

POLICY: CORP-F-005

RATES EXEMPTION (Non Rateable Land)

PURPOSE

This policy aims to provide guidance to Council and Council Staff when determining if rate exemption status applies to 'non rateable land'.

Legislation

All land in an area is rateable unless it is exempt from rating. Rate exemptions may apply under specific circumstances for entities such as public benevolent institutions and public charities.

Rate Exemptions are legislative, and must be compliant,
In accordance with the Local Government Act 1995 –

6.26. Rateable Land

(2) The following land is not rateable land -

(g) land used exclusively for charitable purposes;

DEFINITION – CHARITABLE PURPOSE

A charitable purpose is defined at common law, as it is not currently defined in the Local Government Act 1995.

- *trusts for the relief of poverty;*
- *trusts for the advancement of education;*
- *trusts for the advancement of religion; or,*
- *trusts for other purposes beneficial to the community.*

STATEMENT

The City of Kalgoorlie-Boulder is committed in assisting Charitable Organisations based within the City who provide assistance to members of the public.

Organisations are required to evidence their right to an exemption, and demonstrate the land is used exclusively for charitable purposes.

Application of the Policy

General rules for application will include the following considerations:

Criteria

An application for Charitable Rate Exemption status must be made in writing by completing a Request for Charitable Rate Exemption Form (Appendix A) and provide any supporting documentation according to the checklist on the application form.

The applicant applying for more than one property must submit a separate application for each property. This supports the principle that it is 'land use', not the applicant that is being assessed.

If any information has not been provided or is unclear, the applicant may be required to provide the additional information before the application will be assessed.

If the property is leased, a copy of the lease is required with the application.

Determination

Applicants will be notified in writing of the Council's decision, with correspondence to include details of:

- the date the exemption applies from,
- the section of the LG Act applicable to the exemption,
- the review period (i.e. 2 years); and,
- the amount of general rates reversed.

Where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service charges (e.g. Rubbish collection charges, pedestals charges etc.).

In the event the application is not successful, the applicant will be given the opportunity to reapply for a general rates relief under Council's 'Rates Concession' Policy.

Objection

An objection should be made by the person named in the rate record as the owner of land or by the agent or attorney of that person. Where the property is leased, it should be by the leasee or by the agent or attorney of that person.

Where the application is refused, the applicant may object under s. 6.76 of the Local Government Act 1995, on the basis that the land or part of the land was not rateable land.

The applicant has the right to appeal a decision made under s. 6.76 to the State Administrative Tribunal (SAT).

Reviews

All properties holding rate exemption status from rates will be subject to reviews at least every 2 years to ensure continued rating exemption.

Delegation of Authority

In making a determination if non-rateable status applies, Council delegates authority to Chief Executive Officer (CEO) to approve applications that meet all the eligibility criteria.

Roles and Responsibilities

The Chief Executive Officer (CEO) shall be responsible for the application of delegations of authority in regards to the policy.

The Chief Finance Officer (CFO) shall be responsible for referring matters to Council in regards to this policy.

The Manager Finance, Assets and Procurement shall be responsible for the review and monitoring of the operation of the policy.

The Rates Coordinator shall be responsible for the day to day operations of the policy.

RELEVANT DOCUMENTS

Local Government Act 1995 – Section 6.26

Rates & Charitable Land Use Exemption Applications – WALA Best Practise Guidelines

Request for Charitable Rate Exemption Form (Appendix A)