge, it is not subject to this Overall Plan.

Table 2 details the collections and disbursements related to the special charge for 2020-2021. It also includes the estimated revenue for 2021-2022 from the special charge if adopted at \$39 per annum for each parcel of rateable land as well as the estimated disbursements.

Table 2

2020-2021	
Unspent Special Charges carried forward from previous Overall Plan	\$0
add Special Charges levied from the 2020-2021 Overall Plan	\$75,192
less disbursements under the 2020-2021 Overall Plan	\$330,000
Deficit funded from other separate levies	\$254,808
2021-2022	
Unspent Special Charges carried forward from previous Overall Plan	\$0
Special Charges estimated from the 2021-2022 Overall Plan	\$75,660
less disbursements estimated under the 2021-2022 Overall Plan	\$340,000
Estimated deficit from the Special Charges	\$264,340

The estimated deficit for 2021-2022 is proposed to be funded by Council through the continuation of the Rural Fire Resources Levy Separate Charge at \$3 per annum levied on all rateable land within the local government area.

RISK MANAGEMENT IMPLICATIONS

The rateable land located within the benefited area continues to benefit from the services, facilities and activities provided by the Ipswich area Rural Fire Brigades. The continuation of the special charge in the 2021-2022 financial year is considered appropriate.

The growth in rateable land within the benefited area needs to be monitored on a regular basis and Council liaise with QFES regarding future revisions to the boundaries of the Rosewood Levy District and Ipswich Levy District.

The continuation of any separate charge, levied on all rateable land within the local government area, will be subject an annual review by Council.

HUMAN RIGHTS IMPLICATIONS

Section 58(1) of the *Human Rights Act 2019* makes it unlawful for council to act or make a decision in a way that is not compatible with human rights; or in making a decision, to fail to give proper consideration to a human right relevant to the decision.

Recommendation A states that Council adopt the Overall Plan. The decision to adopt the Overall Plan has been subject to a human rights analysis to ensure:

- (a) the decision to adopt the Overall Plan is compatible with human rights; and
- (b) to give proper consideration to human rights relevant to that decision.

The human rights analysis is detailed in **Attachment 2**. The outcome of the human rights analysis is that the decision to adopt the Overall Plan is compatible with human rights.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:

Local Government Act 2009

Local Government Regulation 2012

Fire and Emergency Services Act 1990

COMMUNITY AND OTHER CONSULTATION



The financial needs of the Ipswich area Rural Fire Brigades have been presented to Council for consideration. The continuation of the special charge, consistent with previous years.

Consultation with the property owners within the benefited area, the Ipswich area Rural Fire Brigades as well as all other land owners in the local government area, remains an opportunity in the coming year for Council to better understand community expectations in regards to the services, facilities and activities provided by the Ipswich area Rural Fire Brigades and funded, in part, by this special charge.

CONCLUSION

The rateable land within the benefited area, being rateable land outside the Urban Fire Boundaries, continue to specially benefit from the services, facilities and activities funded by the Rural Fire Resources Levy Special Charge and continuation of the special charge is appropriate.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	QFES District Boundaries ↓ 
2	Human Rights Impact Assessment ↓ 

Paul Mollenhauer

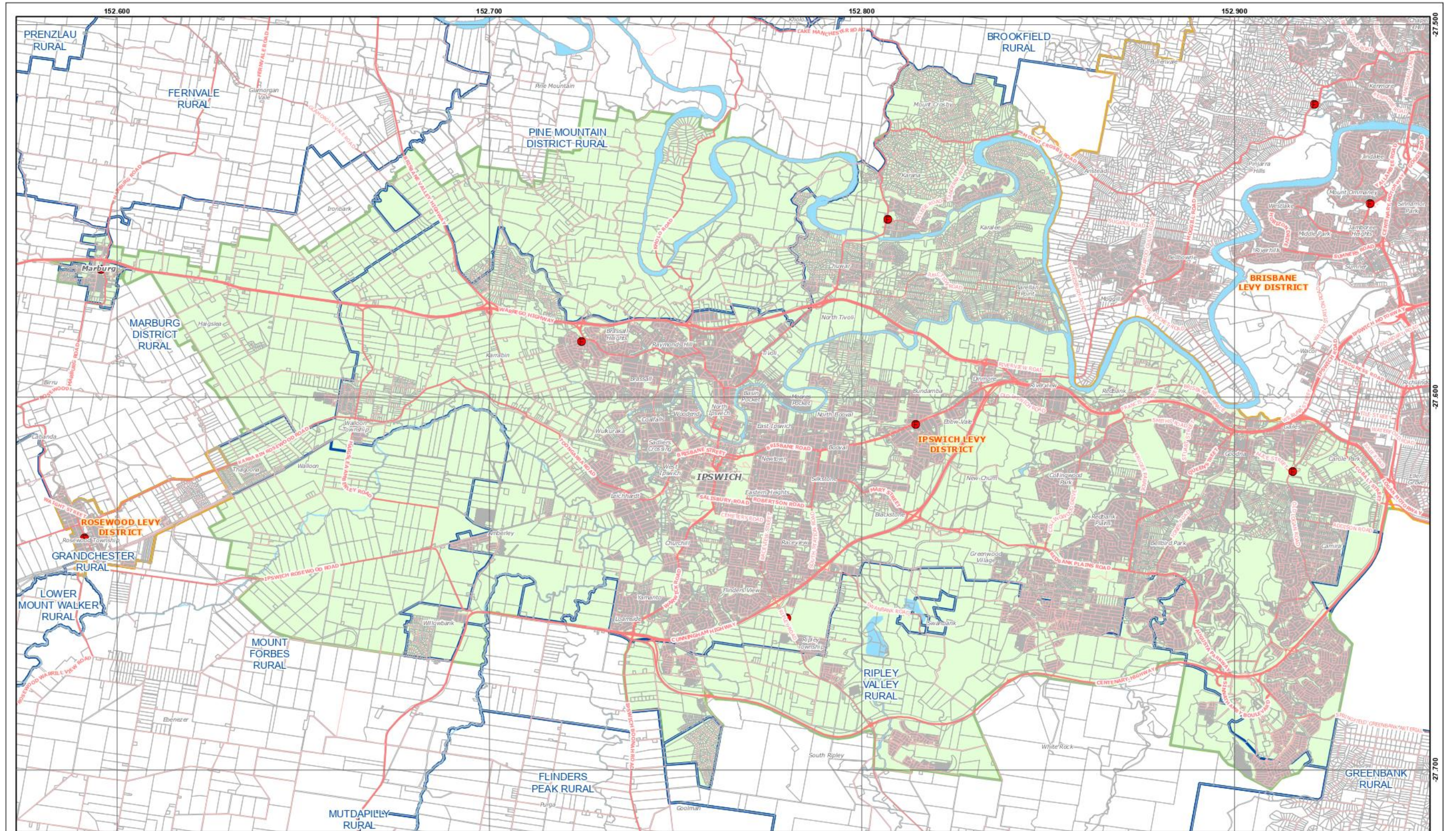
ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech

ACTING GENERAL MANAGER CORPORATE SERVICES

“Together, we proudly enhance the quality of life for our community”



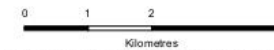
Ipswich Levy District

- Urban Fire Station
- Freeway/Motorway
- Highway
- Secondary Road
- Local Connector Road
- Street/Local Road
- Major Watercourse
- Property Boundary
- Rural Fire Brigade
- A-D Class Levy Boundary
- Proposed Ipswich Levy District

* EMFRL stands for Emergency Management, Fire and Rescue Levy



Scale at A3: 1:105,000



Note: Grid coordinates are shown as decimal degrees.



Map Produced on 11/06/2019
Request Number: R19-014
Email: gps@redcross.qld.gov.au

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Produced by the
Spatial Solution and Projects Team
Public Safety Business Agency



IPSWICH CITY COUNCIL

Human Rights Impact Assessment (Internal Use Only)

ASSESSMENT DETAILS	
Date	16 / 06 / 2021
Assessment Made By	Paul Mollenhauer
Act/Decision Assessed	Adoption of the Overall Plan for the Rural Fire Resources Levy Special Charge
STEPS	ASSESSMENT OUTCOME
<p>Step 1</p> <p>Ask whether the act or decision is made under a law that gives no choice (discretion) in relation to the act or decision? Or does the Act/instrument confer a discretion that cannot be interpreted in a way that is consistent with human rights?</p> <p>NOTE: the focus here is whether you can't reasonably act differently or make a different decision that does not limit human rights. It will not be 'reasonable' to limit human rights if there is a discretion that enables you to act or make a decision that does not impose limits.</p> <p>If YES, then you do not need to consider human rights in relation to the proposed act or decision. Record this outcome. End of assessment.</p> <p>If NO, proceed to Step 2.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Discuss whether the act/decision was made under a law that provided no discretion in relation to the act/decision or whether any discretion cannot be interpreted in a way consistent with human rights</p> <p>Council is require to adopt an an Overall Plan, for the Rural Fire Resources Levy Special Charge, in accordance with section 94 of the Local Government Regulation 2012.</p>
<p>Step 2</p> <p>Ask does the proposed act or decision potentially affect human rights?</p> <p>The human rights are set out in Divisions 2 and 3, Part 2 of the HRA.</p> <p>If YES, proceed to Step 3.</p> <p>If NO, the proposed act or decision will not affect human rights and further consideration is unnecessary. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Insert a brief explanation of the proposed act/decision and whether it will potentially affect human rights.</p>

<p>Step 3</p> <p>Consider the scope of each human right potentially affected:</p> <ul style="list-style-type: none"> ▪ identify each right ▪ consider the content of each right and apply any specific limitations or express exemptions. <p>Reference can be made to the Queensland Governments 'Guide: Nature and scope of the protected human rights'.</p> <p>Proceed to Step 4.</p>	<p>The following rights are potentially affected (tick whichever applies):</p> <table border="1"> <tr> <td data-bbox="614 282 683 465"> <input type="checkbox"/> </td> <td data-bbox="683 282 1402 465"> <p>Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.</p> </td> </tr> <tr> <td data-bbox="614 465 683 600"> <input type="checkbox"/> </td> <td data-bbox="683 465 1402 600"> <p>Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. Limitation: cannot be 'arbitrarily' deprived of life (i.e. by conduct that is capricious, unpredictable or unjust).</p> </td> </tr> <tr> <td data-bbox="614 600 683 734"> <input type="checkbox"/> </td> <td data-bbox="683 600 1402 734"> <p>Protection from torture and cruel, inhuman or degrading treatment (section 17) – degrading treatment focuses on humiliation (which is a subjective test). Treatment has a wide meaning and includes dealing with a person in a certain way or applying a process to someone.</p> </td> </tr> <tr> <td data-bbox="614 734 683 891"> <input type="checkbox"/> </td> <td data-bbox="683 734 1402 891"> <p>Freedom from forced work (section 18) – the right to freedom from forced work (slavery or servitude). Individuals shouldn't be subject to conditions that violate individual dignity or exploit human productivity. 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Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).</p> </td> </tr> <tr> <td data-bbox="614 1563 683 1697"> <input type="checkbox"/> </td> <td data-bbox="683 1563 1402 1697"> <p>Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. Limitation: cannot be 'arbitrarily' deprived of property (i.e. by conduct that is capricious, unpredictable or unjust).</p> </td> </tr> <tr> <td data-bbox="614 1697 683 1841"> <input type="checkbox"/> </td> <td data-bbox="683 1697 1402 1841"> <p>Privacy and reputation (section 25) – A person has the right not to have their privacy, family home or correspondence unlawfully or arbitrarily (capricious, unpredictable or unjust) interfered with. A person has the right not have the person's reputation unlawfully attacked. 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Item 6.3 / Attachment 2

Step 3 continued	<input type="checkbox"/>	Protection of families and children (section 26) – Families are entitled to protection by the state and society. Children have the same rights as adults, including additional protections according to their best interests and because they are children.
	<input type="checkbox"/>	Cultural rights (section 27) – rights directed towards ensuring the survival and continued development of the cultural, religious and social identity of minorities. Right to enjoy culture, religion and language.
	<input type="checkbox"/>	Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28) – protects the right to live life as an Aboriginal or Torres Strait Islander who is free to practice their culture.
	<input type="checkbox"/>	Right to liberty and security of person (section 29) – entitles all persons to liberty of the person, including the right not to be arrested or detained except in accordance with the law. Right to security means all reasonable steps must be taken to ensure the physical safety of those in physical harm. Limitations and qualifications: must not be subject to arbitrary arrest; must not be deprived of liberty except on grounds and with procedures established by law; right to be brought to trial without unreasonable delay for criminal charges.
	<input type="checkbox"/>	Humane treatment when deprived of liberty (section 30) – recognises the vulnerability of persons in detention and intends to ensure they are treated humanely. Limitation: an accused person has the right to be segregated from convicted unless reasonably necessary.
	<input type="checkbox"/>	Fair hearing (section 31) – A person has the right to procedural fairness when coming before a court or tribunal.
	<input type="checkbox"/>	Rights in criminal proceedings (section 32) – protects the rights to be presumed innocent until proven guilty and guilt to be proved beyond a reasonable doubt. Also the right to legal representation, to be tried without unreasonable delay and to remain silent.
	<input type="checkbox"/>	Children in criminal proceedings (section 33) – recognises that young persons who become involved in the criminal justice system deserve special protections by virtue of their age. Must not be detained with adults and brought to trial as quickly as possible.
	<input type="checkbox"/>	Right not to be tried or punished more than once (section 34) – protects against double jeopardy – not to be taken to court or punished more than once for an offence they have already been convicted or acquitted.
	<input type="checkbox"/>	Retrospective criminal laws (section 35) – the right to not be found guilty of an offence for an action that was not an offence at the time it was committed. Not to be punished more severely where there has been a change to the law since committing the offence. Entitled to reduction in penalty if the penalty is reduced before sentencing. Law must be precise for a person to know if an act is criminal. Limitation: does not apply where an offence is created after the act/omission where at the time the act/omission was an offence under international law.
<input type="checkbox"/>	Right to education (section 36) – right of every child to primary and secondary schooling and right of each person, based on their abilities, to further vocational education and training is equally accessible to all.	
<input type="checkbox"/>	Right to health services (section 37) – right to access health services without discrimination and not to be refused medical treatment that is immediately necessary to save their life or prevent serious impairment.	

<p>Step 4</p> <p>Ask does the proposed act or decision affect (e.g. restrict or interfere) with the relevant rights?</p> <p>If YES, proceed to Step 5.</p> <p>If NO, further consideration is unnecessary. The proposed act or decision does not affect (i.e. restrict or interfere) the relevant rights. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here how the act/decision will/will not restrict or interfere with the relevant rights.</p>
<p>Step 5</p> <p>If there is a limitation (restriction or interference), is that limitation reasonably and demonstrably justifiable (proportionality assessment)?</p> <p>Undertake the proportionality assessment by completing the steps below.</p>	
<p>Step 5(a)</p> <p>Is the limitation provided in an Act, Regulation or common law?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the head of power and proceed to Step (5b).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to the relevant Act, Regulation or common law.</p>
<p>Step 5(b)</p> <p>Is the purpose of the limitation important?</p> <p>Articulate the purpose of the proposed limitation on human rights. Does it address a specific area of public or social concern that is pressing and substantial?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the purpose of the proposed limitation and importance and proceed to Step (5c).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here why the purpose of the limitation is important. Does it address a specific area of public or social concern that is pressing and substantial?</p>

<p>Step 5(c)</p> <p>Is material available that demonstrates that the proposed limitation is important?</p> <p>Material may include researching findings, consultation findings, review and empirical data.</p> <p>If material is not available, gather material and reconsider the decision.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the material and proceed to Step 5(d).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to relevant material and make sure to keep a copy.</p>
<p>Step 5(d)</p> <p>Is the limitation on the right rationally and proportionally connected to the objective you are trying to achieve?</p> <p>Consider whether the limitation is likely to achieve the objective and whether the decision limits the right only to the extent necessary to achieve the objective.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(e).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain how the limitation will achieve the outcome and that the limitation is only to the extent necessary to achieve the outcome.</p>
<p>Step 5(e)</p> <p>Does the limitation fall within the range of reasonable approaches to achieve the purpose?</p> <p>Consider whether there are less restrictive means to achieve the purpose of the limitation.</p> <p>Incorporate safeguards where appropriate.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(f).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain whether there are less restrictive ways to achieve the purpose of the limitation and whether safeguards can be incorporated.</p>

<p>Step 5(f)</p> <p>Is the limitation on the human right outweighed by the value of achieving the purpose?</p> <p>Consider whether the balance accords with the values of a free and democratic society based on human dignity, equality and freedom.</p> <p>Pay particular attention to the nature of the human right and the importance of the values underlying that right.</p> <p>If YES, the limit contained in the proposal is probably justified as a reasonable limit on the human right – END OF ASSESSMENT.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right – Reconsider the act/decision.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain the importance of the values underlying the right and whether the limitation is outweighed by the value of achieving the purpose.</p>
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Doc ID No: A7201374

ITEM: 6.4
SUBJECT: RATES TIMETABLE FOR 2021-2022
AUTHOR: ACTING CHIEF FINANCIAL OFFICER
DATE: 18 JUNE 2021

EXECUTIVE SUMMARY

This is a report concerning the issuance date as well as the discount and due date for payment for the quarterly rates for the 2021-2022 year.

RECOMMENDATION/S

- A. **That in accordance with section 118 of the *Local Government Regulation 2012*, Ipswich City Council decide the dates by which rates and charges for 2021-2022 must be paid, as detailed in Table 1 to the report by the Acting Chief Financial Officer dated 18 June 2021.**

Table 1

Period	Due Date for Payment
July to September 2021	Thursday 19 August 2021
October to December 2021	Thursday 18 November 2021
January to March 2022	Thursday 17 February 2022
April to June 2022	Thursday 26 May 2022

- B. **Recommendation A is compatible with human rights and relevant human rights have been given proper consideration in accordance with section 58(1) of the *Human Rights Act 2019 (Qld)*.**

RELATED PARTIES

There are no related party matters associated with this report

Advance Ipswich ThemeListening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

Council adopts a timetable for the issue of rate notices as well as the discount and due date for payment for each quarter of the financial year. Where practical, a 13 week cycle between due dates in successive quarters is maintained.

Each quarterly rate notice needs to be issued at least 30 days before the due date.

The following is the proposed timetable for the 2021-2022 financial year and takes into account sufficient time to print and issue rate notices as well as “regular post” postage service times.

Table 2

Period	Issue Date	Discount and Due Date for Payment	Period from last Due Date
July to September 2021	Friday 16 July 2021	Thursday 19 August 2021	13 weeks
October to December 2021	Friday 15 October 2021	Thursday 18 November 2021	13 weeks
January to March 2022	Friday 14 January 2022	Thursday 17 February 2022	13 weeks
April to June 2022	Tuesday 19 April 2022	Thursday 26 May 2022	14 weeks

The issue date of the next quarter’s rates notice is displayed on each rate notice.

Due to the fall of Easter in 2022, the issue date for April to June 2022 will be the 19 April 2022 with a discount and due date for payment of 26 May 2022 and results in a 14 week period. To return the due dates back in line with the preferred cycle, a 12 week period is likely for July to September 2022.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:
Local Government Regulation 2012

RISK MANAGEMENT IMPLICATIONS

There are no significant risk management implications associated with this report.

HUMAN RIGHTS IMPLICATIONS

Section 58(1) of the *Human Rights Act 2019* makes it unlawful for council to act or make a decision in a way that is not compatible with human rights; or in making a decision, to fail to give proper consideration to a human right relevant to the decision.

Recommendation A states that Council decide the dates by which rates and charges for 2021-2022 must be paid. The decision for the dates by which rates and charges for 2021-2022 must be paid has been subject to a human rights analysis to ensure:

- (a) the decision for the dates by which rates and charges for 2021-2022 must be paid is compatible with human rights; and
- (b) to give proper consideration to human rights relevant to that decision.

The human rights analysis is detailed in **Attachment 1**. The outcome of the human rights analysis is that the decision for the dates by which rates and charges for 2021-2022 must be paid is compatible with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

There are no specific financial or resource implications associated with this report.

COMMUNITY AND OTHER CONSULTATION

No community consultation has been undertaken in relation to this report.

CONCLUSION

Issue date, discount and due date for payment for the quarterly rate notices continue to be timed around an approximate 13 week cycle.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	Human Rights Impact Assessment  
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Paul Mollenhauer
ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech
ACTING GENERAL MANAGER CORPORATE SERVICES

“Together, we proudly enhance the quality of life for our community”



IPSWICH CITY COUNCIL

Human Rights Impact Assessment (Internal Use Only)

ASSESSMENT DETAILS	
Date	16 / 06 / 2021
Assessment Made By	Paul Mollenhauer
Act/Decision Assessed	Adoption of a Rates Timetable for 2021-2022
STEPS	ASSESSMENT OUTCOME
<p>Step 1</p> <p>Ask whether the act or decision is made under a law that gives no choice (discretion) in relation to the act or decision? Or does the Act/instrument confer a discretion that cannot be interpreted in a way that is consistent with human rights?</p> <p>NOTE: the focus here is whether you can't reasonably act differently or make a different decision that does not limit human rights. It will not be 'reasonable' to limit human rights if there is a discretion that enables you to act or make a decision that does not impose limits.</p> <p>If YES, then you do not need to consider human rights in relation to the proposed act or decision. Record this outcome. End of assessment.</p> <p>If NO, proceed to Step 2.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Discuss whether the act/decision was made under a law that provided no discretion in relation to the act/decision or whether any discretion cannot be interpreted in a way consistent with human rights</p> <p>Council is required to decide the date by which rates and charges must be paid, in accordance with section 118 of the Local Government Regulation 2012.</p>
<p>Step 2</p> <p>Ask does the proposed act or decision potentially affect human rights?</p> <p>The human rights are set out in Divisions 2 and 3, Part 2 of the HRA.</p> <p>If YES, proceed to Step 3.</p> <p>If NO, the proposed act or decision will not affect human rights and further consideration is unnecessary. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Insert a brief explanation of the proposed act/decision and whether it will potentially affect human rights.</p>

<p>Step 3</p> <p>Consider the scope of each human right potentially affected:</p> <ul style="list-style-type: none"> ▪ identify each right ▪ consider the content of each right and apply any specific limitations or express exemptions. <p>Reference can be made to the Queensland Governments 'Guide: Nature and scope of the protected human rights'.</p> <p>Proceed to Step 4.</p>	<p>The following rights are potentially affected (tick whichever applies):</p>	
	<input type="checkbox"/>	<p>Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.</p>
	<input type="checkbox"/>	<p>Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. Limitation: cannot be 'arbitrarily' deprived of life (i.e. by conduct that is capricious, unpredictable or unjust).</p>
	<input type="checkbox"/>	<p>Protection from torture and cruel, inhuman or degrading treatment (section 17) – degrading treatment focuses on humiliation (which is a subjective test). Treatment has a wide meaning and includes dealing with a person in a certain way or applying a process to someone.</p>
	<input type="checkbox"/>	<p>Freedom from forced work (section 18) – the right to freedom from forced work (slavery or servitude). Individuals shouldn't be subject to conditions that violate individual dignity or exploit human productivity. Limitation: does not include service/work required under a court order, in an emergency or that is part of civil obligations.</p>
	<input type="checkbox"/>	<p>Freedom of movement (section 19) – every person lawfully in Queensland has the right to move freely within Queensland, enter or leave and choose where to live.</p>
	<input type="checkbox"/>	<p>Freedom of thought, conscious, religion and belief (section 20) – the right to develop autonomous thoughts and conscience, to think and believe what they want, to have or adopt a religion and to demonstrate religion or belief through worship, ritual, practice and teaching.</p>
	<input type="checkbox"/>	<p>Freedom of expression (section 21) – the right of all persons to hold an opinion without interference and to seek, receive and express information and ideas. The right encompasses seeking information from government (XYZ v Victorian Police [2010] VCAT 255)</p>
	<input type="checkbox"/>	<p>Peaceful assembly and freedom of association (section 22) – Right to gather together in order to exchange, give or receive information, to express views or to conduct a protest or demonstration. Limitation: only applies to peaceful assemblies.</p>
	<input type="checkbox"/>	<p>Taking part in public life (section 23) – the right of all persons to contribute to and exercise their voice in relation to the public life of the State. Ensures all persons have the opportunity to contribute to the political process and public governance. Includes right to vote and to be elected to public office. Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).</p>
<input type="checkbox"/>	<p>Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. Limitation: cannot be 'arbitrarily' deprived of property (i.e. by conduct that is capricious, unpredictable or unjust).</p>	
<input type="checkbox"/>	<p>Privacy and reputation (section 25) – A person has the right not to have their privacy, family home or correspondence unlawfully or arbitrarily (capricious, unpredictable or unjust) interfered with. A person has the right not have the person's reputation unlawfully attacked. Limitation: cannot be unlawfully or arbitrarily interfered with.</p>	

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Step 3 continued	<input type="checkbox"/>	Protection of families and children (section 26) – Families are entitled to protection by the state and society. Children have the same rights as adults, including additional protections according to their best interests and because they are children.
	<input type="checkbox"/>	Cultural rights (section 27) – rights directed towards ensuring the survival and continued development of the cultural, religious and social identity of minorities. Right to enjoy culture, religion and language.
	<input type="checkbox"/>	Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28) – protects the right to live life as an Aboriginal or Torres Strait Islander who is free to practice their culture.
	<input type="checkbox"/>	Right to liberty and security of person (section 29) – entitles all persons to liberty of the person, including the right not to be arrested or detained except in accordance with the law. Right to security means all reasonable steps must be taken to ensure the physical safety of those in physical harm. Limitations and qualifications: must not be subject to arbitrary arrest; must not be deprived of liberty except on grounds and with procedures established by law; right to be brought to trial without unreasonable delay for criminal charges.
	<input type="checkbox"/>	Humane treatment when deprived of liberty (section 30) – recognises the vulnerability of persons in detention and intends to ensure they are treated humanely. Limitation: an accused person has the right to be segregated from convicted unless reasonably necessary.
	<input type="checkbox"/>	Fair hearing (section 31) – A person has the right to procedural fairness when coming before a court or tribunal.
	<input type="checkbox"/>	Rights in criminal proceedings (section 32) – protects the rights to be presumed innocent until proven guilty and guilt to be proved beyond a reasonable doubt. Also the right to legal representation, to be tried without unreasonable delay and to remain silent.
	<input type="checkbox"/>	Children in criminal proceedings (section 33) – recognises that young persons who become involved in the criminal justice system deserve special protections by virtue of their age. Must not be detained with adults and brought to trial as quickly as possible.
	<input type="checkbox"/>	Right not to be tried or punished more than once (section 34) – protects against double jeopardy – not to be taken to court or punished more than once for an offence they have already been convicted or acquitted.
	<input type="checkbox"/>	Retrospective criminal laws (section 35) – the right to not be found guilty of an offence for an action that was not an offence at the time it was committed. Not to be punished more severely where there has been a change to the law since committing the offence. Entitled to reduction in penalty if the penalty is reduced before sentencing. Law must be precise for a person to know if an act is criminal. Limitation: does not apply where an offence is created after the act/omission where at the time the act/omission was an offence under international law.
<input type="checkbox"/>	Right to education (section 36) – right of every child to primary and secondary schooling and right of each person, based on their abilities, to further vocational education and training is equally accessible to all.	
<input type="checkbox"/>	Right to health services (section 37) – right to access health services without discrimination and not to be refused medical treatment that is immediately necessary to save their life or prevent serious impairment.	

<p>Step 4</p> <p>Ask does the proposed act or decision affect (e.g. restrict or interfere) with the relevant rights?</p> <p>If YES, proceed to Step 5.</p> <p>If NO, further consideration is unnecessary. The proposed act or decision does not affect (i.e. restrict or interfere) the relevant rights. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here how the act/decision will/will not restrict or interfere with the relevant rights.</p>
<p>Step 5</p> <p>If there is a limitation (restriction or interference), is that limitation reasonably and demonstrably justifiable (proportionality assessment)?</p> <p>Undertake the proportionality assessment by completing the steps below.</p>	
<p>Step 5(a)</p> <p>Is the limitation provided in an Act, Regulation or common law?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the head of power and proceed to Step (5b).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to the relevant Act, Regulation or common law.</p>
<p>Step 5(b)</p> <p>Is the purpose of the limitation important?</p> <p>Articulate the purpose of the proposed limitation on human rights. Does it address a specific area of public or social concern that is pressing and substantial?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the purpose of the proposed limitation and importance and proceed to Step (5c).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here why the purpose of the limitation is important. Does it address a specific area of public or social concern that is pressing and substantial?</p>

<p>Step 5(c)</p> <p>Is material available that demonstrates that the proposed limitation is important?</p> <p>Material may include researching findings, consultation findings, review and empirical data.</p> <p>If material is not available, gather material and reconsider the decision.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the material and proceed to Step 5(d).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to relevant material and make sure to keep a copy.</p>
<p>Step 5(d)</p> <p>Is the limitation on the right rationally and proportionally connected to the objective you are trying to achieve?</p> <p>Consider whether the limitation is likely to achieve the objective and whether the decision limits the right only to the extent necessary to achieve the objective.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(e).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain how the limitation will achieve the outcome and that the limitation is only to the extent necessary to achieve the outcome.</p>
<p>Step 5(e)</p> <p>Does the limitation fall within the range of reasonable approaches to achieve the purpose?</p> <p>Consider whether there are less restrictive means to achieve the purpose of the limitation.</p> <p>Incorporate safeguards where appropriate.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(f).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain whether there are less restrictive ways to achieve the purpose of the limitation and whether safeguards can be incorporated.</p>

<p>Step 5(f)</p> <p>Is the limitation on the human right outweighed by the value of achieving the purpose?</p> <p>Consider whether the balance accords with the values of a free and democratic society based on human dignity, equality and freedom.</p> <p>Pay particular attention to the nature of the human right and the importance of the values underlying that right.</p> <p>If YES, the limit contained in the proposal is probably justified as a reasonable limit on the human right – END OF ASSESSMENT.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right – Reconsider the act/decision.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain the importance of the values underlying the right and whether the limitation is outweighed by the value of achieving the purpose.</p>
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Ipswich City Council is collecting your personal information for the purpose of fulfilling its functions, responsibilities and activities. For further information about how we manage personal information, to whom personal information could be disclosed and the laws that authorise or require the collection of personal information, please see Council's Privacy Statement and Personal Information Digest by visiting ipswich.qld.gov.au. Generally, we do not disclose your personal information outside of Council unless we are required by law to do so or you have given your consent. By completing and signing this form and returning it to Council, we will consider that you have given us your consent to manage your personal information in the manner described in Council's Privacy Statement, Information Digest and this collection notice.

Doc ID No: A7365313

ITEM: 6.5

SUBJECT: RATE CONCESSIONS - CHARITABLE, NON PROFIT/SPORTING ORGANISATION

AUTHOR: ACTING CHIEF FINANCIAL OFFICER

DATE: 18 JUNE 2021

EXECUTIVE SUMMARY

This is a report concerning the annual review and approval of rates concessions to eligible Charitable and Non-Profit/Sporting Organisations in accordance with Ipswich City Council's (Council) Rates Concession Policy.

RECOMMENDATION/S

- A. That having satisfied the criteria in s120 of the *Local Government Regulation 2012*, as well as the Rates Concession Policy, the properties as detailed in Attachment 2 to the report by the Acting Chief Financial Officer dated 18 June 2021, be granted a 100% concession of the differential general rates for the 2021-2022 financial year.**
- B. That having satisfied the criteria in s120 of the *Local Government Regulation 2012*, as well as the Rates Concession Policy, the properties as detailed in Attachment 3 to the report by the Acting Chief Financial Officer dated 18 June 2021, be granted a 100% concession of the differential general rates for the 2021-2022 financial year.**
- C. That having satisfied the criteria in s120 of the *Local Government Regulation 2012*, as well as the Rates Concession Policy, the properties as detailed in Attachment 4 to the report by the Acting Chief Financial Officer dated 18 June 2021, be granted a 100% concession of the differential general rates for the 2021-2022 financial year.**
- D. Recommendations A, B, and C are compatible with human rights and relevant human rights have been given proper consideration in accordance with section 58(1) of the *Human Rights Act 2019 (Qld)*.**

RELATED PARTIES

Consultation has previously been undertaken with the Mayor and Councillors in relation to any related party disclosures and has been subsequently updated based on recent advice for any potential conflicts of interest, accordingly **Attachments 2, 3, and 4** have been prepared.

ADVANCE IPSWICH THEME

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

The *Local Government Act 2009* and *Local Government Regulation 2012* describes the circumstances where Council may approve a concession for rates and charges levied for a particular class of properties or to owners of specific properties.

The remission of rates for pensioners is an example of a concession available to a class of property owners. The remission of rates for pensioners is not detailed in this report.

Council has adopted a Rates Concession Policy which outlines the criteria used to determine eligibility of organisations and properties for a concession (**Attachment 1**). Currently there are 98 properties that have been previously approved for a concession of 100% of the differential general rates levied. These properties are described in Attachments 2, 3, and 4.

In accordance with the policy, a review of properties and organisations receiving a concession is undertaken annually. This involves a review of the land use of the subject property, the ownership of the land and the operations of the organisation concerned. This review has been undertaken and no changes to the eligibility for a concession under the policy, have been identified for the properties listed in Attachments 2, 3, and 4.

Council exempts properties from being assessable from Council rates in accordance with s93(3) of the *Local Government Act 2009* and s73 of the *Local Government Regulation 2012*. Land that is exempt from rates is considered and determined in accordance with the relevant legislation. This report does not consider exemption from rates.

LEGAL/POLICY BASIS

This report and its recommendations are consistent with the following legislative provisions:
Local Government Act 2009
Local Government Regulation 2012
Rates Concession Policy

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

HUMAN RIGHTS IMPLICATIONS

Section 58(1) of the *Human Rights Act 2019* makes it unlawful for council to act or make a decision in a way that is not compatible with human rights; or in making a decision, to fail to give proper consideration to a human right relevant to the decision.

Recommendations A, B, and C state that Council grant the rates concessions. The decision to grant the rates concessions has been subject to a human rights analysis to ensure:

- (a) the decisions to grant the rates concessions are compatible with human rights; and
- (b) to give proper consideration to human rights relevant to that decision.

The human rights analysis is detailed in **Attachment 5**. The outcome of the human rights analysis is that the decisions to grant rates concessions are compatible with human rights.

FINANCIAL/RESOURCE IMPLICATIONS

The annual equivalent of general rates concessions in 2020-2021 was approximately \$620,000. The value of concessions for 2021-2022 will be determined at the time of each quarterly rates generation and is anticipated to be an annual equivalent of approximately \$627,000, subject to any future application by eligible property owners and the subsequent approval of Council.






COMMUNITY AND OTHER CONSULTATION

The contents of this report did not require any community consultation.

CONCLUSION

Council has adopted a Rates Concession Policy for approving of concessions to qualifying organisations and properties. Currently there are 98 properties that have been previously approved for a concession of 100% of the differential general rates levied. Following a review of the legislative and policy criteria, those properties continue to be eligible for a concession in 2021-2022.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1	Rates Concession Policy ↓ 
2	2021-2022 Rates Concessions - list 1 ↓ 
3	2021-2022 Rates Concessions - list 2 ↓ 
4	2021-2022 Rates Concessions - list 3 ↓ 
5	Human Rights Impact Assessment ↓ 

Paul Mollenhauer

ACTING CHIEF FINANCIAL OFFICER

I concur with the recommendations contained in this report.

Jeffrey Keech

ACTING GENERAL MANAGER CORPORATE SERVICES

“Together, we proudly enhance the quality of life for our community”



IPSWICH CITY COUNCIL
Rates Concession Policy

Version Control and Objective ID	Version No: 2	Objective ID: A5972475
Approved by Council on	10 December 2019	
Date of Review	10 December 2023	

1. Statement

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

2. Purpose and Principles

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.

3. Strategic Plan Links

This policy relates to:

- Listening, Leading and Financial Management

4. Regulatory Authority

Local Government Act 2009, Chapter 4 Rates and Charges, Part 10 Concessions

Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 10 Concessions

Australian Charities and Not-for-profits Commission

Charities Act 2013 (Commonwealth)

Charitable Funds Act 1958 (Queensland)

Office of Fair Trading Queensland, Associations, Charities and Not for Profits

5. 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 for a concession.

This policy does not consider the concessions applicable for pensioners as the Pensioner Remission of Rates Policy 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.

Eligible Property Owners

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

IPSWICH CITY COUNCIL | Rates Concession Policy

- Charities; or
- Incorporated Associations and Not for Profit Organisations; or
- 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
Charities	<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 preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or • To promote or assist in the promotion of providing educational, training or information aimed at youth development or leisure opportunities; or • The assistance or encouragement for the arts or cultural development; or • The provision of early childhood care and are affiliated with the Crèche and Kindergarten Association or is a community based early childhood provider.
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 preservation, restoration or maintenance of structures or places of cultural, environmental, historic, heritage or scientific significance to the Ipswich City Council local government area; or • The assistance or encouragement for the arts or cultural development; or • The provision of early childhood care and are affiliated with the Crèche 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.

IPSWICH CITY COUNCIL | Rates Concession Policy

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.
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Concession applicable if Council resolves to allow concession

Eligible Property Owner	Concession
Charities	<ul style="list-style-type: none"> General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"> General Rates Concession of 100%
Property Owners suffering hardship	<ul style="list-style-type: none"> Deferral of liability to pay rates for 6 months. Rates will still accrue over this period to be paid after the deferral period of 6 months.

6. Roles and Responsibilities

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

7. Guidelines

The Rating and Billing Team of Corporate Services Department is responsible for the management of enquiries and the processing of new applications. After assessment of an application, if it is considered that it meets all the criteria to be successful, a team member is required to prepare a report for consideration by Council. Final approval of all applications requires a Council resolution before the rates concession is implemented.

An annual review, at the end of the financial year, is undertaken on all current rates concessions. The outcomes of the annual review are to be collated into a report for Council consideration for the continuation of the concession for the next financial year.


The Rating and Billing team will communicate the decision of Council for:

- All new applications;
- All customers with a current rates concession following the annual review.

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

8. Key Stakeholders

N/A



IPSWICH CITY COUNCIL | Rates Concession Policy

9. Monitoring and Evaluation

Applications received for consideration of a rates concession will be assessed against this policy criteria to ensure consistency across all requests. The assessed applications will then move through the committee process to ensure that good governance standards are maintained.

10. Definitions

Charity as defined by reference to the Australian Charities and Not-for-profits Commission, Charities Act 2013 (Commonwealth), Charitable Funds Act 1958 (Queensland) and the Office of Fair Trading Queensland published information concerning: Associations, Charities and Not for Profits organisations.

A Not for Profit or Incorporated Organisation is an organisations 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. Such an organisation is usually currently registered with the Australian Charities and Not for Profits Commission and the Office of Fair Trading Queensland.

Property owner suffering hardship is a natural person that can demonstrate that payment of rates within the prescribed time period will or has affected the well being of one or more individuals residing at the property in such a way as to constitute an unreasonable outcome based on present community standards.

11. Policy Owner

The General Manager (Corporate Services) is the policy owner and the Finance Manager is responsible for authoring and reviewing this policy.

2021-2022 General Rate Concessions

Group_Code	% Remitted	Assessment	Qtrly Amount	2020-2021 General Rate	Property_Owner	Property_Location
RATESC	100%	715	\$ 182.25	\$ 729.00	Marburg & District Residents Association Inc	110-112 Queen Street MARBURG QLD 4346
RATESC	100%	908	\$ 303.30	\$ 1,213.20	Rosewood & District Kindergarten & Preschool Assoc	54 John Street ROSEWOOD QLD 4340
RATESC	100%	1359	\$ 279.75	\$ 1,119.00	Rosewood Masonic Lodge	3 William Street ROSEWOOD QLD 4340
RATESC	100%	1487	\$ 611.60	\$ 2,446.40	Rosewood & District Support Centre Inc	19 School Street ROSEWOOD QLD 4340
RATESC	100%	2634	\$ 360.80	\$ 1,443.20	Camira Kindergarten Association	24 Allan Road CAMIRA QLD 4300
RATESC	100%	14393	\$ 504.50	\$ 2,018.00	Moggill Koala Hospital Association Inc	Lot 21 Unnamed Road MOUNT FORBES QLD 4340
RATESC	100%	15090	\$ 962.60	\$ 3,850.40	Purga Elders & Descendants Aboriginal Corporation	587 Ipswich Boonah Road PURGA QLD 4306
RATESC	100%	26036	\$ 334.50	\$ 1,338.00	Australian Railway Historical Society - QLD Divis.	279 Rosewood Marburg Road ROSEWOOD QLD 4340
RATESC	100%	26490	\$ 1,020.90	\$ 4,083.60	Australian Railway Historical Society - Qld Divisn	99999 Freeman Road ASHWELL QLD 4340
RATESC	100%	30718	\$ 1,138.50	\$ 4,554.00	Al-Huda Educational Institute Limited	132 Eagle Street REDBANK PLAINS QLD 4301
RATESC	100%	35282	\$ 660.40	\$ 2,641.60	Yamanto Community Kindergarten Inc	125 Equestrian Drive YAMANTO QLD 4305
RATESC	100%	38635	\$ 1,531.30	\$ 6,125.20	Queensland Country Womens Association	84 Limestone Street IPSWICH QLD 4305
RATESC	100%	38692	\$ 1,042.60	\$ 4,170.40	Masonic Lodge	82 Nicholas Street IPSWICH QLD 4305
RATESC	100%	38816	\$ 2,639.25	\$ 10,557.00	Ipswich Community Youth Service Inc	15-17 Thorn Street IPSWICH QLD 4305
RATESC	100%	38834	\$ 1,011.55	\$ 4,046.20	The Lady Musgrave Trust	11 South Street IPSWICH QLD 4305
RATESC	100%	38835	\$ 1,473.70	\$ 5,894.80	Ipswich Meals On Wheels Inc	7-9 South Street IPSWICH QLD 4305
RATESC	100%	38921	\$ 4,869.25	\$ 19,477.00	St Vincent de Paul Society Queensland	272 Brisbane Street WEST IPSWICH QLD 4305
RATESC	100%	39497	\$ 4,410.80	\$ 17,643.20	Alara QLD Limited	6-8 Warwick Road IPSWICH QLD 4305
RATESC	100%	39838	\$ 151.00	\$ 604.00	Ipswich & District Radio Club Inc	10 Deebling Street IPSWICH QLD 4305
RATESC	100%	40380	\$ 483.10	\$ 1,932.40	Roderick Street Community Pre-School	4 Cribb Street SADLIERS CROSSING QLD 4305
RATESC	100%	41867	\$ 1,383.15	\$ 5,532.60	North Ipswich Bowls Club Inc.	25A Canning Street NORTH IPSWICH QLD 4305
RATESC	100%	41871	\$ 334.50	\$ 1,338.00	Focal Community Living Inc	7 Canning Street NORTH IPSWICH QLD 4305
RATESC	100%	41875	\$ 2,058.25	\$ 8,233.00	Focal Community Living Inc	6 Canning Street NORTH IPSWICH QLD 4305
RATESC	100%	43487	\$ 578.65	\$ 2,314.60	Alara QLD Limited	10 Pine Mountain Road NORTH IPSWICH QLD 4305
RATESC	100%	48489	\$ 550.35	\$ 2,201.40	Ipswich Hockey Association Inc	65 Briggs Road RACEVIEW QLD 4305
RATESC	100%	49286	\$ 2,091.15	\$ 8,364.60	Ipswich Womens Centre Against Domestic Violence	** Address withheld **
RATESC	100%	49314	\$ 870.35	\$ 3,481.40	Ipswich Knights Soccer Club Inc	254 Brisbane Road BUNDAMBA QLD 4304
RATESC	100%	49366	\$ 856.25	\$ 3,425.00	Legacy Club Of Ipswich Inc	105 Brisbane Road BOOVAL QLD 4304
RATESC	100%	49599	\$ 905.00	\$ 3,620.00	Blackstone Ipswich Cambrian Choir Inc	8 South Station Road BOOVAL QLD 4304
RATESC	100%	50720	\$ 669.60	\$ 2,678.40	Trustees Of Ipswich Model Band	64 Blackall Street BASIN POCKET QLD 4305
RATESC	100%	51179	\$ 1,778.30	\$ 7,113.20	The Uniting Church In Australia Property Trust (Q)	80 Jacaranda Street EAST IPSWICH QLD 4305
RATESC	100%	51289	\$ 353.15	\$ 1,412.60	Ipswich Orpheus Chorale Inc	122 Cherside Road EAST IPSWICH QLD 4305
RATESC	100%	51336	\$ 878.15	\$ 3,512.60	West End Rugby League Football Club Inc	193 Cherside Road EAST IPSWICH QLD 4305
RATESC	100%	51446	\$ 446.65	\$ 1,786.60	Alzheimers Association Of Queensland Inc	85 Cherside Road EAST IPSWICH QLD 4305

2021-2022 General Rate Concessions

Group_Code	% Remitted	Assessment	Qtrly Amount	2020-2021 General Rate	Property_Owner	Property_Location
RATESC	100%	51447	\$ 446.65	\$ 1,786.60	Alzheimers Association Of Queensland Inc	84 Cherside Road EAST IPSWICH QLD 4305
RATESC	100%	51448	\$ 1,754.35	\$ 7,017.40	Alzheimers Association Of Queensland Inc	83 Cherside Road EAST IPSWICH QLD 4305
RATESC	100%	52785	\$ 376.05	\$ 1,504.20	Trustee Booval Lodge No 243	9 Eileen Street BOOVAL QLD 4304
RATESC	100%	56006	\$ 1,210.25	\$ 4,841.00	Ipswich Hospice Care Ltd	39 Cherside Road EASTERN HEIGHTS QLD 4305
RATESC	100%	56046	\$ 421.95	\$ 1,687.80	Ipswich District Junior Tennis Association Inc	76 Cherside Road IPSWICH QLD 4305
RATESC	100%	56341	\$ 2,329.90	\$ 9,319.60	Brothers Leagues Club Ipswich Inc	242 South Station Road RACEVIEW QLD 4305
RATESC	100%	59914	\$ 216.45	\$ 865.80	The United Welsh Church Blackstone Incorporated	4 Thomas Street BLACKSTONE QLD 4304
RATESC	100%	64037	\$ 1,067.15	\$ 4,268.60	Goodstart Childcare Limited	208 Eagle Street COLLINGWOOD PARK QLD 4301
RATESC	100%	64196	\$ 5,049.55	\$ 20,198.20	Ipswich YUPI Program Inc.	21 Bailey Street COLLINGWOOD PARK QLD 4301
RATESC	100%	65659	\$ 334.50	\$ 1,338.00	The Base Support Services Inc	14 Howard Street GOODNA QLD 4300
RATESC	100%	65736	\$ 1,778.30	\$ 7,113.20	Department Of Education	22 Stuart Street GOODNA QLD 4300
RATESC	100%	66157	\$ 385.65	\$ 1,542.60	Goodna Youth Services Inc	1 Scott Street GOODNA QLD 4300
RATESC	100%	66311	\$ 1,029.10	\$ 4,116.40	Inala Community House Inc	72 Alice Street GOODNA QLD 4300
RATESC	100%	66489	\$ 336.90	\$ 1,347.60	Ipswich Womens Shelter Inc	** Address withheld **
RATESC	100%	80886	\$ 856.10	\$ 3,424.40	Brothers Football Club - Ipswich Inc	105 Robertson Road RACEVIEW QLD 4305
RATESC	100%	89269	\$ 3,083.85	\$ 12,335.40	The Uniting Church In Australia Property Trust (Q)	128 Briggs Road RACEVIEW QLD 4305
RATESC	100%	89424	\$ 1,305.20	\$ 5,220.80	"We Care" A & TSI Service For Aged & Disabled Asso	14 Barnes Street REDBANK PLAINS QLD 4301
RATESC	100%	89561	\$ 1,202.00	\$ 4,808.00	Northern Suburbs Leagues Club Inc	29 Pelican Street NORTH IPSWICH QLD 4305
RATESC	100%	105360	\$ 265.40	\$ 1,061.60	Grandchester Model Live Steam Assoc Inc	1220-1244 Rosewood Laidley Road GRANDCHESTER QLD 4340
RATESC	100%	108373	\$ 1,229.10	\$ 4,916.40	Ipswich Basketball Association Inc	2A Ross Llewellyn Drive BOOVAL QLD 4304
RATESC	100%	114459	\$ 334.50	\$ 1,338.00	Ipswich & District Rifle Club Inc	Lot 1 Unnamed Road SOUTH RIPLEY QLD 4306
RATESC	100%	115731	\$ 248.90	\$ 995.60	Karalee Community Kindergarten Association Inc	56 Harold Summervilles Road KARALEE QLD 4306
RATESC	100%	122653	\$ 21,170.70	\$ 84,682.80	RSL Care RDNS Limited	32 Grange Road EASTERN HEIGHTS QLD 4305
RATESC	100%	122717	\$ 562.85	\$ 2,251.40	Alara QLD Limited	33 Salisbury Road IPSWICH QLD 4305
RATESC	100%	122725	\$ 6,672.65	\$ 26,690.60	Brothers Leagues Club Ipswich Inc	20 Wildey Street RACEVIEW QLD 4305
RATESC	100%	130770	\$ 476.95	\$ 1,907.80	The Ipswich Vigoro Association Inc	39 Jacaranda Street EAST IPSWICH QLD 4305
RATESC	100%	145795	\$ 5,530.30	\$ 22,121.20	Cabanda Care Inc	59 John Street ROSEWOOD QLD 4340
RATESC	100%	151953	\$ 293.50	\$ 1,174.00	The Creche & Kindergarten Association Limited	Part Lot 109 Susan Street REDBANK PLAINS QLD 4301
RATESC	100%	153594	\$ 2,124.10	\$ 8,496.40	St Vincent de Paul Society Queensland	41 Waghorn Street IPSWICH QLD 4305
RATESC	100%	159576	\$ 387.50	\$ 1,550.00	Mercy Community Services SEQ Limited	22A Churchill Street CHURCHILL QLD 4305
RATESC	100%	166484	\$ 1,027.60	\$ 4,110.40	Renegade Bowmen Inc	324 Cumner Road SWANBANK QLD 4306
RATESC	100%	166511	\$ 893.85	\$ 3,575.40	St Vincent de Paul Society Queensland	25 John Street ROSEWOOD QLD 4340
RATESC	100%	168453	\$ 7,484.20	\$ 29,936.80	Kambu Aboriginal And Torres Strait Islander	27 Roderick Street IPSWICH QLD 4305
RATESC	100%	169215	\$ 456.80	\$ 1,827.20	Home Base Service Limited	6 Lilly Court YAMANTO QLD 4305

2021-2022 General Rate Concessions

Group_Code	% Remitted	Assessment	Qtrly Amount	2020-2021 General Rate	Property_Owner	Property_Location
RATESC	100%	173931	\$ 603.65	\$ 2,414.60	Endeavour Foundation	9 Stanley Street GOODNA QLD 4300
RATESC	100%	174416	\$ 19,014.40	\$ 76,057.60	Southern Cross Care (Qld) Ltd	131 Wildey Street RACEVIEW QLD 4305
RATESC	100%	174875	\$ 6,689.00	\$ 26,756.00	Legacy Club Of Ipswich Inc	2-4 Eileen Street BOOVAL QLD 4304
RATESC	100%	181489	\$ 540.45	\$ 2,161.80	The Base Support Services Inc	15-17 Kingsford Street GOODNA QLD 4300
RATESC	100%	188647	\$ 151.00	\$ 604.00	Marburg & District Residents Association Inc	71 Edmond Street MARBURG QLD 4346
RATESC	100%	189693	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	2/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189696	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	5/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189697	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	6/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189700	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	9/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189701	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	10/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189702	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	11/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	189703	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	12/42 Foxtail Road RIPLEY QLD 4306
RATESC	100%	190573	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	128 Joy Chambers Circuit RIPLEY QLD 4306
RATESC	100%	190574	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	1 George Miller Way RIPLEY QLD 4306
RATESC	100%	191717	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	26A Joy Chambers Circuit RIPLEY QLD 4306
RATESC	100%	191718	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	26 Joy Chambers Circuit RIPLEY QLD 4306
RATESC	100%	191719	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	24A Joy Chambers Circuit RIPLEY QLD 4306
RATESC	100%	191720	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	24 Joy Chambers Circuit RIPLEY QLD 4306
RATESC	100%	193776	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	8 Teddy Place RIPLEY QLD 4306
RATESC	100%	193794	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	11 Gonula Crescent RIPLEY QLD 4306
RATESC	100%	193795	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	9 Gonula Crescent RIPLEY QLD 4306
RATESC	100%	193990	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	10 Reed Street RIPLEY QLD 4306
RATESC	100%	193991	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	12 Reed Street RIPLEY QLD 4306
RATESC	100%	194003	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	26 Carpenter Drive RIPLEY QLD 4306
RATESC	100%	194013	\$ 334.50	\$ 1,338.00	Churches Of Christ Housing Services Limited	34 Carpenter Drive RIPLEY QLD 4306

2021-2022 General Rate Concessions

Group_Code	% Remitted	Assessment	Qtrly Amount	2020-2021 General Rate	Property_Owner	Property_Location
RATESC	100%	38708	\$ 3,519.00	\$ 14,076.00	The Trustees Of Ipswich Trades Hall & Labor Day	4 Bell Street IPSWICH QLD 4305

2021-2022 General Rate Concessions

Group_Code	% Remitted	Assessment	Qtrly Amount	2020-2021 General Rate	Property_Owner	Property_Location
RATESC	100%	64793	\$ 1,605.40	\$ 6,421.60	Goodna & District Rugby League Club	151 Brisbane Terrace GOODNA QLD 4300
RATESC	100%	64839	\$ 1,099.10	\$ 4,396.40	Goodna Bowls Club Inc	122 Brisbane Terrace GOODNA QLD 4300
RATESC	100%	66556	\$ 238.50	\$ 954.00	West Moreton Migrant Resource Service Inc.	33 Queen Street GOODNA QLD 4300
RATESC	100%	172103	\$ 4,812.75	\$ 19,251.00	The Salvation Army (Queensland) Property Trust	27 Smiths Road GOODNA QLD 4300



IPSWICH CITY COUNCIL

Human Rights Impact Assessment (Internal Use Only)

ASSESSMENT DETAILS	
Date	16 / 06 / 2021
Assessment Made By	Paul Mollenhauer
Act/Decision Assessed	Adoption of annual general rate concessions
STEPS	ASSESSMENT OUTCOME
<p>Step 1</p> <p>Ask whether the act or decision is made under a law that gives no choice (discretion) in relation to the act or decision? Or does the Act/instrument confer a discretion that cannot be interpreted in a way that is consistent with human rights?</p> <p>NOTE: the focus here is whether you can't reasonably act differently or make a different decision that does not limit human rights. It will not be 'reasonable' to limit human rights if there is a discretion that enables you to act or make a decision that does not impose limits.</p> <p>If YES, then you do not need to consider human rights in relation to the proposed act or decision. Record this outcome. End of assessment.</p> <p>If NO, proceed to Step 2.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Discuss whether the act/decision was made under a law that provided no discretion in relation to the act/decision or whether any discretion cannot be interpreted in a way consistent with human rights</p> <p>The decision to allow the general rate concessions is made in accordance with Council's adopted policy. Council has discretion to amend or rescind its policies.</p>
<p>Step 2</p> <p>Ask does the proposed act or decision potentially affect human rights?</p> <p>The human rights are set out in Divisions 2 and 3, Part 2 of the HRA.</p> <p>If YES, proceed to Step 3.</p> <p>If NO, the proposed act or decision will not affect human rights and further consideration is unnecessary. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>Insert a brief explanation of the proposed act/decision and whether it will potentially affect human rights.</p> <p>The decision to allow the general rate concessions provides a benefit to those entities who own relevant properties and does not impact an individual.</p>

<p>Step 3</p> <p>Consider the scope of each human right potentially affected:</p> <ul style="list-style-type: none"> ▪ identify each right ▪ consider the content of each right and apply any specific limitations or express exemptions. <p>Reference can be made to the Queensland Governments 'Guide: Nature and scope of the protected human rights'.</p> <p>Proceed to Step 4.</p>	<p>The following rights are potentially affected (tick whichever applies):</p> <table border="1"> <tr> <td data-bbox="614 280 683 465"> <input type="checkbox"/> </td> <td data-bbox="683 280 1394 465"> <p>Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.</p> </td> </tr> <tr> <td data-bbox="614 465 683 600"> <input type="checkbox"/> </td> <td data-bbox="683 465 1394 600"> <p>Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. Limitation: cannot be 'arbitrarily' deprived of life (i.e. by conduct that is capricious, unpredictable or unjust).</p> </td> </tr> <tr> <td data-bbox="614 600 683 734"> <input type="checkbox"/> </td> <td data-bbox="683 600 1394 734"> <p>Protection from torture and cruel, inhuman or degrading treatment (section 17) – degrading treatment focuses on humiliation (which is a subjective test). Treatment has a wide meaning and includes dealing with a person in a certain way or applying a process to someone.</p> </td> </tr> <tr> <td data-bbox="614 734 683 891"> <input type="checkbox"/> </td> <td data-bbox="683 734 1394 891"> <p>Freedom from forced work (section 18) – the right to freedom from forced work (slavery or servitude). Individuals shouldn't be subject to conditions that violate individual dignity or exploit human productivity. 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Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).</p> </td> </tr> <tr> <td data-bbox="614 1563 683 1697"> <input type="checkbox"/> </td> <td data-bbox="683 1563 1394 1697"> <p>Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. Limitation: cannot be 'arbitrarily' deprived of property (i.e. by conduct that is capricious, unpredictable or unjust).</p> </td> </tr> <tr> <td data-bbox="614 1697 683 1841"> <input type="checkbox"/> </td> <td data-bbox="683 1697 1394 1841"> <p>Privacy and reputation (section 25) – A person has the right not to have their privacy, family home or correspondence unlawfully or arbitrarily (capricious, unpredictable or unjust) interfered with. A person has the right not have the person's reputation unlawfully attacked. Limitation: cannot be unlawfully or arbitrarily interfered with.</p> </td> </tr> </table>	<input type="checkbox"/>	<p>Recognition and equality before the law (section 15) – a person is entitled to enjoy his/her human rights without discrimination (i.e. decisions must be made in an objective, non-discriminatory, non-arbitrary way). Limitation: express exemption for measures that are taken to assist/advance persons or groups disadvantages because of discrimination. This does not constitute discrimination.</p>	<input type="checkbox"/>	<p>Right to life (section 16) – No person to be arbitrarily deprived of life. Involves obligations on the State to protect life. Public entities must protect the lives of people in their care. 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Limitation: does not include service/work required under a court order, in an emergency or that is part of civil obligations.</p>	<input type="checkbox"/>	<p>Freedom of movement (section 19) – every person lawfully in Queensland has the right to move freely within Queensland, enter or leave and choose where to live.</p>	<input type="checkbox"/>	<p>Freedom of thought, conscious, religion and belief (section 20) – the right to develop autonomous thoughts and conscience, to think and believe what they want, to have or adopt a religion and to demonstrate religion or belief through worship, ritual, practice and teaching.</p>	<input type="checkbox"/>	<p>Freedom of expression (section 21) – the right of all persons to hold an opinion without interference and to seek, receive and express information and ideas. The right encompasses seeking information from government (XYZ v Victorian Police [2010] VCAT 255)</p>	<input type="checkbox"/>	<p>Peaceful assembly and freedom of association (section 22) – Right to gather together in order to exchange, give or receive information, to express views or to conduct a protest or demonstration. Limitation: only applies to peaceful assemblies.</p>	<input type="checkbox"/>	<p>Taking part in public life (section 23) – the right of all persons to contribute to and exercise their voice in relation to the public life of the State. Ensures all persons have the opportunity to contribute to the political process and public governance. Includes right to vote and to be elected to public office. Limitation: Applies to 'eligible persons' (e.g. persons old enough to vote).</p>	<input type="checkbox"/>	<p>Property rights (section 24) – protects the right of all persons to own property (real and personal property) and to not be arbitrarily deprived of property. 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Item 6.5 / Attachment 5

Step 3 continued	<input type="checkbox"/>	Protection of families and children (section 26) – Families are entitled to protection by the state and society. Children have the same rights as adults, including additional protections according to their best interests and because they are children.
	<input type="checkbox"/>	Cultural rights (section 27) – rights directed towards ensuring the survival and continued development of the cultural, religious and social identity of minorities. Right to enjoy culture, religion and language.
	<input type="checkbox"/>	Cultural rights – Aboriginal peoples and Torres Strait Islander peoples (section 28) – protects the right to live life as an Aboriginal or Torres Strait Islander who is free to practice their culture.
	<input type="checkbox"/>	Right to liberty and security of person (section 29) – entitles all persons to liberty of the person, including the right not to be arrested or detained except in accordance with the law. Right to security means all reasonable steps must be taken to ensure the physical safety of those in physical harm. Limitations and qualifications: must not be subject to arbitrary arrest; must not be deprived of liberty except on grounds and with procedures established by law; right to be brought to trial without unreasonable delay for criminal charges.
	<input type="checkbox"/>	Humane treatment when deprived of liberty (section 30) – recognises the vulnerability of persons in detention and intends to ensure they are treated humanely. Limitation: an accused person has the right to be segregated from convicted unless reasonably necessary.
	<input type="checkbox"/>	Fair hearing (section 31) – A person has the right to procedural fairness when coming before a court or tribunal.
	<input type="checkbox"/>	Rights in criminal proceedings (section 32) – protects the rights to be presumed innocent until proven guilty and guilt to be proved beyond a reasonable doubt. Also the right to legal representation, to be tried without unreasonable delay and to remain silent.
	<input type="checkbox"/>	Children in criminal proceedings (section 33) – recognises that young persons who become involved in the criminal justice system deserve special protections by virtue of their age. Must not be detained with adults and brought to trial as quickly as possible.
	<input type="checkbox"/>	Right not to be tried or punished more than once (section 34) – protects against double jeopardy – not to be taken to court or punished more than once for an offence they have already been convicted or acquitted.
	<input type="checkbox"/>	Retrospective criminal laws (section 35) – the right to not be found guilty of an offence for an action that was not an offence at the time it was committed. Not to be punished more severely where there has been a change to the law since committing the offence. Entitled to reduction in penalty if the penalty is reduced before sentencing. Law must be precise for a person to know if an act is criminal. Limitation: does not apply where an offence is created after the act/omission where at the time the act/omission was an offence under international law.
<input type="checkbox"/>	Right to education (section 36) – right of every child to primary and secondary schooling and right of each person, based on their abilities, to further vocational education and training is equally accessible to all.	
<input type="checkbox"/>	Right to health services (section 37) – right to access health services without discrimination and not to be refused medical treatment that is immediately necessary to save their life or prevent serious impairment.	

<p>Step 4</p> <p>Ask does the proposed act or decision affect (e.g. restrict or interfere) with the relevant rights?</p> <p>If YES, proceed to Step 5.</p> <p>If NO, further consideration is unnecessary. The proposed act or decision does not affect (i.e. restrict or interfere) the relevant rights. Record this outcome. End of assessment.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here how the act/decision will/will not restrict or interfere with the relevant rights.</p>
<p>Step 5</p> <p>If there is a limitation (restriction or interference), is that limitation reasonably and demonstrably justifiable (proportionality assessment)?</p> <p>Undertake the proportionality assessment by completing the steps below.</p>	
<p>Step 5(a)</p> <p>Is the limitation provided in an Act, Regulation or common law?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the head of power and proceed to Step (5b).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to the relevant Act, Regulation or common law.</p>
<p>Step 5(b)</p> <p>Is the purpose of the limitation important?</p> <p>Articulate the purpose of the proposed limitation on human rights. Does it address a specific area of public or social concern that is pressing and substantial?</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the purpose of the proposed limitation and importance and proceed to Step (5c).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain here why the purpose of the limitation is important. Does it address a specific area of public or social concern that is pressing and substantial?</p>

<p>Step 5(c)</p> <p>Is material available that demonstrates that the proposed limitation is important?</p> <p>Material may include researching findings, consultation findings, review and empirical data.</p> <p>If material is not available, gather material and reconsider the decision.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, identify the material and proceed to Step 5(d).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Make reference to relevant material and make sure to keep a copy.</p>
<p>Step 5(d)</p> <p>Is the limitation on the right rationally and proportionally connected to the objective you are trying to achieve?</p> <p>Consider whether the limitation is likely to achieve the objective and whether the decision limits the right only to the extent necessary to achieve the objective.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(e).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain how the limitation will achieve the outcome and that the limitation is only to the extent necessary to achieve the outcome.</p>
<p>Step 5(e)</p> <p>Does the limitation fall within the range of reasonable approaches to achieve the purpose?</p> <p>Consider whether there are less restrictive means to achieve the purpose of the limitation.</p> <p>Incorporate safeguards where appropriate.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right.</p> <p>If YES, proceed to Step 5(f).</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain whether there are less restrictive ways to achieve the purpose of the limitation and whether safeguards can be incorporated.</p>

<p>Step 5(f)</p> <p>Is the limitation on the human right outweighed by the value of achieving the purpose?</p> <p>Consider whether the balance accords with the values of a free and democratic society based on human dignity, equality and freedom.</p> <p>Pay particular attention to the nature of the human right and the importance of the values underlying that right.</p> <p>If YES, the limit contained in the proposal is probably justified as a reasonable limit on the human right – END OF ASSESSMENT.</p> <p>If NO, the limit/s contained in the proposal is probably not justifiable as a reasonable limit on the human right – Reconsider the act/decision.</p>	<p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Explain the importance of the values underlying the right and whether the limitation is outweighed by the value of achieving the purpose.</p>
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