

Rates Concession Policy v3

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1. Legislation

Section 247(2) of the Northern Territory's *Local Government Act 2019* (LG Act) requires Council to maintain a policy for rates concessions.

Council grants rates concessions in adherence to the below sections of the LG Act:

- Alleviate financial hardship (s248).
- Correction of anomalies in operation of rating system (s249).
- Public benefit (s250).
- Rate concession not to exceed term of *the Council* (s251).

2. Definitions

Council means the CEO and staff.

The Council means the President, Deputy President and councillors.

Rate Concession applies to one or more of the following:

- (a) a waiver in whole or part of rates or a component of rates;
- (b) a deferment in whole or part of an obligation to pay rates or a component of rates.

3. Statement

This policy provides the principles to:

- Define circumstances under which a rates concession may be granted.
- Ensure that rate concessions are granted only where clearly justified and appropriately documented.

4. Policy

4.1 Principles

4.1.1 Equal and Fair Concessions

Rates concessions will be applied in a fair and equitable manner to ensure that ratepayers experiencing genuine financial hardship or delivering identifiable public benefit are appropriately supported. Concessions must not create unfair advantages for any individual or organisation.

4.1.2 Accountability for Decisions

Decisions regarding rates concessions must be made using clear, consistent, and transparent criteria. Council must be able to demonstrate that each concession is justified, documented, and compliant with relevant legislation and policy requirements.

4.2 Concessions

4.2.1 Financial Hardship

4.2.1.1 Council recognises that individuals may experience difficulty in meeting their responsibilities for the payment of rates and it may be appropriate where financial hardship has been demonstrated to grant a rates concession.

4.2.1.2 Relief from payments on the grounds of financial hardship shall only apply to persons who use the rated property as their principal place of residence.

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4.2.2 Public Benefit

4.2.2.1 Organisations that operate substantially for the purposes described below may be eligible for a concession on rates:

- a) Securing the proper development of its area
- b) Preserving buildings or places of historical interest;
- c) Protecting the environment
- d) Encouraging cultural activities;
- e) Promoting community health or welfare
- f) Encouraging agriculture
- g) Providing recreation or amusement for the public

4.2.2.2 Council may grant a rate concession under **4.2.2.1** on:

- a) Council's own initiative; or
- b) Application by an affected ratepayer.

4.2.2.3 Public benefit concessions are unlikely to be provided where the premises are used for a commercial purpose.

4.2.3 Correction of Anomalies

4.2.3.1 Council may grant a rate concession to a particular ratepayer or to ratepayers of a particular class if satisfied that it is necessary to do so in order to correct anomalies in the operation of the rating system.

4.2.3.2 Council may grant a rate concession under **4.2.3.1** on:

- a) Council's own initiative; or
- b) Application by an affected ratepayer.

4.3 Applications

4.3.1 To apply for any rates concession, the Rates Concession Application Form must be completed.

4.4 Levels

4.4.1 There are four levels of rates concession that may be granted. There will be no concession on charges, only rates.

- a) Payment of rates in instalments.
- b) Deferment of rate payment.
- c) Partial waiver of certain rates.
- d) Full waiver of the requirement to pay rates.

4.5 Conditions

4.5.1 Council must not agree to grant a rate concession for a financial year that does not fall wholly or partly within the current term of *the Council*.

4.6 Non-Employee Compliance

4.6.1 Contractors, consultants, volunteers, elected members and other non-employees engaged in Council business, decision-making, service delivery or representation must comply with the integrity and conduct standards set out in this policy.

4.6.2 Council will address non-compliance by a non-employee using appropriate contractual, statutory or governance mechanisms.

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5. Breaches and Consequences

Action or behaviour that does not comply with any element of this policy can be found to have breached the Code of Conduct. Such action or behaviour must be referred to as 'suspected misconduct' until a decision is made that the action or behaviour amounts to a breach of the Code by a person appointed in accordance with procedure.

6. Authority

The Council, 28 August 2026

7. Owner

Office of the CFIO, Finance

8. Review Date

August 2029

9. Related Documents

Accounting and Policy Manual
Rates Concession Application Form