



RATES CONCESSION POLICY

Document No:
A4241069

1.1 Objectives: 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 for concession is processed and administered over time.

1.2 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

1.3 Policy 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.

1.4 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:

- 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.
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.

Concession applicable if Council resolves to allow concession

Eligible Property Owner	Concession
Charities	• General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	• General Rates Concession of 100%
Property Owners suffering hardship	• 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.

1.5 Roles and responsibilities:

Council Officers in the Rating and Billing Team respond to enquiries and process applications for Concessions in accordance with Policy and Procedure. For approved concessions they make the necessary adjustments to the rates levied.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Council, Recommendations for Concessions are presented to Council and do not take effect until Council has resolved to grant the concession.

Council, reviews concessions annually and makes a resolution each financial year of the concessions to be applied.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

1.6 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.

1.7 Policy Author:

Strategic Client Office Manager is responsible for maintaining of this policy.

Date of Council Resolution: 27 June 2017

Committee Reference and Date: City Management, Finance and Community Engagement
Board No. 2017(06) of 20 June 2017

No. of Resolution: 4

Date to be reviewed: 27 June 2019

1.1 Objectives: The objective of this procedure is to direct how Council Officers implement the Rates Concession Policy.

1.2 Regulatory Authority:

Rates Concession Policy.

Revenue Policy

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

1.3 Scope: The core matter addressed by this procedure is determining the eligibility of applicants and specific properties for Rates Concession of Rates in accordance with the relevant legislation and the Policy and the process to be followed for Council to make a decision on the applicant's eligibility.

The property owner must provide information supporting their claim to be a charity, and Incorporated Association, a Not for Profit Organisation or a property owners experiencing hardship as defined by the policy.

The property owner must provide information about the current activities conducted on the property and the services delivered from the property.

Additional information may be sought from the applicant to clarify or confirm any matter that will assist in determining eligibility of the application.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Ongoing eligibility is checked annually and eligible applicants may be asked for information to confirm their eligibility from time to time.

Recommendations for Concessions are presented to Council and do not take effect until Council has resolved to grant the concession.

Any applicant that is determined as ineligible or a previously eligible applicant that ceases to be eligible will be advised by letter before the commencement of the new financial year to provide an opportunity for the pensioner to correct the information available to Council used in the review process.

1.4 Roles, Responsibilities and Actions:

Relevant Customer Service and Administration Officers in the Strategic Client Branch assess the eligibility of new applications for Rates Concession when applications are received and also for review ongoing eligibility annually.

The Rates Property Manager and Strategic Client Office Manager will recommend to Council whether a new application is considered eligible and request Council to resolve to grant the concession.

Similarly, each year prior to the new financial year the Rates Property Manager and Strategic Client Office Manager will review all existing rate concessions and recommend to Council whether the properties remain eligible and request Council to resolve to grant the concession for the next financial year.

Divisional Councillors are consulted at the time of application before a recommendation is made to Council if the property the subject of the application is within their Electoral Division.

Chief Financial Officer has overall responsibility for delivery of the objectives and compliance with the legislation, Policy and Procedures.

1.5 Definitions: Nil**1.6 Procedure Author: Strategic Client Office Manager**

Date of approval: 4 July 2017

Title of Manager: Chief Financial Officer

Date to be reviewed: 4 July 2019