

General Rates and Utility Charges Concession Policy

Local Government Act 2009



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1. Policy Statement

Townsville City Council (Council) will allow a concession of rates and utility charges to eligible property owners in recognition of the contribution their activities make to the community and will allow certain other targeted concessions where the granting of the concession meets the criteria under section 120 of the *Local Government Regulation 2012*.

2. Principles

Council's power to provide targeted concessions will be used when the concessions benefit the general community, either directly by encouraging certain activities, or indirectly by supporting not-for-profit charitable groups the activities of which benefit the community generally.

3. Scope

This policy applies to all concessions for rates and charges that Council has power to make under Part 10 of Chapter 4 of the *Local Government Regulation 2012* other than concessions granted specifically under another policy.

4. Responsibility

The General Manager Commercial and Financial Services is responsible for ensuring this policy is understood and followed by all workers involved in administering concessions.

5. Definitions

Words in this policy have the same meaning as those words in the *Local Government Act 2009* and the *Local Government Regulation 2012*. In addition, the following definitions apply:

Charitable purposes - means that the land is used on a not-for-profit basis for purposes relating to:

- education;
- assistance to the ill or infirm;
- assistance to the poor; or,
- other purposes of benefit to the community generally.

Not-for-profit - means:

- the organisation is incorporated under *Queensland's Associations Incorporations Act 1981* and listed as a non-profit community organisation, as determined by the Australian Taxation Office (ATO);
- there is no profit or gain by individual members of the group;
- its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up;
- whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.

Workers - includes employees, contractors, volunteers and all others who perform work on behalf of Council.

6. Policy

Council will allow a concession of rates and utility charges (as set out in the Appendix A - General Rates and Utility Charges Concession Schedule) to eligible groups and organisations in recognition of their activities and contribution to the community.

6.1. Application

Applications for concession must:

- be lodged in writing on the prescribed form (www.townsville.qld.gov.au); and
- identify the principal use of the land for which the concession is being requested.

For Charitable and Community Organisations Concessions (identified in Appendix A) applications must also include:

- a copy of the Constitution or Memorandum and Articles of Association of the organisation which must clearly detail that the organisation is not-for-profit;
- any other supporting documentation such as a Taxation Exemption certificate that confirms that the organisation is not-for-profit.

A decision about the application will be communicated within 45 days of receipt of the application. Additional evidence to support the application may be requested in some circumstances. Decisions regarding the outcome of the application will be advised to the applicant in writing.

Once approved, the concession will be granted until such time as the ownership of the land transfers, the use of the land changes or Council resolves to amend this policy. The Finance Team will confirm eligibility on a periodic basis.

6.2. Effective Date

The concession will commence from the beginning of the current half-year rating period in which the application is received and will apply to rates and charges included on the current half-year rates and utilities notice issued or, on a pro-rata basis from the date from which the eligible activity commenced. The concession will not be applied retrospectively to rates and charges included in rates and utilities notices issued previously.

6.3. Eligibility

To be eligible for Charitable and Community Organisations Concessions (identified in Appendix A) the land against which the rates and charges have been levied must be:

- owned by an entity whose objects do not include making a profit, and that does not hold a gaming licence at the premises for greater than 25 gaming machines;
- solely used for a purpose detailed in the constitution or memorandum and articles of association of the entity, and which meets a definition in Appendix A - General Rates and Utility Charges Concession Schedule.
- Council is unlikely to grant a concession to a group that has a primary focus on social interaction between members unrelated to preserving cultural links or activities; for

example, a workers' social club or a businesspersons' association is unlikely to be granted a concession.

- In making its assessment, Council will look to a range of factors including the extent to which the group:
 - (a) creates or provides facilities or services for the community that are not generally available from commercial providers;
 - (b) does not restrict eligibility for membership and the criteria upon which membership is available - it is unlikely that Council will grant concessions to groups that restrict membership;
 - (c) engages in activities of interest to the general community (including sectors of the community) that are not primarily social interaction.

Concessions will not be provided in respect of utility charges levied upon state or Commonwealth property.

If an applicant might qualify for a concession under more than one of the categories in Appendix A - General Rates and Utility Charges Concession Schedule, the concession will be provided only for the most specifically applicable category. For example, concessions will provide consistency to all schools regardless of whether or not the school is owned by a church or other religious entity.

6.4. Transparency

The approved concession will be displayed on rates and utilities notices issued to the owner of the land. A listing of owners receiving a concession detailing the value of the concession will be presented to Council as part of the annual budget process.

Council will maintain the Concessions Schedule (Appendix A). The schedule will include concessional categories, description of purpose and the percentage of concession granted. It will also note that some land is exempt from rating but may be eligible for a concession of charges.

The schedule will be reviewed and updated periodically by Financial Services and will be adopted by Council each year at the budget meeting.

The Concessions Schedule may be amended at any time during a financial year by Council resolution.

6.5. Dispute

Any dispute regarding a decision to not grant a concession must be lodged in writing addressed to the Chief Executive Officer within 14 days of the date of notification of the decision and must include all reasons relied upon to dispute the decision.

All disputed decisions will be reviewed by the General Manager Commercial and Financial Services. The General Manager Commercial and Financial Services' decision regarding the dispute will be advised to the applicant in writing within 45 days from the date of receipt of the objection.

7. Legal Parameters

Local Government Act 2009

Local Government Regulation 2012

8. Associated Documents

Application Form for General Rates and Utility Charges Concession

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Appendix A - General Rates and Utility Charges Concession Schedule

Category	Description and purpose	Considerations for Granting Concessions	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Charitable and Community Organisation Concessions					
Not-for-profit and charitable organisations	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used to provide benefit to the community.	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> . <ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners. 	The land must not be used for any other purpose. The land must not be commercially leased to any other entity. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.	100% General Rates	50% General Rates
Clubhouses and halls for not-for-profit and charitable organisations	Land is owned or leased (registered lease with the Department of Resources) by an entity whose objects do not include making a profit and is being used for clubhouse purposes.	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> . <ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners. 	The land must be used only for not-for-profit or charitable purposes. The land must not be commercially leased to any other entity. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.	100% General Rates. 73% Volumetric Water Charges up to a \$100,000 each year cap 50% Sewerage charges.	50% General Rates 36% Volumetric Water Charges up to a \$100,000 each year cap.
Not-for-profit and charitable aged care facilities	Land is owned or leased (registered lease with the Department of Resources) by an entity whose objects do not include making a profit and the land is being used for the care of the aged.	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> . <ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased 	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	100% General Rates 55% Volumetric Water Charges up to a \$100,000 each year cap.	N/A

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		land, so as to treat not-for-profit lessees equitably with not-for-profit landowners.			
Sports field irrigation - restricted public access	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used to provide benefit to the community.	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> . <ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners. 	The land must not be used for any other purpose. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education facilities - whether owned by a church or religious entity, or by the State or Commonwealth - are not eligible for utility concessions under this category.	73% Volumetric Water Charges up to a \$100,000 each year cap.	36% Volumetric Water Charges up to a \$100,000 each year cap.
Sports field irrigation - no restriction of public access	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used for sports purposes.	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> . <ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners. 	The land must not be used for any other purpose and have no restrictions to public access. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education facilities - whether owned by a church or religious entity, or by the State or Commonwealth - are not eligible for utility concessions under this category.	95% Volumetric Water Charges up to a \$100,000 each year cap.	45% Volumetric Water Charges up to a \$100,000 each year cap.
Sports field irrigation -	Land is owned or leased (registered lease with the	Concession granted by Council resolution under <i>Local Government Regulation 2012</i> .	An approved water efficiency management plan must be in	95% Volumetric Water Charges	45% Volumetric Water Charges

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Approved water efficiency management plan in place	Department of Resources) by a not-for-profit and charitable organisation and is being used for sports purposes.	<ul style="list-style-type: none"> S.120(1)(b)(i) - land owned by not-for-profit entity - for owned land S.120(1)(c) - Payment will cause hardship to the Landowner for leased land, so as to treat not-for-profit lessees equitably with not-for-profit landowners. 	place to be eligible for this benefit. If a plan is not in place the concession would be the same as for restricted public access grounds. The land must not be commercially leased to any other entity. Schools, tertiary institutions, and other higher education.	up to a \$160,000 each year cap.	up to a \$100,000 each year cap.
Churches and church halls	Land used by a Church or Religious entity and is being used for one or more of the following purposes: <ol style="list-style-type: none"> religious purposes including public worship, the provision of education, health, or community services, the administration of the religious entity housing incidental to any of the above purposes. 	If the land is owned by a religious entity the land is exempt from General rates under the <i>Local Government Act 2009</i> section 93(3)(j)(ii) and the <i>Local Government Regulation 2012</i> , S.73(a)(i) - used for religious purposes. Utilities concession granted by Council resolution under <i>Local Government Regulation 2012</i> S.120(1)(b)(i) - land owned by not-for-profit.	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p> <p>Schools, tertiary institutions, and other higher education facilities are not eligible for utility concessions under this category. Concessions for Utility Charges for Sports field Irrigation are set out elsewhere in this policy.</p>	General Rates Exempt 15% Sewerage Charges 55% Volumetric Water Charges up to \$100,000 each year cap.	N/A
Schools and educational institutions including not-for-profit day care	Land is being used for childcare and/or educational purposes.	If the land is owned by a religious entity and used for educational purposes, the land is exempt from General rates under the <i>Local Government Act 2009</i> section 93(3)(j)(ii) and the <i>Local Government Regulation 2012</i>	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt (No utility concessions)	N/A (No utility concessions)

Category	Description and purpose	Considerations for Granting Concessions	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
facilities and kindergartens		<p>S.73(a)(ii) - provision of education.</p> <p>State schools are exempt from General rates under the <i>Local Government Act 2009</i></p> <p>S.93(3)(b) - land occupied by State.</p> <p>Not-for-profit organisations that are not religious entities the concession is granted by Council resolution under the <i>Local Government Regulation 2012</i>,</p> <p>S.120(1)(a) - land owned by not-for-profit or</p> <p>S.120(1)(c) - Payment will cause hardship to the Landowner.</p>			
War graves	Land is owned or leased (registered lease with the Department of Resources) and is being used for historic purposes.	<p>Land is exempt from General rates under the <i>Local Government Act 2009</i> S.93(3)(j)(ii) - exempted by regulation and <i>Local Government Regulation 2012</i> S.73(e) - cemetery.</p> <p>Concession granted by Council resolution under <i>Local Government Regulation 2012</i>.</p> <p>S.120(1)(e) - preservation of cultural, historic or heritage land.</p>	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p>	<p>General Rates Exempt</p> <p>5% Volumetric Water Charges up to a \$100,000 each year cap.</p>	N/A
Historic society	Land is owned or leased (registered lease with the Department of Resources) and is being used to preserve and maintain the historic and heritage significance to the Council area.	<p>Land is being used to preserve and maintain land of historic and heritage significance to the Council area and a concession is granted by Council resolution under the <i>Local Government Regulation 2012</i>.</p> <p>S.120(1)(e) - preservation of cultural, historic or heritage land.</p>	<p>The land must not be used for any other purpose.</p> <p>The land must not be commercially leased to any other entity.</p>	100% General Rates	N/A

Category	Description and purpose	Considerations for Granting Concessions	Exclusions	% Concession (Non-Gaming Licensed Premises)	% Concession (Gaming Licensed Premises up to 25 Machines)
Other Concessions					
Caravan Parks	Land is used for the purpose of a Caravan Park.	Use of land is considered by Council to benefit the community in the promotion of tourism to the area and a concession is granted by Council resolution under the <i>Local Government Regulation 2012</i> . S.120(1)(d) - encourage economic development.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity (does not apply to Council-owned caravan parks).	30% Volumetric Water Charges up to a \$100,000 each year cap. 30% Sewerage Charges.	N/A
Retirement / lifestyle villages	Land is being used as a retirement village catering for the aged.	Use of land is considered by Council to benefit the aged in the city in providing a comfortable lifestyle in retirement, and a concession is granted by Council resolution under the <i>Local Government Regulation 2012</i> . S.120(1)(a) - land occupied by pensioner or 1.1. S.120(1)(c) - hardship	The land must not be used for any other purpose.	55% Volumetric Water Charges up to a \$100,000 each year cap.	N/A
Boarding and lodging houses	Land is being used for the provision of reasonably priced accommodation.	Council considers that the land is being used to provide for the benefit of less privileged in the community, and a concession is granted by Council resolution under the <i>Local Government Regulation 2012</i> . S.120(1)(a) - land occupied by pensioner or S.120(1)(c) - hardship	The land must not be used for any other purpose.	20% Volumetric Water Charges up to a \$100,000 each year cap. 20% Sewerage Charges.	N/A
Showgrounds	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used primarily for showgrounds purposes.	General Rate Exemption in accordance with the <i>Local Government Act 2009</i> , S.93(3)(h) - Land used primarily for showgrounds or horseracing and exempted by local government resolution. Concession granted by Council resolution under the <i>Local Government Regulation 2012</i> :	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt 73% Volumetric Water Charges up to a \$100,000 each year cap.	N/A

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		S.120(1)(e) - preservation of cultural, historic or heritage land or S.120(1)(d) - encourage economic development or S.120(1)(c) - Payment will cause hardship to the landowner.		50% Sewerage Charges.	
Horseracing	Land is owned or leased (registered lease with the Department of Resources) by a not-for-profit and charitable organisation and is being used primarily for horseracing purposes.	General Rate Exemption in accordance with the <i>Local Government Act 2009</i> , S.93(3)(h) - Land used primarily for showgrounds or horseracing and exempted by local government resolution. Concession granted by Council resolution under the <i>Local Government Regulation 2012</i> : S.120(1)(c) - preservation of cultural, historic or heritage land or S.120(1)(d) - encourage economic development or S.120(1)(c) - Payment will cause hardship to the landowner.	The land must not be used for any other purpose. The land must not be commercially leased to any other entity.	General Rates Exempt 73% Volumetric Water Charges up to a \$100,000 each year cap. Water charges of \$1.20 per KL of water will apply for all consumption over the cap. 62% Sewerage Charges.	General Rates Exempt 36% Volumetric Water Charges up to a \$100,000 each year cap. 31% Sewerage Charges