

# POLICY



**Date adopted:** 30/05/2017  
**File no:** 911485-1  
**Minute number:** 148/2017

**Policy title:** REMISSIONS TO SPORTING, RECREATIONAL AND COMMUNITY ORGANISATIONS

**Directorate:** COMMUNITY AND LIFESTYLE

**Branch:** SPORTS AND COMMUNITY INFRASTRUCTURE

**Policy objective:** To provide Council with an administrative framework for a remission system applicable to sporting, recreational and community organisations.

**Policy scope:**

1. In accordance with Council's policy titled "Licence or lease of Council owned or controlled land to sporting, recreational and community organisations", this policy procedure will apply to sporting, recreational and community organisations that hold a licence or lease of Council owned or controlled land.
2. Council will issue a tax invoice for service charges to each sporting, recreational and community organisation leasing Council owned or controlled land. The organisations will be responsible for payment of the tax invoice in full following application of remissions as set out in this policy.

**Definitions:**

TERM	DEFINITION
Financial year	1 July to 30 June
Breach notice	Means a 'Notice to Remedy Breach of Covenant' issued in accordance with section 124 of the <i>Property Law Act 1974</i> (Qld), for a breach of a Lease condition.
Organisation	Includes sporting, recreational and community organisations as defined in Council's policy titled "Licence or Lease of Council owned or controlled Land to Sporting, Recreational and Community Organisations."
Tax invoice	Excludes general Council rates. Includes water base, volumetric, sewerage and cleansing charges, and fire levy.

**Policy statement:**

The following principles and framework are to be undertaken for this Policy:

1. Payment of tax invoice

- (a) Council will issue a tax invoice to each organisation leasing or licencing Council owned or controlled land.
- (b) All organisations must attend to payment of the tax invoice in full and in accordance with the terms of the tax invoice.

2. Eligibility

- (a) Council will apply the remission percentage set out below to eligible organisations:

Remission category:	Remission percentage:		
	Utility Charges	Sewerage Charges	Cleansing Charges
Category A Sporting, recreational and community organisations leasing Council owned or controlled land, and who do not operate gaming machines.	100% water access charges  60% water volumetric charges	100% sewerage access charges	50% cleansing rates for the standard 240 litre service (excluding industrial services)
Category B Sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by The Office of Liquor and Gaming Regulation and operate 15 or less gaming machines.	50% water access charges  60% water volumetric charges	50% sewerage access charges	0% cleansing charges
Category C Sporting, recreational and community organisations leasing Council owned or controlled land, and who hold a gaming machine licence or permit issued by The Office of Liquor and Gaming Regulation and operate 16 or more gaming machines.	0% water base charges  0% water volumetric charges	0% sewerage charges	0% cleansing charges

- (b) An organisation that does not fall within the definition of a “Category A” or “Category B” organisation is ineligible for a remission under this policy.
- (c) The remission does not apply to any interest accrued on an outstanding or overdue Tax Invoice.

### 3. Transfer to a rebate system

- (a) An organisation's entitlement for a remission under clause 2 of this policy will be reviewed if the organisation:
  - (i) is in default under the terms of its lease or license; and/or
  - (ii) has been issued with a breach notice by Council under its lease or license.
- (b) An organisation deemed ineligible under clause 3(a) of this policy will revert to a rebate system for payment of its tax invoice in accordance with clause 5 of this policy.
- (c) The Lease Advisory Group, as formed in accordance with the policy titled 'Licence or Lease of Council owned or controlled Land to Sporting, Recreational and Community Organisations', will be convened to:
  - (i) review the organisations deemed ineligibility under clause 3(b) of this policy
  - (ii) consider the transfer of the organisation to a rebate system under clause 4 of this policy.
- (d) The determination of the Lease Advisory Group under clause 3(c) of this policy will be referred to full Council, including a timeframe for the reinstatement of the remission system.

### 4. Application of the rebate system

If Council determines under clause 3(d) to transfer the organisation to a rebate the following process must occur:

- (a) Council will issue a tax invoice to the organisation
- (b) the tax invoice must be paid in full by the organisation prior to submitting an application for a rebate
- (c) applications for a rebate must be in the following form:
  - (i) a tax invoice to Council in the amount of the rebate the organisation is entitled to under this policy:
    - 1. the organisations 'Rebate' entitlement is the 'Remission' percentage amount as set out in clause 2(a)
  - (ii) a receipt as evidence of payment of the Council issued tax invoice in full
  - (iii) submitted to Council's Sports and Community Infrastructure Manager for consideration and determination
  - (iv) submitted to Council within the same financial year as the rates notice was issued.
- (d) Council may require the organisation to provide an amended tax invoice to Council if the rebate has not been calculated correctly.

### 5. Payment of the rebate

- (a) Following consideration of an application that complies with the terms of this policy, Council will attend to payment of the rebate into the organisations nominated bank account.

- (b) The time-frame for payment of the rebate by Council's Finance branch will be in accordance with its standard trading terms.

**Related policies/legislation/other documents:**

DOC ID	DOCUMENT	DOCUMENT NAME
<a href="#">8460911</a>	Policy	Licence or Lease of Council owned or controlled Land to Sporting, recreational and Community Organisations
<a href="#">7532686</a>	Policy	Management of Outstanding Rates, Water, Wastewater, Other Charges and Sundry Debt Accounts
-	Form	Bank account details form - nomination of account for payment of rebate.