

ASSESSMENT ORDINANCE 2001

An Ordinance to provide for the assessment and payment of synodal assessment.

THE SYNOD HEREBY DETERMINES:

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| 1. | This Ordinance may be cited as the “Assessment Ordinance 2001” | <i>Title</i> |
| 2. | The financial year of the Diocese and of the Parishes shall end on the 31st day of December. | <i>Financial Year</i>
Amended 2003 |
| 3. | The Diocesan Council shall present to each annual session of Synod an estimate of Diocesan Expenses for the year commencing on the 1st day of January of the current year and it shall be competent for the Synod to amend such estimate | <i>Estimate of</i>
<i>Diocesan Expenses</i>
Amended 2004 |
| 4. | Before each annual session of 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 5 of this Ordinance. | <i>Determination of</i>
<i>Assessment</i>
Amended 2003 |
| 5. | At each annual session the Synod shall determine the rates of assessment applicable to assessable income above each of the levels determined under Section 4 of this Ordinance for the current year . | <i>Assessment</i>
Amended 2003 |
| 6. | (1) Each calendar month the Parish Council of each Parish shall calculate the assessable income of the Parish for the previous month and submit a monthly financial return in the form required by Diocesan Council to the Registrar of such assessable income | <i>Payment of</i>
<i>Assessment by</i>
<i>Monthly</i>
<i>Instalments</i> |
| | (2) If a Parish has not paid its monthly assessment within 60 days of the last day of the month the Archdeacon for the district shall request the Parish treasurer and two other members of the Parish Council of such Parish to confer with him so that the reason for non-payment may be investigated and rectified. | Sec 6 (1) amended
2004 |
| 7. | (1) On or before the 15th day of March in each year the Parish Council of each Parish shall furnish to the Registrar a complete financial return in the forms required by Diocesan Council of the receipts and payments of all bank accounts of such Parish for the previous financial year together with the opening and closing bank balances so that the annual income, the assessable income and the assessment thereon may be calculated. | <i>Annual</i>
<i>Assessment</i>
Amended 2003 |
| | (2) The Registrar shall as soon as conveniently may be after the receipt of such financial return calculate the assessment payable for the financial year ended on the previous 31st day of December based on the actual assessable income of that year. | |
| | (3) If the levels of assessment income and/or the rates of assessment have changed during the financial year the assessment levels and/or the rates of assessment shall be calculated pro rata for the financial year. | |

- (4) The Registrar shall inform each Parish how the assessment was calculated 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. In respect of the Parishes which submitted the financial return complete in all respects by the 15th day of March this shall be done by the 30th day of April.
- (5) The Diocesan Council may grant an extension of time for the calculation of assessment should this be necessary.
- (6) The Registrar shall also table in respect of all Parishes a summary of assessable incomes, assessments, total instalments already paid and resulting balances to Diocesan Council.

Sec 7 (4)
Amended
2003

8. Within one calendar month of the receipt of such notification the Parish Council of any Parish which is dissatisfied with the amount of the assessment may object in writing to the Registrar stating the grounds of objection. If the Registrar is not able to satisfy the Parish as to the objection the matter shall be referred to the Diocesan Council which may confirm, amend or modify the assessment the subject of any objection.

Objections

9. If the Parish Council of any Parish shall fail to furnish the annual return referred to in Section 7(1) of this Ordinance or to submit all the information required by the Registrar the assessable income of the Parish shall be such amount as the Diocesan Council shall determine.

Determination of Assessable Income by Diocesan Council

10. Notwithstanding the provisions of this Ordinance the assessment payable by a Parish the subject of a registration proposal under The Recognition of Parishes Ordinance 2001 shall be calculated or paid as the case may be in accordance with the registration proposal approved.

Registration of Parishes

11. (1) If the Diocesan Council, following application by the Parish is satisfied there is no reasonable prospect of a 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 it may remit the whole or part of any assessment owing to the Diocese 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 Diocesan Council.
- (2) For as long as a Parish complies with a determination of the Diocesan Council made under this section it shall be deemed not to have neglected or refused to pay the assessment.
- (3) Remissions of assessment under this section shall be reported to the next annual session of Synod.

Remission of Assessment

12. In this Ordinance:

Definitions

“Annual Income” means the whole of the moneys raised by or contributed or payable to a Parish or to any congregation forming part of such Parish from whatever source and for whatever purpose.

“Assessable Income” of a Parish means the annual income of the Parish less items which the Diocesan Council from time to time determines are non-assessable receipts or payments which may be deducted.

“Assessment” means the amount to be contributed by each Parish in accordance with this Ordinance for or towards the payment of Diocesan expenses.

“Diocesan Expenses” includes:

all expenses necessarily and properly incurred in the administration of the Diocese in accordance with the Constitution and Ordinances made from time to time;

all such other expenses whether of a recurring nature or not as the Synod may from time to time determine to be Diocesan expenses;

such amount as the Synod may from time to time determine to allow the Diocesan Council to expend at its discretion for contingencies; and

all costs, charges and expenses payable by the Diocese pursuant to any Canon or Rule made by the General Synod pursuant to Section 32 of the Constitution of The Anglican Church of Australia.