

ORDINARY MEETING	5.4
18 NOVEMBER 2014	

RATES BASED FINANCIAL ASSISTANCE TO NOT FOR PROFIT RECREATION,
SPORTING & COMMUNITY GROUPS FOR 2014/2015
Darryl Crees: General Manager Corporate Services #433886

RECOMMENDATION:

That Council:

- **approves the late application for Rates Based Financial Assistance to the Mossman Golf Club (Assessment 873539) for the half year ending 31 December 2014; and**
- **provides a 50% concessional on general rates in accordance with clause 2.2(c) of the Rates Based Financial Assistance Policy For Not For Profit Recreation, Sporting and Community Groups.**

EXECUTIVE SUMMARY:

An application for rates based financial assistance has been received from the Mossman Golf Club which meets the criteria of Council's general policy. However as it was a late application, approval is sought from Council to provide a 50% rates concession on general rates for the current rating period, 1 July 2014 to 31 December 2014.

BACKGROUND:

Under the Rates Based Financial Assistance Policy For Not for Profit Recreation, Sporting and Community Groups, Council is able to consider late applications for rates remissions from eligible organisations.

Upon approval of late applications, properties will be re-categorised into the Commercial F – "Properties used by Not for Profit Recreation, Sporting and Community Groups that are eligible for Rates based Financial Assistance". After this process is complete the relevant rates concession is then applied.

COMMENT:

The Mossman Golf Club application has been assessed and it is determined that their application conforms to the criteria established under 2.2(c) of the Rates Based Financial Assistance Policy For Not for Profit Recreation, Sporting and Community Groups General policy. Accordingly Council can consider up to 50% concession on general rates.

Previously the Mossman Golf Club was ineligible to receive rates based financial assistance as they had within their premises gambling machines. An inspection has been undertaken and it is confirmed that the gambling machines have been removed.

As this application has been approved the Mossman Golf Club will receive the 50% general rates concession through to June 2016 and this report is for Council to consider the late application for this current six month levy.

PROPOSAL:

It is proposed to accept the late application from the Mossman Golf Club and provide a rates concession of 50% of the applicable general rates in accordance with current policy for the period 1 July 2014 to 31 December 2014.

CORPORATE/OPERATIONAL PLAN, POLICY REFERENCE:

This report has been prepared in accordance with the Corporate Plan 204 – 2019:

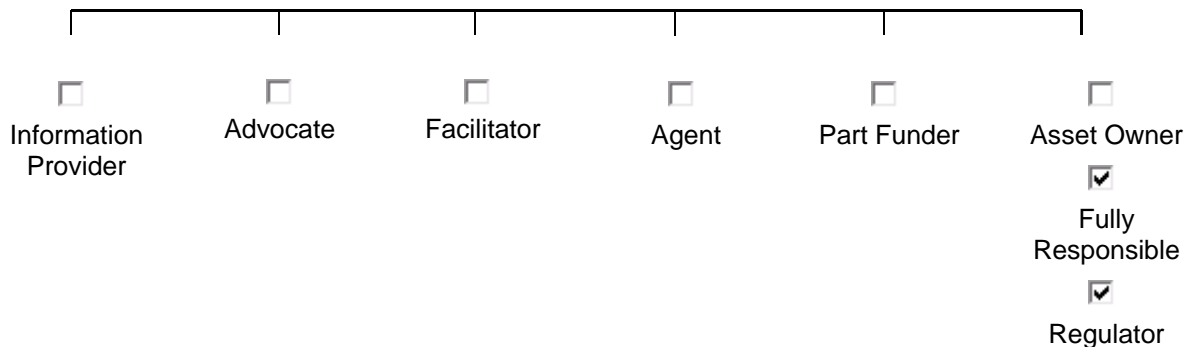
1.2.3 - Develop and support opportunities to build resilience and sustainability of community groups and agencies

1.3.4 – Provide and enhance community facilities and opportunities that cater for the arts, recreational and cultural pursuits.

COUNCIL’S ROLE:

Council can play a number of different roles in certain circumstances and it is important to be clear about which role is appropriate for a specific purpose or circumstance. The implementation of actions will be a collective effort and Council’s involvement will vary from information only through to full responsibility for delivery.

The following areas outline where Council has a clear responsibility to act:



Fully Responsible:	Funding the full cost of a program or activity.
Regulator:	Meeting the responsibilities associated with regulating activities through legislation or local law.

FINANCIAL/RESOURCE IMPLICATIONS:

Approval of this late application will result in an insignificant reduction in rates revenue when considered against Council’s total rate revenue.

RISK MANAGEMENT IMPLICATIONS:

Approval of this late application for rates based financial assistance conforms within the goals of Council’s Corporate Plan 2014 – 2019 and established general policy.

SUSTAINABILITY IMPLICATIONS:

ECONOMIC: Nil

ENVIRONMENTAL: Nil

SOCIAL: Will provide financial assistance to a long term established sporting organisation.

INTERNAL/EXTERNAL CONSULTATION:

Consultation not required as this request falls within the ambit of an adopted general policy.

ATTACHMENTS:

General Policy – Rates Based Financial Assistance Policy For Not For Profit Recreation, Sporting and Community Groups.

 General Policy

RATES BASED FINANCIAL ASSISTANCE POLICY
FOR NOT FOR PROFIT RECREATION, SPORTING AND COMMUNITY GROUPS

- 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 remissions of general rates and sewerage charges from not for profit community based organisations from recreation, sporting and community groups. Unless otherwise determined by Council, 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.

The land for which an application is made must be used for the purpose of which the rating concession applies. **Jockey/Turf Clubs and** organisations that manage premises with gambling machines **or whose main activity is gambling** will not be considered eligible.

PROVISIONS
1. Background

A local government may exercise a power under Chapter 4 Part 10 of Local Government Regulation 2012 if the local government resolves that the case justifies the exercise of the power or the case is of a kind that has been accepted by resolution of the local government as justifying the exercise of the power.

This policy only applies to an organisation making an application for rating concession, which must be a not for profit organisation meeting the adopted criteria and whose constitution clearly states prohibitions on any member of the organisation making a private profit or gain, either from ongoing operations of the organisation or as a result of distribution of assets if the organisation is wound up.

2. Definitions
2.1 Community Organisations

- a) Not for profit organisations that exist primarily to undertake community service activities and rely mainly on volunteer labour.
- b) Not for profit organisations that have considerable paid labour, however a substantial Community benefit is provided.
- c) Religious entities with land exceeding 20 hectares and used for education, health or community services. ***This applies to assessment 553123 for providing land to the community for sporting and recreation purposes.***

2.2 Sporting and Recreation Organisations

- a) Not for profit organisations that undertake sporting or recreational activities for the benefit of only Juniors, and rely on player fees and community fundraising only. ***Including assessment 220434 Cairns & District Youth and Recreation Association, and assessment 281592 Queensland Police and Citizen Youth Welfare Association.***
- b) Not for profit organisations that undertake sporting or recreational activities and do not hold a liquor licence.
- c) Not for profit organisations that undertake sporting or recreational activities and hold a liquor licence.

3. Criteria

- 3.1 Council may provide up to 100% concession of the general rate for organisations that comply with definition 2.1 (a, b & c) and 2.2 (a).
- 3.2 For organisations complying with definitions 2.2 (b) & (c) substantial community benefit must be provided as assessed by Council and at least two of the following must also apply:
- The facility is regularly used for junior development.
 - The facility is regularly used by members of the public other than members of the organisation at no charge.
 - The facility is regularly used by members of the public other than members of the organisation - where it is not possible for free/unrestricted access due to the type of facility, organisations must provide 'pay as you play' type activities.
 - The facility is regularly used by members of the public other than members of the organisation - where unrestricted or un-supervised access is not possible due to the type of facility, organisations must demonstrate other methods of encouraging community access through open days, come and try events etc.

Council may provide up to 75% concession of the general rate for organisations that comply with definition 2.2(b).

Council may provide up to 50% concession of the general rate for organisations that comply with definition 2.2(c).

3.3 Sewerage Charges

- (a) For organisations that meet criteria 3.1 above Council may provide up to 50% concession of the sewerage charge with the exception of properties that meet the definition as per clause 2.1(c).
- (b) For organisations that meet criteria 3.2 above Council may provide up to 50% concession of the sewerage charge.
- 3.4 For organisations that comply with the definitions in section 2.2 of this policy and have the following characteristics:
- A free standing toilet block located on the organisations property that is servicing sporting fields where the general public have access rights;
 - The toilet block is appropriately signed as a public toilet;
 - The toilet block is accessible by the general public;
 - The toilet block is available for use by the general public at least 80% of the year during daylight hours.

Council may provide an exemption of the sewerage charge applicable to a free standing toilet block subject to inspection by an authorised representative of Water & Waste.

4. General

Unless otherwise determined by Council, Not for Profit organisations will not be eligible if they sub-lease to organisations that do not comply with the Not for Profit criteria. Applications for the term of the current Council **2012/2016** are required to be lodged prior to **31 May**.

Late applications can be approved by Council for the current financial year, subject to the Not for Profit Group (applicant) meeting all the requirements of this policy. Furthermore, if a Not for Profit Group purchases property during a rating year, Rates Based Financial Assistance will apply from the date the land is actually used for its intended purpose, subject to that group meeting all the requirements of this policy.

The concession provided in this policy is only on the general rate and sewerage charge. Concession will not apply to vacant land or Not for Profit Organisations that do not fulfil their lease obligations. If rates are not paid in full prior to the end of a financial year, concession will not apply in future until all outstanding rates are paid. The rates notice when issued is to show a credit for the amount of the approved assistance.

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

General Manager Responsible for Review:

General Manager Corporate Services

ORIGINALLY ADOPTED: 21/06/2002

CURRENT ADOPTION: 26/06/2013

DUE FOR REVISION: 26/06/2017

REVOKED/SUPERSEDED: