

**Donations on Rates and Charges for Not-for-Profit Organisations Policy (FIN\_22)**

Endorsed by Council

25 September 2024

## Purpose

Council may grant a donation, in the form of a rebate of a percentage of certain Council Rates and Charges, for particular categories of Not-For-Profit organisations.

The purpose of this Policy is to provide an administrative framework for consistently assessing requests for assistance made by Not-For-Profit organisations that offer a benefit to the residents of the Council area, to alleviate the cost of the annual rates and charges.

## Scope

This Policy applies to all Not-For-Profit organisations within the defined categories, who may apply for a donation towards their Rates and Charges payable to Council.

## Guiding Principles

1. In some circumstances, Council will provide a donation (i.e. a rebate) to alleviate the financial burden of Council's annual Rates and Charges on Not-For-Profit organisations.
2. Council will only provide assistance under this Policy to Not-For-Profit organisations that provide services or benefits to the residents of the Council area. All applicant organisations must submit evidence to support their application to Council as outlined in the provided application form on an annual basis by the provided due date. Any applications received after the due date will be deemed ineligible.
3. When assessing a request for a donation, Council may give consideration to an applicant's current financial position and ability to pay the annual rates. The Not-For-Profit organisation will be required to provide Council with a copy of its previous year's audited financial statements.
4. Council may grant financial assistance equivalent to a specified percentage of the Rates and Charges levied for the current financial year. The exact nature and extent of assistance will depend on the category of the Not-For-Profit organisation, determined in accordance with clause 9 and 10.
5. No assistance will be offered for other Council rates or charges that may be levied from time to time, or for any levies imposed by the State Government.
6. No assistance will be offered to political or religious organisations, or organisations that have outstanding rates and charges.
7. Where a community organisation has entered into a lease agreement with Council, a land valuation will need to be conducted by the Department of Resources in order for rates to be assigned to the property. Once Council has received the valuation and assigned rates to the property, the organisation can then apply for a donation on their rates and service charges for the current financial year.
8. No assistance will be offered retrospectively, in exception only to circumstances outlined in item 7.
9. Council will consider donations for Not-For-Profit organisations that:

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- a. own, or have a term lease over, the relevant property; and
- b. use the relevant property solely or predominantly to deliver the organisations services to the community.

10. Council will consider donations for Not-For-Profit organisations that deliver the following services:

Description of Services	Additional Eligibility Requirements	Maximum Concession
<b>Sporting, Recreational, Youth, Community Organisation or similar</b>		<p>Council may grant donations to a maximum of:</p> <ol style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges that have been levied for the current financial year.</li> </ol>
<b>Police and Citizens Youth Clubs (PCYC)</b>		<p>Council may grant donations in relation to up to a maximum of:</p> <ol style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of Utility Charges that have been levied for the current financial year.</li> </ol> <p>In addition, Council may grant a donation of 100% of the Waste Charges for the Bowen and the Whitsunday PCYCs.</p>
<b>Aged Homes</b>	<p><b>Council</b> may only grant donations in relation to properties:</p> <ol style="list-style-type: none"> <li>a) used primarily for aged accommodation; and</li> <li>b) owned by a <b>Not-For-Profit</b> organisation.</li> </ol>	<p>Council may grant donations up to a maximum of:</p> <ol style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ol> <p>The portion of self-contained aged accommodation and aged housing situated within a multi-use aged persons or nursing home complex</p>

## STRATEGIC POLICY: Governance

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Description of Services	Additional Eligibility Requirements	Maximum Concession
		is excluded from obtaining a donation under this Policy.
<b>Nursing Homes</b>	<p><b>Council</b> may only grant donations in relation to properties:</p> <ul style="list-style-type: none"> <li>a) primarily utilised for nursing home purposes, including hostel, dementia, and care assisted accommodation; and</li> <li>b) owned by a <b>Not-For-Profit</b> organisation.</li> </ul>	<p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ul> <p>The portion of self-contained aged accommodation and aged housing situated within a nursing home complex are excluded from obtaining donations under this Policy.</p>
<b>Affordable/Social Housing Organisations</b>	<p><b>Affordable Housing Organisations</b> will be eligible for donations from <b>Council</b> provided:</p> <ul style="list-style-type: none"> <li>a) the <b>Affordable Housing Organisation</b> is a <b>Not-For-Profit</b> and non-government organisation; and</li> <li>b) the <b>Affordable Housing Organisation</b> is suffering financial hardship and has no other independent avenues for support.</li> </ul> <p>Documentation supporting the organisation's financial position is required to be provided to <b>Council</b>.</p> <p>Further, <b>Council</b> may only grant a donation in relation to properties owned by eligible <b>Affordable Housing Organisations</b> that:</p> <ul style="list-style-type: none"> <li>a) are used for <b>Social Housing</b> or <b>Affordable Housing</b>;</li> <li>b) are located within the <b>Council</b> area; and</li> </ul>	<p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> <li>a) 50% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ul>

Description of Services	Additional Eligibility Requirements	Maximum Concession
	c) were purchased and became available for <b>Affordable Housing</b> or <b>Social Housing</b> prior to 30 June 2010.	

11. Council will not grant a donation for Rates and Charges where the Not-for-Profit organisation holds a liquor license or operates gaming machines on their premises. However, Council recognises that some Not-For-Profit community-based organisations with a Community Club License and/or Community – Other License, issued under the Liquor Act 1992 Queensland, experience financial difficulties affecting their ability to pay their annual rates.

- Accordingly, where a Not-For-Profit community organisation holds a Community Club License and/or Community – Other License and does not have gaming machines on their premises, Council may grant a donation.
- The maximum concession for Not-for-Profit organisations holding a Community Club License and/or Community – Other License will be half of the donation they would have received had they not held such a license.

## Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation) in particular chapter 4, part 10.

## Definitions

**Affordable Housing** refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 75% of the current median rent for the area and type of property.

**Affordable Housing Organisations** refers to organisations that have a principal charter to offer residential accommodation to residents identified as financially disadvantaged (for example, the Whitsunday Housing Company Ltd).

**Social Housing** refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 25% of the tenants' assessable income. Short term accommodation for emergency and crisis situations will also be identified for this policy as social housing.

**Charges** refers to Utility Charges and excludes Special Charges and Separate Charges.

**Council** refers to the Whitsunday Regional Council.

**Not-For-Profit** refers to an entity that:

- a) Council is satisfied is an entity whose objectives do not include making a profit; and
- b) is prevented, either by its governing documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or winding up.

**Rates** refers to General, Special and Separate Rates (including differential rates).

**Community Club License/Community Other License** – refers to the type of liquor license issued to community organisations, regulated by the Office of Liquor and Gaming Regulation (OGLR) in accordance with the *Liquor Act 1992*.

## Related Documents

Donation on Rates & Service Charges for Not-for-Profit Organisations – Application Form

COUNCIL POLICY			
Date Adopted by Council	25 September 2024	Council Resolution	OM2024/09/25.15
Effective Date	25 September 2024	Next Review Date	30/06/2025
Responsible Officer(s)	Director Community Services and Facilitation	Revokes	