

## PENSIONERS PARTIAL REBATE OF RATES AND CHARGES POLICY

### OVERVIEW

Brisbane City Council has resolved to grant a partial rebate of rates and charges to ratepayers who have made an Application to Council that has been approved and meets the Eligibility Criteria for one of the partial rebates set out in this policy.

This policy sets out:

- (a) the criteria for determining whether a ratepayer is eligible for a partial rebate 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 the grant of the partial rebate 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*.

### DEFINITIONS

**Auction Perpetual Lease** means a lease over land owned by the Queensland Government and granted to a person in perpetuity that entitles the holder to be granted freehold title upon the payment of the full rental value and compliance with any conditions of the lease.

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

**discount** means the discount allowed for the payment of rates and charges before the end of the discount period as set out in the Resolution of Rates and Charges.

**discount period** means the period that ends on or before the due date for payment of rates and charges.

**eligible pensioner concession card** means:

- (a) a blue pensioner concession card issued by the Australian Government for the state of Queensland, through the department responsible for administering the *Social Security Act 1991* (Cth) or
- (b) a blue pensioner concession card issued by the Australian Government for the state of Queensland, through the department responsible for administering the *Veterans' Entitlements Act 1986* (Cth) for those receiving the Service Pension or
- (c) a Veteran gold concession card issued by the Australian Government for the state of Queensland, through the department responsible for administering the *Veterans' Entitlements Act 1986* (Cth).

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

**full pension** means:

- (a) the maximum payment rate of one of the following payments provided by the Australian Government, through the department responsible for administering the *Social Security Act 1991* (Cth):
  - (i) Age Pension
  - (ii) Carer Payment
  - (iii) Disability Support Pension
  - (iv) Parenting Payment Single or
- (b) one of the following payments provided by the Australian Government, through the department responsible for administering the *Veterans' Entitlements Act 1986* (Cth):
  - (i) Disability Compensation Payment (Special Rate or Temporary Special Rate) (provided that the recipient was entitled to the maximum rebate on a pension immediately before they became eligible for this pension as at 1 July 1997)
  - (ii) War Widow(er)'s Pension with Full Income Support Supplement
  - (iii) the maximum payment rate of the Service Pension.

**group 1 rates and charges** means:

- (a) general rates post application of rate capping
- (b) separate rates and
- (c) waste utility charges.

**group 2 rates and charges** means special rates and charges excluding the Rural Fire Services Levy.

**life tenant** means a person who has the legal or equitable right to occupy rateable land as a tenant for life under a will.

**main place of residence** means the place of residence or home that a person primarily occupies, on an ongoing or permanent basis as the person's settled or usual home.

**owner** means:

- (a) the registered owner of rateable land or
- (b) an occupier of rateable land subject to an Auction Perpetual Lease or a Worker's Home Perpetual Town Lease or
- (c) a life tenant of rateable land or
- (d) the beneficiary of a Special Disability Trust in relation to rateable land.

**part pension** means:

- (a) a payment, being less than the maximum payment rate, of one or more of the following payments provided by the Australian Government, through the department responsible for administering the *Social Security Act 1991* (Cth):
  - (i) Age Pension
  - (ii) Carer Payment
  - (iii) Disability Support Pension
  - (iv) Parenting Payment Single
  - (v) Parenting Payment Partnered
  - (vi) Special Benefit
  - (vii) JobSeeker Payment or
- (b) one or more of the following payments provided by the Australian Government, through the department responsible for administering the *Veteran's Entitlements Act 1986* (Cth):
  - (i) Disability Compensation Payment
  - (ii) War Widow(er)'s Pension with a part Income Support Supplement payment or no Income Support Supplement payment
  - (iii) Service Pension

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

**Relocatable home park** has the meaning given to it in Council's *Brisbane City Plan 2014*.

**resident** means:

- (a) a resident of a Retirement facility that has entered into an agreement with Council to pass on the benefit of a partial rebate for occupancy by pensioners or
- (b) a resident of a Relocatable home park that has entered into an agreement with Council to pass on the benefit of a partial rebate for occupancy by pensioners.

**Resolution of Rates and Charges** means the resolution of Council contained in Council's Annual Plan and Budget 2024-25, setting rates and charges applicable for the 2024-25 financial year.

**Retirement facility** has the meaning given in Council's *Brisbane City Plan 2014*, and for the purposes of this policy:

- (a) must be either:
  - (i) registered as a retirement village scheme under section 28 of the *Retirement Villages Act 1999* or
  - (ii) owned and operated by the Royal Australian Air Force Veterans' Trust for the purpose of providing accommodation to 'eligible persons' as defined by section 2 of the *Royal Australian Air Force Veterans' Residences Act 1953* (Cth)
- (b) does not include a Residential care facility as defined by Council's *Brisbane City Plan 2014*.

**Special Disability Trust** means a trust created under the *Social Security Act 1991* (Cth) to assist families to provide for the future care, accommodation and medical needs of family members with severe disabilities.

**Worker's Home Perpetual Town Lease** means a lease over land owned by the Queensland Government where the terms of the lease provide that the lessee is:

- (a) responsible for the payment of rates, charges and other outgoings on that land and
- (b) entitled to be granted freehold title in the land on the payment of the purchase price in full and compliance with all lease conditions.

## **POLICY**

Council grants one of the following partial rebates of rates and charges to approved ratepayers who continue to meet the Eligibility Criteria applicable for each partial rebate:

- (a) Pre-2016 Owner/Resident (Full Pension) Rebate
- (b) Pre-2016 Owner/Resident (Part Pension) Rebate
- (c) Full Pension Rebate
- (d) Part Pension Rebate
- (e) Retirement facilities and Relocatable home parks Rebate.

Council grants these partial rebates of rates and charges to assist approved ratepayers to reduce their overall cost of living.

## APPLICATION PROCESS

Ratepayers who meet the Eligibility Criteria applicable for one of the partial rebates may make an application to Council in the approved form or by contacting Council's Contact Centre for a partial rebate of rates and charges (**Application**).

The approved form is available from any Council Customer Centre.

An Application must be completed for the parcel of rateable land.

## ELIGIBILITY CRITERIA

### **Pre-2016 Owner/Resident (Full Pension) Rebate eligibility criteria**

To be eligible to make an Application for a Pre-2016 Owner/Resident (Full Pension) Rebate, the ratepayer must:

- (a) be the Owner or a Resident of rateable land
- (b) be responsible for the payment of rates and charges levied on the rateable land
- (c) use the rateable land as their main place of residence
- (d) receive a Full Pension
- (e) hold an eligible pensioner concession card and
- (f) be able to demonstrate to Council that the ratepayer:
  - (i) was the Owner or a Resident of the rateable land as at 30 June 2016 and
  - (ii) received a rebate of rates and charges in accordance with Council's *Partial Remission of Rates and Charges (Pensioners) Policy* during the 2015-16 financial year for the rateable land and
  - (iii) has at all times since 30 June 2016, been the Owner or a Resident of the rateable land,

(together the **Eligibility Criteria** for the Pre-2016 Owner/Resident (Full Pension) Rebate).

### **Pre-2016 Owner/Resident (Part Pension) Rebate eligibility criteria**

To be eligible to make an Application for a Pre-2016 Owner/Resident (Part Pension) Rebate, the ratepayer must:

- (a) be the Owner or a Resident of rateable land
- (b) be responsible for the payment of rates and charges levied on the rateable land
- (c) use the rateable land as their main place of residence
- (d) receive a Part Pension
- (e) hold an eligible pensioner concession card and
- (f) be able to demonstrate to Council that the ratepayer:
  - (i) was the Owner or a Resident of the rateable land as at 30 June 2016 and
  - (ii) received a rebate of rates and charges in accordance with Council's *Partial Remission of Rates and Charges (Pensioners) Policy* during the 2015-16 financial year for the rateable land and
  - (iii) has at all times since 30 June 2016, been the Owner or a Resident of the rateable land,

(together the **Eligibility Criteria** for the Pre-2016 Owner/Resident (Part Pension) Rebate).

### **Full Pension Rebate eligibility criteria**

To be eligible to make an Application for a Full Pension Rebate, the ratepayer must:

- (a) be the Owner or a Resident of rateable land
- (b) be responsible for the payment of rates and charges levied on the rateable land
- (c) use the rateable land as their main place of residence
- (d) receive a Full Pension and
- (e) hold an eligible pensioner concession card,

(together the **Eligibility Criteria** for the Full Pension Rebate).

### **Part Pension Rebate eligibility criteria**

To be eligible to make an Application for a Part Pension Rebate, the ratepayer must:

- (a) be the Owner or a Resident of rateable land
  - (b) be responsible for the payment of rates and charges levied on the rateable land
  - (c) use the rateable land as their main place of residence
  - (d) receive a Part Pension and
  - (e) hold an eligible pensioner concession card,
- (together the **Eligibility Criteria** for the Part Pension Rebate).

### **Retirement facility and Relocatable home park Residents Rebate eligibility criteria**

To be eligible to make an Application for a Retirement facility and Relocatable home park residents rebate, the ratepayer must:

- (a) be the Owner of a Retirement facility or a Relocatable home park
- (b) have entered into an agreement with Council that allows for the provision of a rebate to Residents
- (c) have one or more Residents who have been approved by Council to receive one of the following rebates:
  - (i) Pre-2016 Owner/Resident (full pension) rebate
  - (ii) Pre-2016 Owner/Resident (part pension) rebate
  - (iii) Full pension rebate
  - (iv) Part pension rebate,

(together the **Eligibility Criteria** for the Retirement facility and Relocatable home park residents Rebate).

## **ASSESSMENT AND APPROVAL BY COUNCIL**

Upon receipt of an Application, Council must:

- (a) consider and decide each Application against the applicable Eligibility Criteria and
- (b) give the ratepayer 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 ratepayer meets the Eligibility Criteria for one of the partial rebates of rates and charges at any time after the Application is received by Council.

## **EFFECT OF APPROVAL BY COUNCIL**

The date of entitlement to the partial rebate of rates and charges is the first day of the rating quarter commencing after the Approval Date (the **Effective Date**) and each day thereafter that the ratepayer continues to meet the Eligibility Criteria for one of the partial rebates of rates and charges.

Entitlement to a partial rebate of rates and charges will continue while the ratepayer complies with the Eligibility Criteria applicable to the relevant partial rebate of rates and charges set out in this policy.

## QUANTUM OF PARTIAL REBATE

The amount of each partial rebate is set out in the Resolution of Rates and Charges.

## CONDITIONS

1. The ratepayer must ensure that the rate account is paid in full by the last day of the rating quarter, or the end of the discount period, whichever is the last to occur.
2. If the ratepayer fails to pay the rate account in full within 30 days of the last day of the rating quarter or the end of the discount period (whichever is the last to occur) in accordance with Condition 1, the ratepayer will no longer be eligible to receive the partial rebate of rates and charges and Council will not apply the partial rebate of rates and charges to any subsequent rating quarter.
3. Council will reinstate the partial rebate of rates and charges from the commencement of the next rating quarter if the ratepayer:
  - (a) pays the rate account in full within 90 days of the last day of the previous rating quarter or
  - (b) is approved by Council to defer the payment of rates and charges in accordance with Council's *Payment for Overdue Rates and Charges Policy*.
4. Conditions 1, 2, and 3 do not apply to Residents.
5. The ratepayer must immediately notify Council if, at any time during the financial year, the ratepayer ceases to meet the Eligibility Criteria applicable to the partial rebate of rates and charges received by the ratepayer.
6. Subject to Condition 7, if the ratepayer ceases to meet the Eligibility Criteria applicable to a partial rebate of rates and charges, the ratepayer will no longer be eligible to receive the partial rebate of rates and charges and Council will not apply the rebate to any subsequent rating quarter.
7. If a sole owner is eligible for the partial rebate of rates and charges, the ratepayer will continue to receive the partial rebate of rates and charges granted in accordance with this policy if the ratepayer resides for some or all of the time in alternative accommodation for reasons of ill health or infirmity or is away on a temporary basis from the rateable land while on holiday in Australia or overseas, provided that the rateable land remains completely vacant for the entire period of the ratepayer's absence.
8. Council may audit the eligibility of a ratepayer in relation to their eligibility for a partial rebate of rates and charges under this policy at any time and may:
  - (a) request the ratepayer to provide any reasonable information to confirm that the ratepayer continues to meet the Eligibility Criteria applicable to one of the partial rebates of rates and charges and
  - (b) inspect or re-inspect the rateable land.
9. If the ratepayer fails to provide any reasonable information requested by Council in accordance with Condition 8, within 30 days of such request, the ratepayer will be deemed to cease to meet the Eligibility Criteria applicable to the partial rebate of rates and charges received by the ratepayer and Council must issue a notice stating the date upon which the eligibility ceased. The ratepayer may make a fresh Application for a partial rebate of rates and charges in accordance with this policy.

10. A ratepayer making an Application for a partial rebate of rates and charges under this policy must provide Council with all documentation to support the Application including proof of ownership, documentation of deceased estate showing life tenancy, relevant Special Disability Trust documents, a copy of the relevant Auction Perpetual Lease or Worker's Home Perpetual Town Lease.
11. If multiple owners are eligible for a partial rebate of rates and charges, each owner must supply the necessary documentation to support their Application.
12. Where the rateable land is held in joint ownership, the applicable partial rebate of rates and charges will only apply to the ratepayer's proportionate share unless otherwise determined by Council. Where a ratepayer who receives a partial rebate of rates and charges under this policy is a joint owner of the rateable land, the other owner of the rateable land may be eligible for a proportionate share of the Pre-2016 Owner/Resident Part Pension Rebate or the Part Pension Rebate if the other owner:
  - (a) is also listed on the ratepayers' eligible pensioner concession card and
  - (b) use the rateable land as their main place of residence.
13. A ratepayer residing on rateable land held in the full ownership of a trust (other than a Special Disability Trust established for the ratepayer) is not eligible for a partial rebate of rates and charges.
14. A ratepayer living on rateable land that is owned jointly with a trust (other than a Special Disability Trust established for the ratepayer) may be eligible for a partial rebate of rates and charges in respect of the ratepayer's share of the property.
15. A ratepayer who received a partial rebate of rates and charges for pensioners immediately before this financial year who is affected by deeming rules for asset and income testing introduced by the Australian Government who received a full pension prior to 1 April 1991 remain eligible to receive a partial rebate of rates and charges in accordance with this policy until the rateable land is sold or the ratepayer's pension type is altered.
16. A ratepayer may apply to Council to bring the Effective Date forward to receive the rebate for the immediately preceding rating quarter if the ratepayer can establish to Council's reasonable satisfaction that the ratepayer was eligible at that date but unable to make an Application in the immediately preceding rating quarter through no fault of their own (for example, due to hospitalisation, backdated pension approval but excluding discretionary obstacles such as holidays).
17. Any rebate granted by Council in accordance with this policy automatically ceases if the ratepayer disposes of the rateable land. A ratepayer may make a new Application if the ratepayer becomes the owner of another parcel of rateable land.
18. If a ratepayer, who has been approved to receive a rebate in relation to a parcel of rateable land:
  - (a) disposes of that rateable land and
  - (b) purchases another parcel of rateable land (the **new rateable land**) and
  - (c) makes an Application to Council in respect of the new rateable land,

Council may, in its sole and absolute discretion, determine that the rebate, if granted under this policy in respect of the new rateable land, will apply for all of the rating quarter in which the Application was made **provided that** the ratepayer has not received the rebate for another parcel of rateable land (including the rateable land that was disposed of) in that rating quarter.

19. Any rebate granted by Council in accordance with this policy automatically ceases on the death of the ratepayer and will not transfer to the beneficiary of the ratepayer's estate (the **beneficiary**). If the beneficiary meets the Eligibility Criteria, the beneficiary may make an Application to Council in accordance with this policy. If the beneficiary makes an Application before the end of the next rating quarter following the death of the ratepayer, Council may, in its sole and absolute discretion, determine that the rebate, if granted under this policy, will apply for all or part of the rating quarter in which the Application was made **provided that** the beneficiary has not received a rebate for another parcel of rateable land in that rating quarter.

## **AUTHORITY**

Council Resolution, 20 June 2024.

## **POLICY OWNER**

Chief Financial Officer, Corporate Finance, Organisational Services.

## **FURTHER ASSISTANCE**

For further assistance, please contact the Revenue and Grants Team, Corporate Finance, Organisational 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 12 June 2024.

## **REVIEW DATE**

Not applicable. This policy will expire on 30 June 2025.