

Rates – pensioner concessions

Policy, procedure, protocol	Policy
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Related documents	Privacy Management Plan Rates Hardship Policy
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Section / Department	Finance & Supply
Linkage to Our Community Plan	5 Leadership
Objective	5.1 We will have a strong, accountable and representative Government
Strategy	5.1.6 Ensure decisions reflect the long-term interest of the community and support financial and infrastructure sustainability

1. Purpose

To provide 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

- a) Ratepayer – the person liable for payment of the rates of the property for which the pensioner concession is claimed.
- b) Principal place of residence – the property that the ratepayer occupies as their sole or dominant residence.
- c) Eligible Pensioner – a person who is in receipt of a Pension Concession Card issued by Centrelink, the Department of Veterans Affairs or the Department of Veteran Affairs Gold TPI or EDA Card.

3. Background/legislative requirements

Local Government Act 1993

Local Government (General) Regulation 2005 (NSW)

4. Policy, protocol or procedure statement

This policy applies to eligible pensioners and is pursuant to Chapter 15, Part 8, Division 1 of the Local Government Act 1993 and Part 5 Division 4 of the Local Government (General) Regulation 2005.

- A mandatory rebate of Rates and Charges (includes Domestic Waste Management, Water & Sewerage Charges) to the maximum amount determined by Section 575 of the Local Government Act will apply for eligible pensioners.
- Where an owner becomes an eligible pensioner after the commencement of a quarterly instalment/billing period, the rebate will commence from the start of the next quarterly instalment/billing period.
- Where an owner ceases to qualify as an eligible pensioner, or sells the property to which the rebate applies, the rebate will cease at the end of the current instalment/billing quarter.
- If a ratepayer is in receipt of a pension concession card, currently receiving a pension rebate on the property considered to be their sole or principal place of abode and is then required to enter an aged care facility for health or care reasons, the pension rebate will continue to apply as long as the property is not being rented or occupied.
- As provided by 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 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.
- Pensioner rebate concessions are to be granted only in the year the application is made and the rating period immediately preceding it.

5. Procedures

Section 567 of the Local Government Act, 1993 provides that accrued interest on rates or charges payable by a person may be written off under the provisions as detailed in Council's Hardship Policy.

Section 577 of the Local Government Act, 1993 enables Council to make an order deeming certain persons who are jointly liable with an eligible pensioner(s) or solely liable, but who are not themselves eligible, to be eligible pensioners for the purpose of a mandatory reduction in accordance with Section 575 of the LGA.

Section 581 of the Local Government Act, 1993 enables Council to receive a Pensioner Concession Subsidy of 55% of all concessions granted for a rating year. The subsidy represents both State and Commonwealth funding. Council funds the balance of 45% of the pensioner concessions granted. Council is required to submit an independent Audit Certificate prepared by Council's auditor to the Office of Local Government on an annual basis when applying for payment of the Pensioner Concession Subsidy.

Section 582 of the Local Government Act, 1993 allows Council to waive or reduce rates, charges and interest due by any person prescribed by the regulations who is in receipt of a pension, benefit or allowance under the Social Security Act 1991 of the Commonwealth. This provision is not subsidised by the State Government and an additional concession is not available from Council.

If a current pensioner applies for a rebate and the name record held in Council's records differs to what is on the pension card, the person must provide Council with sufficient documentation to verify they are the legal owner. Such documents for example would be a marriage certificate, change of name certificate, birth certificate, divorce documents, a current driver's licence or a Centrelink name history report. Without such documents Council is unable to issue a pension rebate

6. Appeal/objections process

- Application for a pension concession on a property must be made by completing the prescribed pensioner rebate application form (either the form for electronic completion, the form for written completion or the form for verbal completion - whereby specific text is to be read to the ratepayer who is seeking a concession) and all information must be provided before the application can be assessed.
- The application must be signed by the applicant or a person with power of attorney for the applicant.
- The property must be the applicant's sole or principle place of abode.
- Once assessed, the applicant will be notified in writing of Council's decision and the amount of rates and charges payable.
- Council every six (6) months completes a Centrelink verification process to verify the pension data our records hold.