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ITEM: 5.8

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

AUTHOR: TREASURY ACCOUNTING MANAGER

DATE: 29 MAY 2020

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 the Rates Concession Policy.

RECOMMENDATION/S

Recommendation and attachments 2, 4 and 6 amended Council Special Meeting of 30 June 2020

- 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, be granted a 100% concession of the differential general rate for the 2020-2021 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, be granted a 100% concession of the differential general rate for the 2020-2021 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, be granted a 100% concession of the differential general rate for the 2020-2021 financial year.~~
- ~~D.~~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 5, be granted a 100% concession of the differential general rate for the 2020-2021 financial year.
- ~~E.~~D. 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 6, be granted a 100% concession of the differential general rate for the 2020-2021 financial year.

RELATED PARTIES

Preliminary consultation has been undertaken with Councillors in relation to any related party disclosures and accordingly Attachments 2, 3, 4, 5 and 6 have been prepared.

ADVANCE IPSWICH THEME LINKAGE

Listening, leading and financial management

PURPOSE OF REPORT/BACKGROUND

The *Local Government Act 2009* and *Local Government Regulation 2012* describes the circumstances when Council may approve a concession for Ipswich City Council's (**Council**) differential general rates 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). The policy was last reviewed on 10 December 2019. Currently there are 71 properties that have been previously approved for a concession of 100% of the differential general rate levied. These properties are described in Attachments 2, 3, 4, 5 and 6.

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, 4, 5 and 6.

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.

FINANCIAL/RESOURCE IMPLICATIONS

The value of general rate concessions in 2019-2020 was approximately \$531,000. The value of concessions for 2020-2021 will be determined at each quarterly rates generation and is anticipated to be approximately \$550,000, subject to any future application by eligible property owners and the subsequent approval of Council.

RISK MANAGEMENT IMPLICATIONS

There are no risk management implications associated with this report.

LEGAL/POLICY BASIS

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

Local Government Regulation 2012
Local Government Act 2009

COMMUNITY AND OTHER CONSULTATION

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

CONCLUSION

Council has adopted a Rate Concession Policy for approving of concessions to qualifying organisations and properties. Currently there are 71 properties that have been previously approved for a concession of 100% of the differential general rate levied. Following a review of the legislative and policy criteria, those properties continue to be eligible for a concession in 2020-2021.

ATTACHMENTS AND CONFIDENTIAL BACKGROUND PAPERS

1.	Rates Concession Policy
2.	2020-2021 General Rate Concessions - List A - amended
3.	2020-2021 General Rate Concessions - List B
4.	Deleted as per amendment Special Council Minutes 30 June 2020
5.	2020-2021 General Rate Concessions - List D
6.	2020-2021 General Rate Concessions - List E - amended

Paul Mollenhauer

TREASURY ACCOUNTING MANAGER

I concur with the recommendations contained in this report.

Jeffrey Keech
MANAGER, FINANCE

I concur with the recommendations contained in this report.

Sonia Cooper
GENERAL MANAGER CORPORATE SERVICES

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