

# RATES CONCESSIONS POLICY

## GOV18

<b>Policy Title:</b>	Rates Concessions Policy		
<b>Policy Type:</b>	Governance		
<b>Policy Custodian:</b>	Chief Executive Officer		
<b>Records Number:</b>	27090	<b>Version:</b>	2.0
<b>Approval Date:</b>	26/09/2025	<b>Next Review Date:</b>	01/08/2026

### Purpose

This policy sets out a process for Council to manage and consider rate concessions, that is transparent, accessible, impartial, compassionate, and consistent, and that reflects the best interest of the whole community.

### Scope

This policy applies to ratepayers, the Council, Chief Executive Officer (CEO), Chief Financial Officer, and delegated Council staff. This policy details the criteria and circumstances at which rates concessions may be granted. However, this policy does not guarantee that a concession will be granted. The level of concession, if granted will be determined by WDRC on a case-by-case basis.

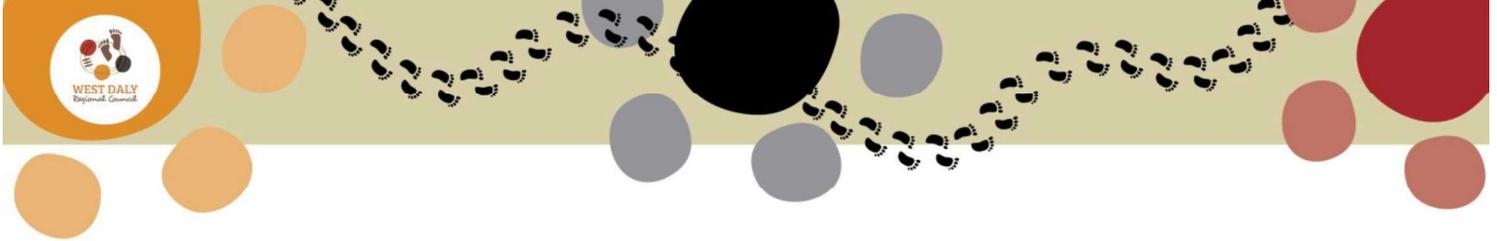
### Policy Statement

#### 1. Policy Principles

- 1.1. The policy objective is to make clear to all WDRC ratepayers and relevant WDRC employees, the circumstances under which a rates concession may be granted, in line with the legislative requirements.
- 1.2. Council's rates concessions provisions will reflect the best interests of the whole community and be compassionate, transparent, accessible, impartial, and consistently applied.
- 1.3. The rates concession process will be accessible for a range of different rate payers (e.g., information will be made available in plain English, and take into the account the needs of applicants who may require assistance).
- 1.4. Confidentiality will be applied with all information provided treated as strictly confidential. All information pertaining to ratepayers will be stored securely.

#### 2. Rates Concessions

- 2.1. In accordance with the legislative requirements, Council may provide rate concessions for the following three reasons:
  - a) To assist ratepayers experiencing financial hardship;



- b) To correct rate anomalies; or
  - c) For public benefit.
- 2.2.** A rate concession can be a deferral of the whole or part of rates amount owing, or a waiver of the whole or part of rates amount owing.
- 2.3.** In accordance with section 251 of the Local Government Act 2019 (the Act) a rate concession cannot exceed the term of the Council.

### **3. Application**

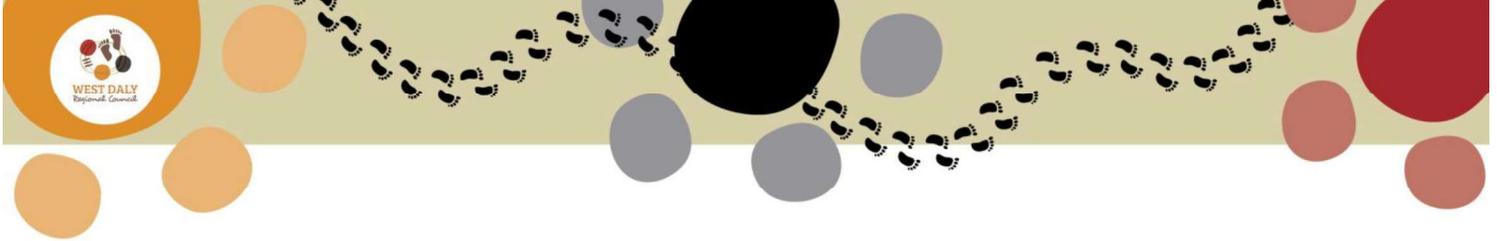
- 3.1.** Anyone who wishes to apply for a rates concession under this policy will need to fill out the Application for Rates Concession Form attached to this policy and provide evidence where required to support their application.
- 3.2.** Applications for rate concessions should include how the applicant satisfies one of the reasons contained in 2.1 of this policy for rates concession.
- 3.3.** Applications for Rates Concessions are to be sent to CEO@westdaly.nt.gov.au.

### **4. Financial Hardship**

- 4.1.** The Council may grant rate concessions to those demonstrating financial hardship.
- 4.2.** The Council may postpone some or all of a rate payer's rates and charges, although rates and charges will continue to be levied subject to compliance with the following conditions:
- 4.2.1.** An application in writing must be submitted to the CEO by the ratepayer or the ratepayer's representative.
  - 4.2.2.** The CEO will determine the application outcome, so long as it is within the financial delegation at 4.3
  - 4.2.3.** Financial hardship applications may include entering into an appropriate payment plan as part of the process, which may include specific conditions if granting the rates concession.
  - 4.2.4.** Council may require evidence from an independent financial counsellor, whose assessment is that a person will suffer financial hardship if the rate concession is not granted.
  - 4.2.5.** A postponement may be on a fixed or on an ongoing basis until the property is disposed of, or sold.
- 4.3.** The CEO or delegate shall determine amounts less than \$20,000. The Council will consider a confidential report and determine amounts greater than \$20,000.

### **5. Waiver of Rates, Charges or Fees (Conditions)**

- 5.1.** The Council may provide a rate concession by waiving some or all of the rates.
- 5.2.** The Council may provide a rate concession unconditionally or on conditions that are determined by Council. If the ratepayer fails to comply with a condition, then council may, by notice to the ratepayer, withdraw the concession and require the ratepayer to pay an amount on or before a date specified in the notice, so as to neutralise any benefit to the ratepayer of the rate concession.
- 5.3.** Applications for waiving rates and charges shall be submitted in writing to the CEO.
- 5.4.** At the time the application is made, any interest being accrued will be paused from the application date to allow time for an assessment to be made.
- 5.5.** There are four levels of rates concession that may be granted by WDRC.
- 5.5.1.** Payment of rates in instalments



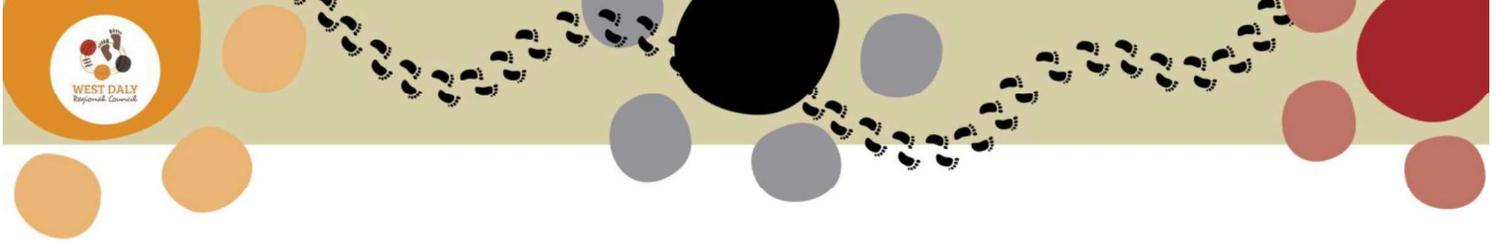
- 5.5.2.** Deferment of rate payment
  - 5.5.3.** Partial waiver of certain rates
  - 5.5.4.** Full waiver of the requirement to pay rates
- 5.6.** The CEO or delegate shall determine amounts less than \$20,000. The Council will consider a confidential report and determine amounts greater than \$20,000.
- 5.7.** Rate concessions may be contingent upon the ratepayer entering into an appropriate payment plan as part of the process, which may include specific conditions if granting the rates concession.
- 5.8.** Any waiver shall be a one-off waiver in response to circumstances presented at the time.

## **6. Correction of Anomalies**

- 6.1.** The Council may grant a rate concession to a ratepayer, or ratepayers of a particular category, in order to correct anomalies in the operation of the rating system.
- 6.2.** The Council may grant a rate concession on the Council's own initiative or on application by an affected ratepayer.
- 6.3.** A written application by the affected ratepayer or the ratepayer's representative outlining the anomaly shall be submitted to the CEO.
- 6.4.** The CEO or delegate shall determine amounts less than \$20,000. The Council will consider a confidential report and determine amounts greater than \$20,000.
- 6.5.** Each correction would be with respect to a single Rates Notice, and the threshold would be applied on a case-by-case basis and not cumulatively.

## **7. Public Benefit Concessions**

- 7.1.** The Council may grant a rate concession if satisfied that the concession will advance one or more of the following purposes:
  - 7.1.1.** Securing the proper development of its area.
  - 7.1.2.** Preserving buildings or places of historical interest.
  - 7.1.3.** Protecting the environment.
  - 7.1.4.** Encouraging cultural activities.
  - 7.1.5.** Promoting community health or welfare.
  - 7.1.6.** Encouraging agriculture.
  - 7.1.7.** Providing recreation or amusement for the public.
- 7.2.** An application for a rate concession requires a written submission to the CEO, and shall be presented to Council for consideration via a Business Paper in the confidential section of the agenda. Exclusions are:
  - 7.2.1.** Sporting and community groups cannot apply for a rates concession on a property that caters for gambling.
  - 7.2.2.** Government agencies.
- 7.3.** Community groups must provide, with their application, a copy of their most recent audited financial statements and their Constitution. The Constitution must clearly state prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations or as a result of distributions of assets if the organisation is wound up.
- 7.4.** To be considered for rate concessions, Sport and Recreation Community Groups must provide substantial benefit - at least two of the following criteria must be met:
  - 7.4.1.** The facility is regularly used for junior development.
  - 7.4.2.** The facility is regularly used by members of the public other than members of the organisations at no charge.



- 7.4.3. Where unrestricted / free access is not possible due to the type of facility, the organisation must provide 'pay as you play' type activities.
- 7.4.4. Where unrestricted or un-supervised access is not possible to the facility due to the type of facility, organisations must demonstrate other methods of encouraging the community through open days, and come and try events, etc.
- 7.5. Sport and Recreation Community Groups are considered for rates concessions in three different categories:
  - 7.5.1. Category 1: Organisations that undertake sporting or recreational activities and rely on player fees and community fundraising only can apply for up to 100% rates concession.
  - 7.5.2. Category 2: Not for Profit organisations that undertake sporting or recreational activities and do not hold a liquor license can apply for up to 75% rates concessions.
  - 7.5.3. Category 3: Not for Profit organisations that undertake sporting or recreational activities that hold a liquor license can apply for up to 50% rates concession.

## 8. Remission of Interest Accrued on Overdue Rates

- 8.1. The Council charges interest on a daily basis on overdue rates.
  - 8.1.1. At the time the application is made, any interest being accrued will be paused from the application date, to allow time for an assessment to be made.
- 8.2. The Council will consider applications from ratepayers for remission of interest in situations of proven financial hardship, or to correct rate anomalies.
- 8.3. The Council may require Ratepayers enter into a viable payment agreement and maintain it over the agreed time.
  - 8.3.1. The payment agreement shall not result in a debt growing larger.
- 8.4. The CEO or delegate shall determine amounts less than \$20,000. The Council will consider a confidential report and determine amounts greater than \$20,000.

## 9. Recordkeeping

- 9.1. The CEO (or delegate) will keep a rates record, which will include any rates concessions granted.

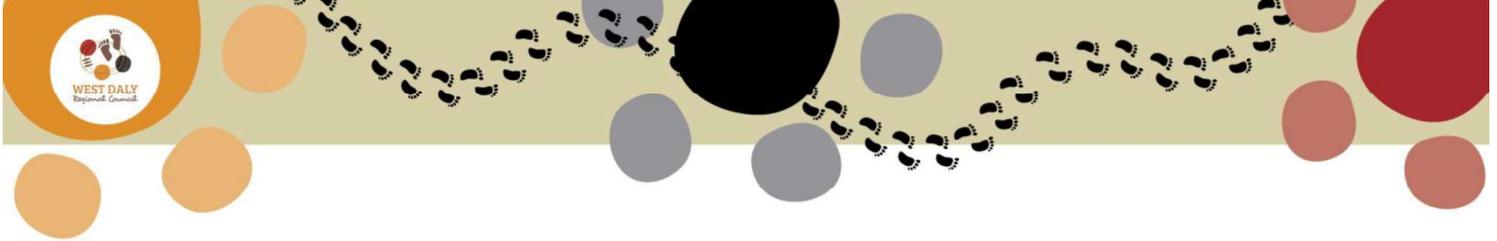
## References

*Local Government Act 2019* (NT)  
*Local Government (General) Regulations 2021* (NT)  
Australian Accounting Standards

## Definitions

In the context of this policy the following definitions apply:

**Interest on Unpaid Rates and Charges** means an extra amount is owed to the Council if property rates and charges are overdue.



**Rates** are a tax on the land that provides income for Council. Rates are charged to property owners based on the Unimproved Capital Value (UCV) of their properties.

**Rates Concession** means that the Council waives some or all of a requirement to pay rates. It can also mean the Council postpones a rate payer’s obligation to pay some or all of the rates.

**Relevant Interest Rate** means the percentage interest that the Council uses if rates and charges are overdue.

**Remission of Interest** means that the Council waives some or all of the interest owed to the Council.

**Waiver** (and waiving) means that the Council writes off some or all of a debt owed to the Council.

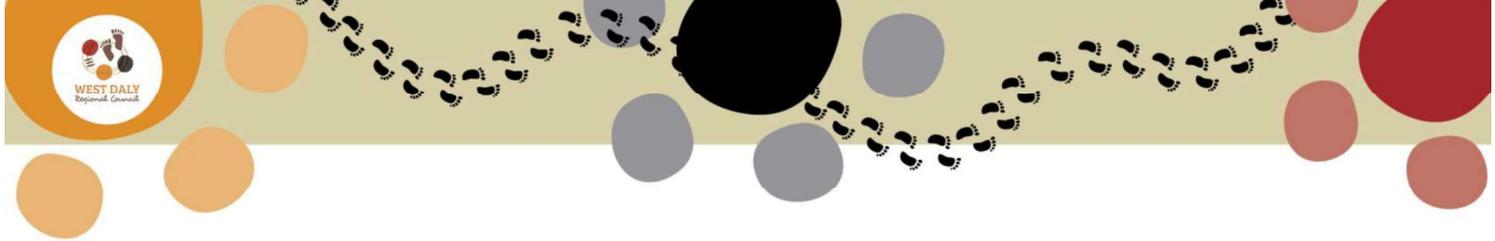
**Related Documents**

Application for Rates Concession Form (Annex 1)

For more information, contact the Policy Custodian.

Review History				
Version Number	Approval Date	Policy Number	Policy Name	Minutes ref./ resolution no.
1.0	23/06/2022	GOV18	Rates Concessions Policy	057/2022
2.0	26/09/2025	GOV18	Rates Concessions Policy	OCM-2025/65

Endorsement	
Signature:	
Date:	26/09/2025
Name and Position:	John Thomas, Chief Executive Officer



**Annex 1:**

**Application for Rates Concession form**

Name:		Address:	
Phone - Home	Business	Mobile	
Business/Organisation name:			
1. Which category of rates concession are you applying for please tick):			
a. Financial Hardship	<input type="checkbox"/>	(please see question 2)	
b. Public benefit	<input type="checkbox"/>	(please see question 3)	
c. Correction of Anomaly	<input type="checkbox"/>	(please only answer questions 4, 5 and 6)	
2. Financial Assessment ? (only answer if you ticked 1a)			
a. I am willing to enter into a Financial Management Plan?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
3. What public benefit does your organisation provide? (only answer if you ticked 1b)			
a. Encouraging cultural activities	<input type="checkbox"/>		
b. Preserving places or buildings of historical interest	<input type="checkbox"/>		
c. Protecting the environment	<input type="checkbox"/>		
d. Promoting community health or welfare	<input type="checkbox"/>		
4. Are the premises used for a commercial purpose? Yes <input type="checkbox"/> No <input type="checkbox"/>			
4. Please attach evidence of how you meet the criteria for a rates concession and any other supporting documentation (e.g. constitution, financial statements, evidence of financial hardship from an independent financial counsellor where necessary).			
6. Please provide any further information that you feel Council should take into account when considering your application for a rates concession.			
<input style="width: 100%; height: 40px;" type="text"/>			
Name:		Date:	
Signed:		Date:	
(Please note this application and all evidence provided will remain confidential to the Council and relevant employees).			