

Rates Based Financial Assistance for Community Organisations Policy

Policy Details

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Supporting documentation

Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 2009, s96</i> • <i>Local government Regulation 2012, Ch 4, Pt 10, s120</i>
Policies	<ul style="list-style-type: none"> • Revenue Policy • Revenue Statement
Delegations	<ul style="list-style-type: none"> • Nil
Forms	<ul style="list-style-type: none"> • Nil
Supporting Documents	<ul style="list-style-type: none"> • Corporate Plan 2021 - 2025

Version History:

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Intent

The purpose of this policy is to establish arrangements for Not-for-Profit Recreation, Sporting, Community and Religious organisations to receive financial assistance from Council in the form of rating remissions.

Scope

This policy will allow Council to consider applications for remissions of general rates, water access and sewerage charges for Not for Profit recreational, sporting and community and religious organisations.

Policy

Council is of the view that it is important to support the activities of Not-for-Profit community and religious organisations who contribute to the social, spiritual and economic wellbeing of the community.

There will be no remission given on Water Consumption under this Policy.

1. COMMUNITY ORGANISATIONS

1.1. Community groups eligible for rate and charge remission are defined as:

- (a) not for profit, incorporated groups or associations with the primary aim of conducting activities and providing services for community benefit; and
- (b) rely predominantly on volunteer labour, community fundraising, membership fees and donations; and
- (c) do not receive state or federal government operational grants and do not rely on a fee for service business model.

1.2. Eligible community groups must:

- (a) operate within the boundaries of Carpentaria Shire, and most members reside in the Carpentaria Shire; and
- (b) be the owner or lessee of the land and be able to demonstrate that they are responsible for payment of the rates levied; and
- (c) the land, or any part of the land, must not be rented or leased to a third party; and
- (d) not use the property for residential purposes; and
- (e) not operate gaming machines; and
- (f) not have outstanding rates on the property; and
- (g) not hold a Full Club Licence issued by the Liquor Licensing Division (but may hold a General Purpose Permit or a Restricted Club Permit); and
- (h) demonstrate how the organisation would be of benefit to the community, or a sufficient section of the public. A sufficient section of the community could be a local community, followers of a particular religion, people with a particular disability, refugees or young people.

1.3. Community Groups with a Council Lease

Council may allocate remission entitlements to eligible Community Groups with a Council Lease. It is the responsibility of the Community Group to contact Council should the Group believe it has not been granted these entitlements.

1.4. Exemptions

Where the discretion to exempt a property from general rates vests in Council, either under the Local Government Act 2009 or within the conditions attached to a Council lease, the ratepayer may opt to forego this exemption and take advantage of the conditions of this policy.

2. RELIGIOUS ORGANISATIONS

2.1 Religious organisations eligible for rate and charge remission are defined as:

A church or religious organisation established on the basis of a community of faith and belief, doctrines and practices of a religious character and engages primarily in religious activities.

2.2 Eligible Religious organisations criteria:

- (a) The land is owned by a religious entity and is less than 20 Ha; and
- (b) The land is used for religious purposes, including public worship or the administration of the religious entity; and
- (c) The land, or any part of the land, must not be rented or leased to a third party.

3. APPLICATIONS

- (a) Where the community group only has part ownership of the property or operates the property for part of the financial year the concession shall be reduced proportionately.
- (b) Applications will apply from the start of the half-year period that the application is received not to be backdated to previous periods.
- (c) All applications must be in writing and must be supported by a copy of the organisation's most recent financial statement (no greater than 12 months old), minutes of the AGM, and certificate of incorporation.

Council reserves the right to check the use of the land to see that it remains as it was at the time the exemption was first determined. However, there is a responsibility upon the Community group or Religious organisation to contact the Council when there is a change that could affect the status of the remission so as to avoid the necessity for the Community group or Religious organisation to reimburse the remission so obtained, including changes in the level of commerciality of the Community group or Religious organisation.

4. PERIOD OF RELIEF

An application is required to lodge a new request for assistance at least once every five years.

5. REMISSIONS

The *Local Government Regulation 2012* - Chapter 4, Part 10 Concessions, gives local governments the power to grant concessions for rates and charges. A concession may only be of the following types:

- (a) a rebate of all or part of the rates or charges
- (b) an agreement to defer payment of the rates or charges
- (c) an agreement to accept a transfer of unencumbered land in full or part payment of the rates or charges

5.1 Remission available to eligible community organisations:

- (i) 50% net general rates;
- (ii) 50% water access charges (excluding water consumption)
- (iii) 50% sewer charges
- (iv) 50% cleansing charges

An example of the remission calculation is set out below.

Remissions will be applied to the rates issued net of any early payment discount allowed or available of the gross rates that attract discount.

The State Emergency Management Levy is collected by Council on behalf of the State Government so no remission or rebate from Council is available to community groups.

5.2 Example of Remission Calculation:

Community Organisation

Assessment – XXXX-XXXX-XXX

Concession	50%	0%	
	Original	No Concession	
	First Half Levy	First Half Levy	Total Concession
01 July XXXX – 31 December XXXX			
General Rates	\$815.39	\$0.00	-\$407.70
Water Access only	\$502.50	\$0.00	-\$251.25
Sewerage	\$1,142.00	\$0.00	-\$571.00
Cleansing (Garbage)	\$185.00	\$0.00	-\$92.50
State Gov Emergency	\$126.20	\$126.20	\$0.00

Gross Total	\$2,771.09	\$126.20	-\$1,322.45
Less Discount Applicable	\$264.49	\$0.00	-\$132.25
Council Concession	\$2,506.60	\$126.20	-\$1,190.20

Definitions

TERM	DEFINITION
<i>The Act</i>	Shall mean the <i>Local Government Act 2009</i>
<i>The Regulation</i>	Shall mean the <i>Local Government Regulation 2012</i>
<i>Council</i>	Shall mean the Mayor and Councillors of Carpentaria Shire Council

Adopted by Council on the 23rd June 2023 by Resolution BM0623/007

Mark Crawley

Chief Executive Officer