

# RATES AND CHARGES CONCESSIONS AND EXEMPTIONS POLICY

<b>Policy Owner:</b>	Finance Governance and Risk
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<b>Version:</b>	1
<b>Link to Corporate Plan:</b>	Accountable Council – We are providing good stewardship built on a foundation of trust. Delivering Value – We work efficiently to deliver value for your rates.
<b>Head of Power:</b>	s93(3) Local Government Regulation 2012 s120 Local Government Regulation 2012
<b>Review Date:</b>	Annually

## 1 PURPOSE

The purpose of this policy is to set out the principles and criteria that will be applied in the granting of concessions and exemptions in a consistent, equitable, and transparent way for rates and charges.

## 2 SCOPE

Parts of this policy apply to the following individuals and organisations:

- 2.1 Property owners who, as a result of financial hardship, are unable to pay rates and charges levied on a property.
- 2.2 Property owners who hold a Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs or a Department of Veterans' Affairs Veteran Gold Card.
- 2.3 Property owners or not-for-profit sporting clubs connected to a Council operated water reticulation scheme where high water consumption charges have been incurred on a residential property or on land occupied by the not-for-profit sporting club and the charges are attributed to a concealed leak as defined under this policy.
- 2.4 Charitable organisations whose land is primarily used for showgrounds or horseracing, sporting clubs, and other not-for-profit organisations that meet the requirements of this policy.
- 2.5 Not-for-profit sporting clubs and other not-for-profit community organisations that:
  - occupy Council owned/leased/controlled land; or
  - own private (freehold) property; or
  - occupy a deed of grant in trust land; and

Where the not-for-profit sporting clubs or not-for-profit community organisations:

- do not have a gaming licence;
- provide Public Access to playing fields and/or the sporting facility outside of scheduled competition/training;
- provide Public Access to a community garden;

- are responsible for the payment of the rates for the property.<sup>1</sup>

2.6 Individuals that use home haemodialysis devices.

### 3 POLICY STATEMENT

#### 3.1 Rating Financial Hardship Concession

Section 3.1 applies to those identified in section 2.1 and aims to:

- provide support to property owners who are experiencing financial hardship;
- support open and transparent processes for the assessment of requests for concession through the application of consistent decision-making; and
- demonstrate compliance with Council's legislative obligations under section 94(1)(a) of the *Local Government Act 2009* to levy general rates on all rateable land within the local government area.

Under section 120(1)(c) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that "*the payment of rates or charges will cause hardship to the landowner*". Council has determined it will grant such a concession as set out in section 3.1.3 of this policy.

Where a property owner can demonstrate that making a payment by a due date or that the required payment by instalments cannot be met and would entail genuine financial hardship due to a loss the property owner has suffered, Council will provide assistance to the property owner appropriate to the circumstances.

Any financial hardship concession provided under this policy does not waive Council's right to proceed with normal debt recovery action, including the ability to sell land for arrears of rates.

##### 3.1.1 Payment Arrangements

In circumstances where the property owner is unable to regularly meet the approved payment arrangement a request for financial hardship concession can be made.

In accordance with section 129 of the *Local Government Regulation 2012*, ratepayers may choose to pay their complete annual rate account, including Water Consumption Notices as defined in section 3.10.3 of Council's Revenue Statement, by equal instalments. The Revenue Statement outlines the conditions applicable to payment by instalments (approved payment arrangement).

##### 3.1.2 When Requests will be Considered

Requests for a financial hardship concession on a property will be considered where the property is owner occupied (property owner's principal place of residence) and the property owner is experiencing genuine financial hardship due to their current circumstances and:

1. the property owner is unable to maintain the required payment by instalments; and
2. the property owner has contacted a Financial Counsellor<sup>2</sup>; and
3. the Financial Counsellor has assessed and provided Council with:
  - a. a letter with an independent assessment and recommendation that the property owner is experiencing genuine financial hardship; and
  - b. a proposal for realistic payment arrangement the property owner is able to meet.

<sup>1</sup> Pursuant to section 119 of the *Local Government Regulation 2012*, concessions are available to ratepayers only.

<sup>2</sup> The property owner may authorise Council to provide information about the property (including financial information) to the Financial Counsellor. The property owner may authorise the Financial Counsellor to act on their behalf (optional and not required to meet the requirements of this policy).

### **3.1.3 Financial Hardship Concession Available**

A financial hardship concession may be granted to a property owner under this policy for one (1) or more of the following:

1. suspension of court action or sale of land for a period of time; and/or
2. an agreed payment arrangement outside the current debt recovery action; and/or
3. subject to satisfactory completion of an agreed payment arrangement:
  - a. waiver of interest already applied and charged; and/or
  - b. waiver of interest charges accruing between the application, consideration, and completion of an agreed payment arrangement; and/or
  - c. reimbursement of charges for costs to recover outstanding rates and charges (for which the court has ordered that the property owner pay costs<sup>3</sup>).

### **3.1.4 Assessment of Request for Financial Hardship Concession**

Assessment of requests for financial hardship concession will include consideration of:

1. information received from a Financial Counsellor; and
2. ratepayer history; and
3. information on the property's rate assessment including the value of the outstanding rates and charges, the period the rates and charges have been overdue, and related matters.

### **3.1.5 Dispute or Failure to Comply**

Normal debt recovery action will resume if:

1. the request for financial hardship concession is refused; or
2. the property owner:
  - a. does not respond to the offer of a financial hardship concession; or
  - b. fails to wholly comply with the offer of a financial hardship concession; or
  - c. once an agreed payment arrangement is entered, fails to comply with the requirements of that agreed payment arrangement.

In circumstances where the property owner is on an agreed payment arrangement, Council will liaise with the property owner to determine if an amended payment arrangement can be agreed and met.

If property owners are unsatisfied with the outcome of their application, they may seek a review of the decision in accordance with Council's Complaint Management Policy.

### **3.1.6 Request Summary Flow Chart**

Attachment 1 provides a basic summary of the request for a financial hardship concession process.

## **3.2 Pensioner Concession on Differential General Rates**

Section 3.2 applies to those identified in section 2.2.

Council recognises the unique needs of pensioners and offers a concession of rates to financially assist pensioners, as ratepayers, in accordance with section 120(1)(a) of the *Local Government Regulation 2012*.

The concession is provided to encourage pensioners to be independent and live in their own home where possible as Council believes this provides a 'quality of life' benefit.

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<sup>3</sup> See section 132(1)(b) of the *Local Government Regulation 2012*.

The conditions for eligibility and the proportion of benefit for the Council rate concession will be in accordance with the Queensland Government Pensioner Rate Subsidy Scheme.

Council's rate concession for pensioners is in addition to the subsidy provided by the Queensland State Government and the following additional conditions apply:

- a concession of up to a maximum of \$320 be granted to pensioners who receive the pension; and
- the property must be owner occupied by the pensioner for the period of the levy in an approved residence.

No pro-rata adjustment for the State and Council pensioner concessions will be made for the current financial year in circumstances where the pensioner becomes deceased. In all other circumstances, any pro-rata adjustments required to the concession will be made upon receipt of a transfer of ownership or upon commencement of the new financial year (whichever is the earliest).

### **3.3 Concealed Water Leak Concession**

Section 3.3 applies to those identified in section 2.3.

#### **3.3.1 Principles**

Pursuant to section 70(1) of the *Plumbing and Drainage Act 2018*, the property owner has primary responsibility for water leaks on the property side of the water meter and any charges for water consumption that arise from water passing through the property water meter. Responsibility for the maintenance and repair of the internal water reticulation pipes (i.e. pipes on the property owner's side of the water meter) rests solely with the property owner.

Council has responsibility for water leaks in its water supply network, on the water supply network side of the property water meter, including any water leaks attributable to the property water meter itself. Council's responsibility does not extend beyond the water meter onto the property side of the meter. For example, where there is a water leak in the water reticulation pipe from the meter to a structure on the property, the responsibility for the repair and water consumption charges rests solely with the property owner.

Support will be provided to property owners that may be experiencing high water consumption on their property by providing a proactive program for the identification of high water consumption. Where high water consumption is identified, Council may advise property owners of any such significant increase in water consumption to allow the property owner to undertake investigations and corrective actions if the high water consumption is as a result of a concealed leak or some other cause.

Property owners should not solely rely on Council to advise them of high water consumption (which may be as a result of a concealed leak). Property owners are encouraged to proactively monitor their water consumption by regularly reading the physical property water meter or, if an advanced water meter is installed, via the MyWater Portal. Significantly increased water consumption, and/or water consumption at night, and/or when the property is unoccupied are primary indicators of the potential for a concealed water leak.

Under section 120(1)(c) of the *Local Government Regulation 2012*, Council may grant a concession if it is satisfied that "*the payment of rates or charges will cause hardship to the landowner*". Council has determined that it will grant such a concession for water consumption charges for high water consumption arising out of a concealed leak as set out in section 3.3.2.

### **3.3.2 When Concessions WILL be Applied**

Applications for concession of water consumption charges on a property due to a water leak will be considered where an application is made to Council by the property owner and:

1. the property:
  - a. primary use is for residential purposes; or
  - b. is occupied by a not-for-profit sporting club; and
2. the property has experienced an instance of high water consumption; and
3. the high water consumption is attributable to a concealed leak on the property as defined in this policy; and
4. the property owner took reasonable steps to ensure that the leak was repaired as soon as possible, but not exceeding 28 days from the date the leak was detected or within 28 days of a high water consumption letter being issued; and
5. the leak was repaired by a licenced plumber and a report by the licensed plumber is supplied; and
6. the application is received within one (1) year of the leak.

In circumstances where the property is leased, the property owner must provide a Statutory Declaration which must include:

1. the details of the Lessee; and
2. an authority for Council to liaise with the Lessee or property manager in relation to water consumption charges.

In circumstances where a property is serviced by an advanced meter or tag, an application for concession will be accepted in the billing period during which the advanced meter or tag was installed. Any subsequent applications for concession will not be considered where the property owner has not signed up to the MyWater Portal.

### **3.3.3 When Concessions WILL NOT be Applied**

Leaks in any other area of the property are not eligible under this policy. This may include but is not limited to tap leaks, pool leaks, hot water system leaks, leaks in showers, bathrooms, toilets, any walls in the building, irrigation systems, solar systems, as a result of building or demolition works.

Additional applications for concession will not be considered where a concession has previously been granted for a property within the last two (2) years.

In circumstances where a property is serviced by an advanced meter or tag a concession will not be considered where:

1. three (3) system generated notifications have been issued over a period of three (3) months;
2. the property owner cannot demonstrate action taken to repair the leak in response to the notification/s received; and
3. the property owner has not signed up to the MyWater Portal in the prior or current billing period of the leak.

No concession or reimbursement will be given for any repairs associated with the concealed leak. No concession will be given in the event excavations or building works at the property have occurred within 12 months prior to the concealed water leak being detected.

### **3.3.4 Amount of Concession Available**

A concession will be provided in accordance with the following:

1. the maximum concession per property will not exceed an amount equivalent to 600 kilolitres for the Council operated water reticulation scheme to which the property is connected, per application. The concession may apply to more than one billing period where subsection 3.3.4.3. applies, or in other circumstances considered reasonable by the Chief Executive Officer.
2. the maximum concession will be calculated on 50% of the difference between the levied water consumption and the estimated average daily water consumption, where the difference is greater than 40% of the average daily water consumption of the previous four (4) billing periods.
3. the estimated average daily water consumption will be calculated up to the date of repair of the concealed water leak if a photographed reading is supplied. This will allow all water consumption recorded on the property water meter as a result of the concealed water leak, including consumption not yet levied, to be considered in the one (1) request for concession. In the absence of a water meter reading on the date of repair, the last property water meter reading date will be used (i.e. reading at the end of the last billing cycle) and the additional concession for the current billing period not yet levied up to date of repair, will not be included.
4. A concession may be applied over two (2) billing periods as a single concealed leak when assessed as part of the one (1) application outside of a reading cycle.

### **3.3.5 Lodging a Request for Concession**

Requests for concession must be received in writing within one (1) year of the leak and must be accompanied by:

1. an application for Concession of Water Consumption Charges due to a Concealed Leak; and
2. a plumber's report on the repair of concealed leak detailing:
  - a. the date the concealed water leak was detected and/or the date the high water consumption letter was issued by Council;
  - b. the concealed water leak was repaired by the licenced plumber;
  - c. the date the request for repair was made to a licenced plumber;
  - d. the date the concealed water leak was repaired by the licenced plumber;
  - e. the water meter reading at the time of repair by the licenced plumber (with supporting photograph of the meter reading);
  - f. that the concealed water leak was in the internal water reticulation pipes from the property water meter to the structure on the property;
  - g. that the leak was in a location and/or of a nature which contributed to it not being evident;
  - h. where applicable, any reason as to why it took more than 28 days to repair the leak.

Notwithstanding an application under this policy, the 10% discount on rates and charges will be granted provided payment of all the amounts due, except for the water consumption charge which is the subject of this application, is received by the relevant due date.

## **3.4 General and Differential Rate Exemptions and Concessions**

Section 3.4 applies to those identified in section 2.4.

#### **3.4.1 Land Exempt from Rates under section 93(3)(i) of the *Local Government Act 2009***

Pursuant to section 93(3)(i) of the *Local Government Act 2009* Council may exercise its discretion, by resolution, to exempt land from general rates (including differential general rates) where Council considers that such land is used for charitable purposes.

Council will exercise this discretion and grant such an exemption in addition to those set out under section 73 of the *Local Government Regulation 2012*.

To be granted an exemption from general rates:

1. the land must be used for a charitable purpose (as defined in section 9);
2. the organisation using the land must be a charitable organisation (as defined in section 9);
3. the charitable organisation must be the owner or lessee of the land; and
4. the charitable organisation must be able to demonstrate that it is responsible for the payment of the rates levied.

In accordance with section 93(3)(i) of the *Local Government Act 2009*, Council will grant an exemption of all or part of the general rates where the land is used for charitable purposes. The level of exemption to be applied and the basis of the provision of the exemption to be applied under this policy is outlined in section 3.4.4.

#### **3.4.2 Land Exempt from Rates under section 93(3)(h) of the *Local Government Act 2009***

Pursuant to section 93(3)(h) of the *Local Government Act 2009* Council may exercise its discretion, by resolution, to exempt land from general rates (including differential general rates) where the land is primarily used for showgrounds or horseracing.

In accordance with section 93(3)(h) of the *Local Government Act 2009*, Council will grant an exemption of all or part of the general rates where the land is primarily used for showgrounds or horseracing. The level of exemption to be applied and the basis for the provision of the exemption to be applied under this policy is outlined in section 3.4.4.

#### **3.4.3 Concession from Rates under section 120(1)(b) of the *Local Government Regulation 2012***

Pursuant to section 120(1)(b) of the *Local Government Regulation 2012* Council may exercise its discretion and grant a concession if it is satisfied that the land is owned by an entity whose objects do not include making a profit.

Council will exercise this discretion and grant such an exemption to not-for-profit sporting clubs and other not-for-profit community organisations who:

1. are the owner or lessee of the land; and
2. can demonstrate that it is responsible for payment of the rates levied; and
3. meet the definition of sporting club or community organisation as defined in section 9.

In accordance with section 121(a) of the *Local Government Regulation 2012*, Council will grant a concession of all or part of the general rates to not-for-profit sporting clubs and other not-for-profit community organisations. The level of exemption to be applied and the basis for the provision of the exemption to be applied under this policy is outlined in section 3.4.4.

### 3.4.4 Exemption and Concessions from Rates to be Granted

Category	% Exempt from General Rates or % Concession from General Rates	Provision
1	100%	<p>(a) Charitable organisations, sporting clubs and other not-for-profit community organisations that occupy Council owned/leased/controlled land:</p> <ol style="list-style-type: none"> <li>1. without a gaming licence; and</li> <li>2. with or without a community club licence or community other licence; and</li> <li>3. without any form of commercial liquor licence/permit.</li> </ol> <p>(b) Charitable organisations that own private (freehold) property:</p> <ol style="list-style-type: none"> <li>1. without a gaming licence; and</li> <li>2. without a community club licence or community other licence or any form of commercial liquor licence/permit,</li> </ol> <p>that would otherwise be exempt from rates under section 93(3)(i) of the <i>Local Government Act 2009</i> and section 73 of the <i>Local Government Regulation 2012</i>.</p> <p>(c) Sporting clubs and not-for-profit community organisations that own private (freehold) property:</p> <ol style="list-style-type: none"> <li>1. without a gaming licence; and</li> <li>2. without a community club licence or community other licence or any form of commercial liquor licence/permit.</li> </ol>
2	75%	<p>(a) Charitable organisations, sporting clubs and other not-for-profit community organisations that own private (freehold) property:</p> <ol style="list-style-type: none"> <li>1. with a community club licence or community other licence; and</li> <li>2. without any form of commercial liquor licence/permit; and</li> <li>3. without a gaming licence.</li> </ol>

### 3.5 Water Allocations and Sewerage Charge Concessions

Section 3.5 applies to those identified in section 2.5. The concessions available are:

1. water availability charges (fixed cost component);
2. water consumption charges;
3. standpipe charges; and/or
4. sewerage charges.



### **3.5.1 Water Availability Charges**

Pursuant to section 120(1)(b) of the *Local Government Regulation 2012*, Council will grant a concession on water availability charges to not-for-profit sporting clubs and not-for-profit community organisations that meet the criteria set out in sections 2.5 and 9.

The water availability charge for water meters will be charged at the rate equivalent to the charge for a 20mm domestic water meter availability charge, irrespective of the size of the water meter installed.

### **3.5.2 Water Consumption Charges**

Pursuant to section 120(1)(b) of the *Local Government Regulation 2012*, Council will grant a concession on water consumption charges to not-for-profit sporting clubs and not-for-profit community organisations that meet the criteria set out in sections 2.5 and 9.

#### **3.5.2.1 Playing Fields/Facilities**

On those occasions where no general water restrictions have been applied, eligible not-for-profit sporting clubs and not-for-profit community organisations will receive a concession on water consumption charges equivalent to the cost of 5,000 kilolitres per hectare of playing fields per annum (pro-rata).

Playing fields that have access to Council generated treated effluent water are not eligible for a water consumption concession except for those periods of time when the treated effluent water is not available. In these circumstances, a water consumption concession will be granted on a pro-rata basis.

#### **3.5.2.2 Community Gardens**

On those occasions where no general water restrictions have been applied, eligible not-for-profit community organisations who facilitate a community garden will receive a concession on water consumption charges equivalent to the cost of up to 500 kilolitres per annum.

### **3.5.3 Standpipe Charges**

Pursuant to section 120(1)(b) of the *Local Government Regulation 2012*, on those occasions where no general water restrictions have been applied, not-for-profit sporting clubs and not-for-profit community organisations that meet the criteria set out in sections 2.5 and 9 will receive a concession on standpipe hire and standpipe water consumption charges.

The concession applied will not exceed 5,000 kilolitres per hectare of playing fields (per annum) and where the club or organisation receives a concession under section 3.5.2.1, the standpipe concessions will be accumulative towards the available 5,000 kilolitres per hectare of playing fields provided under section 3.5.2.1.

That is, the standpipe hire charge will be converted to the equivalent cost of water consumption in kilolitres and deducted from the available 5,000 kilolitres per hectare of playing fields concessional amount. Water consumption charges for water accessed via the standpipe will also be deducted from the maximum concession amount of 5,000 kilolitres per hectare of playing fields (per annum). Where a standpipe has not been used for two (2) consecutive months, the standpipe hire charge concession will be forfeited for subsequent months until it is used again. To avoid the forfeiture of standpipe hire concessions, standpipes can be returned to Council and will be re-issued upon request and subject to availability.

### **3.5.4 Sewerage Charges**

Pursuant to section 120(1)(b) of the *Local Government Regulation 2012*, not-for-profit sporting clubs and not-for-profit community organisations that meet the criteria set out in sections 2.5 and 9 will receive a concession on sewerage charges for charges greater than the equivalent charge for a single unit dwelling, irrespective of the number of pedestals installed.

The minimum amount to be paid by the eligible sporting club or not-for-profit community organisation is the equivalent charge for a single unit dwelling.

In relation to unconnected water and sewerage charges, a concession of 100% will be granted to eligible not-for-profit sporting clubs and not-for-profit community organisations until such time that the eligible club or organisation undertake building works on the land requiring connection to water and sewerage services.

### **3.5.5 Concession Mechanism**

Normal charges will be levied against all relevant rate assessments with these concessions processed as a credit against the relevant rate assessment, with the exception of standpipe charges for which an invoice will be raised. An audit will be undertaken annually to check the eligibility and quantum of the concessions available.

### **3.5.6 Delegation – Public Access**

The Chief Executive Officer may delegate the power and appoint Council Officers to determine eligibility for a concession for those organisations where playing fields, community gardens, or facilities are fenced and/or locked, or a fee applies for public access.

## **3.6 WATER CONCESSION FOR HOME HAEMODIALYSIS**

Section 3.6 applies to those identified in section 2.6.

Pursuant to section 120(1)(c), Council will grant a water consumption concession, upon application including supporting evidence, for the residence of individuals that use home haemodialysis devices.

A water concession of up to 150kls per annum will be applied equally across the two (2) water billing periods per financial year from the date that the application is approved until the mechanical device ceases to be used at the property. If total water consumption is below 75kls in a billing period, the applied water concession will be half of the actual water consumption.

## **4 RELATED LEGISLATION**

Local Government Act 2009  
Local Government Regulation 2012  
Water Supply (Safety and Reliability) Act 2008  
Liquor Act 1992  
Plumbing and Drainage Act 2018  
Standard Building Law

## **5 RELATED DOCUMENTS**

Queensland Government Pensioner Rate Subsidy Scheme  
Gladstone Regional Council's Fees and Charges  
Application for Concession of Water Consumption Charges due to a Concealed Leak  
Plumber's Report on Repair of Concealed Leak

## 6 CONSIDERATION OF HUMAN RIGHTS

Gladstone Regional Council has considered the human rights protected under the *Human Rights Act 2019 (Qld)* when adopting and/or amendment of 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 any human rights relevant to the decision.

## 7 ATTACHMENTS

1. Request for Financial Hardship Concession Summary Flow Chart

## 8 EVALUATION OF POLICY

This policy is successful when:

- community organisations, charitable organisations, and sporting clubs are successful and increase the liveability of the region; and
- individuals are supported during hardship increasing their quality of life and/or their capability to meet payment arrangements.

## 9 DEFINITIONS

To assist in interpretation of this policy the following definitions apply:

Term	Definition
Approved Residence	A Class 1 or 2 building according to Standard Building Law i.e. single family dwelling or multiple dwelling (flats, townhouses, etc).
Average Daily Water Consumption	The average amount of water consumed daily during a billing period.
Billing Period	As defined in Schedule 3 of the <i>Water Supply (Safety and Reliability) Act 2008</i> : <i>“for premises of a customer of a water service provider, means a period during which the water service provider measures the volume of water supplied to the premises for the purposes of charging for the water”.</i>
Charitable Purpose	Any one or more of the following purposes: <ul style="list-style-type: none"><li>• the supply of help, aid, relief, or support to, or instruction (whether mental, physical, , social, or otherwise) of, or the care, or assistance otherwise of, any persons in distress (crisis); and</li><li>• the aiding in any manner howsoever, of any hospital or ambulance or nursing service in the Gladstone Region, whether established or proposed to be established.</li></ul>

<b>Term</b>	<b>Definition</b>
Charitable Organisation	<p>An organisation which:</p> <ul style="list-style-type: none"> <li>• has a constitution or rules that: <ul style="list-style-type: none"> <li>○ includes only Charitable Purposes which must be in the public benefit;</li> <li>○ includes a clause that states it is not-for-profit (unless its membership consists only of charities); and</li> <li>○ states that the assets and income of the organisation are applied solely to further its objects and no portion shall be distributed directly or indirectly to the members of the organisation except as genuine compensation for services rendered or expenses incurred on behalf of the organisation;</li> </ul> </li> <li>• is an incorporated association or a company limited by guarantee; and</li> <li>• in relation to an organisation that provides housing, it offers crisis accommodation determined at the discretion of the Chief Executive Officer.</li> </ul> <p>For clarity, the organisation is not a Charitable Organisation if it:</p> <ul style="list-style-type: none"> <li>• distributes its income and property among members; and</li> <li>• pays dividends to members (unless the members are charities).</li> </ul>
Commercial liquor licence / permit	A liquor licence or permit issued under the <i>Liquor Act 1992</i> to a privately owned and/or managed profit-making organisation (proprietary entity) which distributes income, property and/or dividends to its owners/members.
Community Club Licence	A liquor licence granted under Part 4, Division 5 of the <i>Liquor Act 1992</i> .
Community Garden	Council owned, leased, or controlled land where Council has granted use to a not-for-profit community organisation for the purposes of bringing people together to garden such as growing produce for consumption and/or growing plants for their attractive appearance.
Community Liquor Permit	A liquor permit issued under Part 4A, Division 3 of the <i>Liquor Act 1992</i> .
Community Organisation	<p>An entity that carries out activities for a public purpose or an entity whose primary object is not directed at making a profit and:</p> <ul style="list-style-type: none"> <li>• it does not distribute its income and property among members; and</li> <li>• it does not pay dividends to members; and</li> <li>• where the entity provides housing, it offers crisis accommodation determined at the discretion of the Chief Executive Officer.</li> </ul>
Community Other Licence	A liquor licence granted under Part 4, Division 6 of the <i>Liquor Act 1992</i> .
Concealed Leak	A leak that has occurred in the internal water reticulation pipe from the property water meter to structures on the property, where a resident on the property could not reasonably be expected to be aware of the existence of the water leak (e.g. because the water leak occurred underground, under or within concrete paving, or underneath a structure).
Estimated Average Daily Water Consumption	The daily average amount of water consumed during a billing period at the property, calculated by the total water consumption over the total days, within the period of the four (4) previous billing periods. For example, the last two (2) years (based on six (6) monthly billing periods) before the current billing period in which the concealed leak was detected.

<b>Term</b>	<b>Definition</b>
Financial Counsellor	A person who holds a relevant qualification and who provides information, advice, and advocacy to people experiencing financial hardship. Includes financial counsellors who may be accredited, associate level, or employed by a not-for-profit organisation.
Financial Hardship	The inability to meet basic requirements (including food, clothing, medicine, accommodation, and children's education).
General Rates (including Differential General Rates)	As defined under section 92(2) of the <i>Local Government Act 2009</i> : <p>“General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).</p> <p>Example—  General rates contribute to the cost of roads and library services that benefit the community in general.”</p>
High Water Consumption	A level of average daily water consumption that is 40% or more in the current billing period compared to the level of estimated average daily water consumption in the previous four (4) billing periods.
High Water Consumption Letter	A letter issued by Council, either during a billing period read cycle, or when the water consumption bill is calculated, or when Council becomes aware of a leak outside the billing cycle, and where Council suspect that the property has had high water consumption.
Home Haemodialysis	The provision of haemodialysis to purify the blood of an individual whose kidneys are not working normally in their own home.
Owner Occupied	As defined in Council's Revenue Statement.
Pensioners	Ratepayers who hold a Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs or a Department of Veterans' Affairs Veteran Gold Card which entitles them to a concession on differential general rates.
Playing fields	The actual fields upon which the sport provided by the sporting club is played and required to be irrigated or watered, not including the area outside of the field which is used for spectators, or other activities associated with the sport. For golf courses, the 'playing field' encompasses the tee-off areas and putting greens only.
Property Owner	As defined as “owner of land” in Schedule 4 of the <i>Local Government Act 2009</i> and “ratepayer” as defined in Schedule 8 of the <i>Local Government Regulation 2012</i> . These two (2) terms are interchangeable for the purpose of this policy.
Property Water Meter	The metering device used by Council to record water that has passed through the meter on the property.
Public Access	The public can access the playing fields, community garden, or facility without charge, either supervised or unsupervised, with the exception of those times when the playing fields, community garden, or facility are in use for scheduled competitions, organised training, special events, or cannot be used due to restrictions relating to the irrigation of treated effluent under the <i>Public Health Act 2005</i> guideline. Playing fields, facilities, or community gardens that are fenced and locked and/or require a fee for entry may be eligible for concessions under this policy if the organisation can demonstrate, and Council accept, that free unsupervised public access is not practical for safety reasons or for the protection of the asset.

<b>Term</b>	<b>Definition</b>
Queensland Government Pensioner Rate Subsidy Scheme	The scheme provided by the Queensland State Government for the provision of a subsidy towards Council rates and charges for Pensioners.
Rates and Charges	As defined by section 91 of the <i>Local Government Act 2009</i> : “Rates and charges are levies that a local government imposes— (a) on land; and (b) for a service, facility or activity that is supplied or undertaken by— (i) the local government; or (ii) someone on behalf of the local government (including a garbage collection contractor, for example).”
Residential Property	Property that has as its primary use, use for residential purposes <sup>4</sup> .
Revised Water Consumption	The water consumption estimated by Council, at its absolute discretion, that would have occurred had there been no concealed water leak on the property.
Sporting Clubs	Sporting bodies that are not-for-profit and provide sporting facilities and opportunities for the public to engage in sports.
Standard Building Law	Includes the Australian Building Regulations, building legislation, and Building Code of Australia (BCA).
Used for Charitable Purposes	Land used by a Charitable Organisation for a Charitable Purpose.
Water Consumption	The water that has passed through the property water meter as recorded by that meter or the estimated average daily water consumption that has been determined by Council in the event of a property water meter being found to be faulty or to have been interfered with so as to not properly record water supplied to the property by Council.

## 10 REVIEW

This policy is to be reviewed upon the earlier of:

1. Annually as part of budget adoption;
2. Any relevant statutory review periods;
3. The related legislation or governing documents are amended or repealed; or
4. A request from the Chief Executive Officer or Council.

## 11 DOCUMENT CONTROL

<b>Version</b>	<b>Reason/Change</b>	<b>Date</b>	<b>Council Resolution</b>
1	Adoption. Policy applies to 2025/2026.	3/07/2025	S/25/5504

<sup>4</sup> This is shown by the land use codes applied by the Valuer General when valuing the property for rating purposes.

**ATTACHMENT 1 – REQUEST FOR RATING FINANCIAL HARDSHIP CONCESSION SUMMARY FLOW CHART**

