

Remission : Development Fees and Infrastructure Charges for Community Organisations and Charitable Groups

Head of Power

Local Government Act 2009

Related Legislation

Planning Act 2016

Planning Regulation 2017

Objective

To provide support to non-profit community organisations and charitable groups who provide a valuable service to the community, through a remission of fees and charges associated with the cost of development undertaken for the organisation and its core activities.

Definitions

Development application fees are those fees and charges normally paid for and contained in the Fees and Charges Schedule adopted by Council for the assessment and processing of development applications, excluding charges for the assessment of technical reports.

Building application fees are those fees and charges normally paid for and contained in the Fees and Charges Schedule adopted by Council for the assessment and processing of a building application, including associated costs such as Statutory building, relaxations, plumbing and drainage, searches, copies of reports, lodgements. This excludes Building application approvals by Private Certifiers.

Infrastructure Charges are charges or contributions of a capital nature imposed for the supply of essential infrastructure networks such as transport, stormwater, parks and recreation grounds – as defined in the *Sustainable Planning Act 2009*.

Community Organisation means an entity that is a non-profit entity or otherwise exists for a public purpose. An organisation is non-profit if it is not carried on for the profit or gain of its individual members. This applies for direct and indirect gains, both while the organisation is being carried on and on its winding up. The organisation should be recognised as not for profit by the Australian Tax Office (ATO). The ATO accepts an organisation as non-profit if its constitution or governing documents prohibit distribution of profits or gains to individual members and its actions are consistent with the prohibition.

Incorporated organisations are organisations incorporated under:

The Associations Incorporation Act 1981 (Queensland)

The Corporations Act 2001 (Commonwealth)

The Companies (Application of Laws) Act 1981 (Queensland)

The Co-operatives Act 1997 (Queensland)

Charitable Groups is a registered group, institution or fund established for a charitable purpose, registered with the ATO. Charitable purposes are those which the law regards as charitable. Charities are altruistic and exist for the benefit of the community or the relief of poverty.

The characteristics of a charity are:

- it is an entity that is also a trust fund or an institution
- it exists for the public benefit or the relief of poverty

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- its purposes are charitable within the legal sense of that term
- it is non-profit, and
- its sole purpose is charitable.

Commercial enterprise is the activity of providing goods and services to consumers that involves a financial, commercial and industrial aspect and/or a return to shareholders.

Application

The assessment, approval and management of applications for remission of fees and charges under this Policy, will follow the process set out in the Directive and procedures for a Remission of Development Application Fees and Infrastructure Charges for Community Organisations and Charitable Groups.

This Policy does not relate to other community support provided by Council which may include Rates Remission, grants and in kind support as this type of support is subject to other Council policies.

This Policy is not available to the following organisations/groups and/or in the following circumstances:

- (1) community organisations or charitable groups who hold a Community Club Liquor Licence (over 25 hours a week) or a Gaming Licence.
- (2) where the development is for the purposes of commercial enterprise for the provision of goods and services for profit and return to shareholders.

Policy Statement

This Policy provides the Moreton Bay Regional Council with a mechanism to provide support to non-profit community organisations and charitable groups as a contribution to the strengthening of non-profit community organisations and charitable groups who have limited capacity to generate operational and program funds, by:

- (1) providing a framework for the approval of a remission of development costs, being development and building application fees and infrastructure charges.
- (2) describing the basis on which a remission may be granted in a transparent and equitable way and according to required legislation.
- (3) providing for the transparent recording in Councils financial records of each rebate provided under this policy.

Through a remission of these costs to the applicant, Council will ensure that organisations are not disadvantaged or constrained by infrastructure charges or development and building application fees and charges.

A remission of 100% for development application fees, infrastructure charges and building application fees can be approved to a maximum of \$150,000.00 per application (inclusive of all fees and charges) by the Chief Executive Officer or person acting in that capacity.

This remission is available to organisations and groups that meet the following criteria:

- There is no profit or gain by individual members of the group;
- The organisations' 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;
- Profits can still be incurred, but are used to carry out the purpose of the organisation or group;

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- Make a vital contribution to the wider Moreton Bay region, through the provision of community programs and services;
- The organisation or group is incorporated under the *Associations Incorporation Act 1981* (Queensland) or registered under the *Collections Act 1966* or registered as a non-profit organisation or charitable group by the Australian Taxation Office;
- The application is made for a reduction when the development or building application is submitted or in the case of Infrastructure Charges, at conclusion of the decision stage;
- The applicant is the owner or approved user (with owner consent) of the premises that are the subject of the application.

Council may consider, by exception, an application for remission, where there is a primary wide community benefit and where a strict application of the scheduled development application fees and charges could cause hardship and reduce valuable services to the community. This consideration will include an assessment of community need and the financial capacity of the organisation or association through analysis of financial records and a report to Council.

A remission will be considered, upon meeting all criteria, for the following types of community organisations and groups:

- Charitable organisations
- Community halls /centres
- Community organisations including seniors
- Community creches, child care centres and kindergartens
- Cultural organisations
- Environmental organisations
- Multicultural and Indigenous organisations
- Rescue organisations
- Rural Fire Brigade
- Sporting and recreational organisations
- Surf life-saving clubs
- Welfare organisations
- Youth recreation and activity providers such as recreation camps, PCYC, Scouts and Guides
- Youth organisations
- Council facilities provided for conducting Council services for the community
- Religious Organisations
- School Organisations

The above list is not exhaustive and is to provide guidance only.

Applications made by Council for development that is not considered to be a commercial enterprise and is for the use of a community organisation or charitable group, will be eligible for the same remission.

Financial Record Keeping - It is the intent of Council in the provision of a reduced fee and/or charge to the applicant organisation, to disclose all remission amounts and details for accounting and reporting purposes, maintaining a record in its accounting system of the total gross amount of fees and charges for each application less any approved remission granted.

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Related Documents

This policy complements and is to be implemented in conjunction with other Council policies and directives but not limited to:

Policy Directive 2160-016 - Remission: Development Fees and Infrastructure Charges for Community Organisations and Charitable Groups.

Review Triggers

This Policy will be reviewed for applicability, continuing effect and consistency with related documents and the Law when any of the following occurs:

- (1) The related documents are amended.
- (2) The related documents are replaced by new documents.
- (3) Amendments affecting the scope and effect of a Policy of this nature are made to the Law.

Otherwise, this Policy is to be reviewed at least once every two years for relevance and effectiveness.

Responsibility

This Policy is to be:

1. implemented by all Councillors and Officers;
2. reviewed and amended in accordance with the "Review Triggers" by the Director Planning and Economic Development.

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Document Control			
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Version 1	Coordination Committee (09/2414) Note: Implementation retrospective to 1 July 2009	1.9.2009	A6157192 (pdf)
Version 2	Coordination Committee (11/1935)	11.10.2011	A6110195 (CO) A6264400 (Pol)
Version 3	Administrative Correction only "Infrastructure Charges" – remove water and sewerage	29.7.2015	A12099456
Version 4	Coordination Committee (MP. 18/2419)	4.12.2018	A17894241