

Rates Concession

Council Policy 119



Policy Number	CP119
Area Responsible	Finance
Strategic Plan Reference	Goal 4 A Supportive Organisation
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1. Purpose

This document sets out the MacDonnell Regional Council (MRC) policy on the granting of concessions for rates.

2. Scope

This policy covers all ratepayers within the MRC area.

3. Policy Objectives

This policy is designed to cover the circumstances under which a rates concession may be granted, in line with the *Local Government Act*.

4. Policy Statement

Below are the conditions and levels at which rates concessions may be granted. This policy does not guarantee that a concession will be granted; this will be determined by MRC on a case-by-case basis.

Anyone who wishes to apply for a rates concession under this policy will need to fill out the 'Application for Rates Concession' form at [Form 119](#) and provide evidence to support their application.

a. Financial hardship

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.

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.

b. Public benefit

Organisations that operate substantially for the benefit of encouraging cultural activities, preserving places or buildings of historical interest, protecting the environment and/or promoting community health or welfare may be eligible for a concession on rates.

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

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

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c. 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.

- Payment of rates in instalments
- Deferment of rate payment
- Partial waiver of certain rates
- Full waiver of the requirement to pay rates

The level of concession will be decided on a case-by-case basis depending on the circumstances of the applicant.

5. Legislation and References

Related Legislation	Local Government Act
Related Policies	
Related Procedures	
Associated Documents	Form 119

6. Delegation and Implementation

Delegate	Director Corporate Services
Implementation Officer	Manager Finance

7. Administration

InfoXpert file number	
On Internet (Council Policy)	28/04/17
On Intranet (Operational Policy)	

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Form 119: Application for Rates Concession

Name:	Address:	
Phone - Home	Business	Mobile
Business/Organisation name:		
1. Which category of rates concession are you applying for:		
a. Financial hardship	<input type="checkbox"/>	(please see question 2)
b. Public Benefit	<input type="checkbox"/>	(please see question 3)
2. Do you use the rated property as your principal place of residence? (if you ticked 1a)		
Yes No		
3. What public benefit does your organisation provide? (if you ticked 1b)		
a. Encouraging cultural activities	<input type="checkbox"/>	
b. Preserving places or buildings of historical interest	<input type="checkbox"/>	
c. Protecting the environment	<input type="checkbox"/>	
d. Promoting community health or welfare	<input type="checkbox"/>	
4. Are the premises used for a commercial purpose?		
		Yes No
5. Please attach evidence of how you meet the conditions for a rates concession and any other supporting documentation (e.g. constitution, financial statements, evidence of financial hardship, evidence of employment of residents of MRC communities and/or outstations, etc).		
6. Please provide any further information that you feel MRC should take into account in considering your application:		
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Name:		
Signed:		Date:
Please note this application and all evidence provided will remain confidential to the Council and relevant staff.		