

# Rates and Utilities Charges Concession Policy

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<b>Policy Owner</b>	<i>Finance</i>
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<b>Review Date</b>	<i>Special Meeting of Council Adopt 2027-28 Budget</i>
<b>Related Legislation</b>	<i>Local Government Act 2009 Local Government Regulation 2012 Water Supply (Safety and Reliability Act) 2008</i>
<b>Related Documents</b>	<i>Revenue Statement</i>

<b>Policy Version</b>	<b>Approval Date</b>	<b>Adopted/Approved</b>
<i>1</i>	<i>18/06/2026</i>	<i>Special Meeting of Council Adopt 2026-27 Budget</i>

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# Rates and Utilities Charges Concession Policy

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## 1. PURPOSE

The purpose of this policy is to allow Council to provide assistance in the form of concessional charging for:

- (1) general rates and utility charges to approved not-for-profit community-based organisations (acknowledging the valued services provided by these organisations); and
- (2) Western Downs water customers who, under the guidance of a medical professional, are using mains water at the property in which they live for the purpose of conducting haemodialysis at home.

Council is able to:

- (1) provide assistance to any person or community organisation through the rates concession provisions under Chapter 4, Part 10 of the *Local Government Regulation 2012*; and
- (2) grant general rates exemption status to certain organisations under the provisions of Chapter 4, Part 2 of the *Local Government Regulation 2012*.

Certain properties, by virtue of their ownership and use, are exempt from general rating under the provisions of section 93 of *Local Government Act 2009* and section 73 of the *Local Government Regulation 2012*.

## 2. SCOPE

This Policy applies to:

- (1) all not-for-profit community-based organisations approved under Rate Concessions for each Concession Class as per this policy or to other such organisations as deemed eligible by resolution of the Council; and
- (2) customers who reside at a property in a Western Downs Council water service area who regularly use mains supplied water for the purpose of conducting haemodialysis within their home.

Authority in respect of this policy is delegated to the Chief Executive Officer.

## 3. POLICY

Council will grant to each eligible person or organisation the nominated concessions (expressed as percentages against each eligible organisation) for general rates, water access, water consumption, wastewater, and waste and recycling collection charges. Persons or organisations eligible for a concession of general rates and or utility charges have been approved under Organisation/Facility Type and Criteria included in the Rate Concessions of each Concession Class of this policy.

## 4. RATE AND UTILITY CHARGES CONCESSIONS

The following definitions apply for the purposes of this section:

**Community Organisation** – a not-for-profit or non-profit organisation which operates for its members for a public purpose.

**Not-for-Profit / Non-Profit** – an organisation which is operating for its purposes and not for the profit or gain (either direct or indirect) of its individual members. This must be specified in the organisation's constitution.

**Liquor Licence for limited trade** – a liquor licence held for non-regular trade such as special events and home games.

**Liquor licence for regular trade** – a liquor licence held for regular trade. Regular trade means operating in a commercial manner with regular hours of operation.

**Gaming licence** – a gaming machine licence held for the operation of gambling machines.

### 4.1. Eligibility

- (1) The organisation must be an Incorporated Association or a registered not-for-profit organisation, registered with the Office of Fair-Trading Queensland or the Australian Taxation Office.
- (2) The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for the payment of the rates levied.
- (3) The concession that an organisation is eligible for is based on its category. The criteria and amount of concession for each category are outlined in Table One.

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**Table One**

Organisation/ Facility Type	Criteria	Class	Proposed Rate of Concession				
			General Rates	Water Access	Water Consumption	Wastewater Access	Waste and Recycling
Not for Profit Community Organisation (as specified in organisation's constitution)	Facilities owned, controlled, or operated by community organisations and used primarily for: (a) arts and cultural purposes; (b) kindergarten (excludes Government funded childcare facilities); (c) social/service community centres; or (d) youth groups – (for example, Scouts and Girl Guides).	<b>A</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>
Community Sporting Club – with Liquor Licence for Limited Trade	Facilities owned, controlled, or operated by community organisations and used primarily for sporting purposes and which: (a) may hold a liquor licence for limited trade; and (b) must <b>not</b> hold a gaming licence.	<b>A T</b>	<b>100%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>
Church - Community Organisation	Place of worship and residing pastor's residence <u>but</u> does not include land/facilities held for commercial purposes (for example, private rentals).	<b>B</b>	<b>Exempt</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>
Community Organisation (operates for its members for a public purpose)	Facilities owned, controlled, or operated by community organisations and used primarily for: (a) Council leased land used for social purposes (for example, halls, civic centres, cultural or community centres); (b) Queensland Country Women's Association (QCWA) (excludes facilities held for commercial purposes); (c) museum purposes; or (d) RSL clubrooms and community halls used primarily for meeting purposes <u>but</u> excludes facilities with a liquor licence for regular trade and/or gaming licence)	<b>C</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Showgrounds – Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily for agricultural showground purposes.	<b>D</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>

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Organisation/ Facility Type	Criteria	Class	Proposed Rate of Concession				
			General Rates	Water Access	Water Consumption	Wastewater Access	Waste and Recycling
Sporting Club – with Liquor Licence	Facilities owned, controlled, or operated by private organisations and used primarily for sporting purposes and which: (a) may hold a liquor licence for regular trade; and (b) must <b>not</b> hold a gaming licence.	<b>E</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>	<b>30%</b>
State School (with public pool)	State schools with swimming pools which may be accessed by the public under an agreement with Education Queensland.	<b>F</b>	<b>Exempt</b>	<b>0%</b>	<b>50%</b>	<b>0%</b>	<b>0%</b>
Sporting Club – with Liquor Licence and Gaming Licence	Facilities owned, controlled, or operated by private organisations and used primarily for sporting purposes and which: (a) have a liquor licence for regular trade; and (b) hold a gaming licence	<b>H</b>	<b>0%</b>	<b>0%</b>	<b>30%</b>	<b>0%</b>	<b>0%</b>
Aged Care/ Retirement Villages/ Independent Living Unit Facilities	Facilities owned, controlled, or operated by community organisations and used primarily for: (a) the provision of aged care; (b) retirement village; or (c) independent living units services.	<b>Y</b>	<b>100%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>

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## 4.2. Exclusions

- (1) Concessions will not apply to the State Emergency Management Levy, Special Charges (including Rural Fire Levies) or the Environmental Waste Levy.
- (2) Concessions will not be granted on the rates levy unless the balance of all rates and charges from prior periods are paid in full.
- (3) Concessions will not be granted on the water consumption notice unless the balance of all consumption charges from prior periods are paid in full.
- (4) Concessions will not be granted to water consumption users whilst they are supplied with water (treated effluent, waste, or untreated water) at reduced rates under a separate water supply agreement.

## 4.3. Application and Renewal Process

- (1) Applications for new concessions or the renewal of existing concessions will only be accepted through the Smarty Grants online application platform. The online application must be completed by the applicant in its entirety and must include supporting information sufficient to allow the application to be fully assessed as outlined below (section 4.4 and section 4.5).
- (2) Council will apply the relevant concessions for approved organisations in the following manner:
  - (a) approved applications received on or before 31 December – concession will apply for the following rating period 1 January to 30 June each year; and
  - (b) approved applications received on or before 30 June – concession will apply for the following rating period 1 July to 31 December each year.
- (3) Approvals (including renewals) will remain current for three years from date of issue.
- (4) Council may require eligible organisations to develop and implement a Water Conservation Management Plan or Recycled Water Use Management Plan to ensure the efficient and/or safe use of water.
- (5) Where an eligible organisation is requested to implement a Water Conservation Management Plan or Recycled Water Use Management Plan and fails to do so to the satisfaction of Council, Council may resolve to reduce or remove the water charge concessions granted to that organisation.
- (6) Council will review the list of eligible organisations at least annually or as required.
- (7) Organisations are required to ensure a current email address is registered on the Smarty Grants online platform, which is regularly monitored to receive concession updates.
- (8) Non lodgement of a renewal application by the due date will result in the concession being removed and the requirement of an application type 'New' to be submitted with supporting documentation. If approved, the new application will apply for the relevant rating period in accordance with 4.3(2) of this policy.

## 4.4. Requests for New Concession(s)

- (1) Any organisation requesting a new concession must provide the following documentation:
  - (a) a copy of its constitution;
  - (b) certificate of incorporation/registration from Office of Fair-Trading Queensland (if applicable);
  - (c) any other document to support status as an eligible organisation;
  - (d) lease documents – if the organisation is the lessee of the land;
  - (e) gaming licence (if applicable);
  - (f) liquor licence (if applicable); and
  - (g) Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council).

## 4.5. Requests for Renewal

- (1) Requests for renewal must be submitted **before** the expiry date. This includes a declaration of any changes from the original application, including changes to the supporting documentation.

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- (2) Where changes have occurred, the organisation must provide the relevant copy of:
- (a) its constitution;
  - (b) certificate of incorporation/registration from Office of Fair-Trading Queensland (if applicable);
  - (c) any other document to support its status as an eligible organisation;
  - (d) lease documents – if it is the lessee of the land;
  - (e) gaming licence (if applicable);
  - (f) liquor licence (if applicable); and
  - (g) Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council).

## 5. Haemodialysis Water Consumption Allowance

### 5.1. Eligibility

To be eligible to receive financial assistance under this policy the customer (or their representative) must:

- (1) reside permanently at an address within the Western Downs Regional Council;
- (2) regularly use mains supplied water for the purpose of conducting haemodialysis at home and not through a hospital or other haemodialysis centre;
- (3) make a request for financial assistance to Council, in the approved form; and
- (4) provide supporting documentation by the customer's doctor, renal specialist, or the Home Dialysis Unit of Queensland Health confirming the customer is receiving haemodialysis treatment at home.

Customers who receive routine haemodialysis treatment outside of the home, at a hospital or other haemodialysis centre, are not considered eligible for financial assistance under this policy.

Western Downs Regional Council will allow eligible customers using home haemodialysis a yearly allowance of 200 kilolitres, which is an allocation of 100 kilolitres every residential billing cycle. The allocation is provided through the Western Downs Regional Council water account sent to the property owner.

If there is to be a planned interruption to the water supply, Council will endeavour to inform the home haemodialysis customer of the interruption to supply at least forty-eight (48) hours prior to the interruption.

In an emergency or fault situation, Council will notify the customer immediately and endeavour to minimise the disruption to home dialysis treatment by restoring supply as soon as possible.

It is a condition that the customer consents to their emergency contact information (address and phone number/s) being provided to Council's relevant Utilities staff to facilitate contact during interruptions, emergency, or fault situations.

Home haemodialysis water allowances expire annually at the end of every financial year (30 June). A new application must be submitted at the beginning of each financial year for consideration.

### 5.2. Ceasing of Allowance

The applicant or patient must advise Council in writing of the date that the home haemodialysis ceases.

## 6. Concealed Leak Concession

Relief may be granted if the terms as outlined in the *Water Meter Guidelines* have been met and the cause of the leak satisfies either of the following eligibility criteria:

- (1) crack or leaking water pipe in a wall, underground or under a concrete slab; or
- (2) leaking air conditioning unit situated on a roof.

Any circumstances not defined in subsection (1) or (2) will be assessed by an authorised officer to determine if relief may be granted.