



# APPLICATION FOR REMISSION OF RATES (OTHER THAN PENSIONER)

(Confidential particulars to be supplied in connection with Application for Remission of Rates).

OWNER: .....

ADDRESS: .....

.....

PROPERTY LOCATION:.....

LAND DESCRIPTION: .....

ASSESSMENT NUMBER: .....

GROUNDS FOR APPLICATION: .....

FORM OF RELIEF DESIRED: .....

DETAILS OF USE MADE OF PROPERTY: .....

IS A LIQUOR LICENCE HELD BY THIS ORGANISATION OR ITS AFFILIATE/  
SUBSIDIARY OR CONDUCTED FROM THIS PROPERTY? YES / NO

▪ IT IS COMPULSORY FOR AN AUDITED FINANCIAL STATEMENT FOR THE PREVIOUS  
FINANCIAL YEAR TO BE ATTACHED.

HAVE YOU ATTACHED THE DOCUMENT? YES / NO

CONTACT PERSON: ..... PHONE NO. ....

**PRIVACY DISCLAIMER**

Mackay Regional Council is collecting your personal information in order to process your application. This information will be disclosed to any other third party with your written authorisation or as we are required to by law

I, ..... Do solemnly and sincerely declare that the  
(Secretary and/or Treasurer)

information set forth herein has been truthfully and correctly supplied by me, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provision of the

“Oaths Act 1867-1981”.

Signed and Declared at ..... this .....

Day of ....., 20.....

▪ ..... (Applicant’s Signature)

In the presence of ..... (Justice of the Peace/Comm. Dec)

**OFFICE USE ONLY**

Application approved by Council – Date: ...../...../..... (MRC Officer Initials)

Database amended: ...../...../.....



## COUNCIL POLICY

### Rating Remissions For Non-Profit Community Organisations

POLICY NO	014
DEPARTMENT	Corporate Services
PROGRAM	Financial Services

#### 1.0 Scope

This policy applies to non-profit community organisations.

#### 2.0 Purpose

The purpose of this policy is to establish arrangements for non-profit community organisations to receive financial assistance from Council in the form of rating remissions.

#### 3.0 Reference

- Local Government Act 2009
- Local Government (Finance, Plans and Reporting) Regulation 2010

#### 4.0 Definitions

To assist in interpretation the following definitions shall apply:

**Council** shall mean Mackay Regional Council.

**CEO** shall mean the person appointed to the position of Chief Executive Officer under the Act and anyone acting in that position.

**The Act** shall mean the Local Government Act 2009 (as amended).

**The Regulation** shall mean the Local Government (Finance, Plans & Reporting) Regulation 2010

#### 5.0 Background

Council is of the view that it is important to support the activities of non-profit community organisations who contribute to the social and economic well-being of the community as a whole.

## 6.0 Policy Statement

### 6.1 Criteria

Council will consider applications from non-profit organisations subject to the following criteria:

- The organisation must be a non-profit community based organisation.
- The organisation must not have an annual turnover (revenue) in excess of \$796,000 (relating to activities carried out on the property subject to the application).
- The organisation must be the owner or lessee of the land and be able to demonstrate that it is responsible for payment of the rates levied.
- The land or any part of the land must not be rented or leased to a third party.
- The property must not be used for a residential purpose unless utilised for short-term accommodation for homeless and at risk persons or for accommodation for the aged.
- A liquor licence must not be held by the organisation or any affiliate relating to the property subject to the application. (This provision will not apply if the organisation can provide evidence that trading under the licence is restricted to an average 30 hours per week or less).
- The property must not be subject to a general rate exclusion, waiver or concession by virtue of a condition contained in a lease of a Reserve from Council.
- The property must not be subject to a specific exemption by virtue of Section 93(3) of the Local Government Act 2009 and/or Section 7 Local Government (Finance, Plans and Reporting) Regulation 2010.

Where the discretion to exempt a property from general rates vests in Council, either under the Local Government Act or within the conditions attached to a Council lease, the ratepayer may opt to forego this exemption and take advantage of the conditions of this policy.

### 6.2 Level of Relief

All applications must be in writing and must be supported by a copy of the organisation's most recent financial statement (no greater than 12 months old).

Council may approve remissions at the following levels:

Condition	Level of Remission
Where utility services are applicable to the property:	50% of Council rates and utility charges (excluding excess water charges)
Where no utility services are applicable to the property:	100% rate remission of general rates and any special or separate rate or charge levied
Where the land is exempt from general rates:	No remission will be available for utility charges
Where by virtue of a condition contained in a lease of a reserve from Council, an exclusion exists concerning the payment of general rates:	100% rate remission of general rates and any special or separate rate or charge levied will apply and no remission will be available for utility charges

An applicant is required to lodge a new request for assistance at least once in every three year period (or as required by the Chief Executive Officer).

### 6.3 Delegation

The Chief Executive Officer is delegated authority to make determinations on eligibility for assistance under this policy

## 7.0 **Review of Policy**

This policy will be reviewed when any of the following occur:

1. The related documents are amended or replaced. Any changes made to the provisions of this policy will only apply to applications made after the date that the amendment has been adopted by Council.
2. Other circumstances as determined from time to time by a resolution of Council

Notwithstanding the above, this policy is to be reviewed at intervals of no more than two years.