

Rates Based Financial Assistance to Charitable Organisations Policy

Policy Number: POL- 013

Effective From: 1 July 2025

Version: 3

Reviewable From: May 2026

INTENT

This policy will allow Weipa Town Authority (WTA) to consider applications for remissions of general rates from not-for-profit community based organisations from recreation, sporting and community groups. Fundamental requirements are:

- The applicant organisation must be the owner and occupier of the land with the rate notice being issued in the organisation's name.
- The land for which an application is made must be used for the purpose in which the rating concession applies.
- Land on which premises with gambling machines or whose main activity is gambling will not be considered eligible.

SCOPE

The policy provides guidance to the Community and Weipa Town Authority in the making and determination of applications for rates based financial assistance from charitable organisations.

DEFINITIONS

Registered Charity – A charity must be registered with Australian Charities and Not-for-Profits Commission (ACNC). ACNC must apply the *Charities Act 2013* (Cth) which clarifies that to be recognised as a charity, an organisation must:

- be not-for-profit
- have only charitable purposes that are for the public benefit
- not have a disqualifying purpose
- not be an individual, a political party or a government entity.

LEGISLATION/COMPLIANCE

Local Government Act 2009 (Qld)

Sections 120 and 122 of *Local Government Regulation 2012* (Qld)

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POLICY

Upon application, WTA will provide rates based financial assistance to community organisations that meet the following criteria:

- The applicant organisation must be the owner and occupier of the land with the rate notice being issued in the organisation's name.
- The land subject to the application must be used predominantly for the purpose of operating a not-for-profit community service, sporting, or recreation activity.
- The applicant must be a Registered Charity (with the Australian Taxation Office) OR a Not-for-Profit Incorporated Association with current registration.
- The applicant must not hold a Full Club Licence issued by the Liquor Licensing Division (but may hold a General Purpose Permit or a Restricted Club Permit).
- The applicant must not operate Gaming Machines.
- The applicant must make available it's membership/participation to the general community.
- In the initial application the applicant must provide copies of the organisation's audited financial statements for the past two (2) financial years (if available).
- All applications must be made on the relevant approved application form.

WTA will provide successful applicants with 100% concession of the total of General Rates payable on such land. In the interests of clarity, Rates Based Financial Assistance does not extend to service or utility charges.

Concessions are made on an annual basis and will lapse unless a renewal application is made. Initial and renewal applications will be assessed twice per year in June and December.

Concessions for new approvals will be applied to the next general rate levy. (i.e. Approved applicants in December will receive a concession for the second half of the financial year only and a renewal application will be required for the following financial year).

There will be no interim pro-rata concessions made other than as mentioned above.

As a condition of the granting of a concession, the community organisation must advise WTA of any change of circumstance that would render the organisation ineligible for a concession.

WTA reserves the right to regularly check the use of the land (including site inspections) to confirm the land remains as it was at the time the concession was granted.

If a property that has been granted a concession is no longer eligible, WTA will levy the appropriate general rate on a pro-rata basis from the date it became ineligible.

Initial applications will be approved by resolution by WTA with authority delegated to the Town Superintendent to assess and approve renewal applications where the applicant's circumstances have not changed.

RELATED DOCUMENTS

FRM-078 Rates Based Financial Assistance for Charitable Organisations Application.

FURTHER INFORMATION

Supervisor Corporate Services

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