

Horizons Regional Council

Rating Policy and Criteria: Remissions for community, sporting and non-profit organisations

This remission applies to owners of rating units where they meet the following objectives and operate as non-commercial/non-profit/non-business operations.

Objectives of the Policy

The general objective of this policy is to provide rating relief for community, sporting and non-profit organisations. Specific objectives are:

- To enable Council to treat community, sporting and other non-profit organisations of the Region in a consistent manner (by adjusting for anomalies caused by some sections of the Local Government (rating) Act 2002);
- To facilitate the ongoing provision of non-commercial community services and non-commercial recreational opportunities that meet the cultural and social well-being needs of the Region's residents.
- To assist the organisation's survival and to make membership of the organisation more accessible to the general public.

Conditions and Criteria

Rating units that meet the criteria under this policy may qualify for a remission of the full amount of all rates due except the UAGC charge.

The criteria are assessed as at 1 July for the new rating year. The Council may remit rates where the application meets the following criteria:

- The rating units on which remission is given must be owned or used, exclusively or principally, by a community, sporting or non-profit organisation. (Where the land is not owned by the organisation, the benefit of the remission must still flow to the organisation).
- The policy will also apply to land which falls within Schedule 1 S (21) of the Local Government (Rating) Act 2002, being land which is used for "the free maintenance or relief of the persons in need," but which exceeds the 1.5 ha restriction.
- The policy will also apply to the 50% rateable portion of land which falls within Schedule 1, part 2 S (2) of the Local Government (Rating) Act 2002 (being land used for show grounds, games, sports, or the arts, as defined by the Act).
- The policy will also apply to the part of land which falls within Schedule 1, Part 2 S (2) of the Local Government (Rating) Act 2002 being land for games or sports and for which a club liquor licence is in force: however, in some cases, an adjustment may be made in the amount of the remissions, for the area covered by the liquor licence.
- The policy will not apply to organisations operated for the private pecuniary profit of any individual member, or which charge commercial tuition fees.
- The policy will not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting or community services as a secondary purpose only.

Ratepayers and/or organisations wishing to claim a remission will need to make a full application in the first year of application of this policy. Applicants will need to complete the form prescribed by Horizons Regional Council, and will need to provide the following information in support of their application:

- **Statement of objectives of the organisation;**
- **Full financial accounts at the most recent balance date;**
- **Other information as may be requested**

In subsequent years, Council will need to confirm continuing eligibility and recipients will need to inform Council of changed circumstances.

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