



Gladstone Regional Council

Council Policy

Title	PROPERTIES EXEMPT FROM GENERAL AND DIFFERENTIAL RATES
Policy Number	P-2018-18
Business Unit/s	FINANCE GOVERNANCE AND RISK
Date of Adoption	19 JUNE 2018
Resolution Number	G/18/3436
Review Date	19 JUNE 2019
Date Repealed	

1.0 PURPOSE:

To identify properties for which Council has exercised its discretion to grant an exemption from General Rates (including Differential General Rates), under the provisions of the *Local Government Act 2009* and the *Local Government Regulation 2012*.

2.0 SCOPE:

This policy applies to the categories of properties identified in Part 6 of this policy.

3.0 RELATED LEGISLATION:

- *Local Government Act 2009*; and
- *Local Government Regulation 2012*.

4.0 RELATED DOCUMENTS:

Nil.

5.0 DEFINITIONS:

To assist in interpretation of this policy the following definitions apply:

Council means Gladstone Regional Council.

General Rates (including Differential General Rates) has the meaning as defined under section 92(2) of the *Local Government Act 2009*:

'General rates are for services, facilities and activities that are supplied or undertaken for the benefit of the community in general (rather than a particular person).

Example—

General rates contribute to the cost of roads and library services that benefit the community in general.'

Regulation means the *Local Government Regulation 2012*.

6.0 POLICY STATEMENT:

Under section 93(3)(i) of the *Local Government Act 2009*, Council can exercise its discretion, by resolution, to exempt properties from general rates (including differential general rates) where Council considers that such properties are used for charitable purposes.

Where Council resolves to exercise this discretion, such exemptions are in addition to those set out under section 73 of the *Local Government Regulation 2012*. The Regulation makes provisions for certain types of properties which are used for the general public good, to be exempt from paying general and differential rates. This is generally land used for facilities such as hospitals, schools, health and community service related activities, and for religious purposes.

Council has identified land that is used for charitable purposes that is not captured by the exemptions under the Regulation and will apply its discretion to grant such properties an exemption from general rates (including differential general rates).

Council is of the view that land is being used for charitable purposes when:

- a) land is being used for a purpose which has a public service element; **and**
- b) the purpose of use is being conducted on a not-for-profit basis.

The table below identifies the level of exemption to be applied and the basis of the provision of the exemption to be applied under this policy:

Exemption Category	% Exempt from General Rates	Provision
1	100%	<p>Sporting clubs and other not-for-profit community organisations that occupy Council owned/leased/controlled land without a gaming licence and with or without a liquor licence.</p> <p>Sporting clubs and other not-for-profit community organisations that own private (freehold) property without a gaming licence and with or without a liquor licence.</p> <p>Not-for-profit community organisations that own private property that would otherwise be exempt from rates under section 93(3)(i) of the <i>Local Government Act 2009</i>.</p>

Exemption Category	% Exempt from General Rates	Provision
2	75%	<p>Sporting clubs and other not-for-profit community organisations that own private (freehold) property with a community club licence and without a gaming licence.</p>

7.0 ATTACHMENTS:

Nil.

8.0 REVIEW MECHANISM:

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

1. The related legislation or governing documents are amended or replaced; or
2. Other circumstances as determined by resolution of Council or the CEO; or
3. Annually in conjunction with budget adoption.

TABLE OF AMENDMENTS			
Document History	Date	Council Resolution No.	Notes (including the prior Policy No, precise of change/s, etc)
Originally Approved	04 August 2009	09/446	
Amendment 1	18 March 2014	G/14/1926	
Amendment 2	21 June 2016	G/16/2824	
Amendment 3	06 June 2017	G/17/3065	
Amendment 4	19 June 2018	G/18/3436	Formerly Policy P-2017-15
Amendment 5			

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ROSLYN BAKER
CHIEF EXECUTIVE OFFICER