
RATES RELIEF FOR CHARITABLE ORGANISATIONS POLICY

INTENT

To provide a guide for the provision of rates based financial assistance for not-for-profit Recreation, Sporting, Community and Religious Organisations.

SCOPE

This policy replaces the Rate Based Financial Assistance for Charitable Organisations Policy.

This policy will allow Council to consider applications for remissions of general rates and concessions on service charges for not-for-profit community-based organisations from recreation, sporting, community and religious groups.

Rate based financial assistance does not apply to Special charges, the Emergency Management Levy or Water Consumption charges.

Local Government Regulation 2012, section 122

- (1) The local government may grant the concession only by –
- (a) a resolution granting the concession to a stated ratepayer; or
 - (b) if the concession is of a type mentioned in section 121(a) *a rebate of all or part of the rates or charges* or 121(b) *an agreement to defer payment of the rates or charges*, a resolution granting the concession to a ratepayer who is a member of a stated class of ratepayers.

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DEFINITIONS

TERM	DEFINITION
<i>Aged Care Facility</i>	Shall mean a facility providing high care services and not independent living / lifestyle accommodation.
<i>Annual Turnover</i>	Shall mean operating revenue from all sources including grants and subsidies for the most recent reporting year.
<i>CEO</i>	Shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.
<i>Charity</i>	The <i>Charities Act 2013</i> clarifies that to be recognised as a charity, an organisation must: <ul style="list-style-type: none"> • be not-for-profit • have only charitable purposes that are for the public benefit • not have a disqualifying purpose • not be an individual, a political party or a government entity.
<i>Council</i>	Shall mean the Mayor and Councillors of Cook Shire Council.
<i>Not for profit, non-profit</i>	Shall mean an organisation that does not operate for the profit, personal gain or other benefit of particular people (eg. its member, the people who run it or their friends or relatives).
<i>Short Term</i>	Shall mean crisis accommodation to aid persons dealing with issues such as domestic violence and homelessness and is a period of not greater than one month.
<i>Short Term Accommodation</i>	Shall mean not administered by a lease which can be renewed for greater than the crisis accommodation period.

POLICY STATEMENT

Unless otherwise determined by Council, the applicant organisation must be the owner or lessee and occupier of the land with the rate notice being issued in the organisation's name.

The land for which an application is made must be used for the purpose in which the rating concession applies. Organisations that manage premises with gaming machines or the main activity is gaming, will not be considered eligible.

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In the interests of clarity, it is noted that this Rate Based Financial Assistance applies only to the proportionate area of land being used for the deemed purpose, and this Rate Based Financial Assistance does not extend to special charges, any State Government Charges that Council has a statutory obligation to charge the property owner or water consumption charges.

It is not necessary that the applicant be the registered owner of the land, however the applicant must demonstrate rights to use the land and responsibility for rates and charges for the rating period.

That Council deem the following land as being used for charitable purposes pursuant to the Local Government Regulation 2012, section 120:

(1) The local government may grant the concession only if it is satisfied—

(b) the land is owned by—

(i) an entity whose objects do not include making a profit; or

(ii) an entity that provides assistance or encouragement for arts or cultural development; or

(e) the concession will encourage land that is of cultural, environmental, historic, heritage or scientific significance to the local government area to be preserved, restored or maintained;

1. Eligibility Criteria

Category 1 – Charitable Organisations

- a. The organisation must be a non-profit community-based organisation.
- b. The organisation must not have an annual turnover (revenue) more than \$20,000 (relating to activities carried out by the organisation on the relevant property).
- c. The land owned by the community organisation is less than 20ha.
- d. The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for payment of the rates levied.
- e. The applicant's charitable or not-for-profit organisation relies predominantly on volunteer labour.
- f. The applicant must be based in Cook Shire or associated with a membership base in the Shire.
- g. The applicant must be able to demonstrate how it would be of benefit to the public general, 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.
- h. The land, or any part of the land, must not be rented or leased to a third party.

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- i. The property must not be used for a residential purpose unless utilised for short-term accommodation for homeless and at-risk persons.
- j. Aged care facilities, or properties subject to the *Retirement Villages Act 1999* are excluded from the application of a remission under this policy.
- k. A liquor licence must not be held by the organisation or any affiliate relating to the property subject to the application. (This provision will not apply if the organisation can provide evidence that trading under the licence is restricted to an average 30 hours per week or less).
- l. The property must not be subject to a general rate exclusion, waiver or concession relating to a condition contained in a lease of a reserve, or other land from Council; and
- m. The applicant shall make available and be perceived to make available its membership/participation to the general community.

Level of Relief

The effect of this deeming provision will be that Council will provide 100% concessions on the following rates and charges:-

- General Rates
- Environmental Levy
- Waste Operations Levy
- Water Access Charges
- Wastewater Charges

Category 2 – Religious Organisations

- a) The land is owned by a religious entity.
- b) The land is used for religious purposes, including public worship.
- c) The land is used for the administration of the religious entity.
- d) The land owned by the religious entity is less than 20ha.
- e) The land, or any part of the land, must not be rented or leased to a third party.
- f) The property must not be subject to a general rate exclusion, waiver or concession relating to a condition contained in a lease of a reserve, or other land from Council.

Level of Relief

The effect of this deeming provision will be that Council will provide 100% concessions on the following rates and charges:-

- General Rates

2. Applications

All applications must be made on the relevant approved Council application form available on the Council website www.cook.qld.gov.au or from Council Administration Building at 10 Furneaux Street, COOKTOWN QLD 4895.

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Application for consideration under this policy may also include the following supporting documentation:

- A copy of the applicant organisation's Certificate of Incorporation.
- Annual Financial Report.

3. Period of Relief

An applicant is required to lodge a new request for assistance at least once in every three (3) year period (or as required by the Chief Executive Officer).

4. Conflict with Terms of Council Leases

In some cases Council has entered into lease agreements with organisations eligible for concessions and the terms of those leases provide that the Lessee will bear the cost of General Rates and Charges.

It is hereby clarified that it is the intention of the Council that the provisions of this policy override those specific provisions of the lease agreement for as long as the Policy is current or the term of the lease. It is not the intention of Council that this Policy over-ride any other terms of the lease.

5. Associated Policy Procedures

Applicants are required to make an initial application and reapply for concessions when the organisation moves premises or renews leases. There is no requirement to reapply each financial/rating year.

Notwithstanding the above, Council reserves the right to regularly check the use of the land to see that it remains as it was at the time the exemption was first determined.

Council reserves the right to contact the land owner or applicant at any time seeking advice as to present land use in relation to its concession status. From the response received a determination might then be made as to whether to continue to allow the concessions.

Organisations granted exemptions under this policy are obligated to inform Council of any changes to their circumstances. eg.

- Change of Director/Manager,
- Change of Address,
- Change of Phone Number or Email Address.

In some cases, Council may have sufficient information on its records to make an assessment of the application. In other cases, Council may need to conduct a site inspection, call for further information or perhaps interview the applicants.

Authority

The Chief Executive Officer has authority to make decisions within the framework of this Policy.

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KEY RESPONSIBILITIES

RESPONSIBLE OFFICER	RESPONSIBILITY
Council	The approval of the "Rate Relief for Charitable Organisations Policy".
Chief Financial Officer	Overall responsibility for ensuring that the operational aspects of the policy are implemented, in particular the application of concessions and regular review of the use of land that is exempt to determine that it is still exempt.
Rates Officer	Review of data submitted, confirming completeness of submissions, liaising with applicants, preparing Council reports, all administrative duties associated with this policy.

REFERENCES, LEGISLATION AND GUIDELINES

The *Local Government Act 2009*, Section 93

The *Local Government Regulation 2012*, Section 73 and Part 10

The *Charities Act 2013*

RELATED DOCUMENTS

Revenue Statement

Application for Rate Relief for Charitable Organisations Form

IMPLEMENTATION/COMMUNICATION

The policy will take effect from 1 July 2023 and will be displayed on Council's website. Council staff will communicate this policy to groups as and where appropriate.

APPROVED BY

Adoption annually by Council.

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REVIEW

SPONSOR:	Director Organisational Business Services
OFFICER RESPONSIBLE FOR REVIEW:	Chief Financial Officer
ADOPTION DATE:	23 May 2023
REVIEW DATE:	June 2024

THIS POLICY IS TO REMAIN IN FORCE UNTIL OTHERWISE DETERMINED BY COUNCIL

AMENDMENT HISTORY

VERSION	AMENDMENT DETAILS	AMENDMENT DATE	APPROVAL
9.0	Minor amendments and new template	10 June 2019	
10.0	Minor amendments	25 May 2020	
11.0	Adopted by Council Resolution	11 May 2021	2021/100
12.0	Adopted by Council Resolution	24/05/22	2022/107
13.0	Adopted by Council Resolution	23/05/23	2023/101

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