

Property Rates and Charges Exemptions and Concessions Policy

Policy Identifier:	FIN-012-P
Approved by:	General Meeting
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Version:	3

Head of Power

Section 93(3) of the *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012* identify the circumstances in which land is exempt from rating.

Chapter 4, Part 10 of the *Local Government Regulation 2012* gives Council the power to grant a concession for rates and charges and details the circumstances in which this power may be exercised.

Policy Objective

To outline the circumstances in which Council may provide a concession for rates and charges.

Policy Statement

Redland City Council, through its Corporate Plan, is committed to providing services that deliver our community's shared vision and collective aspirations; *Naturally wonderful lifestyle. Connected community. Embracing opportunities.* We are a values led organisation and our organisational values encapsulate what we care about, influence how we operate and support our mission: Make a difference, make it count.

Council is committed to:

- Providing a concession on specified property rates and charges where eligibility requirements are met.
- Assessing properly made applications.
- Applying exemptions in accordance with statutory requirements.
- Applying approved concessions on a quarterly basis.

Definitions

Term	Definition
Rates and charges	As defined in the <i>Local Government Act 2009</i> , are levies that a local government imposes: <ul style="list-style-type: none"> (a) on land; and (b) for a service, facility or activity that is supplied or undertaken by: <ul style="list-style-type: none"> (i) the local government or (ii) someone on behalf of the local government (including a garbage collection contractor, for example).

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Associated Documents

Revenue Policy (A7350758)

Concealed Leaks Policy (A7350791)

Financial Hardship Policy (A7350728)

Collection of Rates and Charges and other Revenues Policy (A196581)

Document Control

Only Council can approve amendments to this document by resolution of a Council Meeting, with the exception of administrative amendments which can be approved by the relevant ELT member. Refer to *Policy Instrument Development Manual* for an explanation on administrative amendments ([A4063988](#)).

Any requests to change the content of this document must be forwarded to relevant Service Managers(s).

Approved documents must be submitted to the Corporate Meetings and Registers Team for registration.

Version Control

Version number	Date	Key Changes
1	December 2019	<ul style="list-style-type: none"> New Policy
2	March 2022	<ul style="list-style-type: none"> Administrative update to include reference to the new Corporate Plan
3	May 2023	<ul style="list-style-type: none"> Policy name changed from Concessions for Property Rates and/or Charges Policy to Property Rates and Charges Exemptions and Concessions Policy Expansion of content to include rating exemptions Update to the associated documents to this policy