NOT-FOR-PROFIT AFFORDABLE HOUSING PROVIDERS PARTIAL REBATE OF GENERAL RATES POLICY

OVERVIEW

Brisbane City Council has resolved to grant a partial rebate to not-for-profit affordable housing providers that have made an Application to Council that has been approved and meets the Eligibility Criteria set out in this policy.

This policy sets out:

(a) the criteria for determining whether a not-for-profit affordable housing provider is eligible for a partial rebate of general rates
(b) Council's assessment and approval process for such applications
(c) the effect of Council approving an Application made in accordance with this policy and
(d) any conditions that apply to the grant of the partial rebate of general rates.

LEGISLATION

Council may, by resolution, grant a ratepayer or a ratepayer who is a member of a stated class of ratepayers a concession for rates or charges in accordance with Chapter 4, Part 10 of the *City of Brisbane Regulation 2012*.

DEFINITIONS

Community Housing Rent Policy means the Community Housing Rent Policy dated September 2013 published by the Queensland Government, through the Department of Housing and Public Works, as amended, supplemented or replaced from time to time.

financial year has the meaning given to it in the Resolution of Rates and Charges.

Lessee:

(a) means either the sole lessee, or (where there is more than one lessee) each of the lessees of rateable land under a lease or permit to occupy granted by the Queensland Government or the Australian Government that includes an obligation on the lessee to pay rates and charges as though the lessee is the registered owner of the rateable land
(b) excludes a sub-lessee of a holder of a lease or a permit to occupy from the Queensland Government or the Australian Government.

general rates mean general differential rates, post application of rate capping.

rating quarter has the meaning given to it in the Resolution of Rates and Charges.

Resolution of Rates and Charges means the resolution of Council contained in Council's Annual Plan and Budget 2025-26, setting rates and charges applicable for the 2025-26 financial year.

POLICY

Council grants a partial rebate of general rates to approved not-for-profit affordable housing organisations who meet and continue to meet the Eligibility Criteria to assist those organisations in achieving or enhancing their principal objectives.

APPLICATION PROCESS

Organisations that meet the Eligibility Criteria may make an application to Council in the approved form for a not-for-profit affordable housing partial rebate of general rates (**Application**).

The approved form is available on Council's website or from any Council Customer Centre.

An Application must be completed for each separate parcel of rateable land.

An organisation is not required to make an Application if:

(a) Council has previously approved an Application in this financial year in relation to the relevant rateable land (or an application in either of the two financial years immediately before this financial year) and

(b) the organisation met the eligibility criteria when the relevant application was made and maintained its eligibility for the partial rebate of general rates on and from the relevant approval date, including any changes that may have been made to such eligibility criteria from one year to the next.

ELIGIBILITY CRITERIA

To be eligible to make an Application for a not-for-profit affordable housing partial rebate of general rates, an organisation must:

(a) be established for the purpose of providing affordable housing in the Brisbane local government area

(b) be recognised as an "income tax exempt charity" by the Australian Taxation Office

(c) hold a current registration as either a "public benevolent institution" or "Advancing social or public welfare" with the Australian Charities and Not-for-Profits Commission

(d) provide residential accommodation services where rent is charged:

  (i) in accordance with the Community Housing Rent Policy or

  (ii) in accordance with the National Regulatory System for Community Housing or

  (iii) up to a maximum of 80% of the prevailing market rates

(e) be:

  (i) the sole registered owner of the relevant rateable land that is used solely for the purpose of providing affordable housing in the Brisbane local government area or

  (ii) the Lessee of the relevant rateable land that is used solely for the purpose of providing affordable housing in the Brisbane local government area

(f) not be receiving a rebate for the rateable land in accordance with Council's *Not-for-profit Organisations Partial Rebate of General Rates Policy* and

(g) have a rate account for the rateable land that is clear of all indebtedness as at the last day of the rating quarter immediately before the Application is made to Council,

(together the **Eligibility Criteria**).

SECURITY LABEL: OFFICIAL

ASSESSMENT AND APPROVAL BY COUNCIL

Upon receipt of an Application, Council must:

(a) consider and decide each Application against the Eligibility Criteria and

(b) give the organisation a notice of its decision to:

  (i) approve the Application (the **Approval Date**) or

  (ii) refuse the Application.

Council may request additional information or proof that the organisation meets the Eligibility Criteria at any time after the Application is received by Council.

If the organisation does not provide the additional information or proof requested by Council within 30 days of the date of Council's request, the Application is deemed to have lapsed.

EFFECT OF APPROVAL BY COUNCIL

The date of entitlement to the not-for-profit affordable housing partial rebate of general rates is the Approval Date and each day thereafter that the organisation continues to meet the Eligibility Criteria.

The rebate will be applied on a pro-rata basis on and from the Approval Date for that rating quarter.

Entitlement to the not-for-profit affordable housing partial rebate of general rates will continue while the relevant organisation complies with the Eligibility Criteria in this policy.

QUANTUM OF PARTIAL REBATE

The amount of the partial rebate is set out in the Resolution of Rates and Charges.

CONDITIONS

1. The organisation must ensure that each rate account is paid in full by the due date of each rating quarter.

2. The organisation must immediately notify Council if, at any time during the financial year it ceases to meet the Eligibility Criteria.

3. Council may audit the eligibility of an organisation in relation to its eligibility for the not-for-profit affordable housing partial rebate of general rates at any time and may:
   (a) request the organisation to provide any reasonable information to confirm that the organisation continues to meet the Eligibility Criteria and
   (b) inspect or re-inspect the rateable land.

4. If the organisation fails to provide any reasonable information requested by Council in accordance with Condition 3 within 30 days of such request, the organisation will be deemed to cease to meet the Eligibility Criteria and Council must issue a notice stating the date upon which the eligibility ceased. The organisation may make a fresh Application for the not-for-profit affordable housing partial rebate of general rates.

AUTHORITY

Council Resolution, 26 June 2025.

POLICY OWNER

Chief Financial Officer, Strategic Finance, Corporate Services.

FURTHER ASSISTANCE

For further assistance, please contact the Revenue and Grants Team, Strategic Finance, Corporate Services.

RELATED INFORMATION

This policy relates to Council's Revenue Policy, Revenue Statement and Resolution of Rates and Charges presented to Council for adoption on 26 June 2025.

REVIEW DATE

Not applicable. This policy will expire on 30 June 2026.