

5.8. RATES REBATE - NOT FOR PROFIT ENTITIES POLICY

REPORT AUTHOR	Tara Killeen, Chief Financial Officer
MANAGER	Mark Stoermer, Chief Executive Officer
DEPARTMENT	Finance and Corporate Services

RECOMMENDATION

That Council adopts the Rates Rebate – Not for Profit Entities Policy

EXECUTIVE SUMMARY

Pursuant to section 120-122, *Local Government Regulation 2012*, Council may grant concessions to ratepayers who satisfy eligibility criteria. The Rates Rebate – Not for Profit Entities Policy establishes the guidelines and level of assistance Council will grant to eligible not for profit, sporting and community groups.

BACKGROUND

The Rates Rebate – Not for Profit Entities Policy was previously adopted on 23 May 2020.

There are no changes to the content of this policy, other than to extend the review period to every four years. If there are changes to legislation or a need to amend this rebate, it will be reviewed earlier.

PROPOSAL

The Rates Rebate – Not for Profit Entities Policy is presented to Council for adoption.

FINANCIAL/RESOURCE IMPLICATIONS

There are no budgetary implications identified from the review of this policy.

RISK MANAGEMENT IMPLICATIONS

Complying with legislative requirements ensures Council mitigates any regulatory or reputational risk.

SUSTAINABILITY IMPLICATIONS

Economic:	The policies are reviewed to ensure they appropriately support the economic sustainability of Council as well as maintaining legislative compliance.
Environmental:	Nil
Social:	Nil

CORPORATE/OPERATIONAL PLAN, POLICY REFERENCE

This report has been prepared in accordance with the following:

Corporate Plan 2019-2024 Initiatives:

Theme 5 - Robust Governance and Efficient Service Delivery

Strong governance and financial management are the foundations of the way in which Council will conduct its business and implement the initiatives of the Corporate Plan.

Goal 1 - We will conduct Council business in an open and transparent manner with strong oversight and open reporting.

Goal 3 - We will make sound financial decisions by ensuring robust strategic planning, financial management and reporting.

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:

Regulator Council has a number of statutory obligations detailed in numerous regulations and legislative Acts. Council also makes local laws to ensure that the Shire is well governed. In fulfilling its role as regulator, Council will utilise an outcomes-based approach that balances the needs of the community with social and natural justice.

CONSULTATION

Internal: Rates Team

External: Nil

COMMUNITY ENGAGEMENT

Nil

ATTACHMENTS

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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.

Provisions

Under the provisions of the *Local Government Regulation 2012*, Council may resolve to grant a ratepayer a concession 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 rating concession.

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. Furthermore, 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.

The land for which an application is made must be used for the purpose to which the rating concession applies. Organisations that manage premises with gambling machines or whose main activity is gambling will not be considered eligible. Similarly, 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.

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

Related Legislation

Local Government Regulation 2012

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

Policy Name	Rates Rebate – Not for Profit Entities Policy
Policy Number	61
Policy Version	2
Document Number	957935
Endorsed by	Chief Executive Officer
Policy Type	Council
Approval Authority	Council
Date Adopted	23/02/2021
Time Period	Four years
Review Date	01/02/2021
Policy Department	Finance and Corporate Services
Link to Corporate Plan	Robust Governance and Efficient Service Delivery
Revoked/Superseded	

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