Policy Title: **COMMUNITY GROUPS CONCESSIONS**
Policy Subject: Community
Policy No: #926846v5

Directorate: Organisational Services
Department: Finance
Section:

Responsible Officer: Financial Revenue Manager
Authorised by: Executive Manager Financial Services

Adopted Date: 12/07/12
Review Date: Budget 2013/2014
Amended Date:

OBJECTIVE:

To establish guidelines for the granting of concessions for rates, charges and development fees to different categories of recreation, sporting, community, welfare & religious groups on an equitable basis.

POLICY:

Concessions for rates, utility charges and application fees will be granted in accordance with the percentage in the following table:

Category	General Rate %	Water Access Charges (excludes consumption charges) %	Sewerage Charges %	Garbage Charges %	Environmental Levy %	Development Application Fees	Water and Sewerage Connection (where service exists to the property)	Performance Bonds	Temporary Sanitary Service or other Council services during construction
Churches	100%*	50%	v50%	Nil	Nil	50%	50%	Nil	Nil
Schools	100%*	Nil	Nil	Nil	Nil	50%	50%	Nil	Nil
Community & Welfare	*# Up to 100%*	50%	50%	Nil	100%	50% up to 100% [1]	50%	Nil	Nil
Housing Facilities for Aged Care	100%	Nil	Nil	Nil	Nil	50%	50%	Nil	Nil
Emergency Services & similar	100%	100%	100%	100%	100%	100%	100%	Nil	Nil
Sporting & Recreation	*# Up to 100%*	50%	50%	Nil	100%	up to 100% [1]	Nil	Nil	Nil

\# Community & Welfare and Sporting & Recreation categories that occupy freehold land owned by the group or leased government land are to be granted a 100% General rate concession after the first unit dollar amount. The unit dollar amount is set out in Councils Revenue Statement and Schedule of rates and charges.

* Statutory exemptions are given under *Section 7* of the *Local Government (Finance, Plans and Reporting) Regulation 2010* for land owned by churches, schools and church schools less than 20ha.

[1] Up to 100% concession (maximum $10,000) on Development Application Fees for building and ancillary works by Community & Welfare and Sporting & Recreation categories that lease land owned by Council or held in trust by Council. The intent of this concession is to provide financial assistance for improvement to facilities owned by or leased from Council.

The concessions apply to the land and/or buildings owned freehold by the Group or leased government land and used in accordance with the following definitions:

Definitions

(a) **Churches**

Principle place of worship for religious organisations (registered as such with the Australian Taxation Office) and ancillary buildings on the same site directly related to public worship, community/youth facilities and education facilities. (Does not include land, halls, function rooms or the like used or able to be let for non church related purposes).

(b) **Schools**

Primary or Secondary Education facilities recognised by the State and Federal Governments as such for financial assistance.

(c) **Community & Welfare Organisations**

Non-profit organisations that exist primarily to undertake community service and welfare activities and rely mainly on volunteer labour.

(d) **Housing Facilities for Aged**

Religious entities that provide housing for aged persons as defined in *Section 7* of the *Local Government (Finance, Plans and Reporting) Regulation 2010*; and

Non-profit organisations that provide hostel and/or nursing home type housing for aged persons.

(e) **Emergency Services**

Non-profit emergency service organisations such as SES, Rural Fire Brigades, Air Sea Rescue, Surf Life Saving Clubs and the like that rely wholly or in part on voluntary labour and funding drawn from the community.

(f) **Sporting and Recreation Organisations**

Non-profit organisations that undertake particular sporting or recreational activities for the benefit of members and rely on membership fees and community fundraising only. These clubs may hold restricted liquor licences.

This does not include clubs or organisations with paid employees, poker machines and a general club liquor licence.