



ATTACHMENTS TO MINUTES GENERAL COUNCIL MEETING

27 JUNE 2018

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15th June 2018

Submission

Electoral Legislation (Political Donations) Amendment Bill

The Southern Downs Regional Council supports the Electoral Legislation (Political Donations) Amendment Bill 2018, put forward by the Economics and Governance Committee to ban political donations from for-profit corporate donors.

Council understand that the Bill objectives are to prohibit the making of political donations by **for-profit** corporations to candidates in State or Local Government elections, groups of candidates in Local Government elections, third parties, political parties, Councillors and Members of State Parliament.

However, Council would question why this does not incorporate **not-for-profit organisations**, as explained in:

Clause 6 Insertion of new pt 11, div 8, sdiv 5

New section 280 (Definition for subdivision) provides that 'prohibited corporate donor' means a company registered under the Corporations Act 2001 (Cth) or an industry representative organisation a majority of whose members are companies registered under the Corporations Act 2001 (Cth), but does not include charities, not-for-profit organisations, or employee and employer organisations under State or Federal industrial relations legislation.

The Southern Downs Regional Council supports the Policy Objectives put forward and agrees with observations made in the Belcarra Report, and is conscious of the need to enhance the reputations of local governments.

Council also believes that anything that removes opportunities to influence responsible decision making or impact on the reputation of local government should be considered as best practice in how local governments operate and rate payers funds are allocated. Any mechanisms that diminish this level of risk and perceived conflicts of interest or corruption should be fully supported.

Yours faithfully,

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Investment Policy

Policy Number:	PL-FS018
Department:	Executive Services
Section:	Financial Services
Responsible Manager:	Manager Finance & Information Services
Date Adopted:	6 October 2009
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	26 June 2018
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
30/07/12	1	Annual Review
07/11/13	2	Annual Review. Format changed to reflect new Southern Downs Regional Council Policy template. Legislative references updated. Definition amended.
02/02/15	3	Annual Review
25/05/16	4	Annual Review
26/06/18	5	Annual Review

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Policy no: PL-FS018

Updated: 26 June 2018

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1 Policy Background

Under section 191 of the *Local Government Regulation 2012*, Council is required to prepare and adopt an Investment Policy.

Council has a low risk philosophy on investments. Council's investment portfolio typically consists of low risk, short term investments offering the highest rate of return for that type of investment.

As well as having responsibilities under the *Local Government Regulation 2012*, Council also has responsibilities under the Statutory Bodies Financial Arrangements Act 1982 and its associated regulation, the Statutory Bodies Financial Arrangements Regulation 2007.

Section 47 of the *Statutory Bodies Financial Arrangements Act 1982* requires that:

- (1) *A statutory body must use its best efforts to invest in funds:*
 - a) *at the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type; and*
 - b) *in a way it considers most appropriate in all the circumstances.*
- (2) *The statutory body must keep records that show it has invested in the way most appropriate in all the circumstances.*

2 Purpose

To provide Council with a contemporary investment policy based on an assessment of market and liquidity risk within the legislative framework of the *Statutory Bodies Financial Arrangements Act 1982* and Regulations 2007.

3 Scope

This policy applies to the investment of all funds held by the Southern Downs Regional Council.

4 Legislative Context

- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*

5 Policy Details

All investments are to be denominated in Australian dollars.

Whenever an investment is proposed, a minimum of three (3) quotes will be obtained from authorised institutions achieving a Standard & Poors or Moody rating of "B+" or better. The QTC Cash Fund must be included as one of these quotes.

The institution offering the best quote, net of costs, will generally be successful in attracting Council's investment. Council may deviate from this arrangement in situations where it wishes to support local financial institutions whose investment interest rate may not exactly match its larger competitors.

The maximum amount invested in any one institution will not exceed thirty (30) percent of the total of Council funds invested annually. The purpose of this requirement is to minimise Council's risk exposure. Queensland Treasury Corporation is exempt from the thirty (30) percent maximum investment limit.

For Building Societies and Credit Unions that are unrated by Standard & Poors or Moody and are included in the Council's pool of potential institutions, the Manager Finance and Information Technology is to conduct a financial analysis of these institutions upon receiving those institutions' financial statements, which are normally received on an annual basis. A record shall be kept of the calculations prepared in this regard, with said calculations used as a basis for any decision to invest. Examples of local Building Societies and Credit Unions that may benefit from this policy are: Heritage Building Society; Warwick Credit Union, and Queensland Country Credit Union.

A monthly report shall be provided to Council detailing the current investment portfolio and its performance. The report will also detail investment income generated compared to the budget estimate of interest income.

For audit purposes, certificates must be obtained from the financial institution holding the funds, confirming the amounts of investment held on Council's behalf at June 30 each year.

If an investment is downgraded below the rating prescribed under this policy, it is to be divested as soon as possible.

6 Definitions

Term	Meaning
Investments	Arrangements prescribed under Section 44 of the <i>Statutory Bodies Financial Arrangements Act 1982</i> and that are acquired or undertaken for the purpose of producing income and/or capital gain.

Investment Terms

Council's investment portfolio should be realisable, without penalty, in a reasonable time frame. The term to maturity of Council's investments must not exceed one year.

Authorised investments include:

- Deposits with an Authorised Deposit taking Institution (ADI);
- Investment arrangements accepted, guaranteed or issued by or on behalf of the Commonwealth Government, the Queensland Government, or a financial institution;
- Investments with the Queensland Investment Corporation (QIC) Cash Funds, Queensland Treasury Corporation (QTC) Cash Funds or 11am Fund;
- An investment arrangement with a minimum of "B+" rating according to Standard & Poors or Moody that is at call or has a fixed term of no greater than one year.

7 Related Documents

- Revenue Policy

8 References

- N/A



Related Party Disclosure Policy

Policy Number:	PL-FS025
Department:	Executive Services
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	23 June 2016
Date to be Reviewed:	June 2017
Date Reviewed:	26 June 2018
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
26/06/18	1	Annual Review

Related Party Disclosure Policy

Policy no: *PL-FS025*

Updated: 26 June 2018

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1 Policy Background

Councils are required to prepare financial statements annually and these must be prepared in compliance with the Local Government Act, the Local Government Regulation and Australian Accounting Standards. AASB 124 – Related Party Disclosures has been amended to include Public Sector entities from 1 July 2016.

2 Purpose

This policy is to provide guidance for determining who are the related parties of Council, what equates to related party transactions and how to record them.

3 Scope

This policy applies to key management personnel and related parties of Southern Downs Regional Council.

4 Legislative Context

- AASB 124 – Related Party Disclosures
- *Local Government Act 2009*
- *Local Government Regulation 2012*, Part 3, Division 1

5 Policy Details

5.1 Identifying related parties and transactions

5.1.1 Entities related to Council

These are entities that are controlled by Council, jointly controlled by Council or over which Council has significant influence. Payments to these entities will be identified through Council's accounts payable system, with non-monetary transactions reviewed through Council's document management system.

5.1.2 Key Management Personnel (KMP)

Key management personnel have been defined for this policy as elected members, the chief executive officer, directors and managers.

All key management personnel are responsible for self-assessing their own related parties and close family members on a six monthly basis. All related parties must be included in the self-assessment. Key management personnel are responsible for

keeping the Chief Executive Officer updated when any changes to those related parties occur outside of those times.

Self-assessment will be recorded on the Related Party Declaration form.

Transactions with related parties will be identified through Council's accounts payable, accounts receivable, applications, payroll and document management systems.

5.1.3 Close family members of KMP

Close family members are people who can be expected to influence or be influenced by key management personnel.

Key management personnel will identify close family members (see definitions) through the self-assessment process.

Transactions with those applicable close family members will be identified through Council's accounts payable, accounts receivable, applications, payroll and document management systems.

5.1.4 Entities controlled or jointly controlled by close family members of key management personnel

Key management personnel will identify all entities that are controlled or jointly controlled by close family members through the self-assessment process.

Transactions with those applicable entities will be identified through Council's accounts payable, accounts receivable, applications, payroll and document management systems.

5.1.5 Types of related party transactions that are to be included

The types of transactions that need to be captured for analysis to be included in the related party disclosure are as follows:

- Grants and subsidy payments made to associated entities of Council
- Non-monetary transactions between Council and associated entities of Council
- Other goods and services provided by Council to associated entities of Council
- Compensation made to key management personnel
- Fees and charges charged to related parties
- Infrastructure contributions and application fees from related parties
- Purchase of materials and services from related parties
- Employee expenses for close family members of key management personnel

5.2 Assessment of Related Party Transactions

5.2.1 Materiality

Once the related party transactions have been identified they will be analysed by the CEO and those found to be of a material nature will be disclosed in the financial statements.

For the purposes of this policy any transaction where the aggregate amount involved will be expected to exceed \$10,000 in any financial year will be disclosed in the annual financial statements.

5.2.2 Ordinary Citizen Transactions

Ordinary citizen transactions (see definitions) are those transactions that are made on an arm's length basis between Council and related parties that an ordinary citizen of the community would transact with the Council. Examples of these are rates payments for properties owned by the related party and dog registration payments.

Council will identify all transactions between Council and related parties. Any that are deemed to be ordinary citizen transactions (see definition) will not be required to be disclosed in the annual financial statement.

Transactions between Council and related parties that would normally be considered to be ordinary citizen transactions but where the terms and conditions differ from normal practice will not be considered to be an ordinary citizen transaction for the purposes of this policy. These will be disclosed in Council's annual financial statements in the related party disclosure.

5.2.3 Identification of all related party transactions

Capture of all related party transactions will be done to allow a full assessment of related party transactions that are included in the related party disclosure. This will also allow Council's external auditors to perform a full analysis of the entire process that results in the related party transaction disclosure.

5.2.4 Privacy

Council's Finance Manager will endeavour to ensure that only those staff and external auditors that are involved in preparing the related party disclosure will have access to the Related Party Declarations and related party transactions.

5.3 Disclosure

The related party disclosure will include the nature of the relationship and information about transactions, outstanding balances and commitments.

Transactions will only be included in the disclosure within the annual financial statements if the transaction has occurred or there is a commitment that it will occur. The types of disclosures will be relationships, transactions, outstanding balances and commitments.

If an elected member or staff member is affected by the related party disclosure they will be given a copy of the disclosure for comment before the external audit is finalised. All comments will be considered however any deviations from the standard or policy will not be included in the final disclosure. The CEO will give the final approval of what will be contained in the disclosure.

6 Definitions

Term	Meaning
Related parties	A person or entity that is related to the entity that is preparing its financial statements (taken from AASB 124). For the purpose of this policy related parties are entities related to council, key management personnel and close family members of key management personnel of Southern Downs Regional Council.
Key Management Personnel	People that have authority and responsibility for planning, directing and controlling the activities of the entity, either directly or indirectly (taken from AASB 124). For the purposes of this policy key management personnel are elected members, the chief executive officer, directors and managers.
Close family members	Close family members are people who can be expected to influence or be influenced by key management personnel. This includes but is not limited to spouse or partner, children and dependents, children and dependents of spouse or partner and possibly parents and grandparents and other family members. Other family members that would expect to influence or be influenced by KMP need to be included as close family members.
Arm's Length Transaction	A transaction between two related parties that is conducted as if they were unrelated, so that there is no question of conflict of interest.
Ordinary Citizen Transactions	Transactions that are made on an arm's length basis between the Council and key management personnel and their close family members that an ordinary citizen of the community would transact with the Council. This includes but is not limited to payment of rates for properties owned by the key management personnel and dog registration.
Normal Terms and Conditions	The standard rules governing transactions between Council and all external bodies. These can be governed by policies, legislation or accepted business practices.

7 References

The State of Queensland, Department of Infrastructure, Local Government and Planning fact sheets and examples on Related Party Disclosures



Relief from Water Consumption Charges

Policy Number:	PL-FS035
Department:	Executive Services
Section:	Revenue
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	3 September 2012
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	26 June 2018
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
25/2/2015	1	Reviewed
23/6/2016	2	Reviewed
07/06/2017	3	Reviewed
26/06/2018	4	Reviewed

Relief from Water Consumption Charges

Policy no: PL-FS035

Updated: 26 June 2018

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Relief from Water Consumption Charges

Policy no: *Policy Number*

Updated: 26 June 2018

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1 Policy Background

Water consumption is charged for each kilolitre used on land to which water is supplied and measured by meter, per kilolitre or part thereof for that quantity of water used and for each connection tariff will accumulate in accordance with Council's policy.

To avoid doubt, once water has passed through the water meter it is the property owner's responsibility.

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 has been developed to set out administrative procedures associated with allowing a "one-off" rebate for an unusually high water consumption charge caused by an unapparent plumbing failure.

3 Scope

The scope of this policy is limited to Water Consumption Charges for affected property owners within the region.

4 Legislative Context

- *Local Government Regulation 2012*, Chapter 4 Rates and Charges, Part 7 Utility Charges and Part 10 Concessions.

Relief from Water Consumption Charges

Policy no: *Policy Number*

Updated: 26 June 2018

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5 Policy Details

5.1 Unapparent Plumbing Failure

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council will grant a concession to property owners who have suffered an unapparent plumbing failure by way of a partial rebate of the water consumption charge for a single water billing period subject to the criteria and calculation below. If an unapparent plumbing failure affects two or more water billing periods, any approved rebate will be calculated for the one billing period when the application was made.

5.1.1 Criteria for Rebate

To qualify for a partial rebate, the property owner must clearly demonstrate that

1. The quantum of the water consumption charge levied was as a consequence (upon investigation) of an unapparent plumbing failure; and
2. When the owner of the property became aware of the unusually high water consumption on the property, all reasonable steps were taken to locate and repair that failure without delay; and
3. The repair was carried out by a licensed plumber who confirms that the water loss was, in the plumber's opinion, due to an unapparent plumbing failure. This can be proven by obtaining a report from the plumber that assessed the property.
4. If the failure is found on a property connected to untreated dam water no plumbers report is necessary. A letter from the property owner stating the nature of the failure and steps taken to locate and repair the failure must accompany the application.
5. The owner must apply for relief on or prior to 30 days after the due date for payment of the relevant water consumption charge. Any applications made after the above date will not be considered.

5.1.2 Application for Rebate

An "Application for Relief from Water Consumption Charges" form (the application form) must be completed and forwarded to Council with the relevant documentation from the plumber that assessed the property (e.g. report and tax invoice received from the plumber). The submission of an application form will not:

- Extend a due date for payment;
- Halt any applicable Interest charges that may be Incurred; or
- Halt any debt recovery processes.

5.1.3 Calculation of Rebate

If the property owner clearly meets the requirements of Section 5.1.1, proving that the water consumption was as a consequence of an unapparent plumbing failure, the calculation of the rebate will be as follows:

$[(A - B) \times 50\%] \times C = \text{Rebate Amount up to a maximum of } \$350.00.$

- A = Total of Kilotres actually levied for consumption for the current period
- B = Average Kilotres consumed based on 3 previous readings
- C = Current Water Consumption charge per kilolitre as per the Tariff assigned to the property

In cases where the meter was installed within the previous 3 reading periods, the average consumption for that lesser period will be used.

If a discount for payment of water consumption charges by the due date is applicable, there will be no discount adjustment allowed for when calculating the rebate amount.

The rebate will be credited to the property owner's assessment.

5.2 Subsequent Applications for Relief

Any request for subsequent relief after relief has been allowed under this policy will be considered at a General Council Meeting as this policy covers one claim per property only.

For the second or subsequent application on a property, regardless of whether relief was allowed in the first instance, the application will not be considered unless the applicant can prove to the Council's satisfaction that usage has been monitored on a regular (at least monthly) basis.

6 Definitions

Term	Meaning
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Relief from Water Consumption Charges

Policy no: *Policy Number*

Updated: 26 June 2018

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average kilolitres	The average calculation of the previous three readings of the meter. In cases where the meter was installed within the previous 3 reading periods, the average consumption for that lesser period
unapparent plumbing failure	The structural failure of a supply pipe, the water loss resulting from which is not readily evident upon any exposed surface

7 Related Documents

- Application for Relief from Water Consumption Charges Form

8 References (if applicable)

Relief from Water Consumption Charges

Policy no: *Policy Number*

Updated: 26 June 2018

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Debt Recovery Policy

Policy Number:	PL-FS057
Department:	Corporate Services
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	23 November 2011
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	27 June 2018
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
29/04/2015	1	Annual Review & Delegation from Delegations Register
23/06/2016	2	Annual review, update payment agreements, allow special payment plan for pensioners
28/06/2017	3	Update payment agreement
27/06/2018	4	Annual Review, update payment agreements, rate write-offs and adjustments

Debt Recovery Policy

Policy no: PL-FS057

Updated: 27 June 2018

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1 Policy Background

Council requires payment of rates, fees and charges within the specified period and it is Council's policy to pursue the collection of all outstanding rates and charges diligently but with due concern for financial hardship which may be faced by some members of the community.

2 Purpose

This policy provides scope for recovery procedures to facilitate effective and flexible payment arrangements in order to achieve Council's budgetary objectives, whilst giving all due consideration and assistance to ratepayers/debtors who display genuine commitment to clearing their debt.

3 Scope

This policy applies to amounts owing by both rates debtors and other debtors.

4 Legislative Context

- *Local Government Act 2009*, sections 9, 95 & 262
- *Local Government Regulation 2012*, Part 12, Division 3

5 Policy Details

5.1 Rates Debtors

Part 12, Division 1 of the *Local Government Regulations 2012* defines what overdue rates and charges are, when they become overdue and allows interest to be charged. Section 132 states that the rates or charges are taken to have become overdue on the day after the due date stated in the rate notice for the rates or charges. Overdue rates or charges also include interest on the rates or charges and if Council takes the ratepayer to court to recover rates or charges and the court orders the ratepayer to pay the council's costs – the costs.

5.1.1 Overdue Rating and Utility Charges

Council will allow a period of approximately seven (7) days after the close of the discount period to verify the accuracy of rate accounts and to identify those with overdue rates and charges.

The first of two reminders is sent to ratepayers whose accounts show outstanding amounts greater than \$10.00.

The first notice is a polite reminder with no threat of legal or other action. It encourages ratepayers to contact Council within fourteen (14) days if they are experiencing difficulties in paying their account to arrange a suitable Payment Plan Agreement to clear the outstanding debt.

Following the expiry of fourteen (14) days after the first reminder notice, a Final Reminder Notice is issued on accounts that have an amount outstanding of \$100 or greater, giving the ratepayer a further seven (7) days to complete payment or make an appropriate payment plan. This notice contains Council's proposed action for recovery; states interest will accrue on the debt, and offers a further opportunity to contact Council to propose an acceptable Payment Plan Agreement.

5.1.2 Payment Plan Agreements

5.1.2.1 Pensioners

Pensioners who are eligible for the Queensland State Government Pensioner Rate Subsidy Scheme and have an overdue rates balance may contact Council to make a formal arrangement for payment by regular instalments. Such instalments are to be sufficient to ensure that the arrears situation does not worsen (i.e. at least enough to clear current period's rates each year).

No interest is charged on overdue rates whilst the pensioner honours the arrangement.

5.1.2.2 Interest Free Payment Agreement

Council will accept a suitable interest free payment agreement. A suitable interest free agreement will meet the following criteria:

1. Will only be for current year rate levy only. Any arrears must be paid in full;
2. To be paid in full by 30 June of the current financial year;
3. To be for all current and known future rates and charges (e.g. Utility charges) for the current financial year;
4. Payments must be in the form of regular instalments of weekly, fortnightly or monthly;
5. The property must not be subject to recovery action in accordance with clause 5.3 of this policy;
6. Lump sum payments may be accepted, but only if the payment will be made by the sooner of – 6 months from the last applicable issue date; or 30 June of the current financial year.

Council will not charge interest on a property nor pursue further recovery action against a ratepayer who has a suitable Interest free payment agreement accepted, while the agreement is current and the ratepayer adheres to the agreed repayment schedule.

5.1.2.3 Non-Interest Free Payment Agreement

Payment plans with terms outside than those outlined in **Error! Reference source not found.** above may be approved by the Revenue Coordinator or Manager Finance & Information Technology. At least one of criteria 1-4 listed above must be present in an acceptable non-interest free payment agreement. Any agreements approved outside of the above criteria will be charged interest on any overdue rate balances, but Council will not pursue further recovery action while the agreement is current and the ratepayer adheres to the agreed repayment schedule.

5.1.2.4 Payment Default

Should the ratepayer default on a payment plan agreement, they are allowed fourteen (14) days to rectify the situation. If the situation is not rectified the ratepayer is deemed to be in default and the agreement will be cancelled. If the ratepayer has not already received a final reminder notice, one will be issued and the account will become subject to Council's normal recovery action for overdue rates in accordance with clause 5.3 of this Policy.

5.1.2.5 Subsequent Notices

Ratepayers are advised that proposals are not deemed to be an ongoing facility and all future levies must be paid when due. However, any unpaid subsequently issued notices for the agreement period (eg water consumption or supplementary notices) can be added to the final payout amount due at the end of the agreement.

5.1.2.6 Not Eligible

Non recurrent charges greater than \$5,000, such as Infrastructure charges and Clearing of Land charges that have transferred to the relevant rate account for recovery purposes are not eligible for the payment plan facility.

No payment plan agreements will be granted where:

- Council has resolved to sell land for arrears of rates; or
- The debtor has demonstrated a history of delinquency.

5.1.3 Write-off of Rates Debtors

As outstanding rates remain a charge on the land (Local Government Act 2009, s95), rate debtors are not written off.

However, if land is:

1. sold for overdue rates under subdivision 2 of the Local Government Regulation 2012 and the winning bid is less than the costs of sale and overdue rates, Council will discharge the overdue rates or charges payable for the land; or

2. acquired for overdue rates or charges under subdivision 3 of the Local Government Regulation 2012, section 151(2)(a) requires Council to discharge the overdue rates or charges payable for the land.

5.1.4 Adjustment of Rates Debtors

In order to maintain an efficient rating system, minor amounts such as rounding amounts, small interest charges and other items not exceeding \$10, may be adjusted by an officer in the Revenue Section. The Manager of Finance and Information Technology may adjust amounts on a property up to \$2,000.

5.1.5 Sale of Land for Overdue Rates

Periodically a list of ratepayers with rates outstanding in excess of the periods allowed is prepared in accordance with the requirements of Chapter 4, Part 12, Division 3 of the Local Government Regulation 2012, and tabled for Council's consideration at the earliest opportunity.

5.2 Other Debtors

Other Debtors are deemed overdue 30 days after invoice is issued..

The first of two reminders is sent to debtors whose accounts show outstanding balances by way of a statement issued at the end of each month.

Fourteen (14) days after the statement issue, a Final Reminder Notice is issued giving the debtor seven (7) days to complete payment or make appropriate payment schedule. The notice contains Council's proposed action for recovery and confirms that future services will be cancelled at the expiry of the notice period. The notice also advises that future dealings with Council will be on a cash basis and if unpaid the debt is referred to Council's Collection Agency for further recovery action.

For landfill accounts the Final Reminder Notice confirms that they are refused entry to the landfill until the account has been paid in full or satisfactory arrangements are made with Council to clear the debt.

5.2.1 Unrecoverable – Bad Debts

After exercising all steps in this policy it may be considered impractical to pursue a particular debt any further. (i.e. proceeding with legal action is unlikely to recover the debt.)

If a debt is considered unrecoverable (e.g. bankruptcy) and overdue one hundred eighty days (180) or more it is necessary to obtain approval to have the debt written off.

This approval must be obtained in one of the following ways:

- The CEO has delegated to the Manager Finance & IT the authority to waive debts which are seen to be unrecoverable up to and including a value of \$1,000.00.
- Debts in excess of \$1,000.00 are referred to Council for approval to waive.

The details of debtor accounts written off under delegated authority shall be included in the Outstanding Debtors Report presented to Council at the end of each quarter.

5.2.2 Provisions

Aged debts greater than 180 days should be provided for according to an assessment which has regard for the size and nature of the debt and the debtor in question.

Aged debts less than 180 days may be provided for if the recovery of the debt is known to be unlikely.

Any adjustments to the provision shall be made annually and will be charged as an expense to the appropriate area.

5.3 Legal Process

As soon as practicable following the expiration of the seven day Final Reminder Notice any ratepayer or debtor who:

- has not responded by way of payment in full; or
- has not entered into an acceptable payment plan; or
- does not have their account under investigation for accuracy or awaiting a decision of the Council; or
- has defaulted on an agreed payment plan;

and has a debt balance of:

- between \$100 - \$500 – will be issued a reminder notice from a debt collection agency; or
- greater than \$500 - will have their debt referred to a debt collection agency for legal recovery action.

Legal action may be undertaken in the relevant Court jurisdiction and may be undertaken under instruction by a duly delegated officer by solicitors or mercantile agents acting on the Council's behalf.

Due to the nature of the legal process, once an account has been referred to the collections agency the Collections agency's balance can be updated when relevant to

reflect Councils rates due and payable balance without reminder letters being posted to the rate payer.

6 Definitions

Term	Meaning
Rates Debtors	Debts that arise as a result Rates and charges are defined in Chapter 4 of Local Government Regulation 2012 as including differential general rates, minimum general rate levies, separate rates and charges, special rates and charges, utility charges and accrued interest or premium owing on outstanding balances of rates and charges.
Other Debtors	Debts owed to Council by customers for the supply of goods and services.
Delinquency	A debtor has demonstrated a history of delinquency if they made any of the following: <ul style="list-style-type: none">• Defaulted on 2 or more payment plan agreements;• Defaulted on 2 or more direct debit payment agreement;• More than 2 instances of prior recovery action by Council.

7 Related Documents

- Revenue Policy

8 References

- N/A.



Rate Exemption by Resolution Policy

Policy Number:	PL-FS062
Department:	Corporate Services
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	5 March 2012
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	27 June 2018
Date Rescinded:	N/a

REVISION RECORD

Date	Version	Revision description
3 June 2016	1	Change to new Policy format and update Regulation references
9 June 2017	2	Update for changes due to new concessions policy
27 June 2018	3	Review

Rate Exemption by Resolution Policy

Policy no: PL-FS062

Updated: 26 June 2018

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1 Policy Background

A policy is required with respect to land that is exempted from rating by resolution of a local government. Section 93(3) of the *Local Government Act 2009* provides that certain land is exempted from rates, with subsections (3)(h) and (3)(i) requiring a resolution by a local government to exempt land from rating.

Section 93(3)(h) refers to: Land that is –

- (i) primarily used for show grounds or horse racing; and
- (ii) exempted from rating by resolution of a local government.

Section 93(3)(i) refers to –

Land that is exempted from rating, by resolution of a local government, for charitable purposes.

Determining the eligibility of properties for rate exemption will be the responsibility of a rate categorisation officer appointed under the Regulations.

2 Purpose

This policy has been developed to ensure consistency in the determination of resolutions for rate exemptions with respect to Sections 93(3)(h) and 93(3)(i) of the *Local Government Act 2009*.

3 Scope

The scope of this policy is limited to rate exemption under Section 93(3)(h) and 93(3)(i) of the *Local Government Act 2009* being land that is exempted from rating, by resolution of a local government, for:

- Showgrounds
- Horse racing
- Charitable purposes.

The Act and Regulations also provide for rate exemptions that do not require a resolution. These rate exemptions are not subject to this policy although this policy also provides guidance in determining eligibility for exemption under the Act or regulations.

The rate exemption granted by this policy will be limited to general rates only and will take effect from the beginning of the rating period in which the ratepayer applied for rate exemption under this policy.

4 Legislative Context

- *Local Government Act 2009* - Section 93(3)

5 Policy Details

5.1 Showgrounds and Horse racing

For land to be subject to this policy, the land must be primarily used for:

- Showgrounds; or
- Horse racing

A "showground" is generally defined as "an open-air setting for agricultural displays, competitions, etc".

"Horse racing" is generally defined as "the sport in which horses and their riders take part in races, typically with substantial betting on the outcome".

Properties that satisfy these definitions will be rate exempt for the purposes of a local government resolution.

The granting of rate exemption under this section ends upon change of ownership or the change of the purpose for which the property is used (as determined by an authorised Council Categorisation Officer) and subsequently a new application for rate exemption is required to be submitted.

5.2 Charitable purpose

For land to be subject to this policy, the land must be primarily used for a charitable purpose.

"Charitable purpose" includes purposes relating to:

- Advancement of Education
- Assistance to the poor
- Assistance to the sick
- General benefit to the public

To help in the deliberation and determination of a "general benefit to the public" the terms "welfare" and "community" as described in the Policy definitions may be considered.

The granting of rate exemption 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 exemption is required to be submitted.

5.3 Eligibility

Council will not allow a rate exemption where:

- a) there is either an actual or perceived competitive advantage obtained by the 3rd party through Council allowing such an exemption;
- b) Organisations which have gaming machines or that regularly operate a commercial licensed premise. A temporary licence for service of alcohol would not exclude an organisation from consideration under this policy; or
- c) Community/Charitable organisations which have a high level of paid labour in relation to volunteer labour. Such organisations may be considered for a concession under the Rate Concession Policy.

5.4 Application

Applications will only be accepted on the form "Application for Rate Exemption". 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 documents relating to an organisation's constitution, tax status and activities carried on by the organisation.

6 Definitions

The following meanings have been derived from:

- Schedule 4 Dictionary of the *Local Government Act 2009*
- Schedule Dictionary *Local Government Regulation 2012*
- Revenue Raising in Local Government – issued March 2003

Term	Meaning
General benefit to the public	Very broadly, any other purposes of general benefit to the public rather than private individuals. The term "general benefit to the public" is within the meanings of the following terms: <ul style="list-style-type: none">• Community organisation;• Public purpose;• Non-profit.
Community organisation	<ol style="list-style-type: none">a) an entity that carries on activities for a public purpose; orb) another entity whose primary object is not directed at making a profit.

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Term	Meaning
Non-profit	An organisation if it is not carried on for the profit or gain of its members. This applies for direct and indirect gains and both while the organisation is being carried on and on its winding up (i.e. its constitution or governing documents prohibit distribution of profits or gains to individual members and its actions are consistent with the prohibition). This definition is consistent with the definition used by the Australian Taxation Office.
Primarily used for	<p>The term "primarily used for" relates to the primary purpose for which land is used and will determine its rateability. The test relates to how regularly the land is used for any purpose and how regularly the land is used for the exempt purpose. Land may be used for a particular purpose even if it has not been developed and no specific activities take place on the land. "Primary purpose" is identified by examination of the intended purpose and the activities the land is used for and consideration may be given to the visual, spatial and economic aspects of the property.</p> <p>The ATO says "Finding an institution's sole or dominant purpose involves an objective weighing of all its features. They include its constitutive or governing documents, its activities, policies and plans, administration, finances, history and control, and any legislation governing its operation. As these features can change over time, so can an institution's purpose. An institution's purpose at the time it was established is a relevant but not necessarily determinative factor."</p>
Welfare	<p>Principal Objectives are to provide:</p> <ul style="list-style-type: none"> Disability Support – to provide support, education, therapy, respite or any other form of assistance to the aged or people with disabilities or chronic illness and/or their carers; or Social Support – to provide practical support such as emergency accommodation, food, clothing, counselling or any other form of assistance to socially disadvantaged members of the general community. <p>As a guide these principal objectives include services such as:</p> <p>Counselling, education, research support, vocational training for the disadvantaged, advocacy, respite care, family support, substance dependence education, counselling and rehabilitation, referral, life education, sheltered workshops, guide dog training, social work or any other service which supports or enhances the quality of life of its clients.</p>
Community	<p>Principal objectives are to:</p> <ul style="list-style-type: none"> Promote and encourage social cohesion through the provision of community services or activities including sporting activities, the furthering of multiculturalism or the support of identifiable groups who may require specific support due to age, gender, religion, ethnicity, health, disability or some other factor that sets a group apart from the general community; or Provide or support an essential service on a volunteer basis; or Encourage the appreciation and/or protection of the natural environment; or Preserve and promote an appreciation of culture or heritage. <p>As a guide these principal objectives include services such as:</p> <p>Non-formal youth education and training, youth activities, personal development, cultural or ethnic activities supporting a cohesive multi-cultural society, community education, environmental awareness, social justice, arts and heritage conservation and promotion, any other activity or service which is provided by a group of volunteers that enhances the liveability, cultural diversity, environment or social cohesiveness of the Southern Downs community</p>

Term	Meaning
Public Purpose	<p>The object or purpose of the organisation's activities is something which is beneficial to a section of the public rather than to private individuals as such – the section of the public may be relatively small, but it must not be so small or specialised that the group is on any common sense view no more than a "private club".</p> <p>"Accordingly, so long as a particular use of land involves no private profit or gain to any individual, and has a sufficient public element (rather than being directed only to a narrow group of particular individuals), the local government will generally have discretion to grant exemption"</p>

7 Related Documents

- PL-FS013 Revenue Policy

8 Appendix 1: Rate Exemption Chart

What is the property used for or how is it owned? Check along each of the lines for a match.	Exempted by Act	Unallocated State land	occupied by Gov't State entity	State Forest or Timber reserve	Aboriginal/Torres Strait Islander	Strategic Port land	Strategic Port land	Rail Corridor	Commercial Corridor	Airport Land	Local Gov't (not leased)	Exempt under another Act
		93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)	93(3)(a)
		Not a LDC, not exempted from paying rates	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit	Not occupied under an occupation permit or stock grazing permit
		Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act	Exempt By Act
Exempted by Regulation	Exempted by Regulation	owned by religious entity	owned by religious entity	owned by religious entity	owned by religious entity	vested in person under an Act	vested in person under an Act	land used for purposes of public hospital	Land owned by a community organisation	Land owned by a community organisation	Land owned by a community organisation	land used for a cemetery
		93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)	93(3)(b)
		used for religious purposes	used for religious purposes	used for religious purposes	used for religious purposes	for a charitable purpose	for a charitable purpose	as part of a private hospital complex	less than 30 ha	less than 30 ha	less than 30 ha	less than 30 ha
		Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation	Exempt By regulation
Concession Granted by Resolution	Concession Granted by Resolution	Show Grounds	Horse racing	Charitable purposes	Charitable purposes	Charitable purposes	Charitable purposes					
		93(3)(c)	93(3)(c)	93(3)(c)	93(3)(c)	93(3)(c)	93(3)(c)					
		primarily used for show grounds	primarily used for horse racing	Not for Profit	Not for Profit	Not for Profit	Not for Profit					
		Concession Resolution	Concession Resolution	Concession Resolution	Concession Resolution	Concession Resolution	Concession Resolution					

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Policy no: PL-FS062

Updated: 13 June 2018

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Home Haemodialysis Water Allowance

Policy Number:	PL-FS068
Department:	Finance
Section:	Revenue
Responsible Manager:	Manager Finance and Information Technology
Date Adopted:	29 April 2014
Date to be Reviewed:	Within 6 months of the quadrennial election
Date Reviewed:	26 June 2018
Date Rescinded:	N/A

REVISION RECORD

Date	Version	Revision description
10/6/2016	1	Reviewed
13/6/2017	2	Update background, purpose and scope
26/6/2018	3	Reviewed

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1. Policy Background

Water consumption is charged for each kilolitre used on land to which water is supplied and measured by meter, per kilolitre or part thereof for that quantity of water used and for each connection tariff will accumulate in accordance with Council's policy.

To avoid doubt, once water has passed through the water meter it is the property owner's responsibility.

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 has been developed to describe the eligibility criteria and the administrative procedures associated with processing applications relating to requests for water allowance due to higher water consumption as a result of home haemodialysis treatment of one of the occupants of the property.

3. Scope

The scope of this policy is limited to Water Consumption Charges for affected property owners within the region.

4. Legislative Context

Local Government Regulation 2012, Chapter 4 Rates and Charges, Part 7 Utility Charges and Part 10 Concessions.

5. Policy Details

Pursuant to sections 120(1)(c), section 121(a), and section 122(1)(b), (5) and (6) of the *Local Government Regulation 2012*, Council will grant a concession to property owners who receive regular treatment on a haemodialysis machine at home by way of a partial rebate of the water consumption charge subject to the criteria and calculation below.

5.1. Criteria for Water Allowance

This policy will apply where:

1. The haemodialysis patient resides permanently at the nominated address within the Southern Downs Regional Council area.
2. The haemodialysis patient receives their regular treatment on a haemodialysis machine at home (the nominated address) and not through a hospital or other haemodialysis centre.
3. The doctor, renal specialist or a Queensland Health haemodialysis centre manager provides a supporting letter confirming the patient as receiving haemodialysis treatment at home.

5.2. Application for Water Allowance

1. The Home Haemodialysis Water Allowance application form must be submitted to Council with the relevant documentation from the doctor, renal specialist or Queensland Health haemodialysis centre manager. This documentation must advise the timeframe (e.g. hours required) and regularity of the treatment
2. Home Haemodialysis Water Allowances expire annually. A new application must be submitted each year for consideration.
3. The patient authorises Council to provide the relevant Council Officers with their contact details (address and phone number/s) to facilitate contact during emergency or fault situations. Council will use its best endeavours to ensure that confidentiality is maintained.
 - If there is to be a planned interruption to the water supply, Council will endeavour to inform the haemodialysis patient, as a matter of priority, of the interruption to supply.
 - In emergency or fault situations, Council Officers will endeavour to provide assistance to haemodialysis patients to minimise disruptions to their treatment
 - Council will ensure that the necessary repairs are carried out as a high priority.

Haemodialysis patients need to ensure that they have been suitably trained by their dialysis care provider on how to manage interruptions to their water supply.

5.3. Calculation of Water Allowance

Council will provide an allowance of equal to 65 kilolitres per reading period, calculated at the relevant water consumption rate (Tariff) of the property.

This amount will be applied as a credit to the property before the Water Notice is issued to the ratepayer.

If the patient stops receiving Home Haemodialysis treatment during a water reading period, the allowance will be ceased at the end of that reading period.

If the patient receiving the Home Haemodialysis treatment is not the property owner, the patient will have no claim with Council to have this credit refunded directly to them.

6. Definitions

Term	Meaning
"Nominated Address"	The address that the home haemodialysis patient resides and receives the home haemodialysis treatment.
"Haemodialysis"	The use of a machine by people with chronic kidney disease which performs the function of pumping the patient's blood through a dialyser. The machine uses considerable volumes of water in this process.
"Home Haemodialysis"	The use of a machine at home by people with chronic kidney disease which performs the function of pumping the patient's blood through a dialyser. The machine uses considerable volumes of water in this process.
"Reading Period"	Water meters are read every 6 months, equating to a period of approximately 26 weeks.

7. Related Documents

- Home Haemodialysis Water Allowance application form.

8. References

- Nil



Project Decision Framework Policy

Policy Number:	PL-FS080
Department:	Executive Services
Section:	Finance & Information Technology
Responsible Manager:	Manager Finance and Information Technology
Date Adopted:	25 October 2017
Date to be Reviewed:	30 June 2018
Date Reviewed:	26 June 2018
Date Rescinded:	

REVISION RECORD

Date	Version	Revision description
26/06/2018	1	Annual Revision

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1 Policy Background

Council provides a range of services to the community and, in doing so, is required to ensure these services are sustainable. Typically in any one year, the concepts and ideas that are to be considered at the front end of the formal budget process will be much larger in number than the projects that can actually be supported. Important decisions therefore have to be made as to which of the various concepts and ideas should be progressed for further consideration and those that should not be progressed. Council therefore recognises the benefit in adopting a disciplined approach for consideration of the concepts or ideas, complexity and risks such that approved projects have been subjected to a reasonable level of value for money and assurance type of analysis.

2 Purpose

As a component of Council's Project Decision Framework (PDF), this policy document specifies Council's overarching intentions and guiding project decision making principles. This policy has been derived from, and is consistent with, the organisational corporate plan and enables the project decision process, strategic actions and outcomes to be developed and implemented. The policy includes a commitment to legislative compliance as well as continual improvement in project decision making across the organisation.

3 Scope

Project decision making at Southern Downs Regional Council, combines management, governance, financial, economic and technical activities applied to phases of the project lifecycle with the purpose of establishing a common approach for considering opportunities, proposed projects and their subsequent management through to completion.

To improve project selection and delivery, Council adopts a structured decision gate process across the project lifecycle with the initial focus being given to front end phases. Therefore the project lifecycle phases covered by this policy are categorised as follows:

- Identifying and assessing
- Selecting
- Defining
- Executing
- Operating and maintaining

▪ Decommissioning

Note: This policy applies to construction, process and policy type projects.

4 **Legislative Context**

- *Local Government Regulation 2012*
- *Statutory Bodies Financial Arrangements Act 1982*
- *Statutory Bodies Financial Arrangements Regulation 2007*
- Asset Management Plans
- Long Term Financial Plans

5 **Policy Details**

In recognition of the need to establish a system by which project decision making is disciplined, robust and in the best interests of the community, Council aspires to the following:

“To have in place a robust project decision making process to deliver value for money for Council and the community we serve.”

Council's project decision making mission is guided by the following principles:

1) Project Governance and Accountability	<ul style="list-style-type: none"> ▪ A disciplined approach towards project selection and in undertaking the 'right' projects across the organisation. ▪ Project proposals are prioritised based on a common and agreed set of criteria. ▪ Project selection is linked to strategic intent. ▪ Accountability for project decision making activities is unambiguous, accepted and met. ▪ Industry standards and guidelines are used where appropriate. ▪ A consistent project decision making language is used.
2) Project Information Management	<ul style="list-style-type: none"> ▪ Council recognises, identifies, records and maintains project information to a level of detail, accuracy and integration necessary for each project to be managed in accordance with the integrated framework. ▪ Statutory requirements relating to Council's project work are met (as a minimum).
3) Project Lifecycle Management	<ul style="list-style-type: none"> ▪ Projects are managed from a whole-of-life perspective. ▪ Risks and opportunities are identified and managed in accordance with the Corporate Risk Framework prior to final project selection. ▪ Prior to approval of any major project that constitutes a renewal or upgrade to an existing service, a critical review, based on demonstrated service needs is undertaken and the 'whole-of-life' cost of that project is determined.
4) Service level management	<ul style="list-style-type: none"> ▪ A planned approach is taken to growth and demographic change

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	<p>through demand management and infrastructure investment using an agreed growth and demographic model.</p> <ul style="list-style-type: none">- Current and desired levels of service are defined that consider technical and community requirements and the cost of services.
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RESPONSIBILITIES

Project decision making responsibilities and relationships have been established as follows:

Council

- To act as stewards for all projects
- To approve Council projects and monitor outcomes
- To set corporate project decision policy and vision
- To set levels of service, risk and cost standards
- To ensure project investment decisions consider whole-of-life costs.

Chief Executive Officer / Executive Leadership Team

- To agree on the Project Decision Framework Policy with Council
- To implement the decision making process with agreed resources and review performance
- To ensure that accurate and reliable information is presented to Council for decision making
- To integrate the Project Decision Framework Policy, process and guidelines into Council's corporate governance framework.

Project Custodians / Proponents

- To develop proposals for new projects in accordance with Council's Project Decision Framework
- To ensure proposals include a number of project delivery options in order to determine the most viable option
- To develop and implement project management plans for individual approved projects in accordance with the guidelines
- To deliver levels of service to the agreed risk and cost standards
- To present information to Council and Chief Executive Officer in terms of lifecycle risks and costs.

Project Decision Making Governance Group

- To develop, implement and monitor Council's Project Decision Framework in accordance with this policy

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- Ensure promotion and implementation of effective decision gates throughout each phase of the project lifecycle
- Evaluate and monitor key performance outputs/criteria following Implementation.

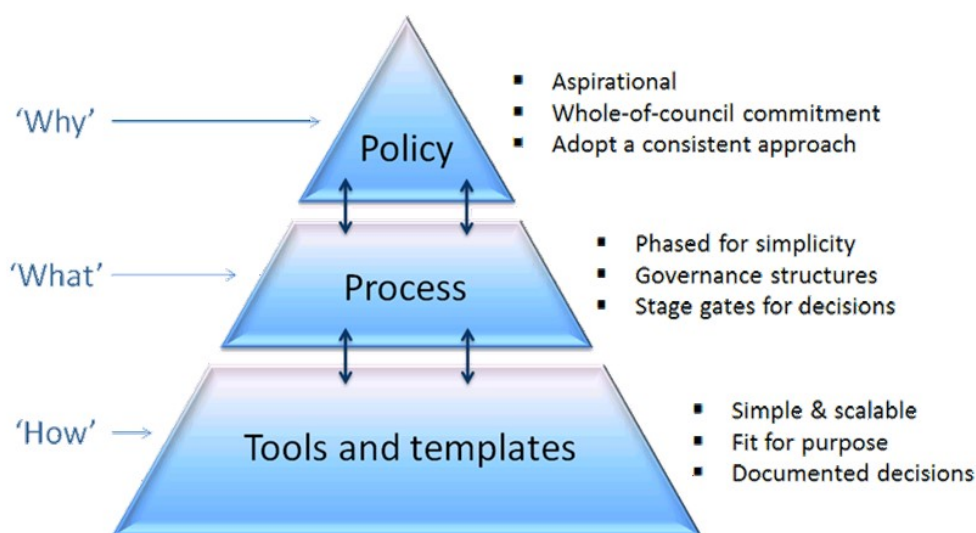
6 Definitions

As per the Project Decision Framework User Guide.

7 Related Documents

Project Decision Framework User Guide (provided by Queensland Treasury Corporation) including tools and templates.

This policy is aligned with Council's corporate plans and strategies. It is also central to a suite of related functional level policies that support and guide the management of projects and maximise the business benefits that the opportunities associated with these projects present to Council. Such related functional policies will be subjected to continual review to ensure alignment with all of the higher level elements of the Project Decision Framework User Guide. This policy forms the first part of an integrated approach to decision making in Council, as shown in the following diagram.





Rates Concession Policy

Policy Number:	PL-FS076
Department:	Corporate Services
Section:	Finance
Responsible Manager:	Manager Finance & Information Technology
Date Adopted:	28 June 2017
Date to be Reviewed:	28 June 2019
Date Reviewed:	19 June 2018
Date Rescinded:	

REVISION RECORD

Date	Version	Revision description
19 June 2018	2	Reviewed – Invasive Pest Control rebate adjusted and Public amenities on leased government property rebate added

Rates Concession Policy

Policy no: PL-FS076

Updated: 19 June 2018

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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 identify target groups and 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:

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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 Policy Details

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 will only be accepted 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 and separate 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 at its 2017/2018 budget meeting and amended at its 2018/2019 budget meeting, 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 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 2018 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: -

No. of days from day after due date for return of form to 30 June 2019 x amount of special rate as levied

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4. If a completed and returned Control Works Form does not identify any invasive weeds or pest animals (collectively referred to as "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 2018 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: -

No. of days from day after date of inspection to 30 June 2019 x amount of special rate as levied

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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: -
- The Control of Works Form must detail The list of proposed control works to be completed no later than 30 April 2019 (which may also include a timetable for future works not extending beyond 30 April 2020) that the landholder will undertake to remove the invasive pests.
 - The ratepayer must undertake the proposed control works specified in, and in accordance with the timetable identified by, the Control Works Form.
 - 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 2018 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: -

No. of days from day after date of inspection to 30 June 2019 x amount of special rate as levied

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5.6 Water Tank Rebate

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 ratepayers levied with a Water Utility Access Charge ("the water access charge"), by way of a rebate of 100% of a water access charge for a property for a set period, subject to compliance 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. The property is included in the differential general rating categories of:
 - a. Residential 1; or
 - b. Residential 2.
2. A ratepayer installs a reticulated water tank which is plumbed to their dwelling 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 it also supplies specific internal plumbing fixtures which are toilets and cold water washing machine tap. Should these internal fixtures be connected to a rainwater supply, an automatic continuous supply of reticulated mains water must be achieved to these fixtures via either a pressure pump with an automatic switching device or an approved mains water trickle top up system at the rainwater tank in the event of no available rainwater.

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.

3. The ratepayer completes the form "Application for Water Tank Rebate"
4. 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 into their dwelling. 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 into the dwelling stating the works that were done and the property details where the works were carried out.
5. The water tank must be installed on the property within the 2018/2019 financial year. 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.
6. The rebate can only be applied once per property.

Upon receipt and approval of the evidence noted in point 4 above, Council will allow a rebate of 100% of a water access charge levied on the property for the full financial year regardless of when the evidence is provided. In the event of multiple meters installed on a property and thus multiple water access charges levied, the rebate will only be allowed for a single water access charge of the smallest meter size (i.e. if a property has two 20mm and one 25mm meters, the rebate will only be allowed on a single 20mm access charge).

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 up to 22.7 Kilolitres will receive the rebate for 3 financial years;
- Tank/s with capacity greater than or equal to 22.7 Kilolitres will receive the rebate for 5 financial years;
- 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

dwelling plumbed to it for household use).

5.7 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 major medical 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.

5.7.1 Major Medical Situations

Where a ratepayer is having difficulty in paying their rates due to 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.

5.7.2 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.

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.

5.8 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*.

5.9 Cost Report

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

6 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 dependants the following: <ul style="list-style-type: none">• Food;• Accommodation;• clothing;• medical treatment;• education; or• other basic necessities.

7 Related Documents

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

8 References

- Nil