

Rating Subsidy: Sporting and Community Organisations Policy

Objective

The purpose of this policy is to:

- Establish a governing framework for consistent management of applying a full or partial rating subsidy to community organisations, in particular sporting and recreational groups; and to:
- Ensure that all sporting and community organisations:
 - leasing property owned by or vested in the City of Albany; or
 - leased from a third party; or
 - owned by the organisation under freehold title;are treated equitably with regard to rate charges.

Policy Statements

Council recognises that:

- Community sporting and recreational groups exist for the benefit of the community, or subject to membership application.
- Community organisations are not designed to generate significant revenue or profit but it is preferable that their costs are neutral to the City.

A. Qualifying Criteria:

Subject to a qualifying criteria, a full subsidy of annual rates may be applied.

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 subsidy:

- The purpose of an organisation must be of a community sporting or recreational nature, of the kind outlined in paragraph 9. This purpose will be stated in the organisations constitution, details of incorporation or similar statement of purpose, and;
- The organisation must be not-for-profit, and;
- The property for which the subsidy is being sought must be used for the sporting or community use for which the organisation exists.

B. Special Exemptions:

Council reserves the right to consider each application request for a rate subsidy on a case-by-case basis and may require additional conditions or approve exemptions at the discretion of the Approving Officer.

C. 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 be retained by a third party, and/or residential purpose will not receive a rating subsidy.

For the purpose of this policy eligible community organisations are categorised as either sporting or recreational community groups.

Entity (Group)	Nature/Characteristics
Ratepayer/Resident Associations & Groups (for example: Progress associations, district associations)	A Ratepayer / Community Groups is an organisation formed by a group of people residing in a defined area who have come together to address issues within their boundaries of representation and act as one voice for their particular area. These groups generally conduct community meetings and events for the benefit of the community.
Recreation Groups	Bridge club, theatre groups, hobby groups, community kindergarten and playgroups, music interest groups, scouts, girl guides.
Sporting Groups	Football, golf, bowling clubs, target sports, equine sports.

D. 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 any rating subsidy.

E. Eligibility supporting documentation

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

- A copy of the organisations constitution, details of incorporation or similar statement of purpose.
- A statement supporting the application, detailing any service and benefit to the community.
- 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 five (5) years.

F. 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 6 weeks prior to the 1st of March of the next 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.

G. Eligibility Commencement

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

H. Reporting requirements

As a condition of delegation, once the policy has been enacted a list of recipients and the rate subsidy given will be submitted to Council for noting as a public document.

Scope

The application of a rating subsidy applies to the use of land and building used by sporting and recreational community groups only.

Any portion of the land and/or buildings leased to a commercial third party business will be subject to the appropriate rating category.

Other charges or levies that may be apply are not bound by this policy.

Legislative and Strategic Context

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

Review Position and Date

This policy will apply for rates levied from 1 July 2016 onwards.

This policy must be reviewed every two years after a general Local Government election, or earlier if Council considers it necessary.

Definitions

- **ancillary service** means a service provided for the benefit of members and visitors (*for example: canteen, bar service, club rooms, hiring of rooms*).
- **approving officer** means any person to whom power has been delegated in relation to this policy.
- **commercial purpose** 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.
- **Community Organisation** – is an entity whose primary objective is not directed at making a profit.
- **Other charges and levies:** Includes, but not limited to, electricity, water and gas charges, ESL (Emergency Services Levy), and waste collection charges, as applicable to each property.
- **recreational group** means an entity that has the principal aim of encouraging and organisation community participation of a non-sporting nature.
- **sporting group** means an entity that has the principal aim of of encouraging and organising community participation in sport.

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