

ADOPTION OF RATES PENSIONER CONCESSIONS FOR THE 2024/25 FINANCIAL YEAR

63/19/1 | #7410968

RECOMMENDATION:

1. That Council resolve, for new approved applications, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the general rate of up to \$320.00 per annum be applied to all eligible ratepayers who are pensioners and who are eligible for the State Government Pensioner Subsidy for the 2024/25 financial year.
2. That Council resolve, for existing recipients, approved applications prior to 1 July 2022, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the general rate of up to 40% be applied to all eligible ratepayers who are pensioners and who are eligible for the State Government pensioner remission to a maximum of \$1,350 per annum for the 2024/25 financial year.
3. That Council adopts the Pensioner Concession Policy

INTERESTED PARTIES:

Not applicable

EXECUTIVE SUMMARY:

This report seeks to formally adopt the definition, eligibility, and entitlements of pensioner concessions for the upcoming 2024/25 financial year.

Council Pensioner Concession provisions are included in the Revenue Statement which is separately adopted by Council as part of the budget process.

In 2024/25, the eligibility criteria has been adjusted to match that of the State Government. This opens the concession up to more pensioners by removing the need for all owners to be eligible for the concession. Approved pensioners who are co-owners will be granted a concession proportionate to their ownership share of the property. This method of determining an approved pensioner's proportionate share will apply except when the co-owners are:

- an approved pensioner and their spouse;
- or an approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, charges, or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the full Council pensioner concession will be applied.

1. All new application and those approved since 1 July 2022 - to receive a concession of up to \$320.
2. Council Pensioner Concessions approved prior to 1 July 2022 - for all existing approved recipients, prior to 1 July 2022, the concession will be up to 40% of the General Rate to a maximum of \$1,350.00 per annum.

Option 1 (Recommended):

That Council resolve, for new approved applications, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of up to \$320.00 per annum be applied to all eligible ratepayers who are pensioners and who are eligible for the State Government pensioner remission for the 2024/25 financial year.

That Council resolve, for existing recipients, approved applications prior to 1 July 2022, pursuant to sections 120, 121 and 122 of the *Local Government Regulation 2012*, a rebate of the general rate of up to 40% be applied to all eligible ratepayers who are pensioners and who are eligible for the State Government pensioner subsidy to a maximum of \$1,350 per annum for the 2024/25 financial year.

Or

Option 2: That Council does not adopt the Rates Pensioner Concessions for the 2024/25 financial year and proposes amendments to the Revenue statement.

CONSIDERATIONS:

Statutory:

Adoption of the Rates Pensioner Concession is in accordance with section 120, 121 and 122 of the *Local Government Regulation 2012*.

ATTACHMENTS:

Attachment 1: Pensioner Concession Policy (#7184515v4) Mark Up version

Attachment 2: Pensioner Concession Policy (#7184515v4) Clean version



Steve Cooper
Executive Manager Revenue & Business Support



Lisa Whitton
Director Finance & Business Services

PENSIONER CONCESSION POLICY

Intent In accordance with the *Local Government Regulation 2012* Council will provide a pensioner rate concession to eligible pensioners. This policy describes the eligibility criteria and the administrative processes used to deal with applications for the granting of pensioner concession.

Scope This policy applies to eligible pensioners who are the owner of the land, or in specific circumstances, are the occupier of the land within the Cairns Regional Council local government area. ~~Please note the Council Pensioner Concession will only apply if all owners meet the eligibility requirements.~~

PROVISIONS

In considering the application for pensioner rate concession, Council will be guided by the following principles:

- The same treatment for ratepayers with similar circumstances; and
- Transparency by making clear the requirements necessary to receive concessions.

DEFINITIONS

Applicant(s)

Means an eligible pensioner(s) who makes an application for a concession of rates.

Eligible pensioner(s)

Means a ratepayer who:

- is and remains an eligible holder of either a [Queensland](#) Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs or a Repatriation Health Card for All Conditions (also known as a Gold Card) issued by the Department of Veterans' Affairs; and
- is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the relevant property.
- A resident of a retirement village which has entered into an agreement with Council for a concession for occupancy by pensioners.

Complying retirement village

A retirement village which meets all the following criteria:

- registered as a retirement village scheme under section 28 of the *Retirement Villages Act 1999* with a differential rating category of Residential R and a land use code of 21.
- the village comprises premises conducted or promoted as suitable for use (exclusively or primarily) by elderly or retired persons; and
- has entered into an agreement with Council; and
- the residents of the village hold occupancy under a lease; and
- one or more residents of the village is a pensioner who is and during the course of the financial year to which the pensioner rate concession relates remains an eligible holder of either a Pensioner Concession Card issued by Centrelink or the Department of Veterans'

Affairs or a Repatriation Health Card for All Conditions (also known as a Gold Card) issued by the Department of Veterans' Affairs.

Life tenant

The criteria for determining an eligible life tenant will be that:

- the property in respect of which the rates are levied must be the principal place of residence of the pensioner and the pensioner must reside on the property (i.e., a life tenant cannot reside in a nursing home and claim the subsidy, as may occur with ordinary home ownership); and
- the pensioner must not have a major interest in any other residential property; and
- the life tenancy must be created by a valid Will which applies to the property in question; and there must be no provision in the Will, which would relieve the life tenant of the obligation to pay the rates and charges, levied in respect of the property.

Principal place of residence

Is a single **dwelling house** or **dwelling unit** that is the place of residence at which the **owner(s)** of the land predominantly resides.

Registered Owner

Means:

- the 'registered proprietor' of the land; or
- a resident Life Tenant, nominated as such by the terms of a valid Will which applies to the property in question; and there must be no provision in the Will, which would relieve the life tenant of the obligation to pay the rates and charges, levied in respect of the property.

Spouse

A person's partner in marriage or a de facto relationship as recognised by the Acts Interpretation Act 1954 section 32DA (1) and (5) (a) that is to say "...a reference to a "de facto partner" is a reference to either 1 of 2 persons who are living together as a couple on a genuine domestic basis but who are not married to each other or related by family..." and "the gender of the persons is not relevant..."

1. ELIGIBILITY CRITERIA

To qualify for council's Pensioner Rate Concession the ratepayer(s) must ~~meet the following eligibility criteria and MUST ALSO~~ qualify for the Queensland Government Pensioner Rate Subsidy and meet the following eligibility criteria.

- a) Council's pensioner concession will only apply if ALL the ~~owners meet the~~ following eligibility criteria are met.
- b) ~~All a~~ Applicant(s) MUST be a primary holder(s) of one of the following Queensland cards:
 - (i) Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs, OR,
 - (ii) Repatriation Health (Gold) Card - (full Conditions only) issued by the Department of Veterans' Affairs; and
- c) Must be the owner (either solely or jointly), or a life tenant(s) under a will, ~~of~~ of property within the Cairns Regional Council local government area which is their principal place of residence; and
- d) Must have (either solely or jointly with a co-owner/s) the legal responsibility for payment of all rates and charges Council levies in respect of the property; and
- e) There is an approved habitable dwelling house on the land which complies with the *Building Act 1975*; and
- f) The property is not occupied on a paid tenancy basis; or
- g) Is a resident of a complying retirement village which has entered into an agreement with Council for a concession for occupancy by pensioners.

Under no circumstances is an approved pensioner to receive a pensioner rate concession in respect of the same period for more than one property.

2. QUANTUM OF CONCESSION

2.1. APPLICATIONS FOR COUNCIL'S PENSIONER CONCESSION ~~(FROM 01/07/2022)~~

A concession of the general rate and charges of up to \$3200.00 per annum will be granted on one property, provided the applicant(s) meet the eligibility criteria in section 1.

2.2. 2.1.12 ~~Part Council pensioner concession will be applied as follows:~~

~~In cases of co-ownership the Council pensioner rates concession will be applied apply only to the approved pensioner's proportionate share of the general rates as recorded on the title for the property as registered at the Titles Office and advised to Council on the property transfer information for change of ownership and rates purposes. approved pensioner's For exampleexample, if the pensioner's proportionate share of property ownership is 70%, they will be granted 70% of the maximum amount of Council's rates and charges pensioner concession.~~

This method of determining an approved pensioner's proportionate share will apply except when the co-owners are:

- an approved pensioner and their spouse;
- or an approved pensioner and a bank, other financial institution, or government department where the latter holds joint title for debt security purposes and has no responsibility for rates, chargescharges, or other costs of maintaining the property.

In either of these situations, the tenure is to be treated as sole ownership and the full Council pensioner concession will be applied.

2.3.2.2. APPLICATIONS APPROVED PRIOR TO 01/07/2022 FOR COUNCIL'S PENSIONER CONCESSION.

For existing recipients (e.g., approved prior to 01/07/2022) of Council's Pensioner Concession the following will apply:

- The concession will be up to 40% of the General Rate to a maximum of \$1,350.00 per annum.
- The upper limit of total concession will not exceed 5% of Council's total net general rates at which point the 40% concession is to be reduced on a pro rata basis.

2.4.2.3. COMPLYING RETIREMENT VILLAGES

A concession will be extended to complying retirement villages, governed by the *Retirement Villages Act 1999*, where a legal entity separate to the residents is the owner and:

- the retirement village has entered into an agreement with Council for a concession for occupancy by pensioners; and
- one or more residents of the village is a pensioner who is and during the financial year to which the pensioner rate concession relates remains an eligible holder of either a Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs or a Repatriation Health Card for All Conditions (also known as a Gold Card) issued by the Department of Veterans' Affairs; and
- the pensioner is responsible for payment of rates and charges.
- A pensioner concession will then apply based on the number of dwellings occupied by pensioners as a percentage of the total number of dwellings in the village.

2.5.2.4. STATE SUBSIDY

Applicants may be entitled to a State Government subsidy (currently 20% to a maximum of \$200 per property per annum) if the eligibility criteria in accordance with the guidelines for the Queensland Government Pensioner Rate Subsidy are satisfied. Where the State Government subsidy applies, Council will remit the appropriate amount off the rate notice and claim reimbursement from the State Government.

3. CONDITIONS OF APPLICATION

All applications for Council's Pensioner Concession/ State Government Pensioner Subsidy must be in writing on the prescribed form, available on Council's [website](#).

- a) Applications in respect of a new financial year should be submitted before the commencement of each rating period.
- b) Applications received after the commencement of a rating period will be accepted for consideration provided the applicant meets all the criteria at the time of the application and such concession will be effective from the date of the application on a pro rata basis and not applied retrospectively to previous rating periods.
- c) [Once an application for concession is approved it shall remain in force from year to year without further renewal providing the applicant\(s\) continues to meet the eligibility criteria in section 1.](#)
[↪](#)

3.1. CONDITIONS OF APPLICATION - COMPLYING RETIREMENT VILLAGES

- a) The retirement village (landowner) must make an application to Council using the prescribed form.
- b) An undertaking that the benefit of the concession will be extended to each approved pensioner in the complying retirement village.
- c) An individual application using the prescribed form, Retirement Village Residence Application, must be completed for each eligible resident.
- d) Once an application for concession is approved it shall remain in force from year to year without further renewal providing the applicant(s) continues to meet the eligibility criteria in section 1.
[↪](#)

4. ADMINISTRATION

- a) Where an owner has multiple properties, concession will be granted to the principal place of residence only.
- b) Council will conduct twice yearly audits to verify current entitlements, using records obtained from Services Australia.
- c) Where applicant(s) circumstances change e.g., property is no longer principal place of residence or no longer a primary cardholder the concession will be revoked on a pro rata basis.
- d) In the case of a sale of property:
 - the concession will continue until settlement date.
 - The applicant(s) must make a new application on the acquisition of a replacement property within the Cairns Regional Council local government area, or if required by Council.
- e) Where the rates have not been paid or an attempt to pay (shown by reasonable regular part payments) has not occurred in a financial year, the concession already granted for that year will be revoked.
- f) Where the sole registered owner dies, and at the time of death, is an approved pensioner in receipt of the subsidy the concession will cease at the end of the rating period. If the property title is transferred to a beneficiary of a will who is eligible for Council pensioner concession, a new application must be made to Council. The concession will be granted retrospectively to the beginning of the rating period, providing the beneficiary met the eligibility criteria at the commencement of the rating period.
- g) A recipient must notify Council of any change in circumstances which may affect the recipient's eligibility to receive the concession under this policy.
- h) [Where an approved pensioner, for reasons of ill health or infirmity resides some or all of the time in alternative accommodation, such as a nursing home or similar type accommodation \(where personal care is available on site and provided as required\) or with family or friends, the concession will cease at the end of the rating period.](#)
- h*i*) [Applications held by Council and approved for Queensland Government Pensioner Rate Subsidy only, will be reassessed against Councils eligibility criteria at section 1. The Council pensioner concession for these applications will apply from 01/07/2024 and will not be applied retrospectively for previous financial years.](#)

5. ADMINISTRATION – COMPLYING RETIREMENT VILLAGES.

To remain eligible the retirement village must provide the following supporting documentation at least thirty days prior to the rating period:

- a) Evidence that the benefit of the concession, for the prior rating period, has been extended to each approved pensioner in the retirement village.
- b) A current list of all residents in the village who are eligible to receive the Council concession and their pension number.
- c) Failure to supply evidence of payment will result in non-eligibility for further concessions.

6. LIFESTYLE RESORTS

The concession will not be extended to owners in a Land Lease Community (LLC), e.g., Lifestyle Resort for over 50's, with a perpetual land lease from the site owner under a Residential Site Agreement, governed by the *Manufactured Homes (Residential Parks) Act 2003*.



This policy is to remain in force until otherwise determined by Council.

General Manager~~Director~~ responsible for Review: Director Finance & Business Services~~Chief Financial Officer~~

ORIGINALLY ADOPTED: 24/05/2023
CURRENT ADOPTION: 24/05/2023
DUE FOR REVISION: 24/05/2024



REVOKED/SUPERSEDED:

Mica Martin
Chief Executive Officer

PENSIONER CONCESSION POLICY

- Intent** In accordance with the *Local Government Regulation 2012* Council will provide a pensioner rate concession to eligible pensioners. This policy describes the eligibility criteria and the administrative processes used to deal with applications for the granting of pensioner concession.
- Scope** This policy applies to eligible pensioners who are the owner of the land, or in specific circumstances, are the occupier of the land within the Cairns Regional Council local government area.

PROVISIONS

In considering the application for pensioner rate concession, Council will be guided by the following principles:

- The same treatment for ratepayers with similar circumstances; and
- Transparency by making clear the requirements necessary to receive concessions.

DEFINITIONS

Applicant(s)

Means an eligible pensioner(s) who makes an application for a concession of rates.

Eligible pensioner(s)

Means a ratepayer who:

- is and remains an eligible holder of either a Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs or a Repatriation Health Card for All Conditions (also known as a Gold Card) issued by the Department of Veterans' Affairs; and
- is the owner or life tenant (either solely or jointly) of the property which is his/her principal place of residence; and
- has, either solely or jointly with a co-owner, the legal responsibility for the payment of rates and charges which are levied in respect of the relevant property.
- A resident of a retirement village which has entered into an agreement with Council for a concession for occupancy by pensioners.

Complying retirement village

A retirement village which meets all the following criteria:

- registered as a retirement village scheme under section 28 of the *Retirement Villages Act 1999* with a differential rating category of Residential R and a land use code of 21.
- the village comprises premises conducted or promoted as suitable for use (exclusively or primarily) by elderly or retired persons; and
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The criteria for determining an eligible life tenant will be that:

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- the pensioner must not have a major interest in any other residential property; and
- the life tenancy must be created by a valid Will which applies to the property in question; and there must be no provision in the Will, which would relieve the life tenant of the obligation to pay the rates and charges, levied in respect of the property.

Principal place of residence

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Means:

- the 'registered proprietor' of the land; or
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1. ELIGIBILITY CRITERIA

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2.1.1 In cases of co-ownership the Council pensioner rates concession will apply only to the approved pensioner's proportionate share of the general rates as recorded on the title for the property as registered at the Titles Office and advised to Council on the property transfer information for change of ownership and rates purposes. For example, if the pensioner's proportionate share of

property ownership is 70%, they will be granted 70% of the maximum amount of Council's rates and charges pensioner concession.

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2.3. COMPLYING RETIREMENT VILLAGES

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- the retirement village has entered into an agreement with Council for a concession for occupancy by pensioners; and
- one or more residents of the village is a pensioner who is and during the financial year to which the pensioner rate concession relates remains an eligible holder of either a Pensioner Concession Card issued by Centrelink or the Department of Veterans' Affairs or a Repatriation Health Card for All Conditions (also known as a Gold Card) issued by the Department of Veterans' Affairs; and
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3. CONDITIONS OF APPLICATION

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- a) Applications in respect of a new financial year should be submitted before the commencement of each rating period.
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3.1. CONDITIONS OF APPLICATION - COMPLYING RETIREMENT VILLAGES

- a) The retirement village (landowner) must make an application to Council using the prescribed form.
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4. ADMINISTRATION

- a) Where an owner has multiple properties, concession will be granted to the principal place of residence only.
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Director responsible for Review:

Director Finance & Business Services

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Chief Executive Officer