

**GREATER SHEPPARTON CITY COUNCIL  
RATES REBATES FOR RETAIL  
LAND OCCUPIED BY CHARITABLE  
ORGANISATIONS**

Adopted by Council: TBC  
Next Review: March 2025

## RATES REBATES FOR RETAIL LAND OCCUPIED BY CHARITABLE ORGANISATIONS

|                             |                           |
|-----------------------------|---------------------------|
| <b>Code:</b>                | 16.POL3                   |
| <b>Version:</b>             | 1.3                       |
| <b>Business Unit:</b>       | Finance and Rates         |
| <b>Responsible Officer:</b> | Manager Finance and Rates |
| <b>Approved By:</b>         | Chief Executive Officer   |
| <b>Adopted By:</b>          | Council TBC               |
| <b>Next Review:</b>         | March 2025                |

## DOCUMENT REVISIONS

| <b>Version #</b> | <b>Summary of Changes</b>                                                                                                                                                                             | <b>Date Adopted</b> |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| 1.0              | Policy first drafted and adopted                                                                                                                                                                      | 20 May 2014         |
| 1.1              | Reference to Director of Business and CEO Directive removed                                                                                                                                           | 18 April 2017       |
| 1.3              | Definitions updated.<br><br>Policy Application updated to include mention rebate will not be applied retrospectively and an application is only valid for the financial year in which it is received. | TBC                 |

**PURPOSE**

To provide Council with a policy framework for considering the application of a 50 per cent rebate for general rates and municipal charges for retail land within the municipality that is occupied by a Charitable Organisation under section 154(4)(c) of the Local Government Act 1989. This policy also defines the required criteria to be eligible for the rebates.

**OBJECTIVE**

To allow for a consistent and transparent approach in considering applications for rate rebates received from Charitable Organisations providing community benefit, that are operating a retail premise.

**SCOPE**

This policy applies to all requests for rate rebates for retail land within the municipality received from Charitable Organisations registered on the Australian Charities and Not for profits Commission website – [www.acnc.gov.au](http://www.acnc.gov.au)

**DEFINITIONS**

| Reference term                        | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Charitable Organisation</i></b> | <p>An organisation registered on the Australian Charities and Not for profits Commission website – <a href="http://www.acnc.gov.au">www.acnc.gov.au</a> and whose aims and objectives satisfy one of the four heads (or branches) of charity, which are:</p> <ul style="list-style-type: none"> <li>• the relief of poverty</li> <li>• the advancement of education</li> <li>• the advancement of religion</li> <li>• other purposes beneficial to the public.</li> </ul> <p>In order to qualify under any of the above heads of charity except for the relief of poverty, it is important for the organisation to prove both that its purpose is charitable and that it is of benefit to the community as a whole.</p> |
| <b><i>General Rates</i></b>           | <p>Excludes:</p> <ul style="list-style-type: none"> <li>• service rates or service charges</li> <li>• special rates or special charges</li> <li>• State Government charges.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b><i>Municipal Charge</i></b>        | <p>Annual charge declared by Council under section 159 of the <i>Local Government Act 1989</i> to cover some of the administrative costs of the Council.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Not for Profit Organisation</b>    | An incorporated or unincorporated body or association that is not carried on for the purposes of profit or gain to individual members, and is, by the terms of the constitution of the body or association, prohibited from making any distribution, whether in money, property or otherwise to its members.                                                                                                                                                                                                                                |
| <b>Retail Land</b>                    | Land used for the retail sale of goods.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Service Rate or Service Charge</b> | Service rate or an annual service charge or any combination of such a rate and charge declared by Council under section 162 of the <i>Local Government Act 1989</i> for any of the following services: <ul style="list-style-type: none"> <li>• the provision of a water supply</li> <li>• the collection and disposal of refuse</li> <li>• the provision of sewage services</li> <li>• any other prescribed service.</li> </ul>                                                                                                            |
| <b>Special Rate or Special Charge</b> | Special rate, or a special charge or a combination of both declared by Council under section 163 of the <i>Local Government Act 1989</i> only for the purposes of either: <ul style="list-style-type: none"> <li>• defraying any expenses</li> <li>• repaying (with interest) any advance made to or debt incurred or loan raised by the Council</li> </ul> in relation to the performance of a function or the exercise of a power of the Council which Council considers is or will be of special benefit to the persons required to pay. |

## POLICY

### 1. Policy Application

a. Charitable Organisations are able to apply to Council for a rebate of 50 per cent of the current year's general rate and municipal charge, in respect of Retail Land, where the sale of goods sold at the premises contributes to the objectives of the Charitable Organisation, by providing benefits to the community as a whole. The rebate will not apply to service rates and charges, special rates and charges or State Government charges.

b. All applications will be considered by the Director of Corporate Services against the criteria set out in this policy.

- c. The rebate will commence from 1 July 2014 and will not be applied retrospectively.
- d. An application is only valid for the financial year in which it is received

## 2. Rebate Criteria

- a. To be eligible to apply for a rates rebate the applicant will need to provide confirmation of registration as a Charitable Organisation on the Australian Charities and Not for profits Commission website: [www.acnc.gov.au](http://www.acnc.gov.au)
- b. Successful applicants will need to demonstrate that the sale of goods at the premises contributes to the objectives of the Charitable Organisation by providing benefits to the community as a whole

## RELATED POLICIES AND DIRECTIVES

- *Rating Strategy 2017-2021*
- *Corporate Procedures for Rates Rebate for Charitable Organisations 16.PRO2*

## RELATED LEGISLATION

- *Local Government Act 1989*
- *Fire Services Property Levy Act 2012*
- *Charities Act 2013*

## REVIEW

Council may review this policy at any time but unless otherwise requested at least four years from the date of adoption.

Minor amendments to the policy may be authorised by the Chief Executive Officer at any time where such changes do not alter the substance of the policy.

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**Peter Harriott**  
**Chief Executive Officer**

**Date**