

COUNCIL POLICY

TITLE: Infrastructure Charges Rebates for Community Organisations

Endorsed by Council on:

1 May 2014

Policy Owner and Department:

Priority Infrastructure Planning and Infrastructure Charges Officer, Planning & Infrastructure

Purpose of the Policy

Council is committed to supporting the growth and development of community organisations that provide essential and significant facilities and services for the benefit of the community.

To ensure that community organisations are not disadvantaged or constrained from providing community facilities and services, Council will provide rebates to eligible community organisations to assist in the payment of infrastructure contributions or charges.

The granting of infrastructure charges rebates ensures that much needed funds remain with the organisations, whilst the cost of the rebate is spread across the whole community.

Fundamentally the policy is based on the type of organisation (including its fund raising capabilities), the service it provides, the function of the proposed development and the contribution being made to the Noosa Shire.

This document outlines the types of community organisations which are eligible for infrastructure charges rebates, the purpose and applicability of rebates that may apply to premises, the application process and the amount of charges rebates to be offered.

Eligible Community Organisations

The following community organisations are eligible for consideration of infrastructure contribution or charges rebates –

- Non-profit community organisations, as determined by the Australian Taxation Office (ATO);
- Religious institutions as determined by the ATO;
- Schools registered with the Queensland Department of Education.

To be considered a non-profit community organisation the following criteria must apply –

- i) the organisation is incorporated under Queensland's Associations Incorporation Act 1981 or registered under the Collections Act 1966¹; and
- ii) there is no profit or gain by individual members of the group; and
- iii) its constitution or governing documents prevent it from distributing profits or assets for the benefit of particular persons, both while it is operating and on winding up; and
- iv) whilst a surplus can be made, it must be used to carry out the purpose and functions of the organisation.

¹ Other entities (eg. co-operatives, companies limited by guarantee, etc) may be considered non-profit community organisations subject to specific application and approval by Council.

Non-profit community organisations have been classified into the following categories.

- **Community-based Organisations**

An incorporated body that either wholly or in part relies on membership fees, hall rental charges, fundraising activities or government grants for its financial existence. These organisations do not have any liquor or gaming licence. Examples include welfare organisations, cultural organisations, indigenous organisations, environmental organisations, rescue organisations, scouts and guides, youth organisations, senior citizens clubs, public halls.

- **Charitable Organisations (non-profit and volunteer)**

A non-profit organisation, set up to undertake community activities, which receives funding from government grants and charges to recipients or customers, but which relies mainly on unpaid volunteer labour. Some paid workers may be involved. These organisations do not have any liquor or gaming licence. Examples include Meals on Wheels, Endeavour Foundation, Lifeline, St Vincent De Paul, Salvation Army.

- **Charitable Organisations (non-profit)**

A non-profit organisation set up to undertake community activities which receives funding by way of charges to recipients or from government grants, but which mainly relies on paid labour. These organisations do not have any liquor or gaming licence. Examples include aged persons' homes, Red Cross.

- **Sporting or Recreation Organisations (non-profit and volunteer)**

An incorporated body that is constituted to undertake a sporting activity and primarily relies on membership fees, games fees, fundraising activities, but which depends mainly on unpaid volunteer labour. This type of club may use a restricted liquor licence. Examples include junior and senior sports clubs, pony clubs.

- **Community, Sporting or Recreation Organisations (non-profit and gaming or liquor licence)**

A sporting club or community organisation that undertakes sporting or community activity open to membership that has full bar trading, meals and gaming facilities and relies primarily on paid labour. Examples include Tewantin RSL, Tewantin Noosa Bowls Club.

- **Lifesaving Clubs**

An incorporated club affiliated with the Queensland Surf Lifesaving Association or Royal Lifesaving Society Queensland that undertakes active lifesaving operations.

Purpose and Applicability of Rebates

The rebate system is primarily based on the philosophy that organisations that construct new or expanded community service, sporting or recreational facilities should receive a full rebate of the infrastructure contributions or charges.

However, the rebate system also takes into account that some developments also have access to other Government grants or subsidies (e.g. Federal or State Government education grants).

Some community, sporting or recreational (not-for-profit) organisations also provide facilities of a commercial nature (e.g. sporting clubs, surf lifesaving clubs or RSL clubs that have full bar trading, meals and poker machine facilities). Infrastructure charges rebates will not apply to the commercial component of such organisations as these elements need not be subsidised by the community.

Infrastructure charges rebates will apply for eligible community organisations that are located on land owned or controlled by Council, owned or controlled by the Queensland or

Australian Government, held in trust by the community organisation or owned in freehold by the community organisation.

It should be noted that an infrastructure charges rebate for premises is not transferable. Therefore an infrastructure charges rebate will not apply for any relocation to new premises if a rebate for the existing premises has already been granted by Council.

For leased premises, rather than an infrastructure charges rebate, the amount of the contribution or charge (or part thereof) will remain an 'unfulfilled' debt on the land that will be cancelled with revocation of the relevant development permit upon expiry of the lease.

Infrastructure charges will not be rebated where the purpose of the development is to raise funds by the sale of land or for normal independent living residential developments.

Applications

Council may, at the request of a non-profit community organisation, give a rebate for infrastructure charges. The request must be made at the time the development application is submitted. The request must provide sufficient details and other particulars to enable categorisations to be made under this policy.

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

Amount of Rebate

Council will rebate the cost or part of the cost of infrastructure charges for eligible community organisations in accordance with Table 1 – Rebates for Eligible Community Organisations.

Relevant Infrastructure Networks

This policy is applicable only to infrastructure networks which attract developer contributions and charges and which are owned and controlled by Council. Rebates do not apply to Water Supply and Sewerage networks under the control of Unitywater.

The type of organisation and the purpose of development must both be satisfied in order to gain the rebate.

TABLE 1: Rebates for Eligible Community Organisations

Type of Organisation	Purpose of Development	Rebate
Charitable organisations (non-profit and volunteer based) and Community based Organisations	Construct new or extended community service facilities.	100%
Charitable Organisations (non-profit)	Construct new or extended community service facilities.	100%
Sporting or Recreation Organisations (non-profit and volunteer)	Construct new or extended sporting or recreation facilities (including clubhouse amenities).	100%
Community, Sporting or Recreation Organisations (non-profit and gaming or liquor licence)	Construct new or extended community, sporting or recreation facilities (including amenities).	100%
	Construct new or extended social, entertainment, gaming or liquor facilities.	Nil
Lifesaving Clubs	Construct new or extended facilities that only relate to the lifesaving component of the premises.	100%

Type of Organisation		Purpose of Development	Rebate
		Construct new or extended social, entertainment, gaming or liquor facilities.	Nil
Non State Schools		Construct new or extended facilities that only relate to the educational component of the premises.	50%
Religious Organisations	Worship	Construct new or extended facilities that only relate to the religious (worship) component of the premises.	Nil
	Schools	Construct new or extended facilities that only relate to the educational component of the premises.	50%
	Community/Youth or Meeting Facilities	Construct new or extended facilities that only relate to the community use component of the premises.	100% (see note 1)

Note 1: For a Religious Organisation to qualify for the rebate, the community, youth or meeting facilities must be available to the general community and be non-denominational.

Note 2: For eligible organisations undertaking residential type developments, the rebates will only apply to:

- Aged Care Facilities (excluding Independent Living Units);
- Emergency Accommodation;
- Supported Residential Care (short stay and/or long stay) including disability care;
- Open Space (Type 2) Camp Ground; and
- Visitor Accommodation (Type 2) Caravan Park.

Version Control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/Reviewed by	Date
1.0	New Policy	–	Council	6 February 2014
2.0	Amendment	Y	Council	1 May 2014