

3.7 Rental of Staff Dwellings

POLICY TITLE: RENTAL OF STAFF DWELLINGS

FILE REF: SC67

EXPIRY DATE: OCTOBER 2026

OBJECTIVE

To provide a framework for the fixing and reviewing of rent for Council owned dwellings whilst incorporating therein a concession to assist with recruitment and retention of certain staff.

POLICY STATEMENT

1. Council acknowledges that offering subsidised rental accommodation can be a key component in attracting and retaining key staff to work at Lockhart Shire Council, as determined by the General Manager.
2. The rent payable for Council owned dwellings leased to staff will be set at 60% of the assessed market rental.
3. Rent will be adjusted annually from 1 October in accordance with the CPI (Housing - Rents - subgroup) index that was applicable for the previous July to June financial period.
4. Council will offer Salary Sacrifice arrangements (i.e. pre-tax payment of rent) in relation to rental of staff dwellings noting that:
 - a) The Fringe Benefits Tax Assessment Act 1986 defines "remote area housing" to be an area at least 40 kilometres from a town with a Census population of 130,000 or more.
 - b) In accordance with Section 58ZC of the Fringe Benefits Tax Assessment Act 1986, all housing benefits defined as "remote area housing benefits", provided by the employer will be exempt from FBT. Any rentals made in accordance with salary sacrifice arrangements will be deemed non-taxable in relation to FBT and as such no liability will be incurred by Council.

*Adopted by Council – 16 October 2023
Minute No. 187/23*

*Adopted by Council – 21 September 2020
Refer Minute No. 194/20*