

Rates Concession Policy

Council Policy



Owner	Elected Members		
Responsible Officer	Director Corporate Services		
Decision Number	R-265-2026		
Document Number		Approval Date	29/09/2026
Records Number	D2026/015370	Next Review Date	2030

1 Purpose

This policy provides a framework and guidance to Alice Springs Town Council (Council) for applying rate concessions in line with the requirements of the *Local Government Act 2019* to eligible ratepayers.

2 Definitions

For the purpose of this policy, the following definitions apply:

Term	Definition
Deferment	Where rate payments are deferred for recovery at a later time, either when the ratepayer's circumstances change, or when the property is sold.
Income test	The annual net income or deficit determined from the applicant's statement of income and expenses related to basic living needs.
Rate concession	A waiver in whole or part of rates or a component of rates, or a deferment in whole or part of an obligation to pay rates or a component of rates.
Ratepayer	The registered owner of the property. Applications by third parties, other than the ratepayer, require written approval from the property owner.
Payment arrangement	An arrangement negotiated between Council and a ratepayer to pay rates by instalment according to an agreed schedule.
Waiver	Removal of the liability to pay, and may include the whole or part of rates and/or legal charges.

3 Policy Statement

3.1 Rate concessions

The following is applicable for all rate concessions:

- A rate concession may take the form of either a waiver or deferral of levied rates; a payment arrangement is a separate option available to eligible ratepayers.
- Council will not grant a rate concession for a financial year that does not fall wholly or partly within the current term of the Council.
- Once a rates deferral has been approved, no interest will be charged on deferred rates unless there is a default or the deferral is withdrawn.

Rates Concession Policy

Council Policy



- Deferred rates will be recovered at a future time, either when the ratepayer's circumstances change or when the property is sold. Deferred rates remain a debt against the property until paid.
- Any rates waived or interest remitted will not be recovered at a future time.
- Applications must be on a Council approved form and supported by appropriate evidence. Council may seek additional evidence and/or information as required.
- Rate concessions will be authorised in accordance with Council's delegations.

3.1.1 Financial hardship concessions

Eligible ratepayers can apply to defer the payment of part or all rates levied for their principal place of residence due to financial hardship circumstances. Council may waive part or all rates levied where there is evidence of severe financial hardship or extenuating personal circumstances.

Applications must be submitted to Council by 30 September.

A concession granted under this policy applies for one financial year only. A new application is required each financial year.

Council must be satisfied that the ratepayer will suffer increased financial hardship if a rate concession is not granted. Applicants need to demonstrate that they are experiencing financial hardship by providing supporting evidence such as:

- advice from a financial counsellor, advisor or legal representative
- evidence of loss of employment
- evidence of income support payment, if applicable
- documents such as medical bills, notice of legal action pending in court, notice of repossession of assets such as a vehicle, goods or mortgaged property
- evidence of welfare or pension concession allowances.

Applications will be assessed by using a four-step process that is applied to an income test.

Income Test	Financial Hardship
Including rates, net income test balance is in credit.	No financial hardship exists.
Including rates, net income test balance is in deficit (debit).	Some financial hardship exists. Move to next step.
Reduce levied rates to the minimum rate for the zone, and the net income test balance is then in credit.	Consider a concession based on payment of the minimum rate for the zone. The amount of the concession is the difference between the levied amount and the minimum rate.
Reduce levied rates to the minimum rate for the zone, and the net income test balance is then in deficit.	Extreme financial hardship exists. Consider a concession based on payment of nil rates. The amount of the concession is the levied amount.

Businesses are not eligible to receive financial hardship concessions however may apply for a payment arrangement under 3.2.

Rates Concession Policy

Council Policy



3.1.2 Public benefit concessions

Council may waive part or all rates levied where activities undertaken on the property are not-for-profit, and the relief will advance one or more of the following public benefits:

- securing the proper development of the Council's area
- preserving buildings or places of historical interest
- protecting the environment
- encouraging cultural activities
- promoting community health or welfare
- providing social or affordable housing
- encouraging agriculture
- providing recreation or amusement for the public.

Council will not grant a rate concession to organisations that hold a licence to sell liquor and/or operate gaming machines.

Social and affordable housing providers may apply for a rate concession to reduce individual allotment rates to the declared minimum rate for that zone under the NT Planning Scheme.

To be considered for a rate concession, the housing must be leased:

- a) under a prescribed housing scheme under the *Housing Act 1982*, or
- b) at below-market rates to low or medium income earners, essential workers or people with complex needs.

Applications must be submitted for individual properties. Council will assess each property on its own merits and will not accept or assess applications seeking a concession at the organisational level.

3.1.3 Rating anomaly concessions

Rate concessions may be granted to correct anomalies in the rating system where the application of rating provisions results in an unintended, inequitable, or unfair outcome for a ratepayer.

3.2 Payment arrangements

Deferring all rates may create additional financial difficulties when the deferred rates must be paid. Therefore, in most circumstances, Council will encourage property owners who are unable to pay their rates by the due date to enter an arrangement to pay by instalments, according to an agreed schedule, instead of a deferral.

No recovery action will occur while payments are maintained as per the agreed schedule. If agreed payments are not received in accordance with the agreement, the debt will be managed in line with Council's Debt Collection Policy.

A payment arrangement will not extend beyond 12 months following the end of the financial year the arrangement was entered into.

Interest charges will continue to accrue on outstanding balances that are subject to a payment arrangement.

3.3 Applying for a rate concession or payment arrangement

All rate concession or payment arrangement requests require a written application, except for public benefit rate concessions where Council may grant a concession either on its own initiative, or following an application.

The assessment and determination of any application remain at the sole and absolute discretion of Council.

Rates Concession Policy

Council Policy



3.4 Withdrawing a rate concession or payment arrangement

Council may withdraw a rate concession or payment arrangement where the applicant:

- gives Council any information which is false or misleading in respect of their application
- defaults on the agreed payment arrangement
-
- advises that the circumstances giving rise to the rates concession no longer exists, or
- no longer owns the property to which the concession or arrangement applies.

3.5 Interest on rates in arrears

Council will impose interest – calculated daily after the instalment due date – on instalments of rates that remain unpaid and a concession hasn't been authorised. The rate of interest will be determined annually by Council resolution.

3.6 Debt recovery

Any debt recovery action relating to rates will be undertaken in accordance with Council's Debt Collection Policy.

3.7 Temporary rate relief measures

In the event of a natural disaster or public health emergency, Council may elect to waive rates and/or interest for a nominated period, and/or defer external recovery action to a later date, pursuant to any legislated requirements.

4 Responsibilities

The CEO is responsible for implementing this policy.

5 Related Legislation and Documents

Local Government Act 2019 (NT)

Information Act 2002 (NT)

Housing Act 1982

Debt Collection Policy

Privacy Policy

Delegations Register

6 Communication and Training

Will this policy be communicated through consultation to teams?	Yes
Where will this policy be available?	Council website
Will training needs arise from this policy? If yes, who will be responsible.	Manager Finance