

1255 Rates and Charges Concessions and Exemptions

Statutory Policy



PURPOSE

- 1) Pursuant to sections 119 and 120 of the *Local Government Regulation 2012* a local government may grant a ratepayer a concession for rates or charges for land, if it is satisfied the land is owned by an entity whose objects do not include making a profit.
- 2) Council will consider the application of a rates or charges concession where the property is identified as a community use, not-for-profit organisation, a community hall, encouraging economic development or as otherwise identified within the required criteria of this policy.
- 3) The purpose of this Policy is to provide Council with a framework for the provision of rates and charges concessions.

SCOPE

- 4) Council will provide rates and charges based financial assistance to community not-for-profit organisations by way of a full or partial concession of the total amount of the General Rate Payable when an organisation is identified as meeting the criteria set out in this policy.
- 5) Community halls are provided an additional concession of 100% of the Natural Resource Management Levy, Landfill Management Levy and Local Disaster Management Levy. To be eligible for this concession the organisation must be a community public hall and used for this purpose.
- 6) Council will provide a concession on Additional Pedestal Charges for other eligible organisations on application when an organisation is identified as meeting the criteria set out in this policy. This applies to the concession of all Additional Pedestal Charges and, if applicable, the sewerage access charges for additional contiguous parcels. Eligible groups will still be required to pay the first pedestal charge.

DEFINITIONS

Term	Definition
Council	Means North Burnett Regional Council (NBRC)

POLICY

OBJECTIVES

- 7) This policy sets an equitable and transparent framework for Council to provide rates and charges concessions where a property is identified as a community use, not-for-profit organisation, a community hall, encouraging economic development and meets the requirements of the *Local Government Regulation 2012* and the criteria of this policy.

POLICY STATEMENT

- 8) Eligibility of organisations for concessions on General Rate Charges, and Natural Resource Management Levy, Landfill Management Levy and Local Disaster Management Levy will be determined prior to the adoption of the budget each year.
- 9) A list of eligible organisations for concession on General Rate Charges, and Natural Resource Management Levy, Landfill Management Levy and Local Disaster Management Levy will be approved by Council for the budget year and is available at Appendix 1 of this policy.

PRINCIPLES

- 10) To be eligible for a general rates concession under this policy the organisation must:
 - a) Be categorised in Council's Differential Rate Category 13 – Commercial Non-Profit, in line with the criteria set out in the Revenue Statement as *All Land, which is not otherwise categorised, used for not for profit uses*; OR be identified as a show society in Appendix 1 of this policy; AND be:

- i) A not-for-profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
 - ii) A not-for-profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or
 - iii) A not-for-profit organisation which undertakes sporting or recreational activities;
- b) Not hold a liquor licence;
 - c) Not derive income from Gaming Machines; and
 - d) Not involved in other significant commercial revenue generating activities that could be deemed to be commercial or commercial like in nature.

11) To be eligible for a concession on Additional Pedestal Charges the community organisation must:

- a) Be categorised in Council's Differential Rate Category 13 – Commercial Non- Profit, in line with the criteria set out in the Revenue Statement as *All Land, which is not otherwise categorised, used for not for profit uses*; OR be identified as a show society in Appendix 1 of this policy; AND be:
 - i) A not-for-profit organisation which exists primarily to undertake community service activities and relies mainly on volunteer labour; or
 - ii) A not-for-profit organisation which has a high level of paid labour and a low level of volunteer labour however a substantial community benefit is provided; or
 - iii) A not-for-profit organisation which undertakes sporting or recreational activities;
- b) Not hold a liquor licence;
- c) Not derive income from Gaming Machines;
- d) Not involved in other significant commercial revenue generating activities that could be deemed to be commercial or commercial like in nature; and
- e) Apply for the concession supplying financial statements for the previous full financial year that show the group earned less than \$10,000.00 for that year.

12) This policy supersedes all other policies and Council resolutions in relation to community and not for profit general rates rebates/concessions.

APPLICABLE LEGISLATION AND REGULATION

13) Applicable legislation and regulation

- a) *Local Government Act 2009*
- b) *Local Government Regulation 2012*

RELATED DOCUMENTS

14) Related documents are:

- a) Policy 1111 - Revenue
- b) Council Annual Budget 2024-2025
- c) Council Annual Financial Statements 2024-2025
- d) Operational Plan 2024-2025

RESPONSIBLE OFFICER

General Manager Corporate and Community

APPROVAL DATE

10 July 2024

REVIEW DATE

June 2025 (Annual Review)

REVISION HISTORY

Version	Meeting	Approval Date	History
1	Policy & Planning Meeting	05/08/2014	New Policy
2	Budget Meeting	07/07/2015	2015/2016 Budget
3	Budget Meeting	06/07/2016	2016/2017 Budget
4	Budget Meeting	05/07/2017	2017/2018 Budget
5	General Meeting	27/06/2018	Review
6	Budget meeting	10/07/2024	2024/2025 Budget

APPENDIX 1: Schedule of Assessments eligible for Rates Concession under policy 1255 Rates and Charges Concessions and Exemptions in 2024-2025

Assessments Exempt from General Rate				
Industry / Type	Property Assessment	Rate Payer	Street Address	Locality
CWA	10015-00000-000	QLD COUNTRY WOMEN'S ASSOCIATION	32 EDWARD STREET	BIGGENDEN
	20091-00000-000	PUBLIC HEALTH RESERVE	47 MORETON STREET	EIDSVOLD
	30422-00000-000	QLD COUNTRY WOMEN'S ASSOCIATION	5 PINEAPPLE STREET	GAYNDAH
	40004-00000-000	RESERVE FOR HEALTH PURPOSES	21 BANCROFT SCHOOL ROAD	BANCROFT
	40391-00000-000	HEALTH PURPOSES RESERVE - (MONTQ QCWA)	9 RUTHERFORD STREET	MONTQ
	40736-00000-000	RESERVE FOR HEALTH	14 PINE STREET	MULGILDIE
	50073-00000-000	THE QUEENSLAND COUNTRY WOMEN'S ASSOCIATION	73 HEUSMAN STREET	MOUNT PERRY
	60067-00000-000	THE QUEENSLAND COUNTRY WOMEN'S ASSOCIATION	79 LYONS STREET	MUNDUBBERA
Kindy	10224-00000-000	BIGGENDEN & DISTRICT KINDERGARTEN INC,	CAROLINE STREET	BIGGENDEN
	40426-00000-000	MONTQ KINDERGARTEN ASSOC. INC.	19 FLINDERS STREET	MONTQ
	60366-00000-000	MUNDUBBERA KINDERGARTEN ASSOCIATION	27 BAUER STREET	MUNDUBBERA
General Hall	20092-00000-000	RESERVE FOR SOLDIERS MEMORIAL	49 MORETON STREET	EIDSVOLD
	30257-00000-000	GUIDES QUEENSLAND	13 MAUD STREET	GAYNDAH
	40101-00000-000	GUIDES QUEENSLAND	13135 GLADSTONE-MONTQ ROAD	MONTQ
	40390-10000-000	THE TRUSTEES OF THE RETURNED SERVICES LEAGUE	7 RUTHERFORD STREET	MONTQ
	60365-00000-000	RETURNED SERVICES LEAGUE	29 BAUER STREET	MUNDUBBERA
Sporting	10194-00000-000	BIGGENDEN & DISTRICT TENNIS ASSOC. INC.	ALICE STREET	BIGGENDEN
	10399-00000-000	DALLARNIL SPORTS CLUB INC	MAIN STREET	DALLARNIL
	10860-00000-000	DALLARNIL SPORTS CLUB INC	MAIN STREET	DALLARNIL
	20441-20000-000	SPORTING SHOOTERS ASSOCIATION OF AUSTRALIA EIDSVOLD BRANCH INC	51 RIFLE RANGE ROAD	EIDSVOLD
	30288-00000-000	GAYNDAH & DISTRICT TENNIS ASSOCIATION	25-31 BARROW STREET	GAYNDAH
	31110-55000-000	BURNETT RIVER PISTOL CLUB	461 GAYNDAH-MUNDUBBERA ROAD	MOUNT DEBATEABLE
	40535-00000-000	MONTQ DISTRICT TENNIS ASSOCIATION INC	10 OXLEY STREET	MONTQ
	40793-00000-000	MUNGUNGO SPORTS AND RECREATION CLUB INC	KNIGHTS ROAD	MUNGUNGO

Show Societies - Council to allow a concession on a phasing out basis as follows

Year One - 2024-2025 - Council pay 80% of all rates and charges excluding water consumption

Year Two - 2025-2026 - Council pay 60% of all rates and charges excluding water consumption

Year Three - 2026-2027 - Council pay 40% of all rates and charges excluding water consumption

Year Four - 2027-2028 - Council pay 20% of all rates and charges excluding water consumption

Year Five - 2028-2029 - No Council Concession Show Societies pay in full

Show Societies	10247-00000-000	BIGGENDEN & DISTRICT AGRICULTURAL & PASTORAL SOCIETY INC	13 WALSH STREET	BIGGENDEN
	20309-00000-000	EIDSVOLD SHOW SOCIETY INC	23793 BURNETT HIGHWAY	EIDSVOLD
	30219-00000-000	GAYNDAH SHOW SOCIETY INC	55-71 ARTHUR STREET	GAYNDAH
	40536-00000-000	MONTO & DISTRICT SHOW SOCIETY INC	OXLEY STREET	MONTO
	40588-00000-000	MONTO & DISTRICT SHOW SOCIETY INC	KENNEDY STREET	MONTO
	50497-00000-000	MOUNT PERRY SHOW SOCIETY INC	5819 MONTO MOUNT PERRY ROAD	MOUNT PERRY
	60232-00000-000	MUNDUBBERA SHOW SOCIETY INC	17 BUNCE STREET	MUNDUBBERA

Assessments exempt from the General Rate, Natural Resource Levy, Landfill Management Levy and Local Disaster Management Levy

Community Halls	10374-00000-000	COALSTOUN LAKES & DISTRICT	34 MAIN STREET	COALSTOUN LAKES
	10458-00000-000	DEGILBO HALL RESTORATION AND SOCIAL CLUB	RAINBOW STREET	DEGILBO
	20003-00000-000	THE TRUSTEES – ABERCORN HALL	3 QUEEN STREET	ABERCORN
	31425-00000-000	THE TRUSTEES – GOOROOLBA HALL	GOOROOLBA BIGGENDEN ROAD	GOOROOLBA