



**CHANGE OF OWNERSHIP FEE  
EXEMPTION POLICY**

**DOCUMENT NO:  
A3749130**

**1.1 Objectives:** The objective of this policy is to provide officers with a guide to determine which Property owners are eligible for a Change of Ownership Fee Exemption.

**1.2 Regulatory Authority:**

Chapter 4 Finances and Accountability, Part 2 Fees, section 97 Cost Recovery Fees, Local Government Act 2009

Ipswich City Council Budget and Rating Resolutions each financial year

Revenue Policy

Revenue Statement

Ipswich City Council's Fees and Charges

**1.3 Human Rights Commitment:**

Ipswich City Council (Council) has considered the human rights protected under the *Human Rights Act 2019 (Qld)* (the Act) when adopting and/or amending this policy. When applying this policy, Council will act and make decisions in a way that is compatible with human rights and give proper consideration to a human right relevant to the decision in accordance with the Act.

**1.4 Policy Statement:**

The Change of Ownership Fee Exemption Policy shall be applied with the result that eligible property owners are exempt from paying the Change of Ownership Fee.

**1.5 Scope:**

The core matter addressed by this policy is to define the eligibility requirements to receive the Change of Ownership Fee exemption.

An exemption of the change of ownership fee shall be granted in the following circumstances, subject to Council receiving an application from the new owner/s, within 12 months of the date of issue of the first rate notice where the change of ownership fee has been charged and where one of the following Exemptions is applicable:

**EXEMPTIONS:**

- (a) The change is made as the result of a decision by a Court or Tribunal in Australia.
- (b) The change is made as a result of the registration of a transmission by death.
- (c) One of the current owners is still registered as an owner after the transfer/change is made.
- (d) The new owner is Ipswich City Council or the Crown, unless the Crown is represented by a Government Owned Corporation e.g. Energex.
- (e) The property is the first home purchased and is the principal place of residence in

Australia (subject to application).

(f) In the case of vacant land, a home has been built within 12 months of the purchase of the vacant land and that home is the first principal place of residence in Australia of at least one of the owners of the property being purchased (subject to application).

(g) One of the purchaser/s is a pensioner or is a pensioner couple who hold a pension concession card and the property is the principal place of residence (subject to application).

(h) The change is to the spouse, where the spouse ceases to be on the title deed (subject to application).

(i) The change is made as a result of the land being made a gift or through natural love and affection (subject to application).

(j) The change is to a Charitable, Non-Profit Organisation (subject to application).

**1.6 Roles and responsibilities:**

Customer Service Officers to process applications for Change of Ownership Fee Exemption in accordance with policy.

**1.7 Definitions:**

A Charitable Organisation or Non-Profit Organisation means an organisation whose objects do not include the making of a profit.

**1.8 Policy Author:** Strategic Client Office Manager

**Date of Review:** 19 February 2018

**Date of Council Resolution:** 28 April 2015

**Committee Reference and Date:** Policy and Administration Board No. 2015(03) of 14 April 2015 – City Management and Finance Committee No. 2015(04) of 21 April 2015

**No. of Resolution:** 6

**Date to be Reviewed:** 19 February 2020