

# Property Receipts Levy Ordinance 2018

(Reprinted under the Interpretation Ordinance 1985.)

The Property Receipts Levy Ordinance 2018 as amended by the Parish Cost Recovery Charges and Levies (Intervals) Amendment Ordinance 2019 and the Property Receipts Levy Ordinance 2018 Amendment Ordinance 2021.

## Table of Provisions

1	.....Name
2	.....Definition of terms
3	.....Property Receipts Levy
4	.....Exemptions
5	.....Annual return and Auditing
6	.....Determination of Net Property Income
7	.....Transitional Arrangements
8	.....Amendment
9	.....Review
10	.....Commencement

## Long Title

An Ordinance to provide for a levy on certain property receipts of parishes.

## Preamble

A. By Resolution 34/17, Synod received the report “Proposal for a Property Receipts Levy” (the “Report”).

B. By this same Resolution, Synod supported in principle a Property Receipts Levy as outlined in the Report and requested the Standing Committee to pass an ordinance to implement a levy with respect to property income from 2018. However, when a bill to give effect to this request was brought to Standing Committee three members asked that the matter be referred to Synod.

The Synod of the Diocese of Sydney Ordains as follows.

### 1. Name

This Ordinance is the Property Receipts Levy Ordinance 2018.

### 2. Definition of Terms

In this Ordinance –

“**Net Operating Receipts**” means the amount determined in accordance with Part 3 of the *Cost Recoveries Framework Ordinance 2008* for a parish.

“**Parish**” means a parish or provisional parish constituted under or recognised as such for the purposes of the *Parishes Ordinance 1979* or a recognised church or a provisional recognised church recognised as such for the purposes of the *Recognised Churches Ordinance 2000*.

“**Prescribed Financial Statements**” means the duly audited statement of the comprehensive income of a church provided to the annual general meeting of parishioners.

“**Property Income Worksheet**” means the form of worksheet prescribed from time to time by resolution of the Standing Committee for the purposes of this Ordinance.

“**Year**” means that calendar year from 1 January to 31 December.

### 3. Property Receipts Levy

(1) Each parish is to pay a levy calculated in accordance with the Property Income Worksheet.

(2) The levy is payable in the year that is 2 years after the year in which the income to which the levy applies is received by the parish and is payable through 12 equal instalments, the first

due and payable on 1 January of the relevant year and subsequent instalments due and payable on the first day of each succeeding month.

(3) The funds raised by the levy are to be applied by the Standing Committee in accordance with the determination or direction of the Synod.

#### **4. Exemptions**

(1) Notwithstanding clause 3 –

- (a) the levy does not apply to income received by a parish in a year if the Net Operating Receipts of the parish for that year are \$120,000 or less, and
- (b) the levy does not apply to income earned in a year from a property or fund held for the purposes of a parish if –
  - (i) some of that income is applied for non-parish purposes pursuant to an ordinance, or
  - (ii) the Standing Committee declares by ordinance or resolution that the levy does not apply to the whole or any part of that income.

(2) Any income to which the levy does not apply as a result of subclause 4(1) is to be taken into account in determining the applicable band for calculation of the levy on any other income of the parish in the Property Income Worksheet, unless Standing Committee declares by ordinance or resolution that such income is not to be included in the calculations.

#### **5. Annual Return and Auditing**

Each year the wardens of the principal or only church of each parish or the wardens of the parish (except a parish to which clause 4(a) applies) are to present the Property Income Worksheet to the Auditor for audit and forward a copy of the duly audited Property Income Worksheet to the Diocesan Secretary at or within 7 days after the annual general meeting of the principal or only church of the parish.

#### **6. Determination of Net Property Income**

Notwithstanding any other provision of this ordinance, except clause 4(a), the Standing Committee is authorised to determine a parish's Net Property Income for a year for the purposes of this Ordinance by making an estimate based on the information in the parish's Prescribed Financial Statements for that year, if –

- (a) the wardens of the principal or only church of the parish or the wardens of the parish do not comply with any of the requirements in clause 5, or
- (b) the information in the Property Income Worksheet of the parish is inconsistent with the Prescribed Financial Statements of the church or churches of the parish.

#### **7. Transitional Arrangements**

Notwithstanding clause 3, the levy payable by a parish is subject to the following staged introduction –

- (a) for income received by the parish in 2019, 33% of the levy is payable,
- (b) for income received by the parish in 2020, 67% of the levy is payable, and
- (c) for income received by the parish in 2021 and each subsequent year, 100% of the levy is payable.

#### **8. Amendment**

Any amendment to the income bands and levy rates applicable to those bands appearing in the Property Income Worksheet must be authorised by the Synod.

#### **9. Review**

This Ordinance is to be reviewed by the Synod not later than 7 years after the date of commencement.

#### **10. Commencement**

This Ordinance commences on the date of assent.

**Notes**

1. The original form of ordinance was assented to on 25 October 2018.

**Table of Amendments**

Clause 3	Amended by Ordinance No 68, 2019.
Clause 4	Amended by Ordinance No 30, 2021.

STEVE LUCAS  
**Senior Legal Counsel**

14 September 2021

DANIEL GLYNN  
**Diocesan Secretary**