

# Identification of Owner Occupier Status Policy

## Policy Summary

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| Purpose    | The purpose of this policy is to ensure a consistent and fair approach by Council when determining and applying “Owner Occupied” status for properties, for the purpose of assigning Differential Rating Categories.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Scope      | This policy applies to ratepayers within the Whitsunday Regional Council area who are required to establish “Owner Occupied” status for general rating purposes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Principles | <ul style="list-style-type: none"><li>• Owner Occupied status is based on the property being the principal place of residence of the registered owner(s).</li><li>• Eligibility requires the property to be a single residential dwelling approved by Council.</li><li>• Determination of eligibility is evidence-based and may require statutory declarations or supporting documentation.</li><li>• Council may consider extenuating circumstances on a case-by-case basis where delays or unique situations occur outside the owner’s control.</li><li>• Owner Occupied status is limited to one property per ratepayer.</li><li>• Properties used for short-term letting, commercial activity, or non-residential purposes are not eligible.</li></ul> |

### Roles and responsibilities

|            |                                                                                                                                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Council    | Determines eligibility for Owner Occupier status and applies appropriate Differential Rating Categories.                                    |
| Ratepayers | Responsible for submitting the required Notification of Owner Occupier Status Form and supporting documentation within required timeframes. |
| Review     | Annually - Every (1) years                                                                                                                  |
| Owner      | Manager Financial Systems and Services                                                                                                      |

## Identification of Owner Occupier Status Policy

### 1. Purpose

The purpose of this Policy is to ensure that Council is consistent and fair in attributing Differential Rating Categories to assessments where it is necessary to determine the “Owner Occupied” status.

### 2. Scope

This Policy is applicable to ratepayers of the Council area who need to establish “Owner Occupied” status for purposes of levying general rates.

### 3. Principles

- 3.1 Owner Occupied status is based on the property being the principal place of residence of the registered owner(s).
- 3.2 Eligibility requires the property to be a single residential dwelling approved by Council.
- 3.3 Determination of eligibility is evidence-based and may require statutory declarations or supporting documentation.
- 3.4 Council may consider extenuating circumstances on a case-by-case basis where delays or unique situations occur outside the owner’s control.
- 3.5 Owner Occupied status is limited to one property per ratepayer.
- 3.6 Properties used for short-term letting, commercial activity, or non-residential purposes are not eligible.

### 4. Policy Statement

- 4.1 To be identified by Council as “Owner Occupied” for the purpose of the Differential Rating Categories, the property must be the Principal Place of Residence of the registered owner(s). The Property must be a Council approved single residential use dwelling/unit, and if no Building Final inspection (Form 21) notice is advised to Council then owner occupier will commence from the next rating period after it is received by Council.
- 4.2 Notwithstanding Clause 1, Council may, at its discretion, consider extenuating circumstances on a case-by-case basis where there is a demonstrated delay in the issuance of a building final inspection (Form 21) due to factors outside the control of the owner (e.g. private certifier delays).

In such cases, where sufficient evidence is provided to Council that the dwelling is completed, fit for occupation, and is the Principal Place of Residence of the owner(s),

including written justification from the private building certifier and a Certificate of Classification, Council may approve access to the “Owner Occupied” differential rating category prior to the receipt of the Form 21.

- 4.3 In cases of joint ownership, where all owners do not reside principally on the property, a statutory declaration will be required by those who wish to declare that the property is their Principal Place of Residence and that they are solely responsible for the payment of the annual rates, for “Owner Occupied” status to be granted.
- 4.4 To be identified as “Owner Occupied” the ratepayer is required to submit a Notification of Owner Occupier Status Form to Council. The Form will need to be completed and signed by the applicant.
- 4.5 Ratepayers who reside at the property for part of the year and reside in other places (including interstate and overseas) for the remainder of the year, will need to provide a statutory declaration confirming that they reside at the property for more than 60% of each year.
- 4.6 Where the applicant ratepayer is an approved pensioner for the granting of a Queensland Government Pensioner Rate Subsidy for a property, the subsidy application can be accepted in lieu of a Form for the granting of an “Owner Occupied” benefit (provided it meets the criteria of clause 1).
- 4.7 The property must be single residential use only. Properties that are approved as a twin-key apartment, residence with bed and breakfast facilities, duplex, flats, combined dwelling/business, Property is in shared ownership with a company, or multiple uses etc. cannot be granted “Owner Occupied” Status.
- 4.8 Properties that are approved as short-term letting (transitory accommodation) or has a MCU for short-term letting, and/or the property is shared for rental on an online portal cannot be granted “Owner Occupied” status. Properties where a room is commercially rented (e.g., through an online rental platform such as “Airbnb”), will not be eligible for “Owner Occupied” status.
- 4.9 Where a building permit has been approved for a granny flat on a property and that granny flat is occupied by the aged relatives of the registered owner(s) of a property, the property will be eligible for “Owner Occupied” status provided a statutory declaration is submitted to Council confirming the relationship of the occupants of the granny flat to the owner(s).
- 4.10 The applicant must be the sole registered owner or one of the registered owners of the property. A property registered in the name of a company, trust, or association (e.g., Whitsunday Housing Association Inc.) cannot be granted “Owner Occupied” status.
- 4.11 Where a Pensioner, for reasons of ill health or infirmity (e.g. poor health, feeble in body or health, physically weak, especially through age) resides some or all of the time in alternative accommodation such as a nursing home or similar type accommodation

(where personal care is available on site and provided as required) or with family or friends, the residence may be regarded as being “Owner Occupied” if it is not occupied on a paid tenancy basis during the absence of the Pensioner(s). Council must be satisfied that the residence is not occupied on a paid tenancy basis and that the Pensioner(s) is/are solely responsible for the payment of rates and charges levied in respect of the said property. The Pensioner(s) will be required to complete a statutory declaration to this effect.

- 4.12 “Owner Occupied” status will be granted only for one (1) property for a given owner/ratepayer. If a second property is owned by the ratepayer(s) such property will not be eligible for “Owner Occupied” status, even if the property is not tenanted and is not producing an income. If owner is in joint ownership only (1) property will be eligible for the purpose of Owner Occupier even if owners reside separately in each property.

The completed Form must be received by Council no later than the discount date for the current rating periods e.g. (End of discount period after issue date), to be applicable for that rating period. Where Forms are received after this date “Owner Occupied” will commence with the next rating period and will not be backdated to the current or previous rating periods.

- 4.13 When a property with an existing “Owner Occupied” status ceases to be the Principal Place of Residence of the ratepayer (e.g., property is sold or rented, structure is demolished, property use changes, or a room is commercially rented for any length of time) the property will lose its “Owner Occupied” status, with effect from the next rating period, and the Differential Rating Category will be amended accordingly.
- 4.14 Council will make best endeavours to issue a Form when residential properties are sold and purchased, and when notification of change of address is received or new dwellings completed. However, it will be a ratepayer’s responsibility to ensure that a Form is obtained, completed, signed and lodged with Council in a timely manner, to ensure identification as an “Owner Occupied” property.

## **5. Related Policies and Legislation**

*Local Government Act 2009* (Qld) (Act)

*Local Government Regulation 2012* (Qld) (Regulation)

Notification of Owner-Occupied Status Form

Pensioner Rates Rebates Policy

Revenue Statement

## **6. Definitions**

**Council** refers to the Whitsunday Regional Council.

**Differential Rating Categories** refers to the different categories of rates resolved by Council for rateable land in the local government area.

**Form** refers to the Notification of Owner-Occupied Status Form.

**Pensioner** refers to a person who is the holder of a pensioner concession card issued by the department of the Commonwealth responsible for administering the *Social Security Act 1991* (Cwlth) or the *Veterans' Entitlements Act 1986* (Cwlth).

**Principal Place of Residence** refers to a single use residential property where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

**Queensland Government Pensioner Rate Subsidy** refers to the rates and charges subsidy offered by the Queensland Government to ratepayers who meet the eligibility criteria contained in the Queensland Government Pensioner Rate Subsidy Scheme.

## 7. Review

30 June 2027

## 8. Policy Owner

Manager Financial Systems & Services