



Rates and Charges – Pensioner Concession Policy

Policy Statement

This policy provides guidance to the General Manager and staff in applying the provisions of the Local Government Act 1993 for rate and charges rebates applicable to eligible pensioners.

Related Legislation, Circulars or Guidelines (as amended)

- Local Government Act 1993
- Local Government (General) Regulation 2005 (NSW)

Does this Document Replace an Existing Policy, Procedure or Plan? No

Related Council Policy or Procedure

- Rates, Charges and Fees - Financial Hardship Policy
- Debt Recovery Strategy / Procedures
- Draft Revenue Policy

Application and Distribution

It is mandatory for all Council officials to comply with this Policy.

This Policy is available on Council's website under Council Policies.

Approved by:

Council on:

25 November 2010, CB10/62

Signature:

General Manager

Date of Effect: 26 November 2010

Date of next Review:

Distribution :

Registration Number: 2663423

Responsible Council Department/Officer:

Version History Table:

Key Responsibilities

Position	Directorate	Responsibility
Mayor	Council	To lead Councillors in their understanding of, and compliance with, this Policy and Guidelines.
General Manager	Executive	To lead staff (either directly or through delegated authority) in their understanding of, and compliance with, this Policy and Guidelines. To approve resources to develop, implement and review this Policy and Guidelines.
Management Accountant – Revenue	Corporate Business	Outline responsibilities of person(s) whose role it will be to carry out most of the functions under the Policy.
Directors	All Directorates	To communicate, implement and comply with this Policy and related Guidelines.
Director of Corporate Services	Corporate Business	To ensure (directly or through delegation) the distribution and communication of the Policy and Guidelines to specified persons. To ensure (directly or through delegation) the approved Policy and Guidelines are available in hard copy and electronically on Council's website.
All Council officials	Council	To comply with this Policy, Guidelines and related procedures.

Rates and Charges – Pensioner Concession Policy

1. Introduction

This policy provides guidance to the General Manager and staff in applying the provisions of the Local Government Act 1993 for rate and charges rebates applicable to eligible pensioners.

2. Definitions

Here is the meaning of some terms used in the Guidelines:

- Ratepayer:** The person(s) **liable for payment of the rates** of the property for which the pensioner concession is claimed.
- Liability to Pay Rates:** Section 560 of the Local Government Act 1993, states the following in regards to rate payment liability:
1. The owner for the time being of land on which a rate is levied is liable to pay the rate to the council, except as provided by this section.
 2. If land owned by the Crown is leased, the lessee is liable to pay the rate, except as provided by subsection (4).
 3. If there are two or more owners, or two or more lessees from the Crown, of the land, they are jointly and severally liable to pay the rate.
 4. The Crown is liable to pay the rate for land owned by the Crown which is subject to the Housing Act 1912 or the Aboriginal Housing Act 1998.
- Eligible Pensioner:** In relation to a rate or charge levied on land on which a dwelling is situated means a person:
1. Who is a member of a class of persons prescribed by the Local Government Regulations, and
 2. Who occupies that dwelling as his or her sole or principal place of living.
- Principal Place of Living:** The property that the ratepayer occupies as their sole or dominant residence.

3. Objectives

The objective of Council's Rates and Charges – Pensioner Concession Policy and Guidelines is to:

- Outline guidelines on management of Rates and Charges for properties owned and occupied by pensioners.
- Ensure a fair and equitable approach and assist pensioners who may experience difficulty in meeting the payment of rates and charges.
- Ensure compliance with relevant auditing and legislative requirements.

4. Principles

Council's Rates and Charges – Pensioner Concession Policy and Guidelines are underpinned by the following principles:

- Fairness
- Integrity
- Appropriate confidentiality
- Compliance with relevant statutory requirements

5. Access

- Public access to information about Pensioner Concessions will be through Council's website and notices issued for the payment of rates and charges.
- Reasonable access assistance will be available to persons with special needs.

6. Responsiveness and Accountability

- Council's Customer Service and Rating Officers will assess and make determinations on applications for pensioner concession in accordance with statutory requirements and these guidelines.
- A right of appeal against a determination for a pensioner concession can be requested in which the Management Accountant - Revenue (either directly or through delegated authority) will review the request and previous determination.

7. The Application Process

- Pensioners requesting a concession are required to submit an application on the prescribed form with the production of a current Pension Concession Card (or equivalent card for TPI and EDA pensioners) issued by Centelink or the Department of Veterans Affairs.
- The application must be signed by the applicant or a person with power of attorney for the applicant.
- Assessment of the application may include immediate verification of information with Centrelink.
- Once assessed, the applicant will be notified either in writing or verbally of Council's decision and the amount of rates and charges payable.
- Council will confirm all pensioners' eligibility at least every 6 months with Centrelink. If at this time eligibility is not confirmed Council will remove any further concession. This removal will be advised in writing. Reinstatement of a concession will require re-application.

8. Eligibility Requirements

- Only eligible ratepayer pensioners are entitled to receive a pensioner concession against their rates and charges.
- The property for which a pensioner concession is sought must be the applicant's sole or principal place of living.

- Where an owner becomes an eligible pensioner after the commencement of a quarterly instalment / billing period, the concession will commence from the start of the next quarterly instalment / billing period.
- If a ratepayer (receiving a pensioner concession on a property considered to be their sole or principal place of living) is required to enter an aged care facility for health or care reasons, the pensioner concession will continue to be applied under the condition that the property is not being rented or occupied.
- In accordance with Section 577 of the Local Government Act 1993, Council will grant a rate concession where an eligible pensioner, not the owner of the property, has a life interest in the property and is responsible for payment of rates. Council requires confirmation in writing (preferably from a legal representative) with a copy of the will of a deceased estate, copy of the Certificate of Title (if the life tenancy is registered) or relevant documentation to validate a life tenancy agreement.

9. Amount of Concession

- Rate concessions will be limited to the current rating year and two rating years prior to the application. Prior year concessions will require a 'Statutory Declaration' from the applicant stating that the property for which a concession is sought was their principal place of living for that prior period. Pensioner eligibility for prior periods will be confirmed by Council with Centrelink.
- Any component of the pension concession granted on any water usage account will be limited to the billing period in which the application is submitted.
- Council will assess and apply the concession in accordance with the proportionate level of ownership by the Pensioner(s) and where required, apply the pro-rata provisions of Section 575(4) and 584(1) of the Local Government Act 1993.
- Mandatory pensioner concessions (under Section 575 of the Local Government Act 1993) will be granted as follows:
 - 50% of ordinary rates up to a \$250.00 maximum rebate.
 - 50% of water charges up to a maximum \$87.50 rebate.
 - 50% of sewer charges up to a maximum \$87.50 rebate.
- Voluntary pensioner concessions (under Section 582 of the Local Government Act 1993) will be granted against Domestic Waste Charges and Environmental Special Rates with the amount of concession to be set each year by Council resolution.
- Any consideration for pensioner concessions not pursuant with these guidelines will be determined by Council resolution.

10. Pensioners under Financial Hardship

- Further concessions in relation to rates and charges for pensioners suffering from financial hardship may be applied in accordance with Council's *'Rates, Charges and Fees – Financial Hardship Policy'*.