

DETAILS

Council Admin

	1 July 2018	
Contact officer:	Executive Coordinator Revenue Services (Rate donations) Executive Coordinator Contributed Assets and Development Compliance (Infrastructure charges) Executive Coordinator Planning Assessment (Development application fees) Executive Coordinator Engineering & Environmental Assessment (Development application fees)	
Next review date:	June 2019	
File reference:	RV36/296/01(P1)	
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	Value Proposition	41719005

OBJECTIVES AND MEASURES

Objectives:	Ensure the fair and consistent application of concessions/discounts to non-profit entities
Performance Measures:	% of accounts identified where concessions/discounts have been provided outside the provisions of the policy
Risk Assessment:	Low

POLICY STATEMENT

Council of the City of Gold Coast (Council) is committed to providing concessions/discounts to non-profit entities to support the growth of the city’s community network and facilities, in the interests of the community.

Rate concessions (i.e. donations), infrastructure charges, and development application fee discounts are applicable to non-profit entities within each of the approved categories.

Definitions for entities considered eligible within each of the approved categories and the level of concession/discounts to be granted are listed at Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Applications Fee Discount Categories.

Examples of non-profit entities that may be considered eligible are listed at Attachment B - Standards – Examples of Non-Profit Entities.

A non-profit entity must provide evidence of its non-profit and incorporated/registered status. This evidence shall include providing Council with a copy of its relevant constitution or governing documents and registration number under the *Associations Incorporation Act 1981* or *Collections Act 1966* as appropriate.

SCOPE

This policy refers to matters relating to concessions/discounts on rates, infrastructure charges and development applications fees.

The policy applies to non-profit entities, which provide

- community protection
- assistance or encouragement for the arts or cultural development

- educational, training or information services
- health or community services, including facilities for aged persons and persons with disabilities
- sporting and recreational activities
- religious services, including places of public worship and associated facilities
- charitable services such as relief of poverty or sickness or the needs of the aged
- for the advancement of social and community welfare, including without limitation, the care, support and protection of children and young people, including the provision of child care services

See attachment B.

Activities not eligible for concessions/discounts on rates, infrastructure charges and development application fees:

- Development (including land subdivision or building) undertaken for sale or commercial purposes, even if it is being undertaken by an eligible non-profit entity.

DEFINITIONS

Non-profit entity - An entity is taken to be non-profit only if:

- (a) it is not carried on for the profit or gain of particular persons; and
- (b) it is prevented, either by its constituent documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or upon winding up.

Council – Council of the City of Gold Coast

RELATED POLICIES AND DELEGATIONS

Revenue Policy
Delegations DE01918, DE01919

LEGISLATION

Economic Development Act 2012
Local Government Act 2009
Sustainable Planning Act 2009
Local Government Regulation 2012 section 120(1) (b)

SUPPORTING DOCUMENTS

Adopted Rating Resolutions for the Financial Year
Register of Fees and Charges

Attachment A – Standards - Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories

Attachment B – Standards – Examples of Non-Profit Entities

RESPONSIBILITIES

Sponsor	Director Organisational Services
Owner	Executive Coordinator Revenue Services

VERSION CONTROL

Document	Date	Approved	Amendment
23039917 v19	21.05.19	G18.0621.007 (#73506685)	2018-19
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23039917 v17	26.06.16	G16.0624.002	2016-17
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23039907 v12	04.10.13	GB12.0622.002 / B12.0622.029	2012-2013
23039907 v11	02.03.12	GB11.0624.004	2011-2012
23039907 v10	03.08.11	G10.0621.002	2010-2011
23039907 v9			Minor amendment
23039907 v8			2009-2010 minor amendment
23039907 v7			2008-2009
23039907 v6			2007-2008
23039907 v5			2006-2007
23039907 v4			2005-2006
23039907 v3			2004-2005
23039907 v2			2003-2004
23039907 v1			2002-2003

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories

Category 1:

Definitions for organisations considered eligible under this category:

- People of Aboriginal and Torres Strait Islander descent - non-profit entities that operate for the public benefit to advance the condition and welfare of people of Aboriginal and Torres Strait Islander descent;
- Poverty – non-profit entities that operate for the public benefit to prevent and relieve poverty;
- Cultural – non-profit entities that operate for the public benefit to advance or encourage, or educate the public in the arts or cultural development;
- Health - non-profit entities that operate for the public benefit to advance health;
- People with a disability- non-profit entities that operate for the public benefit to provide advocacy or support and assist people with a disability;
- Sporting and recreational – non-profit entities that operate for the public benefit to promote sporting and recreational activities, health and well-being;
- Animals – non-profit entities that operate for the public benefit to protect, care for, preserve, or study animals, or improve the community's moral feeling towards them;
- Environment – non-profit entities that operate for the public benefit to protect, preserve, care for, and educate the community about the environment;
- Industry, commerce, agriculture - non-profit entities that operate for the public benefit to advance industry, commerce or agriculture;
- Veterans - non-profit entities that operate for the public benefit to provide welfare services to veterans and/or families of deceased veterans.

Rate donations applicable under this category:

- 90% donation of the annual general rate;
- 100% donation of the annual water access charge;
- 100% donation of the annual sewerage access charge;
- 50% donation of the annual waste management utility charge;
- 100% donation of the annual open space maintenance and enhancement separate charge;
- 100% donation of the annual recreational space separate charge;
- 100% donation of the annual city transport improvement separate charge;
- 100% donation of the annual volunteer fire brigade separate charge;
- 100% donation of the annual koala habitat acquisition and enhancement separate charge
- 100% donation of the annual special rates to fund local centre improvement programs and approved local management and promotion organisations or the like.

Infrastructure Charges and Development Application Fee discounts applicable under this category:

- 50% discount, with any discount on infrastructure charges being capped at a maximum of \$50,000 per non-profit entity, per development, per financial year;
- No discount applicable to water supply and sewerage infrastructure charges.

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories

Category 2:

Definition for organisations considered eligible under this category:

- Disaster relief and public safety - non-profit entities that operate for the public benefit to relieve or prevent distresses by natural and man-made catastrophes and hazards, other than entities which operate predominately by providing social housing or other forms of low cost accommodation;
- Locality or neighbourhood - non-profit entities that operate for the public benefit by providing facilities, or a range of community activities for the benefit of a particular suburb or region, other than entities which operate predominately by providing social housing or other forms of low cost accommodation;
- Young people - non-profit entities that operate for the public benefit to assist, educate and develop young people, other than entities which operate predominately by providing social housing or other forms of low cost accommodation;
- Older people – non-profit entities that operate for the public benefit to support and assist older people, other than entities which operate predominately by providing social housing or other forms of low cost accommodation;
- Miscellaneous – other non-profit entities that operate for the public benefit, which are not readily identifiable under any other category. To be granted only via a Council resolution.

Rate donations applicable under this category:

- 90% donation of the annual general rate;
- 100% donation of the annual water access charge;
- 100% donation of the annual sewerage access charge;
- 100% donation of the annual waste management utility charge;
- 100% donation of the annual open space maintenance and enhancement separate charge;
- 100% donation of the annual recreational space separate charge;
- 100% donation of the annual city transport improvement separate charge;
- 100% donation of the annual volunteer fire brigade separate charge;
- 100% donation of the annual koala habitat acquisition and enhancement separate charge
- 100% donation of the annual special rates to fund local centre improvement programs and approved local management and promotion organisations or the like;
- 50% donation of water usage charge (inclusive of the State Bulk Price);
- 50% donation of the sewage volume charge.

Infrastructure Charges and Development Application Fee discounts applicable under this category:

- 50% discount, with any discount on infrastructure charges being capped at a maximum of \$50,000 per non-profit entity, per development, per financial year;
- No discount applicable to water supply and sewerage infrastructure charges.

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories



Category 3:

Definition for organisations to be considered eligible under this category:

- Religion – non-profit entities that operate for the public benefit to advance religion including housing e.g. manses incidental to this purpose and the administration of the religious entity;
- Aged Care – non-profit entities that operate for the public benefit to relieve needs arising from old age involving accommodation, nursing and health care;
- Education – non-profit entities that operate for the public benefit to advance education.

Rate donations applicable under this category:

- 100% donation of the annual water access charge;
- 100% donation of the annual sewerage access charge.

Infrastructure Charges and Development Application Fee discounts applicable under this category:

- 50% discount, with any discount on infrastructure charges being capped at a maximum of \$50,000 per non-profit entity, per development, per financial year;
- No discount applicable to water supply and sewerage infrastructure charges.

Category 4:

Definition for organisations considered eligible under this category:

- Sporting Club/Recreational Club - non-profit entities that operate for the public benefit by providing club premises incidental to the promotion of sporting and recreational activity that hold either a gaming and/or full liquor licence subject to the following exclusions:

Rate donations **will not** be extended to any sporting clubs/organisations (except for surf lifesaving clubs and rescue clubs) that hold a full liquor licence and/or a gaming licence when:

- (a) the number of electronic gaming machines (pokies) within the organisation's premises exceeds 50; and
- (b) the land upon which is constructed the organisation's premises is not leased from either Council or the State Government.

Rate donations applicable under this category:

- 45% donation of the annual general rate;
- 100% donation of the annual special rates to fund local centre improvement programs and approved local management and promotion organisations or the like.

Infrastructure Charges and Development Application Fee discounts applicable under this category:

- 50% discount, with any discount on infrastructure charges being capped at a maximum of \$50,000 per non-profit entity, per development, per financial year;
- No discount applicable to water supply and sewerage infrastructure charges.

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories

Category 5:

Definition for organisations considered eligible under this category:

- Crisis and emergency accommodation - non-profit entities that operate for the public benefit by providing crisis accommodation i.e. transitional short – medium term accommodation including for example, accommodation for persons escaping domestic violence.

Rate donations applicable under this category:

- 90% donation of the annual general rate;
- 100% donation of the annual open space maintenance and enhancement separate charge;
- 100% donation of the annual recreational space separate charge;
- 100% donation of the annual city transport improvement separate charge;
- 100% donation of the annual volunteer fire brigade separate charge;
- 100% donation of the annual koala habitat acquisition and enhancement separate charge
- 100% donation of the annual special rates to fund local centre improvement programs and approved local management and promotion organisations or the like.

Infrastructure Charges and Development Application Fee discounts applicable under this category:

- 50% discount, with any discount on infrastructure charges being capped at a maximum of \$50,000 per non-profit entity, per development, per financial year, having regard to section 232(2) of the *Sustainable Planning Act 2009*;
- No discount applicable to water supply and sewerage infrastructure charges.

Category Y:

Organisations considered eligible under this category by way of separate Council resolution:

- Sporting stadiums – State government entity which operates CBUS Super Stadium (Robina) and Metricon Stadium (Carrara).

Rate donations applicable under this category:

- 90% donation of the annual general rate;
- 100% donation of the annual open space separate charge;
- 100% donation of the annual recreational space separate charge;
- 100% donation of the annual city transport improvement separate charge;
- 100% donation of the annual volunteer fire brigade separate charge;
- 100% donation of the annual koala habitat acquisition and enhancement separate charge
- 100% donation of the annual special rates to fund local centre improvement programs and approved local management and promotion organisations or the like;
- 100% donation of the annual waste management utility charge;
- 100% donation of the annual water access charge;
- 100% donation of the annual sewerage access charge;
- 100% donation of the water usage charge;
- 100% donation of the sewage volume charge.

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment A – Standard – Rate Donation, Infrastructure Charges and Development Application Fee Discount Categories



General Provision:

- As a condition of rate donation, suitable acknowledgement is to be given to Council by the entity/organisation/community group for the rate donation provided. This acknowledgement can be in the form of signage or proper mention at appropriate functions, events, delegations, presentations or the like.
- The above condition is to be stated in the letter advising the relevant entity/organisation/community group of their successful application for a rate donation. Any organisation providing accommodation, other than crisis and emergency accommodation will not be eligible for concessions (donations) under the Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy.

Rate Donation, Infrastructure Charges and Development Application Fee Discount Policy

Attachment B - Standard – Examples of Non-Profit Entities

Category 1

People of Aboriginal and/or Torres Strait Islander descent

- Health and welfare services for people of Aboriginal and Torres Strait Islander descent
- Cultural organisations or societies that encourage and promote cultivation and appreciation of Aboriginal or Torres Strait Islander art, dance or history

Poverty

- Community services that work to prevent and relieve poverty
- Community services that provide food to vulnerable residents

Cultural

- Societies that encourage and promote cultivation and appreciation of the fine arts, theatre, dance, etc
- Choral and orchestral societies
- Historical museums/societies

Health

- Alcohol and drug education bodies
- Family support services providing services such as counselling
- Nursing services
- Health promotion bodies for example cancer council, diabetes societies, epilepsy associations, heart and asthma foundations, Alzheimer's associations, arthritis foundations
- Charities that promote health or relieve sickness
- Patient transport services
- Centres that provide Administration services to assist with the provision of these services

People with a disability

- Organisations that provide support and assistance to people with cognitive, physical or vision impairment
- Community organisations that provide food, home visits and assistance with day to day activities such as shopping, for people with a disability
- Home modification and maintenance services
- Respite care, social and recreational services
- Sheltered workshops
- Organisations that provide resources services such as equipment hire and transport
- Centres that provide administration services to assist with the provision of these services

Sporting and Recreational

- Community organisations carried on for sporting and recreational purposes for example, football, cricket, boating and fishing, horse riding, athletics, swimming, archery, rowing, BMX, wood turning, embroidery, pottery, dancing, etc
- Organisations promoting community participation in health and wellbeing programs through provision and use of facilities for example, gyms, swimming pools, sporting ovals, walking and running tracks, accommodation etc

Animals

- Guide dog associations
- Animal refuges and shelters that help lost, sick or injured animals including organisations that care for unwanted and deserted pets
- Wildlife protection societies involved in protecting and preserving wildlife and organising wildlife rescues

Rate Donation, Infrastructure Charges
and Development Application Fee Discount Policy
Attachment B - Standard – Examples of Non-Profit Entities

Environment

- Conservation bodies that help protect the environment
- Flora and fauna conservation societies

Industry, commerce, agriculture

- Apprenticeship and traineeship organisations
- Industry training organisations
- Agricultural/show societies
- Rotary Clubs, Lions Clubs, Chamber of Commerce

Veterans

- Legacy
- Veterans associations providing welfare services for veterans
- RSL and RSL Sub-branches

Category 2

Disaster relief and public safety

- Surf Life Saving Clubs
- Volunteer emergency rescue bodies

Locality or neighbourhood

- Community halls / centres

Young people

- Child care centres
- Crèche / Kindergartens
- Scouts, brownies and guides
- Youth associations/youth camps

Older people

- Organisations that provide support and assistance to older people
- Community organisations that provide support and assistance, food, home visits for older people
- Home modification and maintenance services for older people
- Respite care, social and recreational services

Miscellaneous

- Other non-profit entities not readily identifiable under any other category (subject to separate Council resolution)

Category 3

Religion

- Churches and church halls

Aged Care

- Nursing homes and aged care facilities run by religious denominations
- Nursing homes and aged care facilities run by social welfare organisations
-

Education

- Pre schools
- Schools and colleges
- Schools and colleges run by religious denominations
- Universities

Rate Donation, Infrastructure Charges
and Development Application Fee Discount Policy
Attachment B - Standard – Examples of Non-Profit Entities

Category 4

Sporting club/recreational club that holds either a gaming and/or full liquor license (refer exclusions)

- Bowls Club
- Golf Club
- Football Club

Category 5

Crisis and emergency accommodation

- Women's shelters (short – medium term accommodation)

Category Y

Sporting Stadiums

- CBUS Super Stadium and Metricon Stadium