

**FILE NO:** PSC2007-3076

**TITLE:** RATE DONATIONS FOR COMMUNITY GROUPS

**POLICY OWNER:** FINANCIAL SERVICES SECTION MANAGER

## **1. PURPOSE:**

- 1.1 To provide clear guidelines for donation of rates and charges to rateable community groups and to provide financial assistance for community groups that are unable to meet the cost of rates and charges.

## **2. CONTEXT/BACKGROUND:**

- 2.1 This policy identifies those community groups in Port Stephens that are subject to rates and charges to which Council will annually make a donation. Council may donate funds in accordance with section 356 of the Local Government Act 1993 for the purpose of exercising its functions.
- 2.2 The provision of financial assistance for rates and charges assists community groups to survive financially and direct their financial resources towards their aims and objectives. Community groups act as a social binder for communities providing social opportunities, leadership, positive role models and structure within a community.
- 2.3 There are very few community groups that are both liable for rates and are not a public charity or public benevolent institution. The cost of providing this annual assistance is not significant and has no economic implications for Council or Port Stephens.

## **3. SCOPE:**

- 3.1 Council's policy towards making donations to rateable community groups for rates and charges will be documented and transparent.
- 3.2 Council will recognise potential financial hardship in considering which community groups are to receive rates and charges donations.
- 3.3 Groups seeking to access assistance under this policy must have a community service objective similar to Council's as their predominant aim or objective under their charter.

#### **4. DEFINITIONS:**

4.1 An outline of the key definitions of terms included in the policy.

Public charity	A public charity in accordance with sections 556 and 559 of the Local Government Act 1993.
Public benevolent institution	A public benevolent institution in accordance with sections 556 and 559 of the Local Government Act 1993.

#### **5. POLICY STATEMENT:**

5.1 Organisations that are public charities or public benevolent institutions receive a rate exemption while other organisations that do good works to benefit the community do not enjoy an exemption.

5.2 Council will annually donate the rates and Hunter Local Land Services Catchment Contribution for the organisations and properties specified in this policy. The organisations are still required to pay waste management charges, waste service charges and on-site sewerage management fees if applicable.

5.3 The organisations are not required to make an annual application and this donation will be ongoing, subject to normal policy reviews. Donations made under this policy will apply from the commencement of the rating year in which Council resolves to include the organisation in this list of specified organisations.

5.4 Should an organisation wish to be included on the list, contact is to be made with Council's Finance Revenue Coordinator who will request the necessary information and make arrangements for a report to be submitted to Council for consideration.

5.5 Specified organisations:

a) Masonic Holdings Limited (Nelson Bay Masonic Centre).

#### **6. POLICY RESPONSIBILITIES:**

6.1 Finance Officer – Revenue Specialist.

6.1 Finance Revenue Coordinator

6.2 Financial Services Section Manager.

#### **7. RELATED DOCUMENTS**

7.1 Debt Recovery and Hardship Policy.

7.2 Local Government Act 1993.

**CONTROLLED DOCUMENT INFORMATION:**

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**VERSION HISTORY:**

Version	Date	Author	Details	Minute No.
1	27/11/2007	Financial Services Section Manager	Policy adopted.	330
2	26/06/2012	Financial Services Section Manager	Revised policy adopted.	154
3	12/08/2014	Financial Services Section Manager	Revised policy adopted.	210
4	15/02/2016	Financial Services Section Manager	Policy reviewed and formatted into the new template. Table of definitions added. Position titles updated to reflect current organisational chart. Adopted 24/5/2016.	138
5	12/06/2018	Financial Services Section Manager	Policy reviewed. No changes required. New corporate numbering system has been included. Adopted by Council.	159

Version	Date	Author	Details	Minute No.
6	14 July 2020	Financial Services Section Manager	6.1 – Updated title to Finance Officer – Revenue Specialist Updated EDRMS record number in version history.	132