

PURPOSE

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

SCOPE

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. Council will also provide a concession on Additional Pedestal Charges for eligible community organisations on application according to the following principles.

POLICY STATEMENT

ADMINISTRATION APPROACH

1. Application for concession on General Rate Charges are not necessary;
2. Application for concession of Natural Resource Management Levy, Landfill Management Levy and Local Disaster Levy for Community Halls are not necessary;
3. Eligibility of organisations for this concession on General Rate Charges and Natural Resource Management Levy, Landfill Management Levy and Local Disaster Levy for Community Halls will be determined prior to the adoption of the budget each year;
4. A list of eligible organisations for concession on General Rate Charges and Natural Resource Management Levy, Landfill Management Levy and Local Disaster Levy for Community Halls will be approved by Council for the budget year.
5. Annual application is necessary for Concession on Additional Pedestal Charges.

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.

To be eligible for a concession on Additional Pedestal charges the community 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.
- Apply for the concession supplying financial statements for the previous full financial year that show the group earned less than \$10,000.00 for that year.

When an organisation is identified as meeting the criteria set out above Council will allow a concession of all Second Pedestal Charges and if applicable the sewerage access charges for additional contiguous parcels. Eligible groups will still be required to pay the first pedestal charge.

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.

RELEVANT LAW

Local Government Act 2009

Local Government Regulation 2012 (LGR)

APPROVAL

Council approved this policy on 27 June 2018.

REVIEW

This policy will be reviewed every two years by Corporate Services Manager, Corporate and Community and is due for review in July 2020.

REVISION HISTORY

Version	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
5	General Meeting	27/06/2018	Review

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