

	COUNCIL POLICY	
	HARDSHIP CAPPING CONCESSION POLICY	
	Policy Number	CP093
	Directorate	Organisational Services
	Owner	Ken Diehm, Chief Executive Officer
	Last Approved	16/10/2024
Review Due	16/10/2025	

1. PURPOSE

The purpose of this policy is to establish guidelines relating to assistance that will be provided by Council to those rate payers that will likely experience hardship resulting from the loss of General Rate Capping due to a change in category.

2. SCOPE

This policy applies to those ratepayers that will have the General Rate Capping Adjustment removed from their Rates and Charges Notice, as the result of changing from a Non-Owner Occupier to an Owner Occupier General Rate Category. This concession will only apply to eligible ratepayers for Cycle 2 and Cycle 3 rates notices of 2024-2025.

3. HEAD OF POWER

Local Government Regulation 2012 (QLD) part 10 Concessions.

4. DEFINITIONS

To assist in the interpretation of this Policy the following definitions apply:

Council means *Fraser Coast Regional Council.*

General Rate Capping Adjustment means *the limit to increase adjustment applied to Cycle 1 Rates and Charges Notice 2024/2025 for a property, in line with the budget adoption.*

Net General Rate means *the calculated general rate charge for a property less any General Rate Capping Adjustments.*

5. POLICY STATEMENT

5.1 Application and Assessment

The Hardship Capping Concession will be applied to land where:

- The General Rate Capping Adjustment shown on the Cycle 1 2024-2025 is removed as a result in change of category and,
- The change in Category is from Non-Owner Occupier 2a or 2b to Owner Occupier 1a or 1b

For avoidance of doubt, the loss of a property’s General Rate Capping Adjustment for changes in differential categories other than from Non-Owner Occupier to Owner Occupier will not be eligible for this concession.

5.2 Concession Amount and Timeframe

The Hardship Capping Concession Amount applied to eligible land will be the calculated difference between the net general rate charge on the previous Cycle notice for the land and the Owner Occupier General Rate Category charge for the current cycle for the land, subject to: -

- The Hardship Capping Concession Amount being no more than the maximum of the General Rate Capping Adjustment applied to the land for Cycle 1 2024-2025; and
- The Hardship Capping Concession will only apply to Cycle 2 and Cycle 3 2024-2025.

5.3 Removal of Hardship Capping Concession

For land in which this concession applies to, it will be removed from the start of the billing period following:

- a) The transfer of ownership of the land, or
- b) The change to the characteristics of the land which results in a change to the differential general rate category other than owner occupier, or
- c) Changes to the configuration of the Land Area which results in an increase to the valuation

5.4 Request for Review

Should a request for review be received by Council, it will be investigated on merit and against the Policy Statement. A ratepayer dissatisfied with the decision upon a category objection, may raise an administrative action complaint (*Local Government Act 2009* section 268) which will be actioned in accordance with Council’s Complaints Management Policy.

6 ASSOCIATED DOCUMENTS

- Revenue Statement 2024-2025
- 2024-2025 Budget Adoption

7 REVIEW

This Policy is only intended to apply for the 2024-2025 rating year. It will nevertheless be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

Version Control				
Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	New Policy	Council	16/10/2024	#5080144