

61. RATES REBATE – NOT-FOR-PROFIT ENTITIES POLICY

Intent

To establish a policy for the provision of rates based financial assistance to not-for-profit recreation, sporting and community groups.

Scope

This policy will allow Council to consider applications for rebates of general rates and sewerage charges from not-for-profit community-based organisations from recreation, sporting and community groups.

Provisions

Under the provisions of the *Local Government Regulation 2012*, Council may resolve to grant a ratepayer a rebate for rates and charges provided the specified criteria is met by the ratepayer. This policy only applies to not-for-profit organisations, sporting and community groups who make an application for a rating rebate.

1. Criteria

To be eligible for this rebate, the following conditions must be met:

- 1.1 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.
- 1.2 The land for which an application is made must be used for the purpose to which the rating concession applies

2. Application for the Rate Rebate

- 2.1 All applications for rate rebate must be made on the prescribed form and contain a declaration as to the accuracy of the information contained therein.
- 2.2 Applications for consideration under this policy must also include the following supporting documentation:
 - A copy of the organisation's Certificate of Incorporation
 - A copy of the most recent Annual Financial Report
- 2.3 Rebates for new applicants will be effective from the first day of the next rating period after the date the application is received, once approved. Rebates are not applied retrospectively to previous rating periods.
- 2.4 To remain eligible for the rebate a new application is required to be submitted to Council every two years with the relevant documentation. Current eligible not for profit entities will retain their status for the first half-yearly rate levy in 2026/27, but will be required to re-submit their application by 31-Dec-26 for ongoing rating periods.

- 2.5 It is incumbent upon the organisation receiving this rebate to notify Council of any change in circumstances that may affect their eligibility under the provisions of this policy. Council will conduct periodic audits to verify compliance

3. Rebate Amount

Council may provide up to 100% rebate of the general rate and up to 50% of sewerage charges for organisations that comply with the requirements of this policy.

4. Additional Information

- 4.1 The applicant organisation's constitution must prohibit any member of the organisation from making a private profit or gain, either from the ongoing operations of the organisation or as a result of the distribution of assets if the organisation is wound up
- 4.2 Organisations that own, lease, manage or operate premises with gambling machines or whose main activity is gambling will not be considered eligible.
- 4.3 Not for profit organisations, sporting and community groups will not be eligible if they have a contractual arrangement, either formally or informally, with a third party that derives an income or benefit from this arrangement.
- 4.4 The land, or any part of the land, must not be rented or leased to a third party.
- 4.5 This rebate is not available on vacant land
- 4.6 Council may conduct periodic audits to verify current entitlements.

If Council becomes aware of any ratepayer providing false or misleading information in order to gain assistance for which the organisation would otherwise not be eligible, the rebate provided by Council will then become null and void. Any benefit provided to an organisation through the Not-for-profit Entities Policy must be repaid to Council from the date of cancellation/ineligibility.

Definition

Not for Profit Organisation: Any local association, club, state or national organisation, who holds incorporated status under the *Associations Incorporation Act 1981* or is a company limited by guarantee under the *Corporations Act 2001* and does not operate for the profit or gain (either direct or indirect) of its individual members, either from ongoing operations or on its winding up.

Related Legislation

Local Government Regulation 2012
Associations Incorporation Act 1981
Corporations Act 2001

Policy Review

This policy is to be reviewed whenever legislation changes, or every four years if no changes have been required to be enacted, at the direction of the Chief Executive Officer.

Policy Details

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This policy is to remain in force until otherwise determined by Council.