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## **RATES AND SERVICE CHARGE REMISSIONS: NON-PROFIT COMMUNITY SPORTING AND RELIGIOUS GROUPS POLICY**

### **SCOPE**

To provide a remission of general rates and a rebate of service charges for non-profit community, sporting and religious groups that identify as charities.

Whilst sporting organisations do not fall within the category of charities under the common law definition they may qualify under the non-profit criteria.

### **PURPOSE**

To provide financial assistance to non-profit community sporting and religious groups by way of providing a remission of general rates and a rebate of Council Waste service charges on application.

### **POLICY STATEMENT**

That the Council provide a remission of general rates for organisations such as non-profit community sporting and religious groups on application.

Excepting church owned manses, remissions be provided only where the properties are owned and occupied by a non-government organisation exclusively for the core purpose/activity of the non-profit community sporting or religious group.

### **LEGISLATIVE REQUIREMENTS**

By accepting these definitions Council will be able to make a firm and equitable decision on any application for rate exemption under s87(d) of the *Local Government Act 1993*.

### **RELATED GUIDELINES AND PROCEDURES**

Rate and Service Change Remissions: Non-Profit Community, Sporting and Religious Groups  
Guidelines CG029