

Donation on Rates and Charges for Not-for-Profit Organisations Guidelines

1. 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 donation is to assist Not-for-Profit organisations, who offer a benefit to the residents of the Council area, by alleviating the cost of the annual rates and charges.

2. Principles

- 2.1. Council recognises the significant benefit Not-For-Profit organisations provide our community and 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.
- 2.2. Council will only provide assistance under the 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.
- 2.3. 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.
- 2.4. Council may grant a donation 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 Section 3 - Scope.
- 2.5. 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.
- 2.6. No assistance will be offered to political or religious organisations, or organisations that have outstanding rates and charges.
- 2.7. 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.

- 2.8. No assistance will be offered retrospectively, in exception only to circumstances outlined in item 7.
- 2.9. Council will consider donations for Not-For-Profit organisations that:
- 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.

3. Scope

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

Description of Services	Additional Eligibility Requirements	Maximum Concession
Sporting, Recreational, Environmental, Youth, Community Organisation or similar		Council may grant donations to a maximum of: <ol style="list-style-type: none"> a) 100% of the Nett Rates levied for the current financial year; and/or b) 30% of the Nett Utility Charges that have been levied for the current financial year.
Aged Homes	Council may only grant donations in relation to properties: <ol style="list-style-type: none"> a) used primarily for aged accommodation; and b) owned by a Not-For-Profit organisation. 	Council may grant donations up to a maximum of: <ol style="list-style-type: none"> a) 100% of the Nett Rates levied for the current financial year; and/or b) 30% of the Nett Utility Charges levied for the current financial year. The portion of self-contained aged accommodation and aged housing situated within a multi-use aged persons or nursing home complex is excluded from obtaining a donation.
Nursing Homes	Council may only grant donations in relation to properties:	Council may grant donations up to a maximum of:

Description of Services	Additional Eligibility Requirements	Maximum Concession
	<ul style="list-style-type: none"> a) primarily utilised for nursing home purposes, including hostel, dementia, and care assisted accommodation; and b) owned by a Not-For-Profit organisation. 	<ul style="list-style-type: none"> a) 100% of the Nett Rates levied for the current financial year; and/or b) 30% of the Nett Utility Charges levied for the current financial year. <p>The portion of self-contained aged accommodation and aged housing situated within a nursing home complex are excluded from obtaining donations.</p>
<p>Affordable/Social Housing Organisations</p>	<p>Affordable Housing Organisations will be eligible for donations from Council provided:</p> <ul style="list-style-type: none"> a) the Affordable Housing Organisation is a Not-For-Profit and non-government organisation; and b) the Affordable Housing Organisation is suffering financial hardship and has no other independent avenues for support. <p>Documentation supporting the organisation's financial position is required to be provided to Council.</p> <p>Further, Council may only grant a donation in relation to properties owned by eligible Affordable Housing Organisations that:</p> <ul style="list-style-type: none"> a) are used for Social Housing or Affordable Housing; 	<p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> a) 50% of the Nett Rates levied for the current financial year; and/or b) 0% of the Nett Utility Charges levied for the current financial year.

Description of Services	Additional Eligibility Requirements	Maximum Concession
	<ul style="list-style-type: none"> b) are located within the Council area; and c) were purchased and became available for Affordable Housing or Social Housing prior to June 2010. 	

4. Liquor and Gaming License Exemptions

5.1 Council will not grant a donation for Rates and Charges:

- a. Where the Not-for-Profit organisation holds a Commercial Liquor License under the *Liquor Act 1992 (Qld)*
- b. Where the Not-for-Profit organisation holds a license under the *Gaming Machine Act 1991(Qld)*, a license under the *Keno Act 1996 (Qld)* and/or a license under the *Wagering Act 1998 (Qld)*

5.2 Council may grant a donation for Rates and Charges:

Where the Not-for-Profit organisation holds Community Club License and/or a Community – Other License under the *Liquor Act 1992 (Qld)*. The maximum concession for a Not-for-Profit organisation holding a Community Club License and/or Community – Other License will be 50% of the donation they would have received had they not held such a license.

5. Application Details

- 5.1. Organisations can apply for a donation on their rates and charges using Council's Application Form.
- 5.2. Organisations are required to apply for the donation annually, by the specified due date. Applications received after the due date will not be considered.
- 5.3. Applications must be accompanied by the required documents including:
 - a) Copy of Constitution, Terms of Reference, or Governing documents
 - b) Copy of Certificate of Incorporation
 - c) Copy of Certificate of Currency (Public Liability Insurance)
 - d) Copy of previous years Audited Financial Statements
 - e) Copy of Term Lease Agreement (other than a Council Lease Agreement)
- 5.4. Assessment of all applications will take place after the specified due date. Council will notify the organisations, in writing, the outcome of their application.

5.5. If the application is approved the donation will be applied to the rates assessment and a letter will be issued prior to the discount date.

6. 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 1996*

7. Review Date:

30 June 2027