

	COUNCIL POLICY	
	Community Groups Concession Council Policy	
	Policy Number	CP021
	Directorate	Organisational Services
	Owner	Ken Diehm, Chief Executive Officer
	Last Approved	26/06/2024
	Review Due	26/06/2025

1. PURPOSE

In accordance with the *Local Government Regulation 2012 (QLD) s.120(1)(b)*, this policy aims to establish guidelines for the granting of concession for land owned by entities whose purpose does not include making a profit or entities that provide assistance or encouragement for arts or cultural development on an equitable basis. This includes land owned by religious entities, community & welfare organisations, care facilities for aged persons and persons with disabilities, emergency services, and sporting & recreation organisations.

A concession will only apply to freehold land owned or land leased from government by the applicant organisation. The land must be occupied by the applicant organisation or evidence of intention to occupy by the applicant organisation for concession to apply for a period specified in this policy. Occupation and usage of the land must be for the stated purposes and categories defined in this policy.

2. SCOPE

In recognition of the contribution their activities make to the community, Council will allow a concession on rates and charges for land owned by:

1. not-for-profit entities; or
2. entities that provide assistance or encouragement for arts or cultural development, and meet the criteria specified in this policy.

3. HEAD OF POWER

Local Government Act 2009 (QLD)
Local Government Regulation 2012 (QLD)

4. POLICY STATEMENT

4.1. Principles

The principles that will apply for Community Group Concessions are:

- communication – making clear the obligations of ratepayers and debtors, and the processes used by Council in assisting them to meet their financial obligations
- equity – treating all ratepayers in similar circumstances in the same manner
- flexibility – responding where necessary to changes in the local economy
- transparency - openness in the processes involved

- simplicity – making processes which are simple and cost effective to administer
- clarity - by providing meaningful information to enable ratepayers to clearly understand their responsibilities

4.2. Concession

Rates and charges are defined by s.92(1) of the *Local Government Act 2009 (QLD)* as General Rates; Special Rates and Charges; Utility Charges; and Separate Rates and Charges.

The concession granted will be a rebate of rates and charges by the percentages stated for each category of ratepayer in the below table.

Category of ratepayer	General Rate	Water Access Charges (excludes consumption charges)	Water Consumption Charges	Wastewater Charges	Waste Charges	Disaster Management Levy
Religious entities (excluding Care Facilities for aged persons and persons with disabilities)	100%*	50%	Nil	50%	Nil	Nil*
Community Gardens	100%	100%	100%	100%	Nil	Nil
Community & Welfare	100%	50%	50%**	50%	Nil	Nil
Care Facilities for aged persons and persons with disabilities	100%	Nil	Nil	Nil	Nil	Nil
Emergency Services	100%	100%	Nil	100%	100%	100%

* This concession is separate to the statutory rating exemption under the *Local Government Regulation 2012 (QLD)* s.73 for particular land owned by religious entities.

** Organisations granted concessions on water consumption charges are required to comply with any water restrictions that are in force in order to remain eligible for grant of the concession. If Council determines that this condition is not being complied with, Council may remove the concession from the next rate notice.

Applicants approved under this policy will be granted concession from the date Council receives an application in compliance with this policy. Once approved, Council has an ongoing eligibility program that is conducted every 2 years which will require recipients of a concession to submit a written application with all relevant supporting documentation as required by this policy. Council will notify organisations when this is being undertaken and failure to meet the requirements of the policy will result in the removal of the concession from the next rate notice.

Organisations are not automatically provided with concession, and if they believe they meet the relevant criteria they may apply to Council at any time.

4.3. Conditions of Concession

1. An application must be made to Council in writing together with sufficient evidence to Council's satisfaction to prove condition 2 below.
2. The applicant must meet the criteria for one of the following categories as defined in this policy:
 - a. Religious entities;
 - b. Community Gardens;
 - c. Community & welfare organisation;
 - d. Care facilities for aged persons and persons with disabilities;
 - e. Emergency services.

Ratepayers who receive a concession under this policy are required to advise Council if they no longer meet the conditions of this concession.

4.4. Conditions for Intention to Occupy

1. To meet the criteria for Intention to Occupy land and be eligible for the concession evidence that shows what the land will be used for and steps that will be undertaken to occupy needs to be included with the Application for Concession application.
2. Approval for up to 3 years from concession application to occupy the land for the applicable concessions will be granted as part of the application process.
3. Approval for a further concession of 1 year to occupy the land is delegated to the Chief Executive Officer. For clarity the maximum period for granting of the applicable Community Group Concession is 4 years to occupy the land from the original concession application date.

4.5. Not-for-profit

A not-for-profit organisation whose objectives do not include the making of profit and who provide services to their membership and the community. It does not operate for a profit or gain of its individual members, whether these gains would have been direct or indirect. Council will accept an organisation as not-for-profit where its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular people – both while it is operating and when it winds up. Whilst a surplus of revenue can be made, all profits must be used to carry out the purpose and functions of the organisation.

Upon Council receiving advice that the ratepayer is no longer eligible to receive the concession, the concession will be removed from the start of the next rating period.

4.6. Supporting Documents

The required documentation to be submitted with the application for are as follows:

1. Certificate of Incorporation (if applicable);
2. Organisation Constitution or rules; and
3. The last audited Financial Statement.

DEFINITIONS:

(a) Religious entities

Religious entities are organisations that have a primary purpose to provide facilities for public worship and are defined as a registered religious institution by the Australian Taxation Office. These entities also provide community and youth activities, education services and health services.

Land that is used for public worship, education services, community and youth activities will be eligible for the concessions as per the table in this policy.

(b) Community Gardens

Not-for-profit organisations that exist solely to undertake community garden activities.

Land that is used solely for the above purpose will be eligible for the concessions as per the table in this policy. Land that is mixed use will not be eligible for concessions under this category.

(c) Community & welfare organisations

Not-for-profit organisations that exist primarily to undertake community service and welfare activities, which includes:-

- community engagement and wellbeing activities;
- arts and cultural development;
- provision of facilities for sporting and recreational activities
- Not-for-profit organisations that undertake sporting or recreational activities for the benefit of members and rely on membership fees, community fundraising and volunteer labour. These organisations may hold a community other or community club liquor licence and may hold a gaming licence.

Land that is used for the above purposes will be eligible for the concessions as per the table in this policy.

(d) Care facilities for aged persons and persons with disabilities

Not-for-profit organisations and religious entities that provide care facilities for aged persons and persons with disabilities. Care facilities are as follows:-

- Respite centres – day respite and overnight respite
- Short-term emergency accommodation
- Accredited aged care facilities,

Land that is used for the above purposes will be eligible for the concessions as per the table in this policy, excluding land that contains independent living units. Independent living units shall have the meaning as defined in Council's Revenue Policy and Statement.

(e) Emergency services

Not-for-profit organisations that provide facilities for emergency service activities. This includes organisations such as SES, Rural Fire Brigades, Air Sea Rescue, Surf Life Saving Clubs and the like that rely on community fundraising and volunteer labour.

Land that is used for the above purposes will be eligible for the concessions as per the table in this policy.

5. REVIEW

This Policy will be reviewed when related legislation/documents are amended or replaced, other circumstances as determined from time to time by Council or at intervals of no more than one year.

Version Control

Version Number	Key Changes	Approval Authority	Approval Date	Document Number
1	New Policy	Council	16/07/2008	926846
2	Amendment – 2009/10 Budget	Council	26/06/2009	926846
3	Amendment – 2010/11 Budget	Council	21/06/2010	926846
4	Amendment – 2011/12 Budget	Council	01/06/2011	926846
5	Amendment – 2012/13 Budget	Council	12/07/2012	926846
6	Amendment – 2013/14 Budget	Council	03/07/2013	926846
7	Amendment – 2014/15 Budget	Council	11/06/2014	926846
8	Amendment – 2015/16 Budget	Council	17/06/2015	926846
9	Amendment – 2016/17 Budget	Council	19/07/2016	926846
10	Amendment – 2017/18 Budget	Council	19/07/2018	926846
11	Amendment – 2018/19 Budget	Council	27/06/2018	926846
12	Amendment – Risk Assessment Added	Council	18/07/2018	926846
13	Amendments – Ordinary Meeting No 5/19	Council	22/05/2019	926846
14	Amendment – 2020/21 Budget	Council	24/06/2020	926846
15	Amendment – 2021/22 Budget	Council	23/06/2021	926846
16	Amendment – Ordinary Meeting No 8/21	Council	25/08/2021	926846
17	Amendment – 2022/23 Budget	Council	15/06/2022	926846
18	Amendment – Ordinary Meeting No 6/23	Council	28/06/2023	926846
19	Amendment – Ordinary Meeting No.6/24	Council	26/06/2024	926846