



Policy

Section 356 Donations - Rates and Charges

2021

Information about this document

Date Adopted by Council	23 September 2021
Resolution No	21-384
Document Owner	Director Corporate and Community Services
Document Development Officer	Revenue Coordinator
Review Timeframe	4 years
Last Review Date	24 June 2021
Next Scheduled Review Date	24 June 2025

Document History

Doc No.	Date Amended	Details/Comments eg Resolution No.
E2014/19569	12/12/2013	Previous Policy – Council resolution 13-695
E2021/77889	24/06/2021	Draft Policy review for Council consideration and public exhibition. Council resolution 21-196.
E2021/77889	23/09/2021	Draft Policy review for Council consideration following submission during public exhibition period. Adopted with resolution 21-384

Further Document Information and Relationships

Related Legislation	Section 356 Local Government Act 1993
Related Policies	Community Initiatives Program (Section 356) Policy. Statement of Revenue Policy (adopted annually by Council as part of the budget process).
Related Standards, Procedures, Statements, documents	

Note: Any reference to Legislation will be updated in the Policy as required. See website <http://www.legislation.nsw.gov.au/> for current Acts, Regulations and Environmental Planning Instruments.



CONTENTS

1. Objectives	1
2. Scope	1
3. Definitions	1
4. Statement	2
4.1 Eligibility Criteria	2
4.2 List of Eligible Organisations/Properties	2
4.3 Types and Percentage of Rates and Charges to be Donated	5
5. Legislative and strategic context	5
6. Sustainability	6
6.1. Social	6
6.2. Economic	6
6.3. Governance	6



1. Objectives

To provide guidelines and identify local community based organisations eligible to receive Council financial assistance in the form of an annual donation payment towards their rates and charges, made in recognition of the important services and/or activities that the organisation provides to support shire residents.

2. Scope

This policy covers annual Council donation payments towards relevant rates and charges that are the responsibility of eligible organisations to pay.

This policy is produced by the Corporate and Community Services Directorate with the Finance Branch being responsible for the operation and updating of this policy.

This policy document replaces any previous rates and charges donation policy.

3. Definitions

Policy acronym	Definition
Donation	A grant from Council to an organisation or group and includes 'financial assistance', 'in-kind assistance', 'sponsorship' and 'waiving of fees and charges'.
LGA	Local Government Act 1993
Section 356	Refers to Section 356 of the NSW Local Government Act 1993 which allows Council to financially assist others, by resolution of Council, to contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions.
Not-for-profit	The organisation must meet the following guidelines: <ul style="list-style-type: none">• Not-for-profit incorporated community organisation, with a certificate of incorporation to be provided: OR Registered as an income tax exempt charity (ITEC) with the ATO, with evidence to be provided.
Rates, charges and charges	Relevant rates and charges are levied on properties annually by Council to fund the provision of services. Details of rates and charges are contained within Councils Statement of Revenue Policy which is adopted by Council on an annual basis.



4. Statement

Council's will make an annual donation towards an eligible organisation's (part 4.2) rates, charges and fees (part 4.3) in the form of a payment to the rates and charges account.

The amount of the donation will be displayed on the annual Rates and Charges Notice issued in July.

Any changes to the list of organisations/properties eligible for a donation must be approved by Council.

All donations will be advertised annually in accordance with Section 356 of the LGA and will be recorded in Council's Annual Report.

4.1 Eligibility Criteria

To be eligible for an annual rates and charges donation under this policy, all of the following criteria must be met:

- The organisation must be not-for-profit and/or provide a charitable service.
- The property occupied by the organisation must be integral to the organisation's provision of services.
- The organisation must not be significantly funded from other revenue sources.
- The services and/or activities provided by the organisation must benefit the local community.
- The organisation must not qualify for a rating exemption under sections 555 or 556 of the LGA.
- The organisation can be defined as one of the following organisation types:
 - Community preschool
 - Community based Hall or Community Centre
 - Surf Life Saving Club
 - Scouts or Girl Guides
 - Historical Society
 - Community Garden
 - Showgrounds
 - Other charitable organisations approved by Council for inclusion

4.2 List of Eligible Organisations/Properties

The following table lists Council approved organisations/properties eligible for an annual Council donation towards their rates and charges under this policy.



Rates Assessment Number	Organisation / Property
95802	Byron Bay SLSC 15 Bay Street BYRON BAY
141507	Federal Community Children's Centre 898 Binna Burra Road FEDERAL
220103	Scouts Australia NSW Branch Scouts Hall - 2 River Terrace MULLUMBIMBY
279406	Coorabell Hall Association Inc Coorabell Hall - 565 Coolamon Scenic Drive COORABELL
356006	Brunswick Heads RSL Sub-Branch Brunswick Heads RSL Hall - 24 Fawcett Street BRUNSWICK HEADS
356204	Eureka Public Hall Association Inc Eureka Hall - 500 Eureka Road EUREKA
358903	Federal School of Arts Association Inc Federal Hall - 466 Federal Drive FEDERAL
374603	Brunswick Heads Memorial Hall Section 355 Management Committee Brunswick Heads Memorial Hall - 24 Fingal Street BRUNSWICK HEADS
466300	Byron Bay Community Association Inc Byron Bay Community Centre - 69 Jonson Street BYRON BAY
476804	Mullumbimby & District Cultural Centre Inc Mullumbimby Drill Hall - 4 Jubilee Avenue MULLUMBIMBY
587204	Upper Main Arm Community Association Inc Kohinur Hall - 1296 Main Arm Road UPPER MAIN ARM
590208	Durrumbul Community Preschool 9 Durrumbul Road MAIN ARM
590208	Durrumbul Community Centre Section 355 Management Committee Durrumbul Hall - 9 Durrumbul Road MAIN ARM
598607	Mullumbimby Show Society Mullumbimby Showground - 62 Main Arm Road MULLUMBIMBY
609107	Byron Bay Preschool Inc Cavanbah Centre - 35 Marvell Street BYRON BAY
735803	Country Women's Association Bangalow CWA Hall - 31 Byron Street BANGALOW
758805	Ewingsdale Community Association Inc Ewingsdale Hall - 18 William Flick Lane EWINGSDALE
782102	Country Women's Association Brunswick CWA Hall - 2A Booyun Street BRUNSWICK HEADS
829101	Bangalow Community Children's Centre 1 Raftons Road BANGALOW
831800	Ocean Shores Community Centre Section 355 Management Committee Ocean Shores Community Centre - 55 Rajah Road OCEAN SHORES
928309	Scouts Brunswick Heads Scout Hall - 40 South Beach Road BRUNSWICK HEADS
928705	Brunswick SLSC 45 South Beach Road BRUNSWICK HEADS
930800	Uniting Church Bangalow RSL Hall - 19 Station Street BANGALOW



Rates Assessment Number	Organisation / Property
931709	Bangalow A&I Hall Section 355 Board of Management Bangalow A & I Hall - 3 Station Street BANGALOW
999409	Country Women's Association Mullumbimby CWA Hall - 15 Tincogan Street MULLUMBIMBY
1079219	Brunswick Valley Historical Society 17 Myokum Street MULLUMBIMBY
1085729	Shara Community Gardens Inc Shara Community Gardens - 125 Shara Boulevard OCEAN SHORES
1085745	Ocean Shores Preschool Inc 121 Shara Boulevard OCEAN SHORES
1097096	Marvell Hall Byron Bay Section 355 Management Committee Marvell Hall - 37 Marvell Street BYRON BAY
1103449	Brunswick Valley Community Centre Section 355 committee Management Committee Brunswick Valley Community Centre - 42 South Beach Road BRUNSWICK HEADS
1103449	Byron Shire Respite Service Inc Brunswick Valley Community Centre - 42 South Beach Road BRUNSWICK HEADS
1103449	Brunswick Valley Meals on Wheels Inc Brunswick Valley Community Centre - 42 South Beach Road BRUNSWICK HEADS
1107911	Byron Bay Preschool 49 Bottlebrush Crescent SUFFOLK PARK
1107911	Tweed Valley Early Childhood Intervention Service 89 Bottlebrush Crescent SUFFOLK PARK
1108208	Byron Visitor Centre Inc 80 Jonson Street BYRON BAY
1117605	Suffolk Park Community Hall Section 355 Management Committee Suffolk Park Community Centre - Alcorn Street SUFFOLK PARK
1117829	Tyagarah Community Association Inc Tyagarah Hall - 25 Staceys Way TYAGARAH
1126903	Lilly Pilly Community Preschool Inc 96 Kingsford Drive BRUNSWICK HEADS
1128339	South Golden Beach Section 355 Management Committee South Golden Beach Community Centre - 2 Helen Street SOUTH GOLDEN BEACH
1164516	Broken Head Hall Community Inc Broken Head Hall - 536 Broken Head Road BROKEN HEAD
1175504	Mullumbimby SEED Inc Mullumbimby Community Gardens - 156 Stuart Street MULLUMBIMBY
1181577	Wilson's Creek Hall 724 Wilson's Creek Road WILSONS CREEK
1183771	Byron Youth Service Inc War Widows Cottage - 34 Gordon Street MULLUMBIMBY
1192079	Byron Youth Service Youth Activities Centre - 1 Gilmore Crescent BYRON BAY
1194133	Byron Bay Community Association Inc Fletcher Street Cottage - 18 Fletcher Street BYRON BAY
1197268	Mullumbimby & District Neighbourhood Centre Mullum Neighbourhood Centre - 55 Dalley Street MULLUMBIMBY



Rates Assessment Number	Organisation / Property
1197276	Mullumbimby Civic Hall Section 355 Board of Management Mullumbimby Civic Hall - 55 Dalley Street MULLUMBIMBY
1201797	Byron Bay Community Association Inc Byron Community Cabin (former Girl Guides Hall) - 35 Carlyle Street BYRON BAY
1204411	Bangalow Parks (Bangalow Showground) Section 355 Management Committee Bangalow Showground Reserve Trust - 7 Station Street BANGALOW
1207976	Suffolk Park Community Gardens 46 Beech Drive SUFFOLK PARK
1209675	Mullumbimby Community Preschool 90 Station Street MULLUMBIMBY
1210681	Scouts Australia NSW Branch Byron Bay Scout Hall - 29 Tennyson Street BYRON BAY
1212976	Bangalow Historical Society Inc Bangalow Heritage House - 4 Ashton Street BANGALOW

4.3 Types and Percentage of Rates and Charges to be Donated

Each rating year Council will donate (as a payment to the rates account) – 100% of the following rates, annual charges and fees levied on each property identified as eligible to receive a donation under this policy:

- Ordinary land rate
- Water access charge
- Wastewater (sewer) access charge
- Stormwater management charge
- On-site sewage management fee (OSMS)

Council will not donate user based charges such as water usage charges, wastewater (sewer) usage charges, waste bin collection service charges (including the Waste Operations Charge) and volumetric liquid trade waste charges.

5. Legislative and strategic context

This policy provides the framework under which Council will make community donations. Section 356 of the LGA prescribes the requirements of provide financial assistance to persons/organisations for the purpose of exercising their functions.

This policy support Community Objective 2.2 within Council's Community Strategic Plan 2028 being: "We cultivate and celebrate our diverse cultures, lifestyle and sense of community" by supporting access to a wide range of services and activities that contribute to the wellbeing of all members of the Byron Shire community".



6. Sustainability

6.1. Social

This policy assists not-for-profit community based organisations deliver valuable services to the general community.

6.2. Economic

Council provides the assistance outlined in this policy to contribute to the economic sustainability of organisations to assist them in providing valuable services to Byron Shire residents.

6.3. Governance

Organisations will need to provide evidence of their eligibility upon Council request to continue receiving financial support under this policy.

All donations will be advertised annually in accordance with Section 356 of the Local Government Act. All donations will be recorded in the Annual Report as Section 356 Donations.