POLICY

SCENIC RIM
REGIONAL COUNCIL

Council Policy

Rates Based Financial Assistance 2026-2027

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Directorate	Corporate and Community Services	**Next Review Date**	1/07/2027
Business Unit	Revenue and Rates	**Document ID**	11314697

1. Purpose/Objective

This Policy establishes an effective, accountable and transparent framework for managing the circumstances under which Council will apply concessions to eligible classes of ratepayers and ensured compliance with Council's Revenue Statement criteria and Section 120 of the *Local Government Regulation 2012*.

The objective of this Policy is this Policy applies specifically to eligible classes of ratepayers including Voluntary Conservation Covenants, Not-For-Profits, Specific Land Use and Totally and Permanently Incapacitated (TPI) Cardholders.

This Policy seeks to assist eligible not-for-profit organisations whose principal objectives are to provide services that fundamentally support and enhance the quality of life of Scenic Rim residents.

The provision of a rebate will free up resources for these organisations that can be directed towards achieving or enhancing their principal objectives.

2. Scope

This Policy applies to the payment of rates and charges within the Scenic Rim Regional Council area and applies to all rates and charges subject to concession per Council's Revenue Statement.

3. Responsibility

The Chief Executive Officer and Director Corporate and Community Services are responsible for ensuring this policy is understood and adhered to.

The Revenue and Rates team will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

4. Policy

This Policy will allow Council to consider applications for remissions of applicable general rates, separate charge and the waste disposal utility charge from eligible classes of ratepayers including; Voluntary Conservation Covenants, Not-For-Profit, Specific Land Use and TPI Cardholders.

Consistent with Council's Revenue Policy, Council may provide a full rebate of general rates to not-for-profit organisations established for the primary purpose of providing or supporting Welfare or Community services to the residents of Scenic Rim.

Unless otherwise determined by Council, the applicant organisation must be the owner or lessee and occupier of the land with the rate notice being issued in the organisation's name.

The land for which an application is made must be used for the purpose in which the rating concession applies.

4.1 Voluntary Conservation Covenants

4.1.1 Eligibility Criteria

In accordance with section 120(1)(f) and section 122(1)(b) of the Regulation, Council will grant a partial rebate of the general rate to landowners who have entered into:

- A voluntary conservation covenant registered under section 97A of the *Land Title Act 1994* with Council; or
- An unregistered voluntary conservation agreement with Council, to preserve, restore or maintain an area of environmental or scientific significance upon their rateable land, namely vegetation communities having levels of significance detailed below.

The rebate will be a pro rata percentage of the general rate attributable to the conservation area of the land.

The general rate attributable to the conservation area is the product of applying the following formula:

$$\text{General Rate Amount} \times \frac{\text{Conservation Area}}{\text{Area of Rateable Land}}$$

4.1.2 Applicable Rebate

The rebate percentage is:

1. Level of Significance 1 - 100% rebate allowable if:
   - (a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
   - (b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
   - (c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
   - (d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.

2. Level of Significance 2 - 75% rebate allowable if:

(a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
(b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
(c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
(d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.

3. Level of Significance 3 - 50% rebate allowable if:

(a) Landowner has not been issued with any Notice to Remedy; Full amount of the rebate allowable.
(b) Landowner has been issued with a Severe Breach Notice to Remedy; Nil rebate allowable.
(c) Landowner has been issued with a Moderate Breach Notice to Remedy; Half of the rebate allowable. Two (2) or more Moderate Breach Notices to remedy issued; Nil rebate allowable.
(d) Landowner has been issued with a Minor Breach Notice to Remedy; One third of the rebate allowable. Three (3) or more Minor Breach Notices to remedy issued; Nil rebate allowable.

The Levels of Significance definitions applying to land covered by a voluntary conservation covenant or agreement is contained within Council's Voluntary Conservation Agreements Landowners' Information Kit.

Failure to comply with any Notice to Remedy will automatically result in loss of rebate.

Examples of notices to remedy that will result in loss or reduction of rebate allowable includes, but is not limited to, the following:

Level of Breach	Example
Severe	• Creation of a road • Construction of a dam • Draining of a wetland • Clearing of a significant portion of the conservation area
Moderate	• Selective clearing or thinning of part of the conservation area • Failure to implement all elements of a property management plan • Inappropriate construction of tracks • Dumping of waste and rubbish
Minor	• Adverse effect to the ecology through inappropriate activities that alter nutrient, fire, and moisture regimes of the conservation area • Inappropriate management of stock within conservation area

4.2 Not-For-Profit Entities

That Council deem the following land as being used for charitable purposes pursuant to *the Local Government Act 2009* and *the Local Government Regulation 2012:*

- Not-For-Profit Organisations;
- Not-For-Profit Community Service Providers; and
- Sporting Organisations operating on Council-owned or controlled lands.

4.2.1 Eligibility Criteria

Applicants that:

- Are entities whose objects do not include making a profit for distribution among their members;
- That do not hold liquor licenses* for the occupied land; and
- Not-for-profit organisations for the purposes of this rebate:

  (a) a not-for-profit organisation provides or supports *Welfare* services if the principal objectives of the not-for-profit organisation are to provide:
    (i) disability support - support, education, therapy, respite or any other form of assistance to the aged or people with disabilities or chronic illness and/or their carers
    (ii) social support - practical support such as emergency accommodation, food, clothing, counselling or any other form of assistance to socially disadvantaged members of the general community

  (b) a not-for-profit organisation provides or supports *Community* services if the principal objectives of the not-for-profit organisation are to:
    (i) promote and encourage social cohesion through the provision of community services or activities, the furthering of multiculturalism or the support of identifiable groups who may require specific support due to age, gender, religion, ethnicity, health, disability or some other factor that sets a group apart from the general community
    (ii) provide or support an essential service on a volunteer basis
    (iii) encourage the appreciation and/or protection or the natural environment
    (iv) preserve and promote the appreciation of culture or heritage.

**A liquor licence is a licence or permit issued under the Liquor Act 1992, allowing the holder to sell or supply liquor in excess of 25 hours per week. It does not encompass a licence or permit allowing the holder to sell or supply liquor for not more than 25 hours per week.*

Organisations that manage premises with gambling machines or main activity is gambling will not be considered eligible.

Council may consider applications for the rebate of rates and charges to entities who meet the criteria of section 120 of the Regulation.

4.2.2 Applicable Rebate

In accordance with section 120(1)(b) and section 122(1)(b) of the Regulation, Council may grant a full rebate of the general rate, separate charge and the waste disposal utility charge levied.

4.3 Specific Land Use

In accordance with section 120(1)(d) and section 122(1)(b) of the Regulation, Council may grant concessions to applicants where the land is identified as Specific Land Use.

4.3.1 Eligibility Criteria

Applicants where:

- Dip and pump sites held separately from the balance of holdings or held separately by trustees;

- Land identified as Historical Subdivision Precinct, under the Scenic Rim Planning Scheme 2020.

4.3.2 Applicable Rebate

In accordance with section 120(1)(d) and section 122(1)(b) of the Regulation, Council will grant a full rebate of the general rate, separate charge and the waste disposal utility charge levied.

4.4 TPI Cardholders

In accordance with section 120(1)(a) and section 122(1)(b) of the Regulation, Council may grant a concession to applicants that meet Hardship criteria.

4.4.1 Eligibility Criteria

Applicants where property is:

- Owned and occupied by TPI veterans holding a valid TPI Card.

4.4.2 Applicable Rebate

In accordance with section 120(1)(a) and section 122(1)(b) of the Regulation, Council will grant a rebate of whichever is the less of, $200 per annum and 20% of the gross rates and charges levied.

In some cases Council has entered into lease agreements with organisations affected by the Policy and the terms of those leases provide that the Lessee will bear the cost of General Rates.
It is hereby clarified that it is the intention of the Council that the provisions of this Policy override those specific provisions of the lease agreement for as long as the Policy is current. It is not the intention of Council that this Policy override any other terms of the lease.

4.5 Administration

Applicants are only required to make an initial application. There is no requirement to reapply each financial/rating year.

Notwithstanding the above, Council reserves the right to regularly check the use of the land to see that it remains as it was at the time the exemption was first determined.

Council reserves the right to write to the land owner or applicant at any time seeking advice as to present land use in relation to its exemption status. From the response received a determination might then be made as to whether to continue to allow the exemption.

In some cases the Council may have sufficient information on its records to make an assessment of the application. In other cases Council may need to conduct a site inspection, call for further information or perhaps interview the applicants.

5. Compliance, Monitoring and Review

Revenue and Rates and Financial Services business units will be responsible for ensuring compliance with relevant legislation and for the annual review in accordance with the annual budget modelling adopted by Council.

6. Definitions

Nil

7. Related Legislations/Documents

1. *Local Government Regulations 2012* Section 73 and Part 10 (Concessions);
2. *Local Government Act 2009*;
3. Revenue Statement;
4. Revenue Policy CP00045;
5. Not-For-Profit Application; and
6. State Government Pensioner Rate Subsidy Application.

This Policy supports the Scenic Rim Regional Council Corporate Plan 2025-2030, in particular theme - FOCUS Guiding Principle - Financial sustainability