

RATES EXEMPTION (NON RATEABLE LAND) APPLICATION

This application form is to be used by organisations seeking exemption from rates, pursuant to the provisions of Section 6.26 of the Local Government Act 1995.

In doing so you are objecting to the rate book under Section 6.76 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, and you will be advised of the outcome in due course. Please attach any additional documents requested, as failure to do so may result in the application being refused.

Privacy

The personal information collected on this form will only be used by the City of Kalgoorlie-Boulder for the sole purpose of providing requested and related services. Information will be stored securely by the City and will not be disclosed to any third parties without your express written consent.

Service Charges

Please note that where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection and utility/pedestals charges. All properties granted rate exemptions from rates are subject to 2 year periodic reviews to ensure continued approval.

Instructions

Please print clearly in the spaces provided below and fill out the attached checklist to ensure you have provided the City with the required documentation.

Property Details			
Property Address			
Assessment No	A	Rates Amount Levied \$	
		Rates Amount Paid \$	

Property Owner Details	
Owner's Name	
Residential Address	
Postal Address	
Mobile Number	Telephone No
Email Address	
Contact Person Name	

Applicant's Details			
Organisation Name			
Residential Address			
Postal Address			
Contact Person's Name			
Contact Person's Position			
Email Address			
Mobile Number		Telephone No	

Definition - Non Rateable Land

Council can apply rates and charges to all land, with the following exceptions as per section 6.26, subsections s6.26(2) to s6.26(6) of the Local Government Act 1995.

6.26 (2) *The following land is not rateable land —*

(a) *land which is the property of the Crown and —*

(i) *is being used or held for a public purpose; or*

(ii) *is unoccupied, except —*

*I) where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or*

*II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;*

and

(b) *land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and*

(c) *land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and*

(d) *land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and*

(e) *land used exclusively by a religious body as a school for the religious instruction of children; and*

(f) *land used exclusively as a non-government school within the meaning of the School Education Act 1999; and*

(g) *land used exclusively for charitable purposes; and*

(h) *land vested in trustees for agricultural or horticultural show purposes; and*

(i) *land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial Management Act 2006) by that company and used solely for the storage of grain where that company has agreed in writing to make a contribution to the local government; and*

(j) *land which is exempt from rates under any other written law; and*

(k) *land which is declared by the Minister to be exempt from rates.*

(3) *If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that company or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.*

(4) *The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.*

(5) *Notice of any declaration made under subsection (4) is to be published in the Gazette.*

(6) *Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.*

LG Act 1995 Legislation

Please complete the section below, quoting the relevant sub-section of 6.26(2) the LG Act 1995 you are claiming the rate exemption under (refer to page 2 for the relevant sub-section):

For example -:

s6.26(2)(d) – ‘Religious Body’ - a place of residence of a minister of religion, a convent, nunnery

What is the current use of the Property

Please complete the section below, briefly describing what the property is currently being used for:

For example -:

A place of residence for Sisters of X who provide a chaplain service to the local community, local schools and aged care facilities.

Organisation Details

Please complete **ALL** the sections below and submit the required relevant documentation with your rates exemption application. If any of the relevant supporting documentation is not provided on lodgement, your application will be returned to you for further information. This will cause a delay in the assessment of your application.

<p>1. Is the Organisation an incorporated body as per the <i>Association Incorporated Act 1987 (WA)</i>?</p> <p><i>If <u>yes</u>, please provide a copy of Certificate of Incorporation</i></p>	YES	NO
<p>2. Is the Organisation registered with Australian Charities and not-for-profits Commissions (ACNC)?</p> <p><i>If <u>yes</u>, please provide an extract of the relevant certificate from the ACNC.</i></p>	YES	NO
<p>3. Has the Organisation registered for an ABN number?</p> <p><i>If <u>yes</u>, please provide quote the ABN number.</i></p>	YES	NO
<p>4. Is the Organisation the owner and occupier of the land with the rate notice being issued in the Organisation’s name?</p> <p><i>If <u>yes</u>, please provide a copy of the Certificate of Title.</i></p>	YES	NO
<p>5. Does the Organisation lease and occupy the rateable property?</p> <p><i>If <u>yes</u> and the lessee is responsible for the payment of rates, please provide a copy of the lease agreement showing the lessee is responsible for payment of rates.</i></p>	YES	NO

<p>6. Does the Organisation occupy the whole building?</p> <p><i>If no, please provide a copy of the floor plans showing the areas leased and/or areas the organisation is claiming a rate exemption on.</i></p>	YES	NO
<p>7. Has planning approval for the land use of the property been obtained?</p> <p><i>A site inspection may be required by Council before the application is processed.</i></p>	YES	NO

Documentation Required
1. Constitution
Please provide a copy of your not for profit organisation, group or club's constitution with this application. If you are reapplying and have provided a copy to the City on a previous application then this is not required.
2. Written Statement
Please provide a written statement outlining the nature of the Organisation's operations:
<ol style="list-style-type: none"> 1. Confirming the grounds upon which an objection is being made to the rate record under section 6.26 of the Local Government Act 1995; 2. Confirm the grounds upon which the rate exemption application applies under section 6.26 of the Local Government Act 1995; 3. Use and occupancy of the land, inclusive of date of commencement; 4. Type of service provided (e.g. community service, food, accommodation/rental etc); 5. Frequency of the service provision (e.g. daily, weekly, short-term, long-term etc); 6. Is payment received for the service; 7. If there is commercial activities conducted on the land, please provide details of the activity and if revenue is raised, where it is disbursed.
3. Statutory Declaration
Please provide a Statutory Declaration signed by an authorised person of the organisation and witnessed by an authorised witness (i.e. who belongs to a profession listed on the authorised witness statutory declaration. Full descriptions of these professions are available via the following website link https://www.wa.gov.au/government/publications/authorised-witnesses-statutory-declarations), verifying the accuracy of the information provided. A statutory declaration form is attached with application.

Print Form as PDF

Save Form As

Clear & Reset Form

Written Statement

Please provide a written statement outlining the nature of the Organisation's operations by providing the following information in detail:

1. *Confirming the grounds upon which an objection is being made to the rate record under section 6.26 of the Local Government Act 1995;*
2. *Confirm the grounds upon which the rate exemption application applies under section 6.26 of the Local Government Act 1995;*
3. *Use and occupancy of the land, inclusive of date of commencement;*
4. *Type of service provided (e.g. community service, food, accommodation/rental etc);*
5. *Frequency of the service provision (e.g. daily, weekly, short-term, long-term etc);*
6. *Is payment received for the service;*
7. *If there is commercial activities conducted on the land, please provide details of the activity and if revenue is raised, where it is disbursed.*

WESTERN AUSTRALIA

OATHS, AFFIDAVITS AND STATUTORY DECLARATIONS ACT 2005

STATUTORY DECLARATION

**APPLICATION FOR RATES EXEMPTION UNDER
SECTION 6.26 OF THE LOCAL GOVERNMENT ACT 1995.**

STATEMENT OF PROPERTY USE FOR THE YEAR ENDING 30 JUNE 2027

- (1) Christian name or names ⁽¹⁾
and surname of declarant in full **I**
- (2) Address ⁽²⁾
of
- (3) Occupation ⁽³⁾
In the State of Western Australia

Sincerely declare as follows:-

The property located at			
is used by			
for the purposes of			
Description of the activities the property is used for			
for the period: from	to	Or (date)	from to

The applicant agrees to advise the Local Government's Rating Services section as soon as there is **ANY** change to the purpose/s as stated above.

This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*

Declared at this day of 2023 In the presence of <i>(Signature of authorised witness)</i> <i>(Name of authorised witness and qualification of witness)</i>	 	(4) Signature of person making the declaration (4) <i>(Signature of Person)</i> (4) <i>(Name of Person making the declaration)</i>
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Print Form

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***Important - This Declaration must be made before any of the following persons:**

Academic (post-secondary institution)	Local Government Councillor
Accountant	Loss Adjuster
Architect	Marriage Celebrant
Australian Consular Officer	Member of Parliament
Australian Diplomatic Officer	Minister of Religion
Bailiff	Nurse
Bank Manager	Optometrist
Chartered Secretary	Patent Attorney
Chemist	Physiotherapist
Chiropractor	Podiatrist
Company Auditor or Liquidator	Police Officer
Court officer (Magistrate, Registrar or Clerk)	Post Office Manager
Defence Force Officer	Psychologist
Dentist	Public Notary
Doctor	Public Servant (State or Commonwealth)
Electorate Officer (State – WA only)	Real Estate Agent
Engineer	Settlement Agent
Industrial Organisation Secretary	Sheriff or Deputy Sheriff
Insurance Broker	Surveyor
Justice of the Peace (any State)	Teacher
Lawyer	Tribunal Officer
Local Government CEO or Deputy CEO	Veterinary Surgeon

Full descriptions of these professions are available via the following website link

<https://www.wa.gov.au/government/publications/authorised-witnesses-statutory-declarations>

Or

Any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

Any authorised witness for the State of Western Australia may also witness a Commonwealth Statutory Declaration, as long as they are in Western Australia at the time of witnessing - Schedule 2, item 231 of the *Statutory Declarations Regulations 1993 (Commonwealth)*.

Further information on witnessing documents is available at
www.courts.justice.wa.gov.au.