Council Policy

Rates remission for land used for sport and games

Relevant Legislation

Local Government (Rating) Act 2002, section 85 and Schedule 1 Local Government Act 2002, section 109

Objective

To allow sports clubs (and other similar organisations) the ability to claim a 50% discount on rates payable (excludes any targeted rates for wastewater or water supply).

General approach

Council recognises that sports clubs provide social and health benefits to their community and is therefore prepared to assist them with payment of rates.

Eligibility criteria

The applicant must provide information so that Council is satisfied that:

- The land is owned and used by a society or association of persons (whether incorporated or not):
 - For games or sport; or
 - For the purpose of any branch of the arts;
- The land is not used for galloping races, harness races or greyhound races; and
- The land does not provide any private pecuniary benefit for any members of the society or association of persons that own and use the land.

The applicant will also need to provide information about any club licenses held under the Sale and Supply of Alcohol Act 2012. Where a club license is in force, Council will be entitled to separately value that portion of the property and charge full rates on it.

Policy procedures

- The above requested information will be required to be provided on first application.
- Council will confirm in writing whether the applicant qualifies for the remission.
- The ratepayer must notify Council in writing of any changes to its status prior to the commencement of the rating year.
- Council reserves the right to cease the remission in the event that the land no longer meets the eligibility criteria of this policy.
- Decisions under this policy will be delegated to officers in accordance with Council's delegations register.

Group	Financial Services	Contact (3 rd Tier Manager)		Finance Services Team
				Leader
Supersedes	Confirmed with adoption of the Annual Plan 2021-2022			
Creation Date	Re	solution Reference		
Last Review Date	June 2016 Re	solution Reference		
Review Cycle	LGA s109 requirement to review at least once every 6 years		Date	14 June 2028
Authorised by	Council		Date	14 June 2022

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