



Southern Downs
REGIONAL COUNCIL

ATTACHMENTS TO MINUTES ORDINARY COUNCIL MEETING


21 AUGUST 2024

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17.1 Rate Concessions Granted - 2023-2024

Document Information

 Southern Downs REGIONAL COUNCIL	Report To: Confidential Ordinary Council Meeting	
	Reporting Officer:	Meeting Date: 21 August 2024
	Business Improvement Officer	ECM Function No/s: 25.17

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REPORT

Background

Section 5.11 of PL-FS076 Rebate and Concession Policy states that 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.

Council has previously allowed concessions under sections 120, 121 and 122 of the Local Government Regulation 2012 to ratepayers via individual Council resolutions from different meetings over a number of years. This practice meant:

- There was no single point of reference for allowing or recording concessions;
- Inconsistencies had occurred when a concession has been allowed to a ratepayer but denied to another at a different time for similar circumstances;
- Ratepayers could be allowed multiple similar concessions as previous concessions has not been documented or noted during the decision-making process; and
- Council was not informed about the total cost of the allowed concessions, especially ongoing concessions with no end date.

To ensure equity and transparency of the concession allowance process, the Rates Concession Policy was adopted by Council in June 2017. The policy superseded any previous ongoing concession granted by Council, with the exception of Limitation of Increase within the Annual budget.

Report

Through the Rates Concession Policy, Council allows a number of different concessions to different ratepayer types and circumstances including:

1. Not-For-Profit/Charitable organisations being made up of:
 - a. Senior citizens clubs;
 - b. Showground related organisations;

- c. Sporting and other not for profit organisations – relying on mainly volunteer labour;
 - d. Community/Charitable organisations – relying on mainly paid labour; and
 - e. Rural fire brigade.
2. Warwick Polocrosse Club Inc
 3. Permits to occupy pump sites and separate pump site assessments
 4. Leased council vacant land
 5. Financial hardship being:
 - a. Major medical situations;
 - b. Unusual and severe circumstances;
 6. Water Charges:
 - a. Relief from Water Consumption
 - b. Home Haemodialysis Water Allowance
 7. Aged Care Facilities
 8. Subdividers Valuation Discount
 9. Amosfield Road concession – 100% rebate of all Council rates & charges for 112 Amosfield Road, Stanthorpe as land purchased on the Environmental Management Register
 10. Condamine River Sports Group Inc - 100% rebate of all Council rates & charges to the sporting clubs within the Condamine River Sports Group area, including water consumption for 10 years starting 1 July 2022
 11. Orchards/Vineyards/SmallCrops/Fodder/Private Forestry Categories – to rectify transposition error in the 2022/23 Revenue Statement when compared with the rating model and to moderate the impact of the increase in the rate in the dollar after valuation changes (Private Forestry) which had unintentionally created financial hardship.
 12. Other remission or rate deferral requests as received.

Further details of the concessions provided to the above are contained within the Policy.

Conclusion/Summary

The report does not account for properties that have been granted general rates exemption under the Rate Exemption by Resolution Policy PL-FS062, deferring interest or concessions on rates or charges through an individual agreement or contract with a ratepayer. The terms of the agreement or contract with a ratepayer overrides Council’s revenue statement, policies or Council resolution.

FINANCIAL IMPLICATIONS

The following table details the cost to Council of the concessions allowed for the 2023/2024 financial year, 2022/2023 financial year and for the life of the concession:

Concession Description	2023/2024		2022/2023		Life of Concession
	Qty	Concessions	Qty	Concessions	
Senior Citizen Clubs	4	-3,120.00	4	-2,992.75	-27,179.59
Showground Related Organisations	7	-31,680.00	7	-30,301.00	-135,971.50
Sports & Community Organisations	12	-6,472.50	13	-8,540.12	-54,454.07

Community/Charitable Organisation	1	-313.74	1	-364.96	-678.70
Warwick Polocrosse Club	2	-4,694.62	1	-4,283.76	-124,410.99
Permit to Occupy Concession	3	-2,445.00	3	-1,381.17	-15,863.40
Water relief - Council infrastructure failure	17	-6,000.15	27	-13,005.47	-22,464.37
Water relief - unapparent plumbing failure	34	-10,974.57	13	-2,634.40	-82,182.36
Home Haemodialysis	1	-553.80	1	-343.20	-6,357.36
Aged Care Facility Sewer Concession	3	-115,050.00	3	-110,953.50	-441,970.50
Subdividers Additional Valuation Discount	55	-31,026.91	104	-33,789.87	-122,812.90
Condamine River Sports Group Inc	16	-42,265.00	22	-43,837.88	-86,102.88
Amosfield Road Concession	4	-2,805.00	5	-2,678.32	-17,380.84
Orchards/Vineyards/Small Crops/Fodder and Private Forestry Categories	161	-241,022.53			-241,022.53
Limitation of Increase			6	-180.20	-10,045.34
Water Tank Rebate v1			114	-66,632.40	-537,843.39
Grand Total	319	-498,423.82	325	-321,919.00	-1,926,740.72

A detailed list of recipients for each concession type is attached to this report.

RISK AND OPPORTUNITY

Risk

Not reviewing what concessions have been previously allowed can result in not treating new concession requests equally with similar prior concession requests and unknowingly allowing multiple concessions to a single entity.

Opportunity

Reviewing allowed concession to ensure equity and transparency for future concession requests and allowances and identifying possible sections of the community that could benefit from concessions.

COMMUNITY ENGAGEMENT

Internal Consultation

Nil

External Consultation

Nil

LEGAL / POLICY

Legislation / Local Law

Sections 120, 121 and 122 of the *Local Government Regulation 2012*

Corporate Plan

Theme: Performance
 Focus Area: Financial Sustainability

Deliverable: 47. Review and maintain strategies to ensure Council's long-term financial sustainability and continuous improvement through embracing innovation

Policy / Strategy

PL-FS076 – Rate Concessions Policy

ATTACHMENTS

1. Detailed list of concessions granted - 2023/24