

Council Rates and Charges - Financial Hardship Policy (Coronavirus COVID-19)

Head of Power

Local Government Act 2009 (Act)

Related Legislation

Local Government Regulation 2012 (Regulation)

Objective

The objective of this policy is to establish a framework to provide a rebate on rates levied on eligible properties owned by ratepayers who are experiencing financial hardship and are unable to pay Council rates and charges due to the Coronavirus (COVID-19).

Definitions

Coronavirus Supplement refers to the temporary supplement announced by the Federal Government on 22 March 2020 of \$550 a fortnight to new and existing income support recipients from 27 April 2020 for a period of six months.

The Coronavirus Supplement will be provided to people receiving:

- JobSeeker Payment;
- Sickness Allowance;
- Youth Allowance for jobseekers;
- Parenting Payment Partnered;
- Parenting Payment Single;
- Partner Allowance;
- Sickness Allowance; and
- Farm Household Allowance.

Eligible Properties refers to properties that meets the criteria for categorisation, and are categorised into, one of the following differential general rating categories, as defined in the 2019/20 Moreton Bay Regional Council Revenue Statement:

- R1 - Single Residential - Owner Occupied; or
- U10 - Units 1 Owner Occupied; or
- U20 - Units 1 Owner Occupied; or
- U30 - Units 1 Owner Occupied; or
- U40 - Units 1 Owner Occupied; or
- U50 - Units 1 Owner Occupied; or
- U60 - Units 1 Owner Occupied.

Eligible Ratepayer refers to a property owner who is experiencing financial hardship and are unable to pay Council rates charges due to the Coronavirus (COVID-19).

Financial Hardship refers to a ratepayer in receipt of the Coronavirus Supplement from the Department of Human Services (Centrelink) at the time of application.

Application

A rebate on rates levied on eligible properties owned by ratepayers are experiencing financial hardship, and who are unable to pay Council rates charges due to the Coronavirus (COVID-19), will be provided for the following two rating periods only:

- 1 March 2020 to 30 June 2020; and
- 1 July 2020 to 30 September 2020.

Policy Statement

Under this policy a rates rebate of \$100 is available for eligible properties to offset general rates for the rating period applicable at the time of application, and any future rating periods as listed above. The rebate will be applied in full for the rating period current at time of application, even if an eligible application is received part way through the rating period.

Eligible ratepayers seeking a rates rebate under this policy must submit an application on a form approved for this purpose. Evidence in support of the applicant's eligibility for the Coronavirus Supplement will need to be provided with the application.

Eligible applications will not receive a backdated rebate for any prior rating periods.

Only one rebate of \$100 will be provided to each eligible property, for each applicable rating period, regardless of the number of eligible ratepayers.

Related Documents

This policy complements and is to be implemented in conjunction with other Council policies and directive but not limited to:

2150-082 - Revenue Policy

Review Triggers

This Policy is reviewed internally for applicability, continuing effect and consistency with related documents and other legislative provisions when any of the following occurs:

- (1) The related documents are amended.
- (2) The related documents are replaced by new documents.
- (3) Amendments are made to the head of power which affect the scope and effect of this Policy.
- (4) Amendments are made to the scope or eligibility of the Federal Government's *Coronavirus Supplement*.
- (5) Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this Policy is to be reviewed prior to the expiration of the last applicable rating period listed above (ending 30 September 2020).

Responsibility

This Policy is to be:

- (1) implemented by Director Finance and Corporate Services; and
- (2) reviewed and amended in accordance with the "Review Triggers" by Director Finance and Corporate Services

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