

Rates and Utilities Charges Concession for Community Organisations - Council Policy

Effective Date	1 July 2023
Policy Owner	Finance
Link to Corporate Plan	Active Vibrant Community
Review Date	June 2024
Related Legislation	<ul style="list-style-type: none">• <i>Local Government Act 2009</i>• <i>Local Government Regulation 2012</i>• <i>Water Supply (Safety and Reliability Act) 2008</i>
Related Documents	There are no related documents

Policy Version	Approval Date	Adopted/Approved
1	21/06/23	Special Meeting of Council Adopt 2023/24 Budget - 21 June 2023

*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:

- (1) provide assistance to community organisations through the rates concession provisions under Chapter 4, Part 10 of the *Local Government Regulation 2012*.
- (2) 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.

Authority in respect of this policy is delegated to the Chief Executive Officer.

3. POLICY

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. 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 which operates for its members for a public purpose.

Not-for-Profit / Non-Profit – an organisation which 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

- (1) 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;
- (2) 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;
- (3) 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:

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Organisation/ Facility Type	Criteria	Concession Class	Proposed Rate of Concession					
			General	Water Access	Meter Rental	Water Consump	Sewerage	Waste and Recycling
Arts / Culture - Community Organisation,	Facilities owned, controlled, or operated by community organisations and used primarily for Arts and Cultural purposes.	A	100%	50%	50%	50%	50%	50%
Kindergarten - Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily as a Kindergarten. (Government funded Child Care facilities excluded.)	A	100%	50%	50%	50%	50%	50%
Social / Service Organisation, Community Centres, Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily for social/community service purposes, including community centres.	A	100%	50%	50%	50%	50%	50%
Youth Group - Community Organisation	Facilities owned, controlled, or operated by youth-based organisations and used for that purpose (primarily Boys Scouts and Girl Guides) .	A	100%	50%	50%	50%	50%	50%
Sports Club - Community Organisation No Liquor Licence or Liquor Licence for limited trade, No Gaming	Facilities owned, controlled, or 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.	A T	100%	60%	60%	60%	60%	60%
Church - Community Organisation	Place of worship. (Does not include land/facilities held for commercial reasons.)	B	100%	0%	0%	0%	0%	100%
Community Facility - Community Organisation (operating from government owned land and subject to a lease agreement)	A facility used primarily for a broad range of community/ social purposes (such as halls, civic centres, cultural centres, community centres) and leased from Western Downs Regional Council or Queensland State Government. Excludes facilities categorised elsewhere within this policy.	C	100%	100%	100%	100%	100%	100%

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Organisation/ Facility Type	Criteria	Concession Class	Proposed Rate of Concession					
			General	Water Access	Meter Rental	Water Consump	Sewerage	Waste and Recycling
Museum - Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily for Museum purposes	C	100%	100%	100%	100%	100%	100%
QCWA - Community Organisation	Facilities owned, controlled, or operated by the Queensland Country Women's Association (QCWA) and used primarily for QCWA purposes (does not include land/facilities held for commercial reasons)	C	100%	100%	100%	100%	100%	100%
Showgrounds - Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily for Agricultural Showgrounds purposes.	D	100%	0%	0%	100%	0%	0%
Sports Club – With Liquor Licence for regular trade, No Gaming Licence - Community Organisation	Facilities owned, controlled, or operated by private organisations and used primarily for sporting purposes.	E	30%	30%	30%	30%	30%	30%
School (with public pool) - State	State Schools with swimming pools which may be accessed by the public under an agreement with Education Queensland.	F	100%	0%	0%	50%	0%	0%
Sports Club – With Liquor Licence for regular trade, Gaming Licence - Community Organisation	Facilities owned, controlled, or operated by private organisations and used primarily for sporting purposes and have a liquor licence for regular trade and a gaming licence.	H	0%	0%	0%	30%	0%	0%
Aged Care/ Retirement Villages/ Independent Living Units Facilities – Community Organisation	Facilities owned, controlled, or operated by community organisations and used primarily for the provision of Aged Care/ Retirement Village/ Independent Living Units Services.	Y	100%	20%	20%	20%	20%	20%

Organisation / Facility Type	Criteria	Concession Class	Proposed Rate of Concession					
			General	Water Access	Meter Rental	Water Consump	Sewerage	Waste and Recycling
RSL Clubrooms and Community Hall	Facilities 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).	C	100%	100%	100%	100%	100%	100%

3.3 Exclusions

- (1) No concessions shall apply to the Emergency Management Levy, Rural Fire Services Levy, or Environmental Waste Levy.
- (2) No concession will be granted unless the balance of all prior period rates and charges are paid in full.
- (3) 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

- (1) 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 3.5 and section 3.6).
- (2) Council will apply the relevant concessions for approved applications. Applications approved by Council:
 - (a) by 31 December – concessions will apply for the rating period 1 January to 30 June each year; and
 - (b) by 30 June – concessions will apply for the rating period 1 July to 31 December each year.
- (3) Applications will remain current for three years from approval. Renewal applications will remain current for three years.
- (4) 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.
- (5) 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 satisfaction of Council's, Council may resolve to reduce or remove the water charge concessions granted to that organisation.
- (6) Council will review the rates of concession to apply to eligible organisations prior to the adoption of its annual budget.
- (7) Council will review the list of eligible organisations at least annually or as required.

3.5 New Applications

- (1) Applicants will need to provide the following documentation:
 - (a) 'Application Rates & Utilities Charges Concession for Community Organisations' form;
 - (b) organisation's constitution;
 - (c) certificate of incorporation/registration from Office of Fair Trading Queensland (if applicable);
 - (d) any other document to support status as an eligible organisation;

- (e) lease documents – if the organisation is the lessee of the land;
- (f) gaming licence (if applicable);
- (g) liquor licence (if applicable); and
- (h) Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council).

3.6 Renewal Process

- (1) 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, including changes to the supporting documentation.
- (2) Where changes have occurred, the organisation will need to provide the relevant copy of:
 - (a) organisation's constitution;
 - (b) certificate of incorporation/registration from Office of Fair Trading Queensland (if applicable);
 - (c) any other document to support status as an eligible organisation;
 - (d) lease documents – if organisation is the lessee of the land;
 - (e) gaming licence (if applicable);
 - (f) liquor licence (if applicable); and
 - (g) Water Conservation Management Plan or Recycled Water Use Management Plan (if requested by Council).