

# Rates and Utilities Charges Concession for Community Organisations - Council Policy

<b>Effective Date</b>	<i>1 July 2022</i>
<b>Policy Owner</b>	<i>Facilities</i>
<b>Link to Corporate Plan</b>	<i>Active Vibrant Community</i>
<b>Review Date</b>	<i>June 2023</i>
<b>Related Legislation</b>	<i>Local Government Act 2009 Local Government Regulation 2012 Water Supply (Safety and Reliability Act) 2008</i>
<b>Related Documents</b>	<i>Nil</i>

<b>Policy Version</b>	<b>Approval Date</b>	<b>Adopted/Approved</b>
1	<i>16 March 2011</i>	<i>Ordinary Meeting of Council</i>
2	<i>28 September 2011</i>	<i>Ordinary Meeting of Council</i>
3	<i>7 March 2012</i>	<i>Ordinary Meeting of Council</i>
4	<i>4 April 2012</i>	<i>Ordinary Meeting of Council</i>
5	<i>27 June 2012</i>	<i>Ordinary Meeting of Council</i>
7	<i>17 April 2013</i>	<i>Ordinary Meeting of Council</i>
8	<i>5 June 2013</i>	<i>Ordinary Meeting of Council</i>
9	<i>18 December 2013</i>	<i>Ordinary Meeting of Council</i>
10	<i>2 July 2014</i>	<i>Ordinary Meeting of Council</i>
11	<i>19 November 2014</i>	<i>Ordinary Meeting of Council</i>
12	<i>3 February 2016</i>	<i>Ordinary Meeting of Council</i>
13	<i>22 June 2022</i>	<i>Ordinary Meeting of Council</i>

*This policy may not be current as Council regularly reviews and updates its policies. The latest controlled version can be found in the policies section of Council's intranet or Website. **A hard copy of this electronic document is uncontrolled.***

## 1. PURPOSE

The purpose of this policy is to allow the Council to provide regionally consistent assistance in the form of concessional charging for general rates and utility charges to approved not-for-profit community-based organisations. This acknowledges the valued services provided by these organisations and to provide funding support, through rating concessions, for the provision of such services.

Council is able to:

- provide assistance to community organisations through the rates concession provisions under Chapter 4, Part 10 of the *Local Government Regulation 2012*.
- grant general rates exemption status to certain organisations under the provisions of Chapter 4, Part 2 of the *Local Government Regulation 2012*.

Certain properties by virtue of their ownership and use are exempt from general rating under the provisions of s.93 of *Local Government Act 2009* and s.73 of the *Local Government Regulation 2012*.

## 2. SCOPE

This Policy applies to all not-for-profit community-based organisations approved under Rates of Concession of each Concession Class as per this Policy or to other such organisations as deemed eligible by resolution of the Council from time to time.

## 3. POLICY

- Authority in respect of this policy is delegated to the Chief Executive Officer.
- Council will grant to each eligible organisation the nominated concessions (expressed as percentages against each eligible organisation) for general rates and water access (including meter rentals), water consumption, sewerage and waste collection charges;
- The organisations eligible for a concession of general rates and or utility charges have been approved under Organisation/Facility Type and Criteria included in the Rates of Concession of each Concession Class of this Policy.

### 3.1 Definitions

The following definitions apply for the purposes of this policy:

**Community Organisation** – a not-for-profit or non-profit organisation that operates for its members for a public purpose;

**Not-for-Profit / Non-Profit** – an organisation that is operating for its purposes and not for the profit or gain (either direct or indirect) of its individual members. This must be specified in the organisation's Constitution;

**Liquor Licence for limited trade** – a liquor licence held for non-regular trade such as special events and home games

**Liquor licence for regular trade** - a liquor licence held for regular trade. Regular trade means operating in a commercial manner with regular hours of operation;

**Gaming licence** – a gaming machine licence held for the operation of gambling machines.



### 3.2 Eligibility

- The organisation must be an Incorporated Association or a registered not-for-profit organisation, registered with the Office of Fair Trading Queensland or the Australian Taxation Office;
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for the payment of the rates levied;
- The concession that an organisation is eligible for is based on their category. The criteria and amount of concession for each category are as follows:

Organisation/ Facility Type	Criteria	Concession Class	Proposed Rate of Concession					
			General	Water Access	Meter Rental	Water Consump	Sewerage	Waste & Recycling
Arts / Culture - Community Organisation,	Facilities either owned, controlled or operated by community organisations and used primarily for Arts and Cultural purposes.	<b>A</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>
Kindergarten - Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily as a Kindergarten. (Government funded Child Care facilities excluded.)	<b>A</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>
Social / Service Organisation, Community Centres, Community Organisation	Facilities either owned, controlled or operated by community organisations and used primarily for social/community service purposes, including community centres.	<b>A</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>
Youth Group - Community Organisation	Facilities owned/controlled/operated by youth-based organisations and used for that purpose (primarily Boys Scouts and Girl Guides) .	<b>A</b>	<b>100%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>	<b>50%</b>
Sports Club - Community Organisation No Liquor Licence or Liquor Licence for limited trade, No Gaming Licence	Facilities owned/controlled/operated by community organisations and used primarily for sporting purposes within the Western Downs Regional Council area. Facility may hold a liquor licence for limited trade but must not hold a gaming licence.	<b>AT</b>	<b>100%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>	<b>60%</b>
Church - Community Organisation	Place of worship. (Does not include land/facilities held for commercial reasons.)	<b>B</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>



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Organisation/ Criteria	Concession	Proposed Rate of Concession						
		100%	100%	100%	100%	100%	100%	100%
Community Facility - Community Organisation (operating from government owned land and subject to a lease agreement)	<b>C</b>	100%	100%	100%	100%	100%	100%	100%
Museum - Community Organisation	<b>C</b>	100%	100%	100%	100%	100%	100%	100%
QCWA - Community Organisation	<b>C</b>	100%	100%	100%	100%	100%	100%	100%
Showgrounds - Community Organisation	<b>D</b>	100%	0%	0%	100%	0%	0%	0%
Sports Club – With Liquor Licence for regular trade, No Gaming Licence - Community Organisation	<b>E</b>	30%	30%	30%	30%	30%	30%	30%
School (with public pool) - State	<b>F</b>	100%	0%	0%	50%	0%	0%	0%
Sports Club – With Liquor Licence for regular trade, Gaming Licence - Community Organisation	<b>H</b>	0%	0%	0%	30%	0%	0%	0%
Aged Care/ Retirement Villages/ Independent Living Units Facilities – Community Organisation	<b>Y</b>	100%	20%	20%	20%	20%	20%	20%



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Organisation/ Facilities	Criteria	Concession	Proposed Rate of Concession					
			100%	100%	100%	100%	100%	100%
RSL Clubrooms and Community Hall	Facilities either owned, controlled or operated by the RSL and used primarily for meeting purposes. (Excludes facilities with a liquor licence for regular trade and/or a gaming licence).	<b>C</b>	100%	100%	100%	100%	100%	100%

### 3.3 Exclusions

- No concessions shall apply to the Emergency Management Levy; Rural Fire Services Levy or Environmental Waste Levy;
- No concession will be granted unless the balance of all prior period rates and charges are paid in full;
- Council will not pay concessions on water charges to water users whilst they are supplied with water (treated effluent, waste or untreated water) at reduced rates under a separate water supply agreement.

### 3.4 Application and Renewal Process

- Applications will only be accepted on Council's form "Application Rates & Utilities Charges Concession for Community Organisations". This form must be completed by the applicant in its entirety and must include supporting information sufficient to allow the application to be fully assessed as outlined below (section 3.4.1 and section 3.4.2).
- Council will apply the relevant concessions for approved applications. Applications approved by Council:
  - By 31 December – concessions will apply for the rating period 1 January to 30 June each year
  - By 30 June – concessions will apply for the rating period 1 July to 31 December each year
- Applications will remain current for 3 years from approval. Renewal application will remain current for 3 years.
- Council may require eligible organisations to develop and implement a Water Conservation Management Plan or Recycled Water Use Management Plan to ensure the efficient and/or safe use of water.
- Where an eligible organisation is requested to implement a Water Conservation Management Plan or Recycled Water Use Management Plan and fails to do so to the Council's satisfaction, the Council may resolve to reduce or remove the water charge concessions granted to that organisation.
- The Council will review the rates of concession to apply to eligible organisations prior to the adoption of its annual budget.
- The Council will review the list of eligible organisations at least annually



or as required.

### 3.4.1 – New Applications

- Applicants will need to provide the following documentation:
  - "Application Rates & Utilities Charges Concession for Community Organisations" form
  - Organisation's Constitution
  - Certificate of incorporation/registration from Office of Fair Trading Queensland (if applicable)
  - Any other document to support status as an eligible organisation
  - Lease documents – if organisation is the lessee of the land
  - Gaming licence (if applicable)
  - Liquor licence (if applicable)
  - Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council)

### 3.4.2 - Renewal Process

- Applications for renewal will need to complete the "Renewal Rates & Utilities Charges Concession for Community Organisations" form. This includes a declaration of any changes from their original application form including changes to the supporting documentation.
- Where changes have occurred, the organisation will need to provide the relevant copy of:
  - Organisation's Constitution
  - Certificate of incorporation/registration from Office of Fair Trading Queensland (if applicable)
  - Any other document to support status as an eligible organisation
  - Lease documents – if organisation is the lessee of the land
  - Gaming licence (if applicable)
  - Liquor licence (if applicable)
  - Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council)

### REVIEW TRIGGER:

This policy is subject to annual review in June prior to the adoption of the budget.

