



# **ATTACHMENTS TO MINUTES GENERAL COUNCIL MEETING**

**22 JANUARY 2020**



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**Southern Downs Regional Council  
2019/20 Operating Budget**

Current Actual to end of December \$	Description	Adopted Current Budget 2019-20 \$	Proposed Budget 2019-20 \$	Change \$ (Proposed less Current)	Change % (Proposed less Current)	Notes
<b>Revenue</b>						
<b>Operating revenue</b>						
<b>Rates and Utility Charges</b>						
32,677,408	General rates	32,640,950	32,673,450	32,500	0.1%	Budget adjusted to reflect estimated full year actuals
(385,001)	Invasive Pest Control Separate Rate	200,000	200,000	0	0.0%	
5,845,448	Water	12,690,767	10,790,717	(1,840,050)	-14.6%	Water Tank Rebate \$(972,200); Reduction Warwick Water \$(569,295); Stanthorpe Water \$(274,355); other towns \$(24,000)
4,593,245	Waste water	9,094,527	9,249,527	155,000	1.7%	Budget adjusted to reflect estimated full year actuals
4,613,976	Waste management	4,697,435	4,613,976	(23,459)	-0.5%	Budget adjusted to reflect estimated full year actuals
273,570	Rural fire brigade levy	286,832	275,000	(11,832)	-4.1%	Reduction Rural Fire Brigade Levy
<b>47,618,646</b>	<b>Total rates and utility charges</b>	<b>59,490,511</b>	<b>57,802,670</b>	<b>(1,687,841)</b>	<b>-2.8%</b>	
(1,913,325)	Less: Discount	(1,883,869)	(1,912,169)	(28,300)		
<b>45,705,320</b>	<b>Net rates and utility charges revenue</b>	<b>57,606,642</b>	<b>55,890,501</b>	<b>(1,716,141)</b>	<b>-3.0%</b>	
<b>Other Operating Revenue</b>						
2,938,435	Fees and charges	5,202,597	5,507,585	304,988	5.9%	See Note 1 below
415,914	Interest income	1,401,650	1,397,650	(4,000)	-0.3%	Budget adjusted to reflect estimated full year actuals
332,367	Leasing and rent	492,845	503,523	10,678	2.2%	Budget adjusted to reflect estimated full year actuals
3,823,090	Operating grants and subsidies	9,498,009	13,989,887	4,551,878	48.2%	See Note 2 below
199,617	Recoverable works	2,559,319	2,441,813	(117,506)	-4.6%	Reduction in private works
422,766	Other revenue	746,619	892,022	145,403	19.5%	See Note 3 below
2,318,068	Internal Revenue	5,563,362	5,563,362	0	0.0%	
<b>56,155,577</b>	<b>Total operating revenue</b>	<b>83,011,037</b>	<b>86,186,343</b>	<b>3,175,306</b>	<b>3.8%</b>	
<b>Operating expenses</b>						
13,930,799	Employee costs	26,441,694	25,820,492	(621,202)	-2.3%	Employee costs re-assessed at 31 December based on current FTE numbers
(367,653)	Employee oncosts / (recoveries)	(1,322,085)	(1,291,025)	31,060	-2.3%	Employee costs re-assessed at 31 December
423,128	Councillors' Expenses	800,818	790,818	(10,000)	-1.2%	Budget adjusted to reflect estimated full year actuals
5,669,816	Contracts and Services	16,741,006	20,927,071	4,186,065	25.0%	See Note 4 below
7,238,476	Materials	16,737,321	16,478,374	(259,547)	-1.6%	See Note 5 below
544,463	Community Grants	1,159,385	1,112,431	(46,954)	-4.0%	See Note 6 below
325,606	Rates on Council Properties	666,893	666,555	(337)	-0.1%	Budget adjusted to reflect estimated full year actuals
336,913	Other Expenses	352,000	340,000	(12,000)	-3.4%	Budget adjusted to reflect estimated full year actuals
(889,785)	Plant Hire / (recoveries)	(1,893,161)	(1,892,679)	482	0.0%	Budget adjusted to reflect estimated full year actuals
637,604	Finance Costs	1,503,929	1,475,983	(27,946)	-1.9%	Budget adjusted to reflect estimated full year actuals
8,292,994	Depreciation and amortisation	16,092,561	16,092,561	0	0.0%	
2,318,068	Internal Charges	5,563,362	5,563,362	0	0.0%	
<b>38,460,428</b>	<b>Total operating expenses</b>	<b>82,844,316</b>	<b>86,083,943</b>	<b>3,239,627</b>	<b>3.9%</b>	
<b>17,695,148</b>	<b>Operating Surplus\ (Deficit)</b>	<b>166,721</b>	<b>102,400</b>	<b>(64,321)</b>	<b>-38.6%</b>	
<b>Capital amounts</b>						
8,367,040	Capital grants	15,322,791	18,931,937	3,609,206	23.6%	Details are contained in the Capital Works notes attached
291,763	Capital contributions	812,800	847,800	35,000	4.3%	Details are contained in the Capital Works notes attached
(861,629)	Profit / (Loss) on disposal	674,000	674,000	0	0.0%	
<b>7,797,173</b>	<b>Total of capital amounts</b>	<b>16,809,591</b>	<b>20,453,737</b>	<b>3,644,206</b>	<b>21.7%</b>	
<b>25,432,322</b>	<b>Net Result surplus / (Deficit)</b>	<b>16,976,252</b>	<b>20,556,136</b>	<b>3,579,884</b>	<b>21.1%</b>	

**Notes to QTR 2 Proposed Operating Budget for 2019/20**

**Note 1: Fees and Charges**

	Change \$	Change %	
Fines	2,200	7%	
Facilities Hire	2,000	5%	
Water Sales	109,000	21%	Standpipe Sales
			Increase Warwick Water installations \$26,000
			Increase Warwick Wastewater Waste disposal \$78,000
Other Fees and Charges	90,924	17%	Reduction Transfer Stations \$(21,250)
			Increase Park Maintenance \$7,424
Waste Disposal	21,250	4%	
Cemetery Fees	(70,429)	-9%	

Application Fees	82,950	9%	Increase Rate Searches \$150,000 Increase Planning Applications \$7,000 Increase Engineering Services \$10,250 Reduction Development and Environmental Services \$(74,650)
Saleyard Operations	71,600	16%	Livestock Fees and Charges
Library	(3,307)	-19%	
<b>Note 2: Operating Grants and Subsidies</b>			
Grants Received - Operating State	4,492,044	168%	Water carting to Storm King Dam \$4,200,000 Pest Animal Control \$112,000 First Start Grant \$180,000
Grants Received - Operating Federal	53,834	1%	2018/19 Drought Communities Funding
<b>Note 3: Other Revenue</b>			
Reimbursements Received	18,400	110%	
Sponsorships Received	9,466	189%	Increase Australia Day Warwick \$9,375 Increase Rodeo Street Parade \$2,818 Reduction Carols in the Park - Warwick \$(2,727)
Other Revenue	41,002	11%	Decrease Stanthorpe Water \$20,000 Increase Waste Facility Administration \$(60,000) Waste Education
Sale of Scrap Metal	76,535	58%	
<b>Note 4: Contract and Services</b>			
Changes by Department			
Corporate and Community Services	(89,825)	-10%	Reduction in Legal and Professional Fees
Community and Cultural Services	(100)	-2%	
Corporate and Commercial Services	114,616	7%	Increase Allora Pool \$48,299 budget movement Increase Stanthorpe Pool \$43,910 budget movement Increase Killarney Pool \$42,707 budget movement Reduction Insurance \$(10,000) Reduction Warwick Aerodrome \$(8,000) Reduction Professional Fees and Security Expenses \$(4,200)
Finance and Information Technology	(23,450)	-4%	Increase Legal Expenses \$14,800 Reduction Professional Fees \$(38,250)
CEO Office	70,653	33%	Increase Natural Disaster Planning and Mitigation \$24,900 Increase Natural Disaster Response and Recovery \$35,453 Increase Legal Expenses \$10,000
People and Culture	(71,500)	-36%	Decrease Professional Fees due to restructure outcome \$100,000 Increase Professional Fees - Investigations \$(28,500)
Strategic Planning and Prosperity	(263,854)	-31%	Reduction Festivals and Carnivals \$(3,854) Reduction Tourism \$(10,000) Reduction Economic Development Professional Fees \$(45,000) Reduction Regional Skills Investment Strategy Contractors \$(75,000) Reduction Development Engineering \$(10,000) Reduction Planning Scheme Preparation and Amendments \$(70,000) Reduction Strategic Planning Urban Design Frameworks \$(50,000)
Infrastructure Services	(49,000)	-89%	Reduction Infrastructure Services Contractors Reduction Property Maintenance Program assumed value within AMP to be reduced \$(117,817)
Park and Operations	(248,865)	-17%	Reduction Cemeteries reduction in external labour hire \$(38,191) Reduction Park Maintenance reduction in use of contractors \$(70,917) Reduction Plant Operating and Maintenance (10,000)
Water	4,747,855	185%	Increase Storm King Dam Water Carting \$4,200,000 Increase Storm King Dam Desilting \$250,000 Reduction Storm King Dam Comprehensive Inspection \$(35,000) Increase Stanthorpe Water Treatment \$50,000 Increase Warwick Water Storage and Source \$41,000 Reduction Killarney Water Storage and Treatment \$(35,000) Reduction Dalveen Water \$(19,000) Reduction Karara Water \$(20,000) Increase Wallangarra Water Source \$29,512 Increase Drought Expenditure \$394,753 Reduction Water Management \$(240,000) Increase Warwick Waste Water Treatment \$70,000 Increase Warwick Waste Water Pump Stations \$60,000 Reduction Stanthorpe Effluent Reuse Management \$(25,000) Reduction Stanthorpe Effluent Reuse Treatment \$(10,000) Increase Wastewater Management Contractor \$40,000
Works	68,800	5%	Reduction Stormwater and Drainage \$(10,000) Reduction Special Maintenance reduction in contractors \$(60,000) Increase Road Maintenance - water carting and traffic management \$150,000 Reduction Bridges less inspections required \$(79,500) Increase Roads Management use of contractor to cover vacancy \$65,000
Environmental and Regulatory Services	2,735	0.4%	
Waste Services	(72,000)	-25%	Reduction Allora Transfer Station \$(25,000)

**Note 5: Materials**

Changes by Department

Corporate and Community Services	<del>(5,000)</del>	-29%	
Community and Cultural Services	7,140	1%	
			Reallocate LGAQ Membership to CEO Office \$(100,000)
			Reduction Petrol for Warwick Aerodrome \$(30,000)
Corporate and Commercial Services	<del>(202,470)</del>	-16%	Reduction Materials Other, Miscellaneous Materials and Bulk Materials \$(52,400)
			Increase Emulsion \$46,000
Finance and Information Technology	185,975	10%	Reduction Information Technology Lease Fees \$(72,000)
			Increase Information Technology Licences and Registrations \$226,275
CEO Office	118,476	77%	Reallocate LGAQ Membership from Corporate and Commercial Services \$100,000
People and Culture	<del>(14,500)</del>	-23%	Reduction Subscriptions - Skytrust \$(16,000) tr'd to Information Technology
			Reduction Christmas decorations \$(48,326)
Strategic Planning and Prosperity	<del>(86,060)</del>	-20%	Reduction Executive Functions \$(10,000)
			Reduction Printing \$(10,000)
			Reduction Miscellaneous Materials \$(21,817)
Infrastructure Services	650	6%	
			Reduction Chemicals \$(19,985)
			Reduction Horticulture Products \$(15,000)
			Reduction Materials Other - Property Maintenance \$(25,000)
			Reduction Materials Other - Park Maintenance \$(50,000)
			Increase Hardware \$39,102
			Increase Oil and Grease \$38,000
Park and Operations	<del>(92,522)</del>	-1%	Increase Tyres and Tubes \$30,000
			Increase Spare Parts \$31,524
			Increase Cleaning \$37,072
			Reduction Lease Fees - reallocated budget pools \$(165,250)
			Increase Repairs and Maintenance \$25,890
			Reduction Consumables \$(20,909)
			Reduction Chemicals - Stanthorpe Wastewater \$(100,000)
			Reduction Stanthorpe Effluent Reuse \$(20,000)
			Increase Hardware - Warwick Water \$22,735
			Increase Hardware - Stanthorpe Water \$45,000
Water	51,906	1%	Increase Electrical Supplies \$27,114
			Increase Subscriptions - Warwick Wastewater \$36,000
			Increase Miscellaneous Materials - Warwick Water Treatment \$26,000
			Increase Laboratory Testing \$11,470
			Reduction Cement \$(17,500)
			Reduction Chemicals - Road Maintenance \$(15,000)
Works	<del>(238,555)</del>	-11%	Reduction Street Sweeping - Tenterfield \$(30,000)
			Reduction Stormwater and Drainage \$(25,000)
			Increase Tools - Asset Management Inspections \$15,000
			Reduction Road Maintenance (Gravel, Premix, Screening, Emulsion) \$(160,000)
Sustainable Development Directorate	110	2%	
Environmental and Regulatory Services	<del>(24,100)</del>	-4%	Reduction Pest Animal Control \$(15,000)
Waste Services	<del>(19,997)</del>	-1%	Reduction Waste Management Facilities \$(12,750)

**Note 6: Grants to Community**

Stanthorpe Art Gallery	10,000	5%	Increase Art Prize Booklet
Jumpers and Jazz	5,000	93%	Increase
Grants to Community	<del>(74,454)</del>	-18%	Reduction overall, increase of \$5,250 Warwick Art Gallery 30th Anniversary
Tourism	12,500	18%	Increase





## Rebates and Concessions Policy

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<b>Policy Number:</b>	PL-FS076
<b>Department:</b>	Corporate and Community Services
<b>Section:</b>	Finance
<b>Responsible Manager:</b>	Manager Finance & Information Technology
<b>Date Adopted:</b>	28 June 2017
<b>Date to be Reviewed:</b>	28 June 2020
<b>Date Reviewed:</b>	17 January 2020
<b>Date Rescinded:</b>	

### REVISION RECORD

Date	Version	Revision description
19/06/2018	2	Reviewed – Invasive Pest Control rebate adjusted and Public amenities on leased government property rebate added
27/03/2019	3	Reviewed tank rebate
22/05/2019	4	Reviewed tank rebate
23/10/2019	5	Review document
27/11/2019	6	Update Policy name and review document
22/01/2020	7	Update Policy for Water Tank Rebate

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## **1 Policy Background**

Council must levy rates, fees and charges and requires payment of such rates, fees and charges within the specified period. It is Council's policy to levy and pursue the collection of all outstanding rates and charges diligently but with due concern for the following:

- financial hardship which may be faced by some members of the community;
- Economic development of the region; and
- Cultural, environmental, historic, heritage or scientific significance within the region.

Chapter 4, Part 10 of the *Local Government Regulations 2012* allows local governments to grant a ratepayer a concession for rates or charges.

Section 121 only allows the following types of concessions:

- a) A rebate of all or part of the rates or charges;
- b) An agreement to defer payment of rates or charges;
- c) An agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges.

## **2 Purpose**

This policy aims to establish guidelines to assess requests for rates and charges concessions in order to alleviate the impact of rates and charges.

This policy has been developed to ensure consistency in the determination of concessions for rate and charges with respect to Chapter 4, Part 10 of the *Local Government Regulations 2012*.

In considering the application of concessions Council will be guided by the principles of:

- The same treatment for ratepayers with similar circumstances.
- Transparency by making clear the requirements necessary to receive concessions.
- Flexibility to allow Council to respond to local economic issues.

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

## **3 Scope**

This policy applies to any person, group or organisation seeking rebates and concessions for rates and/or charges.

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

**Rebates and Concessions Policy**

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- a) A rebate of all or part of the rates or charges; and/or
- b) An agreement to defer payment of rates or charges.

It does not include concessions allowed under a separate policy, including:

- PL-FS068 – Home Haemodialysis Water Allowance; and
- PL-FS035 – Relief from Water Consumption Charges Policy.

This policy supersedes any previous ongoing concessions granted by Council.

## **4 Legislative Context**

- *Local Government Regulation 2012* – Chapter 4, Part 10

## **5 Rate Concessions**

Rate concessions are considered for the following ratepayers categories.

### **5.1 Not-For-Profit/Charitable Organisations**

Pursuant to sections 120(1)(b)(i), section 121(a), and section 122(1)(b), (4), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to approved organisations whose objectives do not include the making of profit and who provide services to their membership and the community.

The granting of rate concessions under this section ends two years after the current application is approved; upon change of ownership; or upon the change of the purpose for which the property is used (as determined by an authorised Council Categorisation Officer) whichever is the sooner. Subsequently a new application for rate concession is required to be submitted.

#### **5.1.1 Eligibility**

Not-For-Profit/Community Organisation – An incorporated body who:

- Does not include the making of profit in its objectives;
- Does not charge a fee for service;
- Is located within the Council area and the majority of its members reside in the Council area;

- Does not receive income from gaming machines, gambling activities and/or from the sale of alcohol in an organised manner (e.g. bar with regular hours of operation with permanent liquor license);
- Is the owner, lessee or life tenant of the property and is the incorporated bodies main grounds/base/club house or residence;
- Has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the property;
- Is not a religious, State or Federal body or entity or educational institution recognised under State or Federal statute or law;
- Does not receive any dividends or other income from shareholdings in any other entity; and
- Does not pay any monies to board members or any other financial incentive to such including but not limited to share entitlements.

Council will not allow any rate concession where there is either an actual or perceived competitive advantage obtained by the 3rd party through Council allowing such a concession.

Should an applicant only have part ownership of the property the Council remission is similarly reduced.

### **5.1.2 Applications**

Applications must be submitted on the appropriate form. The form must be completed by the applicant and must be supported by any information required to assist in the decision making process. Such information includes:

- The organisation's constitution;
- Tax status;
- Most recent audited Financial Statements;
- Number of paid and unpaid (i.e. volunteers) labour; and
- Primary activities carried on by the organisation.

Eligibility for a concession is assessed by Council biennially prior to the issue of the first rate notice each financial year (generally June/July). Organisations not provided

with a concession, and believe they meet the relevant criteria, may apply for approval at any time. If an application is approved by Council, concessions are applied from the beginning of the current rating or utility notice period, depending on the rates or charges receiving the concession (concessions are not applied retrospectively).

### 5.1.3 Amount of Rebate

#### 1. Senior Citizens Clubs

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Waste Water Charges	50%
Cap	N/A

#### 2. Showground Related Organisations

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Waste Water Charges	50%
Cap	N/A

#### 3. Sporting and other not for profit organisations which rely mainly on volunteer labour, excluding properties used as a shop, office, gallery, sales area or other commercial activity.

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%

Special Rates/Charges	0%
Water Access Charges	50%
Water Consumptions Charges	0%
Waste Water Charges	50%
Cap	N/A

4. Community/Charitable organisation which relies mainly on paid labour

Levies	Rebate Level
General Rates	25%
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	0%
Water Consumptions Charges	0%
Waste Water Charges	0%
Cap	\$1,000

5. Rural Fire Brigade

Levies	Rebate Level
General Rates	N/A - Exempt under Rates Exemption Policy
Separate Rates/Charges	0%
Special Rates/Charges	0%
Water Access Charges	100%
Water Consumptions Charges	0%
Waste Water Charges	100%
Cap	N/A

## 5.2 Public Amenities on Leased Government Property

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession by way of a rebate of wastewater charges where a property is levied more than three (3) pedestals subject to the conditions below:

- The land is owned by a government entity or government owned entity; and
- The land is leased to another person/organisation; and
- The wastewater charges are levied to the lessor; and
- The lessor passes the wastewater charges onto the lessee; and
- The wastewater amenities are available for use by the general public without the lessee providing access.

The lessee must provide evidence of the following:

- the lessor requiring the lessee to pay the wastewater charges;
- the wastewater charges being paid by the lessee;
- that the wastewater amenities are to be made available to the public outside of the lessee's control

Upon receipt and approval of the evidence noted above, Council will allow a rebate of 100% of the wastewater charges over the first three (3) pedestals.

## 5.3 Permits to Occupy Pump Sites and Separate Pump Site Assessments

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession by way of a rebate of 50% of the general rate subject to the conditions below:

- A permit to occupy for a pump site has been issued;
- The permit to occupy is not valued with other rateable land; and
- Where the total assessable area is 25 square meters or less.

## 5.4 Leased Council Vacant Land

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to lessees of Council land by way of a rebate of 100% of the general rate, separate charges and special charges subject to the conditions below.

1. The land is owned or held as Trustee by Council; and
2. The land is leased to another person; and
3. The land is vacant; and
4. The land is not used for any business or commercial/industrial purpose (excluding a grazing lease); and
5. The land is not valued with other rateable land held by the lessee.

## 5.5 Invasive Pests Control Special Rate

Pursuant to sections 120(1)(d), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council grant a concession to all ratepayers levied with Invasive Pests Control Special Rate ("the special rate"), by way of rebate of 100% of the special rate, subject to compliance by the ratepayers with the conditions below. The concession is granted on the grounds that the concession will encourage the economic development of all or part of Council's local government area. The conditions applicable to this grant of concession are as follows: -

1. In accordance with the Invasive Pests Control Scheme ("the Scheme") adopted by Council, all ratepayers levied with the special rate will receive a Proposed Control of Works Form;
2. The ratepayer must fully complete and return the Control Works Form identifying any or no invasive weeds or pest animals (collectively referred to as "invasive pests") on the rateable land the subject of the special rate to Council within 60 days of its receipt;
3. In the event that Council does not receive the completed Control Works Form within 60 days after its receipt by the ratepayer, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the due date for the return of the form, with the balance of the special rate becoming due and payable

from the day after the due date for the return of the form, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after due date for return of form to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

4. If a completed and returned Control Works Form does not identify any invasive pests on the rateable land the subject of the special rate, and a subsequent inspection of the rateable land by an authorised person of Council reveals the existence of invasive pests, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the date of inspection by the Council authorised person, with the balance of the special rate becoming due and payable from the day after the inspection, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after date of inspection to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

5. If a completed and returned Control Works Form is returned and identifies invasive pests on the rateable land the subject of the special rate; and
6. If a subsequent inspection of the rateable land by an authorised person of Council reveals that the ratepayer has not undertaken the proposed control works specified in, or in accordance with the timetable identified by, the Control Works Form, the rebate of the special rate will be limited to the period beginning on 1 July 2019 and ending on the date of inspection by the Council authorised person, with the balance of the special rate becoming due and payable from the day after the inspection, calculated by reference to the following formula: -

$$\frac{\text{No. of days from day after date of inspection to 30 June 2020} \times \text{amount of special rate as levied}}{365}$$

## 5.6 Financial Hardship

Pursuant to sections 120(1)(c), section 121(b), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council may grant a concession to ratepayers who are having difficulty in paying their rates in one of the following circumstances:

1. Major medical situation; or
2. Unusual and severe circumstances.

The concession is granted by way of deferral of all interest charges and legal recovery from the date of application until 30 June of the current financial year subject to compliance by the ratepayers with the conditions below.

1. The property is included in one of the following differential general rating categories:
  - a. Residential 1;
  - b. Residential 2;
  - c. Residential 3; or
  - d. Residential 4.
2. The ratepayer completes the form "Hardship Application for Rates Deferral"
3. The deferral of interest charges and legal recovery expires annually and the ratepayer must make a new application if the situation continues;
4. The levied rates and charges on the property are still required to be paid in full;
5. The nature of applications for concession is generally determined on a case-by-case basis against the principles outlined in this policy.
6. Where the rate payer has shown a history of payment defaults the reasons as to why these have occurred need to be clearly explained within the application.

### 5.6.1 Major Medical Situations

Where a ratepayer is having difficulty in paying their rates due them and/or associated persons (spouse/children/parents) suffering from one of the following major medical situation:

- Illness involving long term hospitalisation;
- Incapacitation;
- Major trauma (e.g. accident);
- Life threatening illness (e.g. terminal cancer); or
- Emergency operation

The concession is granted by way of deferral of all interest charges and legal recovery until 30 June of the current financial year, subject to compliance by the ratepayers with the conditions below:

1. The patient resides permanently at the nominated address within the Southern Downs Regional Council area;
2. The ratepayer must complete and submit an application for deferral concession with the following details:
  - a. Details of the relevant major medical situation as listed above;
  - b. The date and duration of the major medical situation; and
  - c. Supporting letter/statement by doctor/medical practitioner confirming the major medical situation.

Any application made for a deferral concession under major medical situations may be approved by the Chief Executive Officer or Manager of Finance and Information Technology.

### **5.6.2 Unusual and severe circumstances**

Where a ratepayer is having difficulty in paying their rates due them and/or associated persons (spouse/children/parents) suffering from unusual and severe circumstances. These may include:

- Sudden and unexpected loss of income;
- Sudden and unexpected major expenditure;
- Other unusual and severe circumstance, such as being within a drought declared area.

The concession is granted by way of deferral of all interest charges and legal recovery until 30 June of the current financial year, subject to compliance by the ratepayers with the conditions below:

- The ratepayer resides permanently at the nominated address within the Southern Downs Regional Council area;
- The ratepayer must complete and submit an application for deferral concession with the following details:
  - Details of the relevant unusual and severe circumstance;
  - The date and duration of the circumstance; and

- Supporting information for Council to decide upon the application. This information can include:
  - Gross income (household and commercial) – which includes: income from employment, pensions, other social security benefits, income from rental properties, other investment income, as well as deemed income (e.g. potential rental income from non-owner residents such as children that live at home and earn income but do not pay rent);
  - Assets (income producing assets);
  - Copies of invoices of any major expenditure;
  - Details on advice sought from a Financial Counsellor.
- the application demonstrates unusual and severe difficulty rather than the usual frustrations and trials to which other ratepayers or similar organisations are subjected to from time to time;

Any application made for a deferral concession under unusual or severe circumstances must be approved at a General Council Meeting.

## 5.7 Other

Other remission or rate deferral requests will be assessed on their individual merits. Council reserves the right to limit rate increases under special arrangements made with Council pursuant to Section 116 of the *Local Government Regulation 2012*.

## 5.8 Cost Report

At the budget meeting each year, a report must be prepared and presented to Council showing the cost of each rate concession granted per property for the current financial year and for the time since the concession was first granted.

# 6 Non-Rate Concessions/Rebates/Reimbursements

Non-rate concessions/rebates/reimbursements are considered for the following categories.

## 6.1 Water Tank Rebate

Council grant a rebate to ratepayers with a metered connection to a Council treated water network and currently pay for a water access charge, by way of a payment of the lesser of 10 cents per litre capacity of the tank/s purchased or \$2,500, subject to compliance with the conditions below. The rebate is granted on the grounds that the rebate will encourage the economic development of all or part of Council's local government area. The conditions applicable to this grant of concession are as follows:

1. A ratepayer installs a reticulated water tank which is plumbed to a building / structure for the following:
  - a. Outdoor use only; such as gardening, car/house/driveway washing and swimming pool filling/top up via a hose tap
  - b. Both outdoor and indoor use; where water supply system from a rainwater tank is connected with the water service from Southern Downs Regional Council's water supply a Dual Check Valve with Atmospheric Port must be installed.

All rainwater tanks need to be installed to a minimum health and safety standard under the Queensland Development Code (as per Table 1 of the applicable QDC). These standards account for water quality protection, such as mosquito and vermin control, minimising the potential for contamination with mains water supplies, ensure water marked approved materials for tank design, connection and construction are used, have appropriate signage, and appropriate hazard rated backflow prevention installed where required. Where a rainwater tank is voluntarily connected for indoor use to an existing house or building, this work must be installed by a licenced plumber. The plumber must lodge a Form 4 – Notifiable work for Plumbing with the Queensland Building Construction Commission.

2. The ratepayer completes the form "Application for Water Tank Rebate"
3. With the above application, the ratepayer provides evidence of the purchase of the water tank/s and works carried out to plumb the water tank/s. This evidence must include:
  - a. A tax invoice for the purchase of the water tank/s stating the size of the tank/s and the property details where the tank/s was delivered to. If two

or more of tanks are being purchased, they must all be recorded on the one invoice; and

- b. A tax invoice from a licensed plumber who plumbed the water tank/s stating the works that were done and the property details where the works were carried out.

4. The rebate will not be allowed on pre-installed tanks. This includes where the existing tank is plumbed for any degree of household usage or not.

5. The rebate can only be applied once per property in any single 5 year period.

Upon receipt and approval of the evidence noted in point 4 above, Council will allow a rebate of the lesser of 10 cents per litre capacity of the tank/s purchased or \$2,500.

The extent of the rebate is based on the size of the installation as follows:

- Tank/s with capacity greater than or equal to 5 Kilolitres will receive the rebate for the lesser of the 10 cents per litre capacity of the tank/s purchased or \$2,500;
- Tank/s with capacity less than 5 Kilolitres do not attract a rebate;
- Where a body corporate of a group of strata title residences installs a communal tank, the capacity requirement is on a pro rata basis for the number of dwellings connected to the tank (i.e. individual dwelling rate is assessed based on communal tank capacity divided by the number of dwellings plumbed to it for household use).
- The following will be excluded from this tank rebate:
  - All Government entities
  - Religious entities using their land for:
    - Worship (church)
    - Education, health or community services (facilities for aged care and persons with disabilities)
    - Administration
    - Housing incidental to a purpose above
  - Showgrounds
  - Horseracing grounds
  - Not for profit / Charitable organisations allowed under Council's Exemption policy.

### **Cessation of the Rebate - 31 January 2020**

Due to the extremely high level of water tank rebate applications received during the first half of 2019/20 the water tank rebate will be placed on hold for the remainder of the 2019/20 financial year. The rebate will cease as of close of business 31 January 2020.

Council acknowledges that many residents may have already ordered their water tank(s) or may have commenced planning their order and installation. To minimise disruption the following arrangements will be implemented:

- Tanks **ordered** by close of business 31 January 2020 are still eligible to be claimed
- Council will allow a 2 month period, up until 31 March 2020, in which applications can be lodged to access the water tank rebate.
- Proof of order is required by demonstrating that the tank was ordered by 31 January 2020 and the water tank must be installed including plumbed to the building/structure by 31 March 2020.
- Evidence provided must be by way of a confirmation from the supplier that the tank was order by 31 January 2020 and invoice dated by 31 March 2020.

Any applications received after 31 March 2020 will not be entitled to receive the rebate in the 2019/20 financial year.

Due to the high level of funds allocated during the 2019/20 financial year Council will consider any applications held over from the 2019/20 financial year in the next financial year.

## **7 Definitions**

Term	Meaning
Hardship	when payment of due rates and charge was made, the ratepayer would be left unable to provide for themselves, their family or other dependents the following: <ul style="list-style-type: none"><li>• Food;</li><li>• Accommodation;</li><li>• clothing;</li><li>• medical treatment;</li><li>• education; or</li><li>• other basic necessities.</li></ul>

## **8 Related Documents**

- PL-FS013 – Revenue Policy
- PL-FS057 – Debt Recovery Policy

## **9 References**

- Nil