
Policy Title: **Rates – Concession for Community Not for Profit Organisations**

Policy No: 255

Department: Corporate & Community Services
Responsible Officer: Manager Finance

Adopted Date: Budget Meeting – 05/07/2017
Review Date: 31/7/2018

| VERSION | MEETING APPROVED | MEETING DATE | HISTORY |
|---------|---------------------------|--------------|------------------|
| 1 | Policy & Planning Meeting | 05/08/2014 | New Policy |
| 2 | Budget Meeting | 07/07/2015 | 2015/2016 Budget |
| 3 | Budget Meeting | 06/07/2016 | 2016/2017 Budget |
| 4 | Budget Meeting | 05/07/2017 | 2017/2018 Budget |

Authorities: *Local Government Act 2009*
Local Government Regulation 2012 (LGR)

INTRODUCTION

This Policy allows for the provision of a concession of the rates and charges to Community Not For Profit Organisations in accordance with the Local Government Regulation 2012, Chapter 4, Part 10 Concessions.

POLICY

Council will provide for rates and charges based financial assistance to not for profit community organisations by way of a full concession on general rates in accordance with the following principles. Additionally community halls are provided an additional concession of 100% of the Natural Resource Management Levy, Landfill Management Levy and Local Disaster Levy.

ADMINISTRATION APPROACH

1. Application for this concession are not necessary;
2. Eligibility of organisation for this concession will be determined prior to the adoption of the budget each year;
3. A list of eligible organisations for these concessions will be approved by Council for the budget year.

PRINCIPLES

To be eligible for a general rates concession under this policy the organisation must:

- Be categorised in Council's Differential Rate Category 13 – Commercial Non-Profit. The criteria for Council's Differential Rate Category 13 is set out in the Revenue Statement as *All Land, which is not otherwise categorised, to which the following primary land use codes apply or should apply: 48-59 (excluding 49 – Caravan Park)*; and
 - Be Identified by Council as not for profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
 - Be a not for profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or
 - Be a not for profit recreation and sporting organisation which undertakes sporting or recreational activities.
- Not hold a liquor licence;
- Not derive income from Gaming Machines; and
- Not involved in other significant commercial revenue generating activities that could be deemed to be commercial or commercial like in nature.

When an organisation is identified as meeting the criteria set out above Council will allow a concession of the total amount of the General Rate Payable for this property by way of credit applied directly to the organisation's rate card.

To be eligible for a concession on the Natural Resource Management Levy, Landfill Management Levy & Local Disaster Management Levy under this policy the organisation must be a community public hall and used for this purpose.

POLICY APPEALS

Community organisations will have a right to appeal to be included on the list of organisations to receive concessions.

- Between Budget Processes, the CEO will be delegated authority to review and approve appeals.
- Appeals will be assessed by reviewing the above eligibility criteria.
- The decision of the CEO will be defined as complete and absolute. However, all appeals will be included for review by Council in the following budget process.

This policy supersedes all other policies and Council resolutions in relation to Community not for profit general rates rebates/concessions including resolutions made by the previous un-amalgamated councils.

List of Assessments eligible for Rates Concession under policy 255 Rates Concession for Community Not for Profit Organisations in 2017-2018

| Assessments exempt from the General Rates, Environment Levy & Local Disaster Management Levy | | | | |
|---|-----------------|--|--------------------------|---------------------|
| Public Halls | 10374-00000-000 | COALSTOUN LAKES & DISTRICT | 34 MAIN STREET | COALSTOUN LAKES QLD |
| | 10458-00000-000 | DEGILBO HALL RESTORATION AND SOCIAL CLUB | RAINBOW STREET | DEGILBO QLD |
| | 31425-00000-000 | GOOROOLBA PUBLIC HALL | GOOROOLBA BIGGENDEN ROAD | GOOROOLBA QLD |

| Assessments Exempt from General Rates | | | | |
|--|-----------------|---|-----------------------------|----------------------|
| CWA | 10015-00000-000 | QLD COUNTRY WOMENS ASSOCIAT | 32 EDWARD STREET | BIGGENDEN QLD |
| | 20091-00000-000 | PUBLIC HEALTH RESERVE | 47 MORETON STREET | EIDSVOLD |
| | 30422-00000-000 | QLD COUNTRY WOMENS ASSOCIAT | 5 PINEAPPLE STREET | GAYNDAH QLD |
| | 40004-00000-000 | RESERVE FOR HEALTH PURPOSES | 21 BANCROFT SCHOOL ROAD | BANCROFT QLD |
| | 40391-00000-000 | HEALTH PURPOSES RESERVE - (MONTA CWA) | 9 RUTHERFORD STREET | MONTA QLD |
| | 40736-00000-000 | RESERVE FOR HEALTH | 14 PINE STREET | MULGILDIE QLD |
| | 50073-00000-000 | THE QUEENSLAND COUNTRY WOMEN'S | 'QCWA' | 73 HEUSMAN STREET |
| | 60067-00000-000 | THE QUEENSLAND COUNTRY WOMEN'S ASSOC | 79 LYONS STREET | MUNDUBBERA QLD |
| | | | | |
| Kindy | 10224-00000-000 | BIGGENDEN & DISTRICT KINDERGARTEN INC, | CAROLINE STREET | BIGGENDEN QLD |
| | 20192-60000-000 | EIDSVOLD KINDERGARTEN ASSOC. INC. | 75 GOLDEN SPUR STREET | EIDSVOLD QLD |
| | 40426-00000-000 | MONTA KINDERGARTEN ASSOC. INC. | 19 FLINDERS STREET | MONTA QLD |
| | 60366-00000-000 | MUNDUBBERA KINDERGARTEN ASSOCIATION | 27 BAUER STREET | MUNDUBBERA QLD |
| | | | | |
| General Hall | 20092-00000-000 | RESERVE FOR SOLDIERS MEMORIAL | 49 MORETON STREET | EIDSVOLD |
| | 20152-00000-000 | EIDSVOLD ABORIGINAL HOUSING & | 48 MORETON STREET | EIDSVOLD |
| | 30257-00000-000 | GUIDES QUEENSLAND | 13 MAUD STREET | GAYNDAH QLD |
| | 30337-50000-000 | THE YOUNG MEN'S CHRISTIAN | 24-26 FIELDING STREET | GAYNDAH QLD |
| | 40101-00000-000 | GUIDES QUEENSLAND | 13135 GLADSTONE-MONTA ROAD | MONTA QLD |
| | 60365-00000-000 | RETURNED SERVICES LEAGUE | 29 BAUER STREET | MUNDUBBERA QLD |
| | | | | |
| Sporting | 10194-00000-000 | BIGGENDEN & DISTRICT TENNIS ASSOC. INC. | ALICE STREET | BIGGENDEN QLD |
| | 10399-00000-000 | DALLARNIL SPORTS CLUB INC AS TRUSTEE | MAIN STREET | DALLARNIL QLD |
| | 10860-00000-000 | DALLARNIL SPORTS CLUB INC | MAIN STREET | DALLARNIL QLD |
| | 20441-20000-000 | SPORTING SHOOTERS ASSOCIATION OF | 51 RIFLE RANGE ROAD | EIDSVOLD QLD |
| | 30288-00000-000 | GAYNDAH & DISTRICT TENNIS ASSOCIATION | 25-31 BARROW STREET | GAYNDAH QLD |
| | 31110-55000-000 | BURNETT RIVER PISTOL CLUB | 461 GAYNDAH-MUNDUBBERA ROAD | MOUNT DEBATEABLE QLD |
| | 40535-00000-000 | MONTA DISTRICT TENNIS ASSOCIATION INC | LEICHHARDT STREET | MONTA QLD |

| Assessments in Differential Rating Category 13 - Community Not for Profit (Not eligible for concession under proposed policy) | | | | |
|--|-----------------|--|----------------------------|-----------------|
| Masonic | 10035-00000-000 | THE TRUSTEES OF BIGGENDEN LODGE NO 136 | EDWARD STREET | BIGGENDEN QLD |
| | 10408-00000-000 | MASONIC HALL - DALLARNIL | 8 MAIN STREET | DALLARNIL QLD |
| | 30041-00000-000 | THE TRUSTEES OF GAYNDAH LODGE | 75 CAPPER STREET | GAYNDAH QLD |
| | 40384-00000-000 | THE TRUSTEES OF THE MONTO LODGE | 12 FARADAY STREET | MONTO QLD |
| | | | | |
| Liquor Licence | 10003-00000-000 | BIGGENDEN BOWLS CLUB | EDWARD STREET | BIGGENDEN QLD |
| | 10566-00003-000 | BIGGENDEN GOLF CLUB | ISIS HIGHWAY | BIGGENDEN QLD |
| | 20041-00000-000 | EIDSVOLD BOWLS CLUB INC | 5 ESPLANADE STREET | EIDSVOLD QLD |
| | 30102-00000-000 | GAYNDAH BOWLING CLUB | 13 MESON STREET | GAYNDAH QLD |
| | 30953-00000-000 | BINJOUR BOWLS CLUB | 18312 BURNETT HIGHWAY | BINJOUR QLD |
| | 31108-00000-000 | GAYNDAH GOLF CLUB INC | 91 OLD NANANGO ROAD | GAYNDAH QLD |
| | 40390-10000-000 | THE TRUSTEES OF THE RETURNED SERVICES LEAGUE | RUTHERFORD STREET | MONTO QLD |
| | 40946-00000-000 | MONTO BOWLING CLUB | 33 AIRPORT ROAD | MONTO QLD |
| | 41009-00000-000 | MONTO GOLF LINKS | 9 RIFLE RANGE ROAD | MONTO QLD |
| | 50517-00000-000 | MOUNT PERRY GOLF CLUB AS TTE | 268 SMOKERS GULLY ROAD | MOUNT PERRY QLD |
| | 60357-60000-000 | MUNDUBBERA BOWLS CLUB INC | 1 SELIGMANN AVENUE | MUNDUBBERA QLD |
| | 60472-00000-000 | MUNDUBBERA GOLF CLUB INCORPORATED | 2 FRANK MCCAULEY STREET | MUNDUBBERA QLD |
| | 60496-00000-000 | CENTRAL BURNETT GUN CLUB INCORPORATED | 507 MUNDUBBERA-DURONG ROAD | BOYNEWOOD QLD |
| | | | | |
| Commercial | 40079-00000-000 | ST VINCENT DE PAUL SOCIETY QUEENSLAND | 44 LISTER STREET | MONTO QLD |
| | 40086-00000-000 | ST JOHN HOLDINGS LTD | 26 LISTER STREET | MONTO QLD |
| | | | | |
| Vacant Land | 20232-90000-000 | MUNDUBBERA COMMUNITY DEVELOPMENT | CROWN STREET | EIDSVOLD QLD |