

Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013

(Reprinted under the Interpretation Ordinance 1985.)

The Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013 as amended by the Parochial Cost Recoveries and Church Land Acquisitions Levy (Exemption of St Andrew's Cathedral) Ordinance 2013, the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013 Amendment Ordinance 2014, the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013 Further Amendment Ordinance 2014 and the Professional Standards Unit (Funding) Ordinance 2014.

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Long Title

An ordinance to determine the cost recoveries charge and levy for the acquisition of land for church sites payable by parochial units in 2014 and 2015, to authorise the application of such charges and for incidental purposes.

Preamble

A. Under clause 4 of the Cost Recoveries Framework Ordinance 2008 (the "Framework Ordinance"), a parochial unit is to pay a cost recoveries charge each year in respect of ministry costs and parochial network costs specified or determined in accordance with an ordinance referred to in clause 5 of the Framework Ordinance, provided that in 2014 and 2015 St Andrew's Cathedral is only required to pay a cost recoveries charge in respect of ministry costs.

B. By clause 5(2) of the Framework Ordinance, the Standing Committee is to prepare for the third ordinary session of the 49th Synod a proposed ordinance which specifies the cost recoveries charge to be paid by each parochial unit in 2014 and 2015 and authorises the Standing Committee to apply such cost recoveries charges toward ministry costs and parochial network costs.

C. The statement of funding principles and priorities prepared by the Standing Committee for the second ordinary session of the 49th Synod under clause 3(1) of the Synod Estimates Ordinance 1998 contemplates the payment of a levy by parochial units in 2014 and 2015 for the acquisition of land for church sites.

The Standing Committee of the Synod of the Diocese of Sydney Ordains as follows.

1. Name

This Ordinance is the Parochial Cost Recoveries and Church Land Acquisitions Levy Ordinance 2013.

2. Definitions

In this Ordinance –

“year” means a period of 12 calendar months commencing on 1 January.

“ministry costs” means the costs, expenses, charges or contributions for the year referred to or contemplated under clause 2(2)(a) of the Framework Ordinance.

“parochial network costs” means –

- (a) the costs, expenses, charges or contributions for the year referred to or contemplated under clause 2(2)(b) of the Framework Ordinance, and
- (b) the cost of the parish risk management program, and
- (c) a contribution towards the costs for the year of the Professional Standards Unit of \$506,000 in 2014 and \$546,000 in 2015, and
- (d) the cost of the safe ministry program, and
- (e) a \$67,500 contribution towards the costs of the Diocesan Archives, and
- (f) a \$20,000 provision for the relief or remission of parochial cost recoveries charges, and
- (g) the cost of supporting a standard accounting system for parishes, and
- (h) the cost of the Sydney Diocesan Secretariat's fee for managing the Parochial Cost Recoveries Fund 951.

"parochial unit" means a parish, provisional parish, recognised church or provisional recognised church in the Diocese of Sydney.

"parochial unit with property" means a parochial unit for which real property is held on trust or which has the use of real property held as part of the fund constituted under the Mission Property Ordinance 2002.

"church land acquisition projects" means the acquisition of land for church sites in greenfields areas in the Diocese which are experiencing or are likely to experience a rapid increase in population in accordance with the priorities determined under clause 5C of the Mission Property Ordinance 2002.

"Mission Property Fund" means the fund constituted under the Mission Property Ordinance 2002.

3. Cost recoveries charge

- (1) In 2014 and 2015 each parochial unit is to pay a cost recoveries charge calculated according to the formula in the Schedule.
- (2) The cost recoveries charge paid by a parochial unit under subclause (1) is to be applied to the payment of the ministry costs and parochial network costs incurred, or to be incurred, in the year for which that charge is paid.
- (3) The Standing Committee is to report to the first ordinary session of the 50th Synod about –
 - (a) the ministry costs and parochial network costs payable in 2015 and an estimate of the amounts payable, and
 - (b) the cost recoveries charge estimated to be payable by each parochial unit in 2015 and details of how that charge is calculated.

4. Church land levy

- (1) In 2014 each parochial unit, except for St Andrew's Cathedral, is to pay a levy calculated as 2.18% of the Net Operating Receipts of the relevant parochial unit for 2012 determined under Part 3 of the Framework Ordinance.
- (2) In 2015 each parochial unit, except for St Andrew's Cathedral, is to pay a levy calculated as 2.09% of the Net Operating Receipts of the relevant parochial unit for 2013 determined under Part 3 of the Framework Ordinance.
- (3) The levy is payable by 10 equal instalments, the first due and payable on 1 March and subsequent instalments due and payable on the first day of each succeeding month.
- (4) The levy paid by a parochial unit under this clause is to be paid as an addition to the Mission Property Fund and applied towards church land acquisition projects.

Schedule: Cost Recoveries Charge

- 1. The cost recoveries charge payable by a parochial unit for a year is –
 - (a) in the case of St Andrew's Cathedral, the minister and assistant minister charge for that year, and

- (b) in the case of any other parochial unit, the sum of –
 - (i) the minister and assistant minister charge for that year, and
 - (ii) the variable charge for that year,

but if –

- (c) the contributions, costs and charges for a minister or assistant minister are paid by another parochial unit or body, or do not apply to the minister or assistant minister, a pro rata rebate of the appropriate portion of the minister or assistant minister charge is granted for that part or parts of the year for which that minister or assistant minister is licensed, and
- (d) if a minister or assistant minister is licensed to the parochial unit only for part or parts of the year, an appropriate portion of the minister and assistant minister charge is payable for such part or parts.

2. In this Schedule –

“assistant minister” means an assistant minister or a senior assistant minister within the meaning of the Assistant Ministers Ordinance 1990 licensed to the parochial unit.

“minister” means –

- (a) in relation to St Andrew’s Cathedral, the Dean, and
- (b) in relation to any other parochial unit, the person licensed to the parochial unit as rector, and
- (c) in the absence or incapacity of a person holding the office referred to in paragraph (a) or (b) or during any vacancy in such office, the person appointed for the time being to exercise all or any of the functions of such office.

“minister and assistant minister charge” means, for each minister and assistant minister licensed to the parochial unit, the sum of the following costs and charges –

- (a) the costs of the contribution or contributions to a superannuation fund at the rate determined from time to time under the Sydney Diocesan Superannuation Fund Ordinance 1961, and
- (b) the costs of the contribution required to the Sydney Long Service Leave Fund in order to enable that Fund to make the payment or payments required to be made under –
 - (i) the Long Service Leave Canon 1992 in 2014, and
 - (ii) the Long Service Leave Canon 2010 in 2015, and
- (c) the costs of the contribution or contributions to fund the Sydney Diocesan Sickness and Accident Fund, and
- (d) the costs of effecting stipend continuance insurance.

“variable charge” means –

- (a) in 2014 – the determined percentage for that year of the Net Operating Receipts of the parochial unit for 2012 under the Framework Ordinance, and
- (b) in 2015 – the determined percentage for that year of the Net Operating Receipts of the parochial unit for 2013 under the Framework Ordinance.

“determined percentage” means the ratio, expressed as a percentage, determined by the Standing Committee in accordance with the following formula –

$$\frac{PC}{TR}$$

where –

PC is the total estimated amount of all parochial network costs payable in 2014 or 2015 as applicable, and

TR is the total of the Net Operating Receipts of all parochial units, except for St Andrew’s Cathedral, for 2012 or 2013 respectively,

provided that –

- (a) in the case of a parochial unit with property, the determined percentage is adjusted upwards to the extent necessary to meet any shortfall in the recovery of the estimated amount of all parochial network costs associated with property payable

- in a year due to the reduction in the determined percentage for parochial units without property under paragraph (b), and
- (b) in the case of a parochial unit without property, the determined percentage is 60% of the determined percentage calculated under paragraph (a).

Notes

The original form of ordinance was assented to on 17 October 2013.

Table of Amendments

Long Title	Amended by Ordinance No 25, 2014.
Preamble	Amended by Ordinance No 25, 2014.
Clause 2	Amended by Ordinance No 49, 2014.
Clause 3	Amended by Ordinance No 25, 2014.
Clause 4	Amended by Ordinances Nos 48, 2013 and 25, 2014.
Schedule	Amended by Ordinances Nos 48, 2013; 7, 2014 and 25, 2014.

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16 December 2014