

Version Control and Objective ID	Version No: Draft	Objective ID:
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1. Statement

The Pensioner Remission of Rates shall be applied in accordance with Council's Revenue Policy and Budget and Rating Resolutions with the result that eligible pensioners receive a remission on their rates and charges.

2. Purpose and Principles

The objective of this policy is to provide officers with a guide to determine which pensioners are eligible for a remission on their rates and how to administer that remission over time.

3. Strategic Plan Links

This policy relates to:

- Caring for the Community
- Listening, Leading and Financial Management

4. Regulatory Authority

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

Retirement Village Act 1999, Manufactured Homes (Residential Parks) Act 2003.

Ipswich City Council Budget and Rating Resolutions each financial year

Revenue Policy

Revenue Statement

5. Scope

The core matter addressed by this policy is to define the eligibility requirements to receive the remission or concession.

A. QUALIFYING PENSIONS

Remission of part of the General Rate as determined by Council from time to time may be granted to owners in receipt of:

- Age Pension.
- Wife Pension.
- Widow B Pension.
- Disability Support Pension.
- Parenting Payment Single.

Carer Payment.
War Widow(er)'s Pension.
Service Pension.
Disability Pension.

B. CONDITIONS

The rate of pension received by any registered owner as shown on the rate record must be the maximum payable for the type of pension received.

Provided all other conditions are met, the proportion of remission applicable to an assessment, where not all owners meet the requirements of this clause, will be equal to the proportion of the property that the qualified owner or owners own.

Subject to evidence satisfactory to the Council, a life tenant of property shall, for the purposes of this policy, be deemed to be the registered owner.

Life tenancy must be created by:

- (i) The last valid will of a deceased owner; or
- (ii) By an order of the Family Court.

A remission may be granted only on the property which is the principal or sole residence of the applicant. Unless otherwise determined by Council, a remission may be granted where the applicant is temporarily residing away from the premises.

The granting of a remission in respect of a pensioner who is in receipt of a pension which is not income-tested is subject to the production of evidence satisfactory to the Council that any additional income would not preclude the pensioner from receiving the maximum Age pension if he/she were an applicant for such pension.

The granting of a remission in respect of a pensioner who is in receipt of a part Australian pension and a part pension from an overseas country is subject to evidence satisfactory to the Council that the sum of the overseas pension and any additional income would not preclude the pensioner from receiving the maximum Age pension if he/she were an applicant for such pension.

Where a pensioner who is in receipt of a part pension and was in receipt of a remission of rates under this Policy, such remission may continue provided the pensioner's total earnings from all sources (including any pensions) do not exceed, by more than 25%, the total of the maximum Australian pension (including pharmaceutical allowance) plus permissible earnings for a pensioner on maximum rate pension.

C. APPLICATIONS

First application for pension remission of rates must be made on the application form provided. Proof of pension paid must be in the form of a current advice from the pension paying authority provided at the time of application. Proof of pension received must be in the form of an eligible pension card and current advice from the pension paying authority.

For subsequent years confirmation of ongoing entitlement shall be in the form of advice provided by the pension paying authority unless the pension paying authority does not confirm the rate of payment at the maximum rate.

A pensioner who submits an eligible application is entitled to a remission calculated on a pro-rata basis from the date of application to the end of the quarter. The pro-rata adjustment will only apply for the quarter in which the application is made and is not retrospective to a prior quarter. However, where there are extenuating circumstances, Council Remission may be backdated to a maximum of the current year plus the two previous years.

D. Transitional Provision

Notwithstanding C Applications, Council also provisions for pensioners who previously qualified for the extended discount concession under the previous Moreton Shire Council Policy and who would if it were not for this section no longer qualify for remission under the new policy, grant a remission of rates equivalent to the amount of discount which would otherwise be allowed provided the rates and property related debts are paid in full by the due date of the fourth quarter's rate notice and provided the owners are eligible for the state government subsidy.

E. RETIREMENT VILLAGES, MOBILE HOME VILLAGES OR OTHER SIMILAR FACILITY

A remission may be granted to a resident of a retirement village, mobile home village or other similar residential facility approved by Council, subject to the applicant meeting the eligibility criteria and conditions defined in this policy and the owner of the land or their agent:-

- providing proof to Council that the facility meets the appropriate guidelines in accordance with associated legislation including Retirement Village Act 1999, Manufactured Homes (Residential Parks) Act 2003.
- providing proof that the applicant is the owner of the residential unit or holds tenure in perpetuity or a similar agreement approved by Council.
- confirming that the residential unit is the applicant's principle place of residence.
- completing the appropriate documentation that binds the owner to pass on the remission to the successful applicant.

Remission will be calculated as 30% of the general rate applicable to each residential unit where an eligible pensioner resides to a maximum of the Remission adopted by Council in the Budget and Rating Resolutions.

F. OTHERS

Where an application falls outside this policy and it is determined that the application requires special consideration by Council, a report with a recommendation to the appropriate Council meeting shall be made.

6. Roles and Responsibilities

Customer Service Officers to process applications Remission from property owners and confirm entitlement annually prior to the commencement of each financial year.

Delegated Officers to authorise backdating of Remissions when requested.

7. Key Stakeholders

The following will be consulted during the review process:

- Finance Branch

8. Monitoring and Evaluation

This policy will be reviewed by the Finance Branch of the Corporate Services Department when any of the following occur:

- As required by legislation;
- The related information is amended or replaced; or
- Other circumstances as determined from time to time by the Council.

9. Definitions

Qualifying Pensions are defined in the schedule5(A). In the event that changes are made by Centrelink or Veterans Affairs to the name of the pension, the equivalent pension or entitlement will be considered a Qualifying Pension.

10. Policy Owner

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