

# Rates Concession Policy

FA09-CP Superseding CP119



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## 1. Purpose

This policy sets forth the criteria and circumstances under which MacDonnell Regional Council (MRC) will grant concessions for rates.

## 2. Scope

This policy covers all ratepayers within the MRC area.

## 3. Objectives

The policy objective is to make clear to all MRC ratepayers and relevant MRC employees, the circumstances under which a rates concession may be granted, in line with the legislative requirements.

## 4. Statement

### 4.1. General

4.1.1. This policy details the criteria and circumstances at which rates concessions may be granted. However:

- a. This policy does not guarantee that a concession will be granted.
- b. The level of concession be determined by MRC on a case-by-case basis.

4.1.2. In accordance with section 251 of the *Local Government Act 2019 (the Act)*, the Council must not agree to grant a rate concession for a financial year that does not fall entirely in the term of the council.

### 4.2. Application

4.2.1. Anyone who wishes to apply for a rates concession under this policy will need to fill out the 'Application for Rates Concession' form attached to this policy and provide evidence to support their application.

### 4.3. Criteria for concessions consideration

#### 4.3.1. Financial hardship

- a. 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.
- b. 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.

#### 4.3.2. Public benefit

The following organisations that operate substantially for the benefit of the below listed reasons may be eligible for a concession on rates.

- a. encouraging cultural activities

*many voices, one dream, building a quality desert lifestyle*

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- b. preserving places or buildings of historical interest
- c. protecting the environment
- d. securing the proper development of the council's area
- e. encouraging agriculture
- f. providing recreation or amusement for the public
- g. promoting community health or welfare

#### 4.3.3. Correction of anomalies

- a. MRC 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.
- b. MRC may grant a rate concession under section 249 of the Act on their own initiative or by application by the affected ratepayer.

4.3.4. Concessions under these circumstances will not be granted to Northern Territory Government or Commonwealth Government departments.

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

#### 4.3.6. Levels of rates concessions

There are four levels of rates concession that may be granted by MRC. 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

#### 4.4. Exemptions

4.4.1. Under section 222 – Exempt land and 223- Special cases of the *Local Government (General) Regulations 2021*, exemptions and special rates and conditions can be applied under specific circumstances as set out in these sections.

#### 5. Policy Details

<b>Replaces Policy No: (if applicable)</b>	CP119- Rates Concession
<b>Responsible Directorate/Department:</b>	Corporate Services- Finance
<b>Approval Date:</b>	30 April 2021
<b>Minutes Reference and Resolution number:</b>	Item # 15.1 Resolution OCM2021-045
<b>Review Cycle:</b>	April 2025 - Review in 4 years or as required by changes in legislation or council policies.

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## 6. Legislation and References

<b>Related Legislation:</b>	Local Government Act 2019 (NT) Local Government (General) Regulations 2021
<b>Related Policies:</b>	
<b>Associated Documents:</b>	

## 7. Version Control

<b>Version No</b>	<b>Approval Date</b>	<b>Policy No.</b>	<b>Minutes reference and Resolution number (previous version)</b>
1	30 April 2021	FA09-CP	Resolution # 009 OCM 24/02/2017 Item # 13.1

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## Application for Rates Concession

Name:		Address:	
Phone - Home	Business	Mobile	
Business/Organisation name:			
<p>1. Which category of rates concession are you applying for:</p> <p>a. Financial Hardship <input type="checkbox"/> (please see question 2)</p> <p>b. Public benefit <input type="checkbox"/> (please see question 3)</p>			
<p>2. Do you meet either of the following criteria? (only answer if you ticked 1a)</p> <p>a. I use the rated property as my principal place of residence <input type="checkbox"/></p> <p>b. I provide substantial employment to residents of Council communities and/or outstations <input type="checkbox"/></p>			
<p>3. What public benefit does your organisation provide? (only answer if you ticked 1b)</p> <p>a. Encouraging cultural activities <input type="checkbox"/></p> <p>b. Preserving places or buildings of historical interest <input type="checkbox"/></p> <p>c. Protecting the environment <input type="checkbox"/></p> <p>d. Promoting community health or welfare <input type="checkbox"/></p>			
<p>4. Are the premises used for a commercial purpose? <span style="float: right;">Yes      No</span></p>			
<p>5. Please attach evidence of how you meet the criteria for a rates concession and any other supporting documentation (e.g. constitution, financial statements, evidence of financial hardship from an independent financial counsellor where necessary).</p>			
<p>6. Please provide any further information that you feel Council should take into account when considering your application for a rates concession.</p> <div style="border: 1px solid black; height: 60px; margin-top: 5px;"></div>			
Name:		Date:	
Signed:			
<p>(Please note this application and all evidence provided will remain confidential to the Council and relevant employees).</p>			