

PAYMENT OF OVERDUE RATES AND CHARGES POLICY

OVERVIEW

Brisbane City Council has resolved to grant a concession to eligible pensioners to defer the payment of rates and charges who have made an Application to Council that has been approved and meets the Eligibility Criteria as set out in this policy.

This policy sets out:

- (a) the criteria for determining whether a ratepayer is eligible to defer the payment of rates and charges
- (b) Council's assessment and approval process for such applications
- (c) the effect of Council approving an Application made in accordance with this policy and
- (d) any conditions that apply to Council's approval to defer the payment of rates and charges.

LEGISLATION

Council may, by resolution, grant a ratepayer or a ratepayer who is a member of a stated class of ratepayers a concession for rates or charges in accordance with Chapter 4, Part 10 of the *City of Brisbane Regulation 2012* (the **Regulation**).

DEFINITIONS

business day means a day that is not a Saturday, Sunday or public holiday in Brisbane, Queensland.

eligible pensioner means a ratepayer who has been approved by Council to receive a partial rebate of rates and charges in accordance with Council's *Pensioners Partial Rebate of Rates and Charges Policy*.

financial year has the meaning given to it in the Resolution of Rates and Charges.

hardship means where the ratepayer, after paying all rates due, would be left unable to provide basic necessities for themselves, their family or other dependants, including food, accommodation, clothing, medical treatment, education and any other basic necessities as determined by Council.

rates and charges means:

- (a) general rates post application of rate capping
- (b) special rates and charges
- (c) separate rates and charges
- (d) Waste Utility charges
- (e) State Emergency Management Levy.

rating quarter has the meaning given to it in the Resolution of Rates and Charges.

Resolution of Rates and Charges means the resolution of Council contained in Council's Annual Plan and Budget 2026-27, setting rates and charges applicable for the 2026-27 financial year.



POLICY

Council has various powers under Chapter 4, Part 12 of the Regulation to recover overdue rates and charges including by bringing court proceedings or by selling or acquiring land.

Before Council exercises its powers under the Regulation, Council considers it appropriate to allow the payment of rates and charges to be deferred for applicants who meet the Eligibility Criteria to assist those applicants during times of hardship.

Interest will remain payable on the overdue rates and charges in accordance with section 125 of the Regulation.

APPLICATION PROCESS

An applicant who meets the Eligibility Criteria may make an application to Council by phoning Council's Contact Centre to defer the payment of rates and charges (**Application**).

ELIGIBILITY CRITERIA

To be eligible to make an Application to defer the payment of rates and charges, the applicant must:

- (a) be an Eligible Pensioner and
 - (b) be experiencing hardship,
- (together the **Eligibility Criteria**).

ASSESSMENT AND APPROVAL BY COUNCIL

Upon receipt of an Application, Council must:

- (a) consider and decide each Application against the Eligibility Criteria and
- (b) give the applicant a notice of its decision to:
 - (i) approve the Application (the **Approval Date**) or
 - (ii) refuse the Application.

Council may request additional information or proof that the applicant meets the Eligibility Criteria at any time after the Application is received by Council.

EFFECT OF APPROVAL BY COUNCIL

The date of entitlement to defer the payment of rates and charges is the Approval Date and each day thereafter that the applicant continues to meet the Eligibility Criteria.

CONDITIONS

1. The applicant must comply with any additional terms and conditions which may be included in any agreement between Council and the applicant to defer the payment of rates and charges including ensuring that the rate account is paid in full by the due date or agreed event.
2. If the applicant does not comply with the terms of the agreement referred to in Condition 1 of these Conditions, Council may exercise its powers under the Regulation to recover the overdue rates and charges.
3. The applicant must immediately notify Council if, at any time during the financial year, the applicant ceases to meet the Eligibility Criteria.
4. Council may audit the eligibility of an applicant in relation to their eligibility to defer the payment of rates and charges at any time and may:
 - (a) request the applicant to provide any reasonable information to confirm that the applicant continues to meet the Eligibility Criteria and
 - (b) inspect or re-inspect the rateable land.

AUTHORITY

Council Resolution, 25 June 2026.

POLICY OWNER

Chief Financial Officer, Strategic Finance, Corporate Services.

FURTHER ASSISTANCE

For further assistance, please contact the Strategic Revenue, Strategic Finance, Corporate Services.

RELATED INFORMATION

This policy relates to Council's Revenue Policy, Revenue Statement and Resolution of Rates and Charges presented to Council for adoption on 25 June 2026.

REVIEW DATE

Not applicable. This policy will expire on 30 June 2027.