

THE ASSESSMENT ORDINANCE 1985

AN ORDINANCE to repeal The Assessment Ordinance 1980-1983 and to make further provision for the assessment of parishes.

WHEREAS it is expedient to repeal The Assessment Ordinance 1980-1983 to make further provision for the expenses of the diocese and the assessment of parishes to meet those expenses NOW THE SYNOD HEREBY DETERMINES:

Title

1. This Ordinance may be cited as "The Assessment Ordinance 1985".

Repeal

2. The Assessment Ordinance 1980-1983 is repealed

Annual Assessment

3.
 - (1) On or before the 1st day of April in each year every parish shall furnish to the Secretary of Synod a complete financial return in the form required by Diocesan Council of the receipts and payments of such parish and every congregation which forms part of that parish for the previous parish financial year.
 - (2) If required by Diocesan Council each parish shall provide to the secretary of Synod such books of account and documents as the Diocesan Council may consider necessary in order to determine the parish income.
 - (3) The Secretary of Synod shall, as soon as is reasonably practicable after the receipt of such financial return and books of accounts and documents (if required), make a final determination of the assessment payable for the parish financial year ended on the previous 31st day of December based on the application of the rate of assessment to the assessable income for that year.
 - (4) If the rate of assessment has changed during the parish financial year the assessment for that year shall be determined on the assessable income for that year pro rata according to the number of calendar months to which the particular rate applies.
 - (5) The Secretary of Synod shall notify each parish how the assessment was determined and the balance due from or to the parish (as the case may be) after taking into account the monthly or other instalments already paid.
 - (6) Deleted
 - (6a) If the final determination of assessment for a parish indicated that there has been an underpayment or an overpayment of assessment for the previous parish financial year, the Secretary of Synod must make an appropriate adjustment to the initial determination of assessment for the parish's current financial year.
 - (7) The Secretary of Synod shall provide to Diocesan Council a summary of assessable income, assessment, total instalments already paid and resulting balance with respect to each parish.

4 Initial Assessments

- (1) On the receipt of a financial return from a parish under section 3, the Secretary of Synod will make an initial determination of the amount of the assessment for the parish for the current parish financial year.
- (2) The initial determination will be based on the application of the current rate of assessment to the assessable income for the previous parish financial year.
- (3) The Secretary of Synod must notify the parish secretary or, if the Secretary of Synod thinks fit, another officer of the parish, of an initial determination under this section.
- (4) Subject to subsection (5), the initial determination of assessment for a parish will be payable to the Diocese in equal monthly instalments over the balance of the current financial year after taking into account—
 - (a) any adjustments made under section 3(6a); and
 - (b) any monthly payments already made under subsection (5).
- (5) Until the Secretary of Synod makes an initial determination of assessment payable by a parish in a current financial year, the parish must make monthly payments of assessment in accordance with the assessment applying at the end of the previous parish financial year.
- (6) The Diocesan Council may, on such conditions as the Diocesan Council may determine, allow a parish or parishes to pay any initial determination of assessment under subsection (4) or any amount payable under subsection (5) at a time or in instalments specified by the Diocesan Council rather than in monthly instalments.

Default in Furnishing Returns

5. If the return required by section 3 of this Ordinance is not furnished to the Diocesan Council in compliance with section 3 of this Ordinance the assessable income of the parish shall be such amount as the Diocesan Council shall determine.

Power of delegation

- 6 (1) The Diocesan Council may delegate to a body or person (including a person for the time being holding or acting in a specified office or position) a function or power of the Diocesan Council under a preceding section.
- (2) A delegation under this section—
 - (a) must be by instrument in writing; and
 - (b) may be absolute or conditional; and
 - (c) does not derogate from the ability of the Diocesan Council to act in any matter; and
 - (d) is revocable at will.
- (3) A function or power delegated under this section may, if the instrument of delegation so provides, be further delegated.

Date of Taking Effect

- 7 This Ordinance will take effect on 31 January 2010.
- 8 Deleted

Budget for Diocesan Expenses

9. The Diocesan Council shall present to each annual session of the Synod its adopted Budget covering all Diocesan Expenses, and it shall be competent for the Synod to amend such Budget.

Determination of Levels of Assessable Income

10. Before each annual session of the Synod the Diocesan Council shall determine the level or levels (if any) of assessable income at which different rates of assessment shall apply for the purposes of Section 11 of this ordinance.

Rate(s) of Assessment

11. (1) At each annual session the Synod shall determine the rates of assessment applicable to assessable income above each of the levels determined under Section 10 of this Ordinance for the period or periods, commencing on 1st day of January or on some other date or dates of that year, which rates for the purpose of calculating the assessment for that year, shall be based upon the assessable incomes for the year which ended on the 31st day of December of that year.

(2) For any month of the year preceding the annual session of the Synod for which no rate of assessment has been declared, and until the Synod shall fix a rate of assessment applicable to that month, the rate, for the purpose of section 4, shall be that which was applicable to the preceding December.

12. Deleted

13. Deleted

Objections

14. Within one calendar month of the notification of the assessable income or of the assessment a Warden, the Parish Secretary or other proper officer of any parish which is dissatisfied with the assessable income or the assessment so notified may object in writing, stating the grounds of the objection in the form contained in the Schedule to this Ordinance provided that an objection to an assessment shall be made only on the ground that the assessable income has been wrongly determined or on the ground of financial hardship.

Determination of Objections

15. A Committee of the Diocesan Council appointed by it and to be known as an Appeal Board shall consider an objection lodged pursuant to this Ordinance and shall report thereon to the Diocesan Council which may confirm, amend or modify the assessment the subject of any objection.

Registration of Parishes

16. Notwithstanding the provisions of this Ordinance the assessment payable by a parish the subject of a registration proposal which has been registered in accordance with The

Registration of Parishes Ordinance 1985 shall be calculated or paid as the case may be in accordance with the registration proposal approved.

Default in Payment of Assessment or Recoverable Charges

17. Should a parish neglect or refuse to pay the Assessment or Recoverable Charges by the 30th day of June in any year, the lay members of the Synod representing that parish shall be excluded from sessions of the Synod from that date until the Assessment and Recoverable Charges are paid unless the Diocesan Council otherwise determines.

Remission of Assessment

- 17A (1) Notwithstanding that a parish may not have objected to its assessment within the time prescribed by section 14 the Diocesan Council may, after receiving a report thereon from any Committee charged by the Diocesan Council to provide it with advice on Diocesan finances, and if it is satisfied that there is no reasonable prospect of the parish being able to pay its assessment or a previous assessment and that it is in the best interests of the parish to take action under this section, remit the whole or any part of the assessment or of any previous assessment, and thereupon the parish shall only be required to pay the balance (if any) of such assessment and at the time or times determined by the Diocesan Council.
- (2) For so long as a parish complies with a determination of the Diocesan Council made under subsection (1) of this section it shall be deemed not to have neglected or refused to pay the assessment for the purposes of section 17.

Definitions

18. (1) In this Ordinance -
- "Assessable income" of a parish means the parish income of the parish less expenses of such nature as the Diocesan Council shall from time to time determine;
- "Assessment" means the amount to be contributed by each parish in accordance with this Ordinance for or towards the payment of Diocesan Expenses;
- "Church body" means any person or body, whether corporate or unincorporated, which exercises ministry within, on behalf of or in association with a parish or a registered congregation or which holds any property, whether real or personal, for or on behalf of or for the purposes of a parish or of any ministry within, on behalf of or in association with a parish or registered congregation;
- "Diocesan Expenses" includes -
- (a) all expenses necessarily and properly incurred in the administration of the Diocese in accordance with the Constitution and Ordinances made from time to time;
 - (b) all such other expenses whether of a recurring nature or not as the Synod may from time to time determine to be Diocesan Expenses;
 - (c) such amount as the Synod may from time to time determine to allow the Diocesan Council to expend at its discretion for contingencies; and
 - (d) all costs, charges and expenses payable by the Diocese pursuant to any Canon or Rule made by the General Synod pursuant to section 32 (including

the proviso thereto) of the Constitution of The Anglican Church of Australia.

"Parish income" means -

- (a) the total amount of money raised by or contributed or payable to a parish or to any congregation forming part of a parish (including income from endowments whether received by a member of the clergy or by any of the wardens) from whatever source and for whatever purpose; and
- (b) without limiting paragraph (a), the total amount of money received by or for the purposes of any Church body or any trust or fund the purpose of which is for a purpose or purposes in connection with or associated with the purposes, activities or ministry of or conducted in connection with the parish;

provided that in no case shall parish income be less than the total remuneration paid to the parish priest, to any person licensed as assistant to the parish priest, and to any other person employed or engaged by a Church body for a purpose or purposes in connection with or associated with the purposes, activities or ministry of or conducted in connection with the parish;

"Recoverable Charges" means amounts paid by the Synod on behalf of a parish, registered congregation or Church body

- pursuant to the Insurance of Property Ordinance 1984 (or any Ordinance amending or replacing it); or
- pursuant to the provisions of any Trust Deed by virtue of which Synod holds parish property on trust from time to time in force; or
- pursuant to General Synod legislation in force in the Diocese, including the Long Service Leave Canon 2010; or
- pursuant to any charge or expense approved by the Diocesan Council which has been lawfully incurred by the Synod for or on behalf of that parish, registered congregation or Church body; or
- as Remuneration to clergy or employees of that parish, registered congregation or Church body.

"Remuneration" includes stipend, salary, allowances of whatever nature, superannuation contributions and the value of any benefits in kind provided to or for the benefit of a person.

(2) A reference in this Ordinance to a parish priest will be taken to include a reference to the Dean of the Cathedral.

THE SCHEDULE

(Section 14)

FORM OF OBJECTION

I, the undersigned, being a Warden/Parish Secretary/other proper officer of the Parish of

having been notified that the amount of the assessable income upon which the parish's assessment is to be based in accordance with The Assessment Ordinance 1985 has been determined at the sum of \$

and that the assessment payable by such parish is \$

HEREBY OBJECT TO

(a) the determination of assessable income and request that it be

altered to \$ and/or

(b) the assessment and request that it be altered to \$

The grounds for the request(s) are: -

DATED the day of 20

.....
(Signature)

Passed 22nd September 1985

Amended 19th September 1987: Section 1. Section 17A added.

Amended 16th September 1989 by the Financial Year Ordinance 1989: sections 1, 3, 9, 11, 13, 17 and deleting sections 6, 7, and 8

Amended 14th September 1990 by the Ordinances Publication Ordinance Amendment Ordinance 1990 - Title - Section 1

Amended 23rd May 2004, amended sections 3, 4, 11, and deleting sections 12 and 13

Revisions under the Ordinances Publication Ordinance 2004

1. Revisions made in conjunction with amendments made on 23 May 2004

(1) Section 17 - “synodsmen” deleted and “members of the Synod” substituted

(2) Section 18, definition of “Annual income” - “clergyman” deleted and “member of the clergy” substituted

Amended May 2009

Passed 23 October 2009

Amended 16th October 2021: sections 3, 9, 17, 17A, 18: effective 1st November 2021