

Charitable & Community Organisations Rates & Charges Concession Policy

Local Government Act 2009

1. POLICY STATEMENT

Townsville City Council will allow a concession of rates and utility charges to not-for-profit charitable groups in recognition of the contribution their activities make to the community, and will allow certain other targeted concessions where the granting of the concession encourages:

- economic development of all or part of the Townsville local government area; or
- the preservation, restoration and maintenance of land that is of cultural, environmental, historical, heritage or scientific significance to Townsville.

2. PRINCIPLES

The council's power to provide targeted concessions will be used when the concessions benefit the community, either directly by encouraging certain activities, or indirectly by supporting not-for-profit charitable groups the activities of which benefit the community.

3. SCOPE

This Policy applies to all concessions for rates and charges that the council has power to make under Part 10 of Chapter 4 of the *Local Government Regulation 2012* other than concessions granted to pensioners (which are dealt with in a separate Pensioner Rates Concession Policy).

4. RESPONSIBILITY

The Chief Financial Officer and General Manager Townsville Water and Waste are responsible for this policy.

5. DEFINITIONS

Words in this policy have the same meaning as those words in the *Local Government Act 2009* and the *Local Government Regulation 2012*.

In addition, the following definitions apply:

Not-for-profit – means:

- The organisation is incorporated under *Queensland's Associations Incorporations Act 1981* and listed as a non-profit community organisation, as determined by the Australian Taxation Office (ATO);
- There is no profit or gain by individual members of the group;
- Its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up; and

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- Whilst a surplus or revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.

Charitable purposes – means that the land is used on a not-for-profit basis for purposes relating to:-

- Education; or
- Assistance to the ill or infirm; or
- Assistance to the poor; or
- Other purposes of benefit to the community generally.

6. POLICY

Townsville City Council will allow a concession of rates, and utility charges to eligible groups and organisations in recognition of their activities and contribution to the community, and to encourage:

- economic development of all or part of the Townsville local government area; or
- the preservation, restoration and maintenance of land that is of cultural, environmental, historical, heritage or scientific significance to Townsville.

6.1 APPLICATION

Applications for concession must:

- be lodged in writing on the prescribed form, addressed to The Chief Executive Officer; and
- include a copy of the Constitution or Memorandum and Articles of Association of the organisation which must clearly detail that the organisation is not-for-profit; and
- if available, include any other supporting documentation such as a Taxation Exemption certificate that confirms that the organisation is not-for-profit; and
- identify the principal use of the land for which the concession is being requested.

The council will decide about the application within 45 days of receipt of the application. Additional evidence to support the application may be requested in some circumstances. Decisions regarding the outcome of the application will be advised to the owner in writing.

6.2 EFFECTIVE DATE

The concession will commence from the beginning of the current half-year rating period in which the application is received and will apply to rates and charges included on the current half-year rate notice issued or, on a pro-rata basis from the date from which the eligible activity commenced. The concession will not be applied retrospectively to rates and charges included in rate notices issued previously.

6.3 ELIGIBILITY

To be eligible for a concession the land against which the rates and charges have been levied must be:

- owned by an entity whose objects do not include making a profit, and that does not hold a gaming licence at the premises for greater than 25 gaming machines; and
- must be solely used for a purpose detailed in the constitution or memorandum and articles of association of the entity, and which meets a definition in Council's Concessions Schedule.

Other entities will be eligible for concessions when the entity satisfies the council that it meets a definition in Council's Concessions Schedule.

6.4 TRANSPARENCY

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The approved concession will be displayed on rate notices issued to the owner of the land. A listing of owners receiving a concession detailing the value of the concession will be presented to council as part of the annual budget process.

Council will maintain a Concessions Schedule. The schedule will include concessional categories, description of purpose and the percentage of concession granted. It will also note that some land is exempt from rating, but may be eligible for a concession of charges.

The schedule will be reviewed and updated periodically by Financial Services and will be adopted by council each year at the budget meeting.

The Concessions Schedule may be amended at any time during a financial year by council resolution.

6.5 DISPUTE

Any dispute regarding a decision to not grant a concession must be lodged in writing addressed to the Chief Executive Officer within 14 days of the date of notification of the decision, and must include all reasons relied upon to dispute the decision. All disputed decisions will be reviewed by the Chief Financial Officer. The Chief Financial Officer's decision regarding the dispute will be advised to the applicant in writing within 45 days from the date of receipt of the objection.

7. LEGAL PARAMETERS

Local Government Act 2009

Local Government Regulation 2012

8. ASSOCIATED DOCUMENTS

Concessions Schedule

Application Form for General Rates and Utility Charges Concession

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