

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

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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**

<b>Policy Name</b>	<b>Rates Rebate – Not for Profit Entities Policy</b>
<b>Policy Number</b>	61
<b>Policy Version</b>	2
<b>Document Number</b>	957935
<b>Endorsed by</b>	Chief Executive Officer
<b>Policy Type</b>	Council
<b>Approval Authority</b>	Council
<b>Date Adopted</b>	23/02/2021
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<b>Review Date</b>	01/02/2025
<b>Policy Department</b>	Finance and Corporate Services
<b>Link to Corporate Plan</b>	Robust Governance and Efficient Service Delivery
<b>Revoked/Superseded</b>	

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