

POLICY			
<b>TITLE:</b>	<b>RATING WAIVERS FOR COMMUNITY GROUPS</b>	<b>CODE:</b>	<b>FM.10</b>
<b>PURPOSE or OBJECTIVE:</b>	To establish a governing framework for consistent application of granting a full rating waiver to Community Groups, including Sporting Groups.		
<b>REFERENCE DOCUMENTS:</b>	<i>Local Government Act 1995 s 2.7 (2)(b), and 6.47</i> <i>Local Government (Financial Management) Regulations 1996 r.26 and 27</i>		

POLICY STATEMENT
<b>To recognise the benefit of Community Groups and Sporting Clubs by waiving the rates on the facilities they use.</b>

### 1. Scope

The application of a full waiver of rates applies to the use of land and buildings used by Community Groups, including Sports Clubs and Resident and Ratepayer Associations only.

Any portion of the land and/or buildings leased to a commercial third party business will be subject to the appropriate rating category and not covered by this policy.

Other City charges or levies (i.e. Waste and Security Levies) and State imposed charges (i.e. Emergency Services Levy) that apply are not the subject of this policy.

### 2. Definitions

Term	Definition
<i>Community Group</i>	Is an entity whose primary objective is not directed at making a profit and has the principal aim of encouraging and organising community participation of a non-sporting nature.
<i>Sporting Clubs</i>	Is an entity that has the principal aim of encouraging and organising community participation in sport.
<i>Commercial purpose</i>	Means for the purpose of this policy to conduct an activity in or on the property that is subject to a rates waiver that makes a profit that is distributed to a third party.
<i>Ancillary service</i>	Means a service provided for the benefit of members and visitors (for example: canteen, bar service, club rooms, hiring of rooms).
<i>Other Charges and levies</i>	Includes, but not limited to, electricity, water and gas charges, ESL (Emergency Services Levy), and waste collection charges, as applicable to each property.
<i>Approving officer</i>	Means any Officer the CEO has authorised to implement this policy. The officer authorised must apply the policy in its entirety and no discretion is provided to vary the criteria for applying this policy

### 3. Qualifying Criteria

Subject to qualifying criteria, a full waiver of annual rates shall be applied (Churches are recognised as a charitable organisation, therefore, are exempt under section 6.26 (2) of the *Local Government Act 1995*).

Each property owned or leased by the organisation will be assessed on its own merits, on a case-by-case basis.

To be eligible for a rating concession:

1. The purpose of an organisation must be of a community group or sporting club, of the kind outlined in Part 5. This purpose will be stated in the organisation constitution, details of incorporation or similar statement of purpose, and;
2. The organisation must be not-for-profit, and;
3. The property for which the subsidy is being sought must be used for the sporting or community use for which the organisation exists.

**4. Special Exemptions**

Any application received which is outside of these policy guidelines shall be referred to Council for a decision.

**5. Eligibility as a Result of the Provision of Ancillary Commercial Services**

The provision of ancillary services where any revenue and surplus received is for the benefit of the group or organisation, such as a bar, dining facilities or canteen, does not disqualify eligibility.

Properties (or part of a property) used for a commercial purpose with the revenue and surplus being retained by a third party, and/or residential purpose is not eligible for a rating waiver.

For the purpose of this policy, eligible community organisations are categorised as either sporting or recreational community groups as well as Resident and Ratepayer Associations.

<u>Entity (Group)</u>	<u>Nature of Group Purpose</u>
Community Groups	Includes: Hobby groups, theatre groups, bridge clubs, music groups, scouts, girl guides, resident & ratepayer associations, etc.  Community - childcare, kindergarten and playgroups.
Sporting Groups	Includes: Football, golf, bowling clubs, target sports, equine sports, water sports, tennis, soccer, baseball, basketball etc.

**6. Eligibility as a Result of Commercial Enterprise**

Groups that represent industry segments, commercial businesses, promote a profit making activity or business group, will not be eligible for a waiver of rates under this policy.

**7. Eligibility Supporting Documentation**

The following standard documentation will be required to support a community group’s application:

1. A copy of the organisations constitution; details of incorporation or similar statement of purpose.
2. A statement supporting the application, detailing any service and benefit to the community.
3. Details on any portion of the land and/or buildings leased to a third party, both commercial businesses, and other community or sporting organisations.

Submitted documentation will be subject to a review every three (3) years

**8. Eligibility Recipient Reporting Requirements**

The City must be informed of any changes to lease agreements with any third party or changes to the nature and purpose of the community organisation.

The update must be submitted at least six (6) weeks prior to the 1st of March, of the following financial year to determine if changes impact eligibility.

If at a future point in time it is discovered that changes were made and not reported, financial reimbursement may be requested.

## 9. Eligibility Commencement

If a new application is approved partway through a financial year, the rating waiver will apply from the date of lodgement of the application.

## 10. Reporting Requirements

A schedule of community group rating waivers, listing the recipients and the rate waiver granted is to be included in the budget adoption reports.

## 11. Legislative Context

Any organisation leasing or owning land and/or buildings within the municipal boundary of the City of Canning shall be rateable, unless provisions of the *Local Government Act 1995* provide for them to be non-rateable.

## 12. Review Position and Date

This policy must be reviewed every two (2) years or earlier if Council deems it necessary.

Eligibility of community groups and sporting clubs for waivers of rates, will be subject to review every three (3) years.

## GOVERNANCE REFERENCES

Statutory Compliance	<i>Local Government Act 1995</i>
Process Links	

## POLICY ADMINISTRATION

Program responsible		Officer Title	
Canning Community & Commercial		Director Canning Community & Commercial	
Version	Decision Reference	Meeting type and date	Delegation No. (or N/A)
1	New Policy June 2017	Adopted 20/06/2017 Item CR-014-17	
2	Reviewed and revised	Policy reformatted to new template	
3	CC-025-20	OCM 16.06.2020	N/A
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