

# POLICY

<b>TITLE:</b>	Rate Concession Policy		
<b>DIRECTORATE:</b>	Council		
<b>ADOPTED BY:</b>	Council Resolution: OMC-24/355		
<b>DATE OF ADOPTION:</b>	29 November 2024	<b>DATE OF REVIEW:</b>	29 November 2026
<b>POLICY NUMBER:</b>			
<b>LEGISLATIVE REF:</b>	<i>Local Government Act 2019; Section 247 (The Act)</i>		

## 1. INTRODUCTION

### 1.1. Purpose

This Policy provides the framework and guidance for Barkly Regional Council (BRC) to apply rates concessions in accordance with the requirements of the Act. It is a requirement of the Act for this Policy to be published on the Council's website.

### 1.2. Scope

This Policy applies to rate concessions.

### 1.3. Definitions

A **rate concession** is 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.

### 1.4. Responsibilities

All persons within scope of this Policy are required to adhere to this Policy.

The Director Corporate Services is accountable for the overall management of this Policy.

### 1.5. Policy Objectives

- 1) The aim of this Policy is to provide information to ratepayers and Council Officers as to the eligibility and applicability of rate concessions.

## 2. POLICY STATEMENT

### 2.1 Policy

- 1) Rates and services charges are reviewed annually and determined for each financial year before 31 July of that year.
- 2) In setting rates, Council will consider the Consumer Price Index (CPI) of Local Government Cost Indexing (LGCI); which is provided annually by the Local Government Association of the Northern Territory; along with major increases in Council costs including, but not limited to utility charges.
- 3) Unless otherwise resolved by Council, annual rating shall be based on fixed rates charges, considering the classification of the property e.g. residential or commercial.
- 4) Where more than one dwelling exists on a property, it will attract a separate rate per dwelling in accordance with part 11.2 of the Act.

- 5) Council will make allowances for payment of rates by quarterly instalments. Unless otherwise determined, no discount will be offered for payment of rates and services in full.
- 6) In accordance with section 222 of the Act, rates will not be imposed on exempted land or if the special cases meet the criteria of Section 223 of the Act.
- 7) 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 Council.
- 8) Rate concessions will not exceed a term of Council (4 years).
- 9) Council may include specific conditions in granting rates concessions.
- 10) Applications are to be submitted in writing and will be treated as confidential information.
- 11) If Council grants a rate concession under Section 248, 249 or 250 on any conditions which the Council considers appropriate, and the ratepayer fails to comply with the conditions, Council may by notice to the ratepayer:
  - a. withdraw the concession; and
  - b. require the ratepayer to pay an amount, on or before a date specified in the notice, to neutralise any benefit to the ratepayer of the rate concession.
- 12) If Council becomes aware of any ratepayer providing false or misleading information to gain assistance for which they would otherwise not be eligible, the agreement with Council will become void. The original conditions of rates, due dates and accrued interest will apply.
- 13) Applicants seeking rate concession under this Policy are responsible for immediately notifying Council if their circumstances (for which this application is sought) change.
- 14) Council is under no obligation to grant rate concessions or enter into a payment agreement.

### 3. RATE CONCESSIONS

- 1) A rate concession may be granted for the following three legislated reasons below:
  - a. to alleviate **financial hardship** (Section 248)
  - b. to **correct anomalies** in the rating system (Section 249)
  - c. if satisfied that the concession would advance **public benefit purposes** (Section 250) recognised public benefits purposes are listed below:
    - i. Securing the proper development of the council's area
    - ii. Preserving buildings or places of historical interest
    - iii. Protecting the environment
    - iv. Encouraging cultural activities
    - v. Promoting community health or welfare
    - vi. Encouraging agriculture
    - vii. Providing recreation or amusement for the public
- 2) Where Council decides that a concession would be appropriate under the public benefit purpose, this would be applied in the following manner:
  - a. **Category 1** – organisations that undertake activities that rely on participant fees, community fundraising can apply for up to 75% rates concession.
  - b. **Category 2** – organisations that undertake activities that rely on participant fees, community fundraising and other government revenue can apply for up to 50% rate concession.
  - c. **Category 3** – organisations that undertake activities that rely on participation fees, community fundraising, other government revenue and any other forms of revenue can apply up to 25% rate concession.

## 4. APPLICATIONS REQUIREMENTS

### 2.2 Financial Hardship (Section 248)

- 1) If a ratepayer has a loss of income which will affect their ability to meet their upcoming rates payments, they can apply for assistance under this Policy.
- 2) Assistance may include negotiated payment terms; waiver of interest or legal fees, or waiver of rates. Applications should be clear as to what concession they seek.
- 3) To be eligible, the Applicant must supply the following with their application:
  - a. Clear information as to which property/s the concession request applies to
  - b. evidence of loss of the extent of loss of income for the applicable year (for example, separation certificate from former employment, letter from accountant or lawyer, income assessor, or other evidence of loss of income)
  - c. evidence of any income support received from the Commonwealth and/or NT Government, together with proof that the Applicant has secured all available Commonwealth and NT Government assistance.
  - d. If applicable and relevant to tenanted properties, evidence of any proceeds from insurance, including tenant default insurance.
- 4) Applicants seeking a rate concession for financial hardship should outline a suggested payment plan as part of their application.
- 5) Council must be satisfied that the person will suffer financial hardship if the rate concession is not granted.

### 2.3 Correct Anomalies in the Rating System (Section 249)

- 1) Council may grant a rate concession to a particular ratepayer or 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.
- 2) The Applicant must include the details of the information they wish to be corrected.
- 3) Council may grant a rate concession under this section on:
  - a. the Council's own initiative; or
  - b. via application by an affected ratepayer.

### 2.4 Advance Public Benefit Purposes (Section 250)

- 1) Applicants seeking concession under this category of rate concession must state their case in writing to Council for consideration. To be eligible, the Applicant must provide the following documents with their application:
  - a. a copy of the organisation's most recent audited financial statement;
  - b. a copy of the Constitution of the organisation; and
  - c. a copy of the organisation's most recent corporate plan.
- 2) Council may grant a rate concession under this section on:
  - a. the Council's own initiative; or
  - b. via application by an affected ratepayer.

## 5. APPLICATION PROCESS

- 1) Applications must be made in writing addressed to the CEO. Council will endeavour to respond to an applicant within 5 working days and acknowledge the receipt of the application.
- 2) Such application will be assessed by the CFO, who is required to make an appropriate recommendation for Council's consideration at its next ordinary meeting.

## 6. RECOVERY OF RATES

- 1) Council will issue a statement of outstanding rates and interest accrued at the completion of each instalment round. The statement is to be accompanied by a notice indicating that default interest is now being applied and that if rates remain outstanding at the date the second instalment is due, Council may take action to recover the debt.
- 2) If a rate debt to Council remains outstanding by the end of each rateable period, BRC may take action to lodge an overriding statutory charge over the land in accordance to section 255 of the act. If the rates are not paid by the due date the rates become a charge on the land to which the rates relate.
- 3) Any legal, lodgment or cancellation fees for the recovery of the rates will be transferred to the rate payer.
- 4) If the rates on a property remain in arrears for three (3) years or more, BRC may take action to sell the property for recovery of any outstanding rates, services charges, legal and selling expenses, in accordance with part 11.9 of the Act.

## 7. INTEREST ON UNPAID RATES

- 1) If rates are not paid by the due date, interest will be applied to the amount of unpaid rates at the relevant interest rate. Interest is calculated on a daily basis on the amount in default, from the due date to the date of payment.
- 2) Council may fix a rate of interest as the relevant interest rate for the financial year.
- 3) Council must not vary a rate of interest previously fixed as a relevant interest rate for the financial year.
- 4) Council may remit interest wholly or in part.

## 8. RELEVANT POLICIES

Policies and procedures to be read in conjunction with this policy are:

- 1) Privacy Policy

## 9. IMPLEMENTATION AND REVIEW

### 9.1. Implementation

Relevant personnel will be made aware of this Policy and it will be published on the Barkly Regional Council website.

### 9.2. Review

This policy will be reviewed on or before 29 November 2026.

## 10. VARIATIONS, REVOCATIONS AND/OR CHANGES

Barkly Regional Council reserves the right to revoke and/or amend this policy from time to time as is considered necessary to better manage its business and/or to comply with any legislative requirements. Employees will be given sufficient notice of any such revocations, amendments, or changes.

## 11. APPROVAL

This policy is approved.

Chris Kelly  
Chief Executive Officer

  
Signature

29 Nov 2024  
Dated

**END**