

Document Control	
Policy Title	Rates and Charges Rebate and Concessions Policy
Policy Number	P25/1
Function	Rates
Responsible Position	Lead Rates & Utilities Billing Officer
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## 1. Purpose

The purpose of this policy is to:

- Provide transparency and equity in regard to eligible pensioners receiving a Council rates rebate.
- Provide guidance in dealing with requests for a reduction in the water consumption charge, where a genuine leak on a property has occurred.
- Establish a policy for the provision of rates based on financial assistance for community organisations including, not for profit, community, recreation and sporting organisations.
- Provide a concession on the water consumption and an additional waste collection service to landowners where the occupier is receiving home haemodialysis treatment.

This policy has been developed to ensure consistency in the determination of concessions for rates and charges with respect to Section 120 of the Local Government Regulation 2012.

Consideration may be given by Council to granting a class concession in the event that all or part of the Maranoa Regional Council area is declared a natural disaster area by the State Government.

## 2. Scope

This policy applies to:

- Property owners whereby Council will consider providing the council pension concession to eligible pensioners who also receive the State Government Pension Rebate.
- Circumstances under which Council may provide a rating concession to eligible community organisations.
- Circumstances under which Council may provide a water consumption concession and/or additional waste collection services to eligible property owners.
- Transparency by making clear the requirements necessary to receive concessions.

The scope of this policy is limited to rate concession types under section 121 (a) and 121 (b) of the *Local Government Regulation 2012*.

### 3. Statement

Council must levy rates and charges and requires payment of these rates and charges within a specified period adopted by Council. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently with due concern for the following:

- Financial hardship which may be faced by some ratepayers;
- Economic development of the region;
- Sporting Clubs, service clubs, not for profit community organisations, cultural, environmental, heritage or historic significance; and
- Approved pensioners.

Council's objective is to provide processes that will enable any person, group or organisation to apply for a concession to alleviate the burden of rates and charges levied.

### 4. Definitions

Rates or Charges	As per the <i>Local Government Regulation 2012</i>
Property Owner	As defined in the <i>Local Government Act 2009</i>
Occupier	A person who occupies the property and who may or may not be the property owner.
Spouse	A person's partner in marriage or a de facto relationship as recognised by the <i>Acts Interpretation Act 1954 s32DA (1) and (5)(a)</i>
Home Haemodialysis	The process of haemodialysis performed in a patient's home who are medically deemed appropriate for self-care.
Haemodialysis	The filtering of blood to remove waste and excess fluid required by patients with kidney failure.

## 5. Policy

### 5.1 Pensioner Rate Concessions

Under this policy, pensioners are entitled to a Council rates concession, determined each year by Council during budget preparations.

#### 5.1.1 Eligibility

Criteria for granting pensioner rebate concessions is based on the conditions specified by the Queensland State Government Pensioner Rate Subsidy Scheme.

#### 5.1.2 Applications for Pensioner Concession

Any pensioner rate concession granted by Council, shall only apply to and be deducted from the rate or charge payable in respect to the property which is subject to the pensioner concession application.

A new application must be submitted when a change of address occurs. \*

*\*The pensioner rebate is not automatically transferred to another property.*

#### 5.1.3 Council will provide rate concessions to eligible pensioners as follows:

- a. In accordance with the *Local Government Regulation 2012*, Council will provide a concession to eligible pensioners as per Councils adopted Revenue Statement for the current financial year.
- b. Where a pensioner's rate assessment includes other lots of vacant land, Council will not levy vacant water or vacant sewerage charges for each other vacant allotment, provided that the pensioner's principal place of residence is situated on land included in the assessment and adjoins the vacant land.

#### 5.1.4 Calculations

Upon proof of eligibility, the entitlement to a Council subsidy will commence from the latter of either the:

- Card start date shown on the pensioner concession card; or
- Date of occupation of their principle place of residence; or
- Start of the current rating period.

Notwithstanding the provisions outlined above, where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the subsidy, the surviving spouse/partner will be entitled to the subsidy on a pro-rata basis from the beginning of the billing period immediately following the date of his/her spouses'/partners' death, providing that:

- a. He/she is an approved and eligible pensioner at the time of his/her spouses'/partners' death; and
- b. The title has or will be recorded with the surviving spouse/partner as the registered owner; and
- c. Council is satisfied that the transmission of the title occurs within a reasonable time.

The following documentation will be accepted as evidence of the aforementioned criteria:

- a. Council form – Application for a Pensioner Rates Subsidy/Concession with a copy of a current Queensland Pension Card; and
- b. A copy of the Last Will and Testament evidencing the beneficiary of the property; or
- c. A copy of the Land Transfer documents (e.g Form 1 and Form 24); or
- d. A Court Order; or
- e. Written advice from a Solicitor who is administering the deceased estate.

### 5.1.5 Ownership

In cases of co-ownership, the pensioner rate concession will apply only to the approved pensioner's proportionate share of the general rates. For the purposes of determining proportionate share, Council shall have regard to conveyancing practice that requires the nature and extent of co-ownership to be recorded on the Transfer (Form 1) lodged in the Queensland Titles Office and the Property Transfer Information (Form 24) forwarded to Council for change of ownership and rates purposes.

This method of determining an approved pensioner's proportionate share shall apply except when the co-owners are:

- a. An approved pensioner and his/her spouse/partner; or
- b. An approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates and charges or other costs of maintaining the property.

*In either of these situations, the tenure is to be treated as sole ownership and the concession approved in full.*

## 5.2 Home Haemodialysis Concession

### 5.2.1 Water Concession

A concession of 50% of the water consumption to a maximum of \$300.00 each half year will be applied to the metered property at which the patient resides and if the patient is not the owner, on the understanding that the owner will pass the benefit onto the tenant, should the tenant be responsible for payment of the water usage.

Council will seek confirmation from Queensland Health as to the property address of patients currently dialyzing at home and the frequency of treatment for this purpose.

It is based on the information provided by Queensland Health that eligibility for the concession will be determined and applied.

### 5.2.2 Additional Kerbside Service

Council will provide one (1) free 240 litre wheelie bin service (for dialysis packaging) for the property at which the patient resides.

The purchase of an additional wheelie bin will be at the patient's expense. The wheelie bin needs to be presented kerbside the day before the designated collection day.

This free service will not apply if there is not currently a kerbside service available.

### 5.2.3 Eligibility

To be eligible, the following must occur:

- a. The occupier permanently resides at the subject property where the home haemodialysis equipment is installed.
- b. The occupier receives the home haemodialysis treatment using the haemodialysis machine installed at the subject property.
- c. An application form from Council must be completed and submitted to Council for review and approval.

The landowner must sign the required Application Form.

- d. Confirmation in writing from Queensland Health advising that treatment is being undertaken by a resident of the property including the commencement date of the treatment and if applicable the date the dialysis ended.
- e. Confirmation of eligibility will be required every twelve (12) months and to be received by Council before 30 June each year.

### 5.2.4 Application for concession approved

If the application for water concession is approved, the water consumption and consequent charge will be adjusted accordingly and an amended rate notice issued to the owner of the property (if requested), subject to the eligibility conditions above.

If the application for the additional waste bin service is approved, the property will be provided an extra waste collection service each week.

It is the responsibility of the applicant to advise Council if the home haemodialysis is no longer undertaken on the premises. However, confirmation may be sought from Queensland Health on an annual basis that home haemodialysis is continuing. The concession will cease to apply when home haemodialysis is stopped.

### 5.2.5 Application for concession not approved

In the instance where the application for concession is denied, the Rates and Utilities Team will contact the applicant in writing outlining the reasons for the denied application.

### 5.2.6 Special Provisions

- As per AS/NZS 3500.1:2015 – Section 14 – Water Requirements for Haemodialysis Machines; the water meter will be painted 'blue' to indicate that dialysis is carried out on the premises.
- A notification register will be maintained with contact details for dialysis patients and local hospitals.
- Patients and Hospitals to be contacted prior to works impacting the water supply of patients.
- A stop valve, strainer and a RAG (Registered Air Gap) or RPZD (Reduced Pressure Zone Device) shall be installed on the properties water connection.
- Metallic notification discs shall also be fitted to the mains valve in the vicinity of the property.

- Council's waste collection contractor will be notified of the additional waste service.

### 5.3 Community, Not For Profit or Charitable Organisations

Council will consider all applications from sporting bodies/associations, service clubs, not for profit, community organisations and registered charities subject to the following criteria:

#### 5.3.1 Eligibility

To be eligible, the applicant must:

- ensure that the organisation is incorporated under the *Associations Incorporation Act 1981*; and
- ensure that there is no profit or gain by individual members of the organisation; and
- ensure that its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, while the organisation is operating or on winding up; and
- ensure that whilst a surplus of revenue can be made, all profits must be used to carry out the purpose and functions of the organisation; and
- be located within the Maranoa Regional Council region and the majority of its members also reside within the region; and
- the organisation must be the owner or lessee of the land and be able to demonstrate that it is legally responsible for payment of the rates and charges levied; and
- the organisation must have no overdue rates and charges; and
- land or buildings must not be used for commercial enterprises where development approval is required.

Further conditions on the concession include:

- No concessions will apply to the Emergency Management Levy (EML), Rural Fire Services, Sewerage or Garbage charges.
- The application will only be accepted on Council's prescribed form. This form must be completed by the applicant in its entirety and must include supporting documentation sufficient to allow the applicant to be fully assessed.
- The property is not used for residential purposes unless used for short-term accommodation for homeless and at risk persons or an aged care facility.
- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a reserve from Council.
- If an application is approved, the concession will be applied from the beginning of the next rating period.

### 5.3.2 Rates and charges concessions are as follows:

Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Arts/Culture - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Social Service - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for social/community service purposes.	B	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Sports Club - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (i)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	50%

Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Sports Club - Community Organisation Assessment 14029425	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes.	C (ii)	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	Concession capped at 30,000 KL
Sports Club - Licenced (No Gaming Licence) - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence (excludes facilities with gaming licences).	D	50%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	50%
Sports Club - Licenced - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for sporting purposes and have a regular source of income from a liquor licence and gaming licences.	E	50%	0%	0%
Youth Group - Community Organisation	Facilities either owned, controlled or operated by youth based organisations and used primarily for that purpose. (Boy Scouts or Girl Guides)	F	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%



Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Community / Cultural	Social Service organisation - Community/Cultural organisation	G	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Church - Community Organisation	Place of worship/church halls (does not include land/facilities held for commercial reasons)	H	100%	0%	0%
Community Facility - Community Organisation	A facility used for primarily a broad range of community/social purposes; mostly owned/controlled by Council: halls, civic, community, ovals.	I	100%	100%	100%
QCWA - Community Organisation	Facilities either owned, controlled or operated by the Queensland Country Women's Association (does not include land/facilities held for commercial reasons).	J	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Museum - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for museum purposes.	K	100%	100%	0%

Organisation/Facility Type	Criteria	Concession Class	Concession		
			General Rates	Water Access Charge	Water Usage
Aged Care/Retirement Villages/Independent Living Units - Community Organisations	Facilities either owned, controlled or operated by community organisations and used primarily for the provision of Aged Care/Retirement Village/Independent Living Unit purposes.	L	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
RSL Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for community purposes.	M	100%	50% concession on Water Access Charge, with the charge payable to be set at a maximum amount equivalent to a 25mm water meter	0%
Masonic Lodge - Community Organisation/Service Club	Facilities either owned, controlled or operated by Freemasons Qld Pty Ltd and used primarily as a Masonic Lodge.	N	100%	0%	0%

## 6 Related Policies and Legislation

- *Local Government Regulation 2012*
- *Local Government Act 2009*
- *Water Supply (Safety and Reliability) Act 2008*
- *Water Regulation 2016*
- AS/NZS 350.1:2015 – Plumbing and Drainage – Water Services
- *Queensland Fire and Emergency Services Regulation 2011*
- *Queensland Fire and Emergency Services Act 1990*
- Revenue Statement 2025/26