



# Rates Concession Policy

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<b>Policy Type:</b>	Council
<b>Policy Owner:</b>	Director Corporate and Financial Services
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<b>Legislative Reference:</b>	<i>Sections 247-251 of the Local Government Act 2019</i>
<b>Related Documents:</b>	Rates Declaration

## 1. Purpose

The Policy sets out the circumstances under which consideration will be given to granting a rate concession. It provides guidelines for Council Officers in the exercise of delegated authority. Concessions may be granted in instances of financial hardship, to correct anomalies in the rating system, or where there is some public benefit.

## 2. Policy Statement

The Local Government Act 2019 allows Councils to grant rate concessions. Discretionary rebates are reviewed on a case-by-case basis, and applications must be made in writing, with appropriate documentation. Only current or future financial years are considered.

### 2.1. Financial Hardship

Concessions due to financial hardship apply to individuals using the property as their primary residence. This concession may involve waiving or deferring rates but does not apply to businesses or clubs.

### 2.2. Rating Anomalies

Concessions to correct anomalies may be initiated by Council or requested by ratepayers. The concession may be granted to a particular ratepayer or ratepayers of a particular class.

### 2.3. Public Benefit

Council may grant a concession if it is satisfied that the concession would advance one or more following purposes:

- a) securing the proper development of its area;
- b) preserving buildings or places of historical interest;
- c) protecting the environment;
- d) encouraging cultural activities;
- e) promoting community health or welfare;
- f) encouraging agriculture;
- g) providing recreation or amusement for the public.

The council may grant this concession on its own initiative or by application from an affected ratepayer.

## 3. Definitions

**Rate:** The tax ratepayers pay for the Council to fund the range of services it provides.

**Ratepayer:** The entity that pays local council rates.

**Rates Concession:** Concessions granted as a one-time or recurring concession, where the ratepayer writes to the Chief Executive Officer requesting a concession.

**Waiver:** A removal of liability to pay, which may cover all or part of rates and/or legal charges.

**Deferment:** An arrangement allowing payment of rates or charges at a later date.

## 4. Responsibility

Applications for rating concessions must be addressed to the CEO Groote Archipelago Regional Council.

The Council shall then consider the application at a Council Meeting.

## 5. Version Control

Version	Amendment History
1.0	