

OM 16 September 2021 - Item 8.3

Rebate Policy for Infrastructure Charges for Not-for-Profit Organisations

Purpose of Report & Background

- **Purpose** - To seek Council's endorsement of the revised Rebate Policy for Infrastructure Charges for eligible community organisations.
- **Background** – 2009: Council adopted a policy which allowed community organisations to apply for relief from Infrastructure Charges.
- Over 12 years old and is timely for an update
 - Review eligibility
 - Provide clarity
 - Continue to direct the rebate where best needed

Current Policy

- Allows a **100% rebate** where the purpose of development is to construct new or extended community service, sporting, recreation or lifesaving facilities.
- Permits a **30% rebate** for social, entertainment, gaming or liquor facilities component of a development on the basis that some of the profits generated from the commercial operations are directed towards the community, recreation or lifesaving functions of the organisation.
- Applies a **rebate of 50%** for non-state schools for construction of new or extended educational facilities.
- Allows for religious organisations a **100% rebate** for community, youth or meeting facilities available to the general community & are non-denominational in their application & use.

Proposed Changes

- **Non-State Schools** are no longer included as eligible community organisations. (Ministerial Designations apply.)
- Removal of development associated with **commercial operations or liquor licences** by clubs and organisations.
- Recognises organisations registered with the **Australian Charities and Not-for-Profits Commission** as eligible community organisations are to be included. (Not just ATO recognised.)
- **Lifesaving Clubs** are not identified separately but are now included as community, sporting or recreation organisations.
- Clarity of the operation of the policy and the application process, including a **standardised application form** and a **rebate assessment guide**.

Finance

Community Organisation Infrastructure Charge Rebates Approved (October 2009 to March 2021)

Type of Development		Actual		
Rebate Subcategory	Typical Development	Rebate Amount	% of total	Note
SLSC-30	Life saver or sporting club with some element of social entertainment	404,322	7%	30% Rebate
SLSC-100	Life saver or sporting club without social entertainment	620,396	11%	100% Rebate
Education	Non-state schools	1,883,396	33%	50% Rebate
Education - Spec	Offices to support Training Adults with intellectual disabilities; Camping and training facilities for persons with disabilities; Special needs training for persons with disabilities	127,999	2%	100% Rebate
Community	Men's shed; Clubs; Special Care Facilities	49,054	4%	100% Rebate
Community - Church	Church hall, meeting facilities that are available to the community	376,008	7%	100% Rebate
Residential - Social	Residential accommodation for physically or intellectually disabled;	709,490	12%	100% Rebate
Residential - Aged	Residential accommodation for aged care (nursing homes)	695,964	12%	100% Rebate
Health - Special	Eating Disorder Rehab; Qld Aids Council; Uniting Church Hospital	560,655	10%	100% Rebate
Commercial	Opportunity shop run by a Charity	90,343	2%	100% Rebate
Total		5,717,627	100%	

Past Average ~ \$600,000/yr

Forecast Average ~ \$400,000/yr

Recommendation

That Council:

- a) receive and note the report titled “Rebate Policy for Infrastructure Charges for Not-for-Profit Organisations”
- b) endorse the “Proposed Infrastructure Charges Rebates for Eligible Community Organisations Policy” as provided in Appendix A and
- c) delegate to the Chief Executive Officer the authority to determine applications for Infrastructure Charges rebates for eligible community organisations that comply with the proposed policy.

Thank you.



See Council's website for further details
www.sunshinecoast.qld.gov.au