



RATES CONCESSION POLICY (RATEABLE LAND)

POLICY NUMBER: CORP-F-010

PURPOSE

This policy is to provide rating relief to not for profit recreation, sporting and community groups within the City of Kalgoorlie-Boulder. It aims to identify those target groups and establish guidelines to assess their requests for general rates relief.

SCOPE

This policy applies to all City officers with responsibility for financial management and rates management and all community members eligible for concession under this policy.

DEFINITIONS

CEO means the Chief Executive Officer of the City.

City means the City of Kalgoorlie-Boulder.

Not for profit group: is defined as an organisation of people who are to promote a recreation, sporting or community activity which has a positive effect on the wider community of the City of Kalgoorlie-Boulder.

This is not an exhaustive list and may include other associations that have been incorporated under the *Associations Incorporations Act*.

Concession: to be made by application and is considered by Council, who can grant a concession or waiver of rates at 50% or 100% in accordance with its discretionary powers provided by section 6.47 of the *Local Government Act 1995*. The concession removes the liability to pay the whole or part of general land rates.

Financial year: means the period commencing on 1 July and ending on the next following 30 June.

Rateable land: is land that is rateable in accordance with section 6.26 of the *Local Government Act 1995*.



POLICY STATEMENT

The City of Kalgoorlie-Boulder recognises the value and importance of the services and contributions that the not-for-profit recreation, sporting and community groups provide to the community.

POLICY DETAILS

1. Legislation

- a. The granting of a concession or waiver of rates is entirely at the discretion of Council.

Local Government Act 1995 –

6.47 Concessions

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

** Absolute majority required.*

6.48. Regulation of grant of discounts and concessions

Regulations may prescribe circumstances in which a local government is not to exercise a power under section 6.46 or 6.47 or regulate the exercise of the power.

Local Government (Financial Management) Regulations 1996

69A. When concession under Act s. 6.47 cannot be granted

A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.

2. Criteria

General rules for application will include the following considerations:

- a. All applications must be in writing on the prescribed form (and contain a declaration as to the accuracy of the information contained);
- b. All supporting documentation is required and must be provided according to the checklist on the application form.



- c. Council may request additional information from an organisation making application if it considers it necessary to do so;
- d. An application for a concession is only for general rates. Sewer rates, ESL levy and all other services charges will apply and must be paid in full;
- e. Not-for-profit groups must operate as a body corporate or an incorporated association;
- f. If rates and charges are not paid in full prior to lodging an application the application will not be considered;
- g. An application must be lodged on or **before 31 December** for the rating year that the application relates to.

3. Determination

- a. Council will determine what is of benefit to the wider community for the purpose of this policy;
- b. Concessions ***will not apply*** to not for profit organisations for;
 - vacant land; or
 - not for profit organisations that do not fulfil their lease obligations; or
 - not for profit groups that operate as an individual; or
 - not for profit groups that, in the opinion of Council, provide activities which are not core activities and are in direct competition with a service provided by any established private operator within the City;
 - if rates and charges are not paid in full (or entered into a payment plan) prior to lodging an application;
3. Council may grant a 50% or 100% rates concession if the applicant meets the related concession criteria:

100% Concession –

- Must be a body corporate or an incorporated body;
- Must be nationally recognised as a charitable organisation and/or provide clearly recognisable charitable activities;
- Fully volunteer based service provision;
- Creates no commercial gain or benefit, collectively or individually, to its members;
- All fund raising is locally based and is not of a commercial nature;
- No restriction of membership or access to services;
- Application supported by audited financial statements.

50% Concession –



- Must be a body corporate or an incorporated body;
 - Provides recreational, cultural or social activities to the greater or a clearly identifiable proportion of the Kalgoorlie-Boulder community;
 - Membership is open to all Kalgoorlie-Boulder residents;
 - Income is partially derived from commercial type activities;
 - Partial volunteer based service provision;
 - Application supported by audited financial statements.
4. Council will consider the application and resolve by “Absolute majority” the amount of the concession (if any).

4. Review

- a. An application will be required to be lodged at least every two years and is to be assessed in accordance with this policy upon satisfaction of the requirements of the policy.
- b. Council may request information from an organisation on a yearly basis if the Council considers this appropriate.

COMPLIANCE REQUIREMENTS

*Local Government Act 1995 – Sections 6.26, 6.47, 6.48
Rates and Charges (Rebates and Deferments) Act 1992
Local Government (Financial Management) Regulations 1996 – Regulations Part 5 - 69A*

RELEVANT DOCUMENTS

Rates Concessions Application Form

DOCUMENT CONTROL		
Responsible department	Finance	
Date adopted by Council	27 March 2023	Resolution number: 14.2.1
Date of last review	27 March 2023	Policy reviewed and amended n/a
Date of next review	March 2025	