

# **GREATER SHEPPARTON CITY COUNCIL**

**Policy Number 16.POL3**

## **Rates Rebates for Retail Land Occupied by Charitable Organisations**

**Version 1.2**

**Adopted 20 May 2014**

**Last Reviewed 18 April 2017**

<b>Business Unit:</b>	Finance and Rates
<b>Responsible Officer:</b>	Acting Manager Finance and Rates
<b>Approved By:</b>	Chief Executive Officer
<b>Next Review:</b>	22 February 2021

## PURPOSE

To provide consideration of the application of a 50 per cent rebate for general rates and municipal charges for retail land within the municipality that is occupied by a Charitable Organisation under section 154(4)(c) of the Local Government Act 1989.

## OBJECTIVE

To allow for a consistent and transparent approach in considering requests for rate rebates received from Charitable Organisations providing community benefit, that are operating a retail premise.

## SCOPE

This policy applies to all requests for rates rebates for retail land within the municipality received from Charitable Organisations registered on the Australian Charities and Not for profits Commission website – [www.acnc.gov.au](http://www.acnc.gov.au)

## DEFINITIONS

Reference term	Definition
<b><i>Not for Profit Organisation</i></b>	An incorporated or unincorporated body or association that is not carried on for the purposes of profit or gain to individual members, and is, by the terms of the constitution of the body or association, prohibited from making any distribution, whether in money, property or otherwise to its members.
<b><i>Charitable Organisation</i></b>	<p>An organisation registered on the Australian Charities and Not for profits Commission website – <a href="http://www.acnc.gov.au">www.acnc.gov.au</a> and whose aims and objectives satisfy one of the four heads (or branches) of charity, which are:</p> <ul style="list-style-type: none"><li>• the relief of poverty</li><li>• the advancement of education</li><li>• the advancement of religion</li><li>• other purposes beneficial to the public.</li></ul> <p>In order to qualify under any of the above heads of charity except for the relief of poverty, it is important for the organisation to prove both that its purpose is charitable and that it is of benefit to the community as a whole or to an appreciably large section of the community. The organisation should be beneficial to the public, and the community should regard the organisation as deserving of public money and worthy of community support.</p>

<b>Retail Land</b>	Land used for the retail sale of goods.
<b>General Rates</b>	Excludes: <ul style="list-style-type: none"> <li>• service rates or service charges</li> <li>• special rates or special charges.</li> </ul>
<b>Municipal Charge</b>	Annual charge declared by Council under section 159 of the <i>Local Government Act 1989</i> to cover some of the administrative costs of the Council.
<b>Service Rate or Service Charge</b>	Service rate or an annual service charge or any combination of such a rate and charge declared by Council under section 162 of the <i>Local Government Act 1989</i> for any of the following services: <ul style="list-style-type: none"> <li>• the provision of a water supply</li> <li>• the collection and disposal of refuse</li> <li>• the provision of sewage services</li> <li>• any other prescribed service.</li> </ul>
<b>Special Rate or Special Charge</b>	Special rate, or a special charge or a combination of both declared by Council under section 163 of the <i>Local Government Act 1989</i> only for the purposes of either: <ul style="list-style-type: none"> <li>• defraying any expenses</li> <li>• repaying (with interest) any advance made to or debt incurred or loan raised by the Council</li> </ul> <p>in relation to the performance of a function or the exercise of a power of the Council which Council considers is or will be of special benefit to the persons required to pay.</p>

**POLICY**

1. Policy Application

a. Charitable Organisations are able to apply to Council for a rebate of 50 per cent of the current year’s general rate and municipal charge, in respect of Retail Land, where the use of the retail premises for the sale of goods contributes to the objectives of the Charitable Organisation by providing benefits to the community as a whole. The rebate will not apply to service rates and charges or special rates and charges.

b. All applications will be considered by the Director of Corporate Services against the criteria set out in this policy.

c. The rebate will commence from 1 July 2014.

## 2. Rebate Criteria

- a. To be eligible to apply for a rates rebate the applicant will need to provide confirmation of registration as a Charitable Organisation on the Australian Charities and Not for profits Commission website: [www.acnc.gov.au](http://www.acnc.gov.au)
- b. Successful applicants will need to demonstrate that the Retail Land is used for the sale of goods that contribute to the objectives of the Charitable Organisation by providing benefits to the community as a whole.

## RELATED POLICIES AND DIRECTIVES

- *Rating Strategy 2013-2017*
- *Corporate Procedures for Rates Rebate for Charitable Organisations 16.CEOD2*

## RELATED LEGISLATION

- *Local Government Act 1989 sections 169(1)(a) and 169(1B)(b)*

## REVIEW

Council may review this policy at any time but unless otherwise requested at least four years from the date of adoption.

Minor amendments to the policy may be authorised by the Chief Executive Officer at any time where such changes do not alter the substance of the policy.



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**Peter Harriott**  
**Chief Executive Officer**

20/4/17

**Date**