

RATES, REBATES AND REMISSIONS POLICY (COMMUNITY POLICY)

1. Scope

The Rates, Rebates and Remissions Policy (this 'Policy') applies to any person, group or organisation seeking remissions for rates and/or utility charges.

2. Purpose

To identify target groups and establish guidelines to assess requests for rates and utility charge remissions in order to alleviate the impact of Local Government rates and charges, particularly in relation to:

- not-for-profit/community organisations,
- ratepayers who are in receipt of an approved Government pension or
- land holders with approved Nature Refuge Agreements.

3. References (legislation/related documents)

Legislative reference

Local Government Act 2009

Local Government Regulation 2012

Related documents

Revenue Policy

Revenue Statement

4. Definitions

To assist in interpretation, the following definitions shall apply:

Council	Livingstone Shire Council.
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5. Policy Statement

Rate Remissions will be considered for the following categories of ratepayers, also noting that Council's prompt payment discount shall be calculated on gross rates prior to remission.

5.1 Approved Government Pensioners

Rate remissions/subsidies are available to approved pensioners who are in receipt of a pension for entitlements from Centrelink or the Department of Veterans' Affairs or Widow's allowance.

The Scheme is directed to the elderly, invalid or otherwise disadvantaged citizens of the community whose principal or sole source of income is a pension or allowance paid by

Centrelink or the Department of Veterans' Affairs and who are the owners of property in which they reside and have responsibility for payment of Council rates and charges thereon.

5.1.1 Eligibility

Approved Pensioner, is a person who:

- a) Is and remains an eligible holder of a Queensland "Pensioner Concession Card" issued by Centrelink or the Department of Veterans' Affairs, or a Queensland "Repatriation Health Card - For All Conditions" issued by the Department of Veterans Affairs; and
- b) Is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- c) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property; or
- d) A person who is and remains in receipt of a Widow's or Widower's Allowance.

5.1.2 Close of Applications

Applications for remissions will be considered at any time during the rating period (i.e. half yearly).

Applications received after the date of levy will be considered only from the commencement of the current rating period.

Rebates will not be granted retrospectively without prior approval from the State Government Concessions Unit.

Applications must be made in writing using Council's approved form and a new application will need to be submitted where a change of address occurs.

5.1.3 Amount of Remission

For an approved ratepayer, Council remissions will apply as per the Revenue Statement adopted by Council each year.

Should an applicant/person be entitled to only part of the State Subsidy, because of part ownership of the property, or other relevant reason, the Council remission would be similarly reduced.

5.2 Not-For-Profit/Charitable Organisations

Rate remissions are available to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community at large.

5.2.1 Eligibility

Not-For-Profit/Community Organisation, is an incorporated body who:

- a) Does not include the making of profit in its objectives;
- b) Does not charge a commercial fee for service;
- c) Is located within the Livingstone Shire Council area and the majority of its members reside in the Council area;
- d) Does not receive income from gaming machines and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- e) Is the owner, lessee or life tenant of the property;
- f) The property is the incorporated body's main grounds/base/club house or residence;
- g) Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property;

- h) Is not a religious body or entity or educational institution recognised under State or Federal statute or law; and
- i) Is not a State and Federal entity whose activities are controlled or Governed by State or Federal statute or law.

Should an applicant only have part ownership of the property the Council remission would be similarly reduced.

5.2.2 Close of Applications

Eligibility for a remission will be assessed by Council on an annual basis prior to issue of the first rate notice each financial year (generally June/July). Organisations that are not automatically provided with a remission, and believe that they meet the relevant criteria, may apply for approval at any time.

If an application is approved by Council, remissions will be applied from the beginning of the current rating period (remissions will not be applied retrospectively).

5.2.3 Amount of Remission

- a) Category One (1) – Surf Life Saving Organisations

- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0%
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 100%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 100%
- Remission Level Waste Charges – 100%
- Cap – N/A

- b) Category Two (2) - Showground Related Organisations

- Remission Level General Rates – 100%
- Remission Level Road Network Separate Charge – 100%
- Remission Level Environment Levy Separate Charge – 100%
- Remission Level Disaster Response Levy – 0
- Remission Level Special Rates/Charges – 0%
- Remission Level Water Access Charges – 50%
- Remission Level Water Consumption Charges – Charged at residential rates
- Remission Level Sewerage Charges – 50%
- Remission Level Waste Charges – 50%
- Cap – N/A

Identified Assessments

- 132506 65 Barmoya Road, THE CAVES
- 139271 65 Racecourse Road, BARMOYA
- 135459 26 Morris Street, YEPPOON

- c) Category Three (3) – Kindergartens

- Remission Level General Rates – 50%
- Remission Level Road Network Separate Charge – 50%
- Remission Level Special Rates/Charges – 0%
- Remission Level Environment Separate Charge – 0%

Remission Level Disaster Response Levy – 0%
Remission Level Water Access Charges – 50%
Remission Level Water Consumption Charges – Charged at residential rates
Remission Level Sewerage Charges – 50%
Remission Level Waste Charges – 50%
Cap - \$ 1,000.00

d) Category Four (4) – Charitable Organisations Benefiting the Aged/Disadvantaged

Remission Level General Rates – 100%
Remission Level Road Network Separate Charge – 100%
Remission Level Environment Levy Separate Charge – 100%
Remission Level Disaster Response Levy – 0%
Remission Level Special Rates/Charges – 0%
Remission Level Water Access Charges – 50%
Remission Level Water Consumption Charges – 0%
Remission Level Sewerage Charges – 50%
Remission Level Waste Charges – 50%
Cap - \$ 1,000.00 for Service Charges only

e) Category Five (5) – Sporting Clubs & Associations – Without Liquor & Gaming Licenses

Remission Level General Rates – 100%
Remission Level Road Network Separate Charge – 100%
Remission Level Environment Levy Separate Charge – 100%
Remission Level Disaster Response Levy – 0%
Remission Level Special Rates/Charges – 0%
Remission Level Water Access Charges – 50%
Remission Level Water Consumption Charges – Charged at residential rates
Remission Level Sewerage Charges – 50%
Remission Level Waste Charges – 50%
Cap - \$ 2,000.00 for Service Charges only

f) Category Six (6) – Sporting Clubs & Associations – With Liquor Licenses but No Gaming Licenses

Remission Level General Rates – 50%
Remission Level Road Network Separate Charge – 50%
Remission Level Environment Separate Charge – 0%
Remission Level Disaster Response Levy – 0%
Remission Level Special Rates/Charges – 0%
Remission Level Water Access Charges – 50%
Remission Level Water Consumption Charges – Charged at residential rates
Remission Level Sewerage Charges – 50%
Remission Level Waste Charges – 50%
Cap - \$ 2,000.00

g) Category Seven (7) – Not for Profit Co-operatives/Organisations providing stand-alone Aged/Disadvantaged and at risk accommodation facilities within the Livingstone Shire Council Boundaries. (Criteria 5.2.1(f) does not apply to this Category)

Remission Level General Rates – 25%
Remission Level Road Network Separate Charge – 25%

Remission Level Environment Separate Charge – 0%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 25%

Remission Level Sewerage Charges – 25%

Remission Level Waste Charges – 25%

Cap – N/A

h) Category Eight (8) – Sporting Clubs & Associations – With Liquor & Gaming Licenses

Remission Level General Rates – 0%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 0%

Remission Level Water Consumption Charges – 0%

Remission Level Sewerage Charges – 0%

Remission Level Waste Charges – 0%

Cap – N/A

i) Category Nine (9) - All Other Not For Profit/Charitable Organisations

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 50%

Remission Level Water Consumption Charges – Charged at residential rates

Remission Level Sewerage Charges – 50%

Remission Level Waste Charges – 50%

Cap - \$ 2,000.00 for Service Charges only

j) Category Ten (10) - Rural Fire Brigade

Remission Level General Rates – 100%

Remission Level Separate Rates/Charges – 100%

Remission Level Special Rates/Charges – 0%

Remission Level Water Access Charges – 100%

Remission Level Water Consumption Charges – 100%

Remission Level Sewerage Charges – 100%

Remission Level Waste Charges – 100%

Cap - N/A

k) Category Eleven (11) – The identified; Not for Profit Integrated Retirement/Aged Care Facilities or stand-alone Aged Care Accommodation Facilities within the Livingstone Shire Council area (Criteria 5.2.1(f) and 5.2.1(h) above does not apply to this Category)

Remission Level General Rates – 100%

Remission Level Road Network Separate Charge – 100%

Remission Level Environment Levy Separate Charge – 100%

Remission Level Disaster Response Levy – 0%

Remission Level Special Rates/Charges – 0%

Remission Level Sewerage Charges – 20%

Cap - N/A

Identified Assessments

141391 44 Svendsen Road, ZILZIE

135661 150 Rockhampton Road, YEPPOON

135730 26 Magpie Street, YEPPOON

135553 24 Birdwood Avenue, YEPPOON

127621 118-126 Pattison Street, EMU PARK

NOTE for all categories: Sewerage charges are not levied for public amenities blocks that are locked and controlled by the clubs.

5.3 General Rate Remissions

In accordance with Part 10 of the *Local Government Regulation 2012*, the properties where 100% remission of general rates applies may be exempted from payment of general rates in lieu of the provision of a remission.

5.4 Permits to Occupy (Pump Sites)

Council will grant a remission on the following basis for those assessments that only contain a permit to occupy for pump sites provided the ratepayer as shown on the assessment is the owner of another property in the Council area on which the rate or charge has been levied:

- (a) Separate Charges – 100% remission
- (b) General Rates – Maximum remission of \$600.00.

5.5 Nature Refuge Agreements

Providing assistance for the conservation of significant natural resources in private landholdings in rural areas is an action which can be taken to address the problems of land degradation and loss of natural resources.

The broader community benefits associated with natural area conservation include; improvements to overall catchment health, retention of critical habitats, reduced erosion and improved water quality.

To address these issues Council has introduced a rates rebate scheme to encourage the conservation of high value vegetation and wildlife habitat on private land.

A rate rebate recognises the landowners' commitment to maintain the nature refuge area of their land.

The use of the nature refuge agreement as a condition of a rate rebate has been determined as the most appropriate method of identifying suitable properties as they offer the highest level of protection and are automatically transferred with ownership of the land.

The amount of rebate is proportional to the area of land covered by the nature refuge agreement.

5.5.1 Eligibility

General requirements for attracting the rebate include:

- (a) A Nature Refuge Agreement exists over the property or that part of the property subject to the rates reduction application, between the owner and the Queensland Department of Environment and Science; and
- (b) An application is submitted by the landowner/s.

5.5.2 Close of Applications

Applications may be made at any time and approved properties will receive the rebate from the next rates notice.

5.5.3 Amount of Remission

Rates discount will apply as follows:

Less than 10% of the assessment area	10% of overall general rates to a maximum of \$324 per annum.
10% to less than 20% of the assessment area	15% of overall general rates to a maximum of \$540 per annum.
20% to less than 40% of the assessment area	20% of overall general rates to a maximum of \$810 per annum.
40% or greater of the assessment area	25% of overall general rates to a maximum of \$1,080 per annum.

6. Changes to this Policy

This Policy is to remain in force until otherwise amended/replaced or other circumstances as determined from time to time by the Council.

7. Repeals/Amendments

This Policy repeals the former Livingstone Shire Council Policy titled 'Rates Rebates and Remission Policy'.

Version	Date	Action
1.0	12/08/2014	Adopted
2.0	11/11/2014	Amended Policy Adopted
3.0	24/07/2015	Amended Policy Adopted
4.0	12/07/2016	Amended Policy Adopted
5.0	27/06/2017	Amended Policy Adopted
6.0	24/07/2018	Amended Policy Adopted
7.0	11/07/2019	Amended Policy Adopted
8.0	28/07/2020	Amended Policy Adopted
9.0	29/06/2021	Amended Policy Adopted
10.0	26/07/2022	Amended Policy Adopted
11.0	13/06/2023	Minor Administrative Amendments – Policy Adopted

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CHIEF EXECUTIVE OFFICER