Policy: 2150-084

Donations In-lieu of Rates and Charges levied by Council and Unitywater

**Head of Power**

*Local Government Act 2009*

**Objective**

The objective of this policy is to provide an equitable and transparent framework for the provision of Council donations to eligible community organisations in-lieu of rates and charges levied by Council and Unitywater.

**Definitions**

- **Commercial business model** means a business model that generally operates on a fee for service basis and has the ability to generate sufficient income to support operations. (eg. childcare and kindergartens)
- **Company limited by guarantee** means a company formed under the *Corporations Act 2001* (Commonwealth) on the principle of having the liability of its members limited to the respective amounts that the members undertake to contribute to the property of the company if it is wound up.
- **Donation** means a gift given legally (i.e. free of charge or of reduced rate) by Council under the *Local Government Act 2009*, typically for charitable purposes and/or to benefit a cause and the community.
- **Eligible community organisation** means an organisation that meets the eligibility criteria of this policy.
- **Incorporated not for profit organisation** means an association incorporated under the *Associations Incorporations Act 1981* (Queensland).
- **State and federal government operational funding** means funding provided by the Queensland or Commonwealth Government that is utilised to support the operations of the organisation.

**Application**

This policy applies to the provision of donations in-lieu of rates and charges levied by Council and Unitywater.

**Policy Statement**

Community organisations provide an extensive range of valuable community, sporting, recreational, environmental and cultural services to residents of the Moreton Bay Region. These services play a key role in the development of strong and connected communities and the provision of lifestyle choices for residents.

Council is committed to supporting eligible community organisations by providing a donation to assist with the cost of the following rates and charges levied by Council and Unitywater:

- Council - General Rates;
- Council - Regional Infrastructure Separate Charge;
- Council – Waste Management Utility Charge;
- Council – Commercial Waste Management Special Charge (where applicable);
- Council – Rural Recycling and Waste Management Special Charge (where applicable);
- Council – Rural Fire Brigade Special Charge (where applicable);
- Council - Emergency Management Fire & Rescue Levy;
- Council - Redcliffe Aerodrome Special Charge (where applicable);
Council – North Lakes Enhanced Services Special Charge (where applicable);
Unitywater - State Government Bulk Water Charge;
Unitywater - Water Access Charge;
Unitywater - Water Usage Charge;
Unitywater - Sewerage Access Charge; and
Unitywater – Sewerage Usage Charge.

Council will not provide a donation to assist with the cost of any other rates and charges levied by Council or Unitywater.

**Eligibility Criteria**
To be eligible for a donation under this Council policy, community organisations must meet the following eligibility criteria. Organisations must:

- Be an incorporated not for profit organisation or a company limited by guarantee that has been endorsed by the Australian Taxation Office as a charity (tax exempt fund or deductible gift recipient);
- Either own or be trustee for the subject property, and be directly responsible for the payment of rates and charges levied by Council and/or Unitywater;
- Have no more than 30 gaming machines;
- Not be utilising the subject land primarily for the provision of a school, residential aged care, religious worship, accommodation, residential or a commercial purpose;
- Be substantially volunteer-based and not in receipt of State or Federal Government operational funding; and
- Not operate under a commercial business model (e.g. Childcare centres and kindergartens).

Provided that community organisations which have obtained approval for a donation under this policy before 8 November 2016 with respect to property with a primary land use of residential or accommodation purposes, (relevant property), will remain eligible for a donation with respect to the relevant property, subject to all other aspects of this policy, until either the primary land use or ownership of the relevant property changes.

**Level of Support**
Community organisations that meet the eligibility criteria of this policy, may apply to Council for a donation equivalent to the total cost of the above mentioned rates and charges levied by Council and Unitywater.

**Application Process**
To receive a Council donation in accordance with this policy, organisations must demonstrate their eligibility by completing the ‘Donations In-lieu of Rates and Charges Levied by Council and Unitywater Application Form’. All applications will be assessed by Council, and the organisations will be notified of the outcome in writing. To assist in the assessment of applications, Council may request additional information and/or an on-site meeting with the organisation.

Council donations approved under this policy will take effect from the date that Council receives the completed application form.

**Donation Review Process**
All donations approved under this policy will be reviewed every five years. Organisations will be notified of the scheduled review in writing.

To be eligible to continue to receive a donation, organisations must demonstrate their eligibility by completing the ‘Donations In-lieu of Rates and Charges Levied by Council and Unitywater Application Form’. Council may request additional information and/or an on-site meeting with the organisation.
Donation recipients under this policy are required to immediately notify Council should their eligibility status change. Failure to do so may result in Council recovering any funds incorrectly paid to, or on behalf of the organisation.

Related Documents

This Policy complements and is to be implemented in conjunction with other Council policies, directives and relevant documents published by other agencies including, but not limited to:

Form: Donations In-lieu of Rates and Charges Levied by Council and Unitywater Application (A9461957)

Review and evaluation

This policy will be reviewed for applicability, effectiveness, and consistency with relevant legislation, Council resolutions, and other Council documents.

A review of this policy will occur by June 2022.

Responsibility

This Policy is to be:

(1) implemented by the Manager Community Services, Sport & Recreation; and
(2) reviewed and amended in accordance with the "Review Triggers" by the Director Community & Environmental Services.

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