

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/or 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* (the Regulation).

2. Principles

Council's authority 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 in activities 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 Regulation other than concessions granted specifically under another policy.

4. Responsibility

Role	Responsibilities
Chief Financial Officer (CFO)	Responsible for: <ul style="list-style-type: none">• ensuring this policy is understood and adhered to by all employees involved in administering concessions; and• reviewing and approving disputed decisions under this policy.
Relevant Employees	Responsible for ensuring that concessions are only authorised under the conditions of this policy.

5. Definitions

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

Term	Definition
Charitable Purposes	means that the land is used on a not-for-profit basis for purposes relating to: <ul style="list-style-type: none">• education;• assistance to the ill or infirm;• assistance to the poor; or,

Term	Definition
	<ul style="list-style-type: none"> other purposes of benefit to the community generally.
Church or Religious Entity	means an organisation or entity established primarily for religious worship, observance, any ancillary or incidental purposes reasonably connected with those activities, excluding land used for education, commercial purposes or predominately for private residential accommodation.
Community Housing and Low-cost Residential Accommodation	<p>means land used primarily to provide affordable, low-cost, or subsidised residential accommodation or living arrangements, with or without the provision of care, where the primary purpose is to deliver housing outcomes for the broader community rather than private or commercial gain.</p> <p>This includes, but is not limited to, aged care facilities, retirement or lifestyle villages, community or social housing, caravan parks, and boarding or lodging houses.</p>
Community Organisations and Sporting Facilities	<p>means land or facilities used by a community organisation (as that term is defined in the Regulation primarily to provide sporting, recreational, or community activities for the benefit of the wider community, rather than for private, commercial, or exclusive purposes.</p> <p>This includes amenities buildings, clubhouses, community halls, historic societies recreational grounds, sporting fields, showgrounds, war graves and associated infrastructure, where activities are generally open or accessible to the community.</p>
Employee	includes any person employed directly by Townsville City Council but does not include volunteers, contractors, consultants, labour hire or contract personnel.
Not-for-profit	<p>means:</p> <ul style="list-style-type: none"> the organisation is incorporated under the <i>Associations Incorporations Act 1981</i> 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.
Potable Water	means drinking water, that has been treated to be safe for human consumption and meets the requirements of the <i>Water Supply (Safety and Reliability) Act 2008</i> .
Predominant use	means the primary, or where multiple land uses occur, the main use for which, in the opinion of Council, the subject land is being utilised. In

Term	Definition
	making this determination Council may consider land or floor area allocation and the frequency and extent of each land use.

6. Policy

Council will allow the following concessions to eligible groups and organisations in recognition of their activities and contribution to the community.

Concession Type	Category	% Concession (Non-Gaming Licensed Premises)	% Concession Gaming Licensed Premises up to 25 Machines)
General Rate	Not-for-profit and charitable purpose	100% General Rates	50% General Rates
Utility Charges	Community organisations and Sporting Facilities	73% water consumption charges 50% sewerage charges.	36% non-residential water consumption charges No sewerage charges.
Utility Charges	Community housing and low-cost residential accommodation	35% water consumption charges 15% sewerage charges.	N/A
Utility Charges	Church or religious entity	55% water consumption charges 15% sewerage charges.	N/A

* The maximum allowable concession a property can receive across rates and utility charges regardless of category is \$100,000.

* Concessions do not apply to residential utility charges or non-potable supply.

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.

Rates concessions 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 calendar 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.

Council's Financial Services 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 concessions as outlined in this policy:

- (a) the organisation must be the owner or lessee of the land and be responsible for the payment of rates and charges levied; and
- the land must be solely used for a purpose detailed in the constitution or memorandum and articles of association of the organisation and that directly align with the applicable eligibility criteria set out in clauses 6.3.1 to 6.5.3 of this policy.

In making its assessment, Council will look to a range of factors including the extent to which the organisation:

- creates or provides facilities or services for the community that are not generally available from commercial providers; and
- engages in activities of interest to the general community (including sectors of the community) that are not primarily social interaction.

6.4. Rates Concessions

To be eligible for rates concessions as outlined in this policy:

- (a) The land against which rates and charges have been levied must be owned or leased (registered lease with Titles Queensland) by an organisation whose objects do not include making a profit.
- (b) The land must not be commercially leased to any other entity.
- (c) The organisation must not hold a gaming licence at the premises for greater than 25 gaming machines.
- (d) The organisation must operate for the benefit of the broader community and must not exist mainly to facilitate private or exclusive social interaction between members. Organisations that restrict access to a closed or selective membership group, where activities are not generally open or accessible to the wider community, are unlikely to be granted a concession (for example, private social clubs or industry-based membership associations).

6.5. Utility Concessions

Utility concessions do not apply to residential charges.

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

Where an applicant may qualify for a utility concession under more than one category, only one concession category will be applied. The applicable concession will be the category that most specifically reflects the property's predominant use, as determined by Council in accordance with this policy.

6.5.1 Community Organisations and Sporting Facilities

To be eligible for utility concessions available under this category:

- (a) The land against which rates and charges have been levied must be owned or leased (registered lease with Titles Queensland) by an organisation whose objects do not include making a profit.
- (b) The land must not be commercially leased to any other entity.
- (c) The land or facilities must be primarily used for sporting, recreational or community group purposes.
- (d) The land or facilities must provide activities/opportunities that are accessible to the wider community.
- (e) Where a property has access to a viable alternative non-potable water source suitable for irrigation purposes (including raw water, recycled water):
 - potable water used for irrigation will not be eligible for concession; and
 - concessions will be limited to eligible uses only, such as clubhouses, amenities and other community facilities.

The following are ineligible under this category:

- organisations that deliver professional, therapeutic, residential or care-based services; and
- schools, tertiary institutions and other higher education facilities.

6.5.2 Community Housing and Low-Cost Residential Accommodation

To be eligible for utility concessions available under this category, land must be used to provide low-cost accommodation, affordable housing or residential living arrangements with or without care.

This category does not include land used primarily for commercial short-term accommodation or visitor accommodation, including but not limited to hotels, motels, resorts, serviced apartments, or other accommodation operated on a predominantly commercial or market rate basis.

6.5.3 Church or Religious Activity

To be eligible for utility concessions available under this category:

- (a) Land must be used by a church or religious entity and for one or more of the following purposes:
 - religious purposes including public worship
 - the provision of health, or community services
 - the administration of the religious entity

- housing incidental to any of the above purposes, not including land used predominately for private residential accommodation.
- (b) The land must not be used for any other purpose.
- (c) The land must not be commercially leased to any other entity.
- (d) Schools, tertiary institutions, and other higher education facilities are not eligible for utility concessions under this category.

6.6. Dispute

Any dispute regarding a decision to not grant a concession must be lodged in writing addressed to the CFO within 14 calendar 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 CFO whose decision regarding the dispute will be communicated to the applicant in writing within 45 calendar days from the date of receipt of the objection.

7. Legal Parameters

Associations Incorporations Act 1981

Local Government Act 2009

Local Government Regulation 2012

Water Supply (Safety and Reliability) Act 2008

8. Associated Documents

Application Form for General Rates and Utility Charges Concession