

Rate Rebate and Remission Policy



Policy Type	Council Policy	Version:	1.0
Responsible Officer	Manager Finance	Date Approved:	17 July 2024
Review Officer:	Director Corporate and Community Services	Review Due:	30 June 2025
Author:	Manager Finance	Commencement:	17 July 2024

1. PURPOSE

This document sets out Council policy, as per annual budget resolution, in relation to the granting of rebates and remissions on rates and charges.

2. POLICY STATEMENT

To identify target groups and establish guidelines to assess requests for rates and charges remissions in relation to ratepayers who are in receipt of an approved Government pension and non-for-profit organisations.

3. PRINCIPLES

3.1 PENSIONER REMISSION

Applicants for the remission of rates from the Mareeba Shire Council and the State Government must satisfy the following conditions:

- All applications whether received at a service centre, is mailed or sent electronically, it must be completed in detail and accompanied by a copy of the front of the current Pensioner Concession Card (PCC) or a DVA Gold Card.
- An applicant must truthfully and correctly supply all information requested.
- The Council Pensioner Remission is allowable on only one property at a time
- A new application must be lodged if you change your address.
- Should all owners not be in receipt of a pension or allowance, a proportionate amount of remission may be payable based upon State Government Guidelines.
- If a co-owner is in a spousal or recognised de-facto relationship and is an approved pensioner and is wholly responsible for payment of all rates and charges, the subsidy will be granted in full.

3.1.1 Council Pensioner Remission

Council grants a remission of thirty percent (30%) of the general rates up to a maximum of \$240 per year to pensioners within the Mareeba Shire Council area, providing they qualify for a remission in accordance with the conditions, as set out below.

This excludes water usage charges, special rates or special charges, interest and other charges on land.

To be eligible you must be:

- A holder of a Pensioner Concession Card (PCC) or a DVA Gold Card.
- The owner or life tenant of the property which is your principal place of residence. A life tenancy can be created only by a valid Will and is effective only after the death of the property owner, or by a Supreme or Family Court Order.
- Legally responsible for the payment of local council rates and charges levied on that property.

The Council Pensioner Remission is allowable on only one property at a time and a new application must be lodged if you change your address.

The Council Pensioner Remissions can only be granted from the date on the pension card or the current financial year (whichever is the latter), provided the application qualifies with Council's conditions.

Where the Council Pensioner Remission applies, Council will remit the appropriate amount off the rates notice.

3.1.2 State Government Pensioner Remission

In addition to the remission allowed by Council, the State Government Scheme for Subsidisation of Rates and Charges payable to Local Authorities by Approved Pensioners is administered by the Council and under this Scheme, a further 20% remission is allowed to approved Pensioners up to a maximum of \$200.00 per annum on rates and charges and 20% off the Emergency Management Levy.

Where the State Government Pensioner Remission applies, Council will remit the appropriate amount off the rates notice and claim the reimbursement from the State Government.

3.2 COMMUNITY GROUP RATE AND CHARGE REMISSION

3.2.1 Eligibility

Community groups eligible for rate and charge remission are defined as:

- a) A not for profit, incorporated group or association of persons with the primary aim of conducting activities and providing services for community benefit; and
- b) The community group relies predominantly on volunteer labour, community fundraising, membership fees and donations;
- c) The community group does not receive state or federal government operational grants and does not rely on a fee for service business model.

Eligible community groups must:

- Operate within the boundaries of the Mareeba Shire Council;
- Own or lease and occupy the land on which the general rates are being levied and the rates notice issued in the Group's name;
- The property must not be used for residential purposes including community housing properties;

- Not utilise gaming machines to raise revenue;
- In its constitution clearly prohibit any member of the Group making private profit or gain either from the ongoing operations of the Group or as a result of the distribution of assets if the Group was wound up (this condition does not apply to the owner of a cultural icon);
- Meet the definition of a not-for-profit community group as per Mareeba Shire Council Community Partnerships Program Policy;
- Not have outstanding rates on the property.
- The remission is not available on vacant land.

3.2.2 Types of Remissions

Council grants a remission to Council approved not-for-profit community, recreation and sporting Groups, based on the level of commerciality of the Group. Council is committed to supporting not for profit community Groups to have access to affordable space for community activities but excludes the subsidisation of commercial activity. This assistance applies to eligible community groups in the shire, irrespective of whether or not they occupy Council land or facilities.

Therefore, community Groups are assessed, according to their level of commerciality, and assigned (by Council) to one of two community group types:

- Type A Community Group - limited commerciality
- Type B Community Group - substantial commerciality.

This categorisation not only enables Council to make available fair, reasonable and transparent assistance to each community group, depending on their level of commerciality, but it also recognises that community groups can change over time experiencing increased or decreased levels of commerciality and the group's categorisation can be changed accordingly.

Council will offer a higher level of assistance to Type A Community Groups than those assessed as Type B Community groups.

3.2.2.1 Assessing Type A Groups: Limited Commerciality

The group's revenue raising streams are limited to membership fees, community donations, minor event charges, raffles and other fundraising and food canteen. If the group has a bar, then patrons are mainly members and limited profit is made.

3.2.2.2 Remissions Granted to Type A Groups

The following rebates and remissions are available to eligible Type A Community Groups:

- Rate Remission: One hundred percent (100%) of the general property rates per year;
- Charge Remission: One hundred (100%) per year on Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge.
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.

- The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.

3.2.2.3 Assessing Type B Group: Substantial Commerciality

The group's revenue raising streams include those of Type A Groups but also include the regular operation of a bar and commercial kitchen, charge industry recognised gate entry fees and commercial sponsorship. Community groups who operate gaming machines are not eligible for rate rebates and charge remissions.

3.2.2.4 Remissions Granted to Type B Groups

The following rebates and remissions are available to eligible Type B Community Groups:

- Rate Remission: Fifty percent (50%) of the general property rates up to a maximum of \$1,000 per year;
- Charge Remission: Twenty percent (20%) up to a maximum of \$200 per year on total Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge;
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.
- The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.

3.2.3 Application and Continuation of the Remission

The remission/s, if approved, will apply from the start of the rating period in which the application was successful and will be shown on the rates notice.

Applications for Rate and/or Charge Remission will only be considered for not-for-profit, community groups as defined above and which comply with all the eligibility criteria.

There is a responsibility upon the not-for-profit, community group to contact the Council when there is a change that could affect the status of the remission so as to avoid the necessity for the Group to reimburse the remission so obtained, including changes in the level of commerciality of the Group.

Where the Rate and Charge Remission applies, Council will remit the appropriate amount off the rates notice.

3.2.3.1 Application Process for Community Groups with Council Lease

- Council will allocate Rate Rebate and remission entitlements to eligible Community Groups with a Council Community Lease.
- It is the responsibility of the Community Group to contact Council should the Group believe it has not been granted these entitlements.
- Council may need to conduct a site inspection and / or request further information.
- If in circumstances where a Group does not fulfil its lease obligations, the remission may be cancelled.

3.2.3.2 Application Process for Other Community Groups

- An initial application using the approved form must be lodged and approved applicants are reviewed annually for eligibility.
- The application must also include any two of the following supporting documentation:
 - A copy of the Group's constitution or certificate of incorporation;
 - Minutes of its most recent Annual General Meeting;
 - Incorporated groups are to provide a copy of their most recent audited financial statement (no greater than 12 months old), unincorporated groups are to provide a copy of their most recent reconciled financial statement (no greater than 12 months old);
 - Details of the Group's not-for-profit status from the Australian Taxation office or similar.

The *Local Government Regulation 2012* (Qld) - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges.

A concession may only be of the following types:

- (a) a rebate of all or part of the rates or charges
- (b) an agreement to defer payment of the rates or charges
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

A concession may only be granted by resolution of the Council and for the Mareeba Shire Council; this is done as part of the annual budget adoption process and also noted in the adopted Revenue Statement.

3.3 RURAL FIRE BRIGADE RATE REBATE AND REMISSION

3.3.1 Eligibility

Rural Fire Brigades that operate within the boundaries of the Mareeba Shire Council area.

3.3.2 Types of Remissions

The Rural Fire Brigades are classified as Type A – Community Group – limited commerciality.

3.2.2.2 Remissions Granted to Type A Groups

The following rebates and remissions are available to eligible Type A Community Groups:

- Rate Remission: One hundred percent (100%) of the general property rates per year;
- Charge Remission: One hundred (100%) per year on Utility Charges (Sewerage and Water Access Charges) and the Waste Facilities Charge.
- Volunteer Brigade Equipment and Maintenance Special Charge and local SES Levy: One hundred percent (100%) of the Levy/Charge.
- Rural Fire Brigades are exempt from the State Emergency Management Levy therefore no remission applies.

3.3.3 Application and Continuation of the Remission

The remission/s, if approved, will apply from the start of the rating period in which the application was successful and will be shown on the rates notice.

Where the Rate and Charge Remission applies, Council will remit the appropriate amount off the rates notice.

3.4 WATER CONSUMPTION DONATION

Council will consider providing a donation towards water consumption costs for eligible community groups, if water consumption exceeds \$100 per annum. To be eligible for financial assistance community groups must also meet the eligibility criteria as per section 3.5 of the Community Partnerships Program policy and meet the definition of a community group as defined below:

- a) A not for profit, incorporated group or association of persons with the primary aim of conducting activities and providing services for community benefit; and
- b) The community group relies predominantly on volunteer labour, community fundraising, membership fees and donations;
- c) The community group does not receive state or federal government operational grants and does not rely on a fee for service business model.

Rural Fire Brigades that meet the eligibility requirements of the Rural Fire Brigade Rate Rebate and Remission are also eligible for the Water Consumption Donation.

Eligible community groups are classified by Council into three (3) categories depending on water usage and a level of assistance is provided to each category as follows:

Groups		Assistance
1	Community groups watering playing fields and large public lawns/grounds.	35% of actual annual water consumption up to a maximum \$2,000 donation per water access type
2	Community groups watering for dust suppression eg. Horse and pony clubs, rodeo associations.	35% of actual annual water consumption up to a maximum \$1,000 donation per water access type
3	Community groups using water for human consumption and gardens.	35% of actual annual water consumption up to a maximum \$500 donation per water access type

Requests for a donation for water consumption fees will be considered throughout the year and must be made in writing by letter or email to the Community Wellbeing Officer, Mareeba Shire Council. Approved requests will be paid as a donation on the rates notice to offset the costs of water consumption and will apply from the next rating period after approval is granted.

SCOPE

This policy applies to:

- Pensioners who own and reside on their property within the Mareeba Shire Council area and who meet the requirements set out in this document.
- Not-for-Profit community, recreation and sporting groups who meet the requirements set out in this document.

4. DEFINITIONS

Council - Mareeba Shire Council

5. RELATED DOCUMENTS AND REFERENCES

Local Government Regulation 2012 (Qld)
Mareeba Shire Council Revenue Policy
Mareeba Shire Council Revenue Statement
Mareeba Shire Council Community Partnerships Program Policy

6. REVIEW

It is the responsibility of the Director Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed annually or as required by Council.