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1. 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.

2. Purpose and Principles

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 of concession is processed and administered over time.

3. Strategic Plan Links

This policy aligns with the following iFuture 2021-2026 Corporate Plan theme:

- A Trusted and Leading Organisation

4. 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

5. 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.

6. 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

	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • General Rates Concession of 100%
Incorporated Associations and Not for Profit Organisations	<ul style="list-style-type: none"> • General Rates Concession of 100%
Property Owners suffering hardship	<ul style="list-style-type: none"> • 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.

7. Roles and Responsibilities

The General Manager (Corporate Services) has overall responsibility for the delivery of the objectives of this policy, including compliance with all relevant legislation.

8. Guidelines

The Rating and Billing Team of Corporate Services Department is responsible for the management of enquiries and the processing of new applications. After assessment of an application, if it is considered that it meets all the criteria to be successful, a team member is required to prepare a report for consideration by Council. Final approval of all applications requires a Council resolution before the rates concession is implemented.

An annual review, at the end of the financial year, is undertaken on all current rates concessions. The outcomes of the annual review are to be collated into a report for Council consideration for the continuation of the concession for the next financial year.

The Rating and Billing team will communicate the decision of Council for:

- All new applications;
- All customers with a current rates concession following the annual review.

All adjustments to the rates levied will be managed by the team.

9. Key Stakeholders

N/A

10. Monitoring and Evaluation

Applications received for consideration of a rates concession will be assessed against this policy criteria to ensure consistency across all requests. The assessed applications will then move through the committee process to ensure that good governance standards are maintained.

11. 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.

12. Policy Owner

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