

Policy Details

Directorate:	Organisational Services
Branch:	Finance
Responsible Manager:	Finance Manager
Date adopted:	9/12/2020 (minute number 166/2020)
Date for review:	2 years from the date of adoption or date of last review
Legislative basis:	<i>Local Government Act 2009</i> Local Government Regulation 2012
Related Documents - forms and procedures	General Rates and Separate Charges Concessions Policy (DM #13793679) Exemptions and Concessions from General Rates and Separate Charges Administrative Procedure (DM #11243498) Rates Exemption Review Process (DM #13201882) Rates Exemption Assessment Review Checklist (DM #13201876)

1. Policy Purpose

The purpose of this policy is to establish a framework for the approval and validation of rates exemptions.

2. Scope

Section 93(3) of the *Local Government Act 2009* (the LGA) and section 73 of the Local Government Regulation 2012 (the LGR) provide for certain land to be exempted from rates. This policy and the associated administrative procedure specify Council's requirements in respect of rates exemptions.

This policy applies to all councillors, employees and contractors working for Council regardless of whether they are permanent, temporary, full-time, part-time or casual. For the purposes of this policy, the term contractor includes on-hired temporary labour services (agency staff) and sub-contractors.

3. Policy Statement

This policy will seek to ensure that rates exemptions are provided on properties that are exempt from rates through the provisions of the LGA and LGR and by Council resolution, and that exemption decisions are consistent, fair and equitable.

Exemptions under this policy must meet the eligibility criteria and specific requirements outlined in the Exemptions and Concessions from General Rates and Separate Charges Administrative Procedure (DM #11243498).

4. Definitions

The following definitions apply to this policy and the associated procedure.

TERM	DEFINITION
Charitable purpose	<p>A purpose that has a public service element and is conducted on a not-for-profit basis. That is:</p> <ul style="list-style-type: none"> ○ Educational purpose ○ Assisting the poor ○ Assisting the sick ○ Other purposes beneficial to the public. <p>Charitable purpose does not include a governmental purpose.</p> <p>It is a requirement that no individual is to make a personal profit out of the operations of the charitable purpose.</p>
Community organisation	Means a not-for-profit incorporated organisation that is managed by volunteers and provides a free service which benefits the community.
Community service	<p>The provision of something that is not in the commercial interests of an entity or an individual.</p> <p>The service is offered for the benefit of members of the community.</p>
Discretionary concessions	Are those types of concessions that are required to be the subject of a Council resolution.
Education	Means the formal imparting or acquisition of knowledge, skill, instruction or training by a registered educational institution.
General rates and separate and special charges	Are of the nature described in Council's Revenue Statement.
Institution	<p>An institution can have different legal forms. It may be a trust established by will or instrument of trust. It may have the legal structure of an unincorporated association or a corporation. However, incorporation is not enough on its own for an organisation to be an institution. Its activities, size, permanence and recognition will be relevant.</p> <p>An institution is not:</p> <ul style="list-style-type: none"> ○ A fund - for example, a trust merely to manage or hold trust property to make distributions to other entities or people ○ A structure with a small and exclusive membership that is controlled and operated by family members and friends and carries out limited activities.
Predominantly or substantially used	The single use, or in the case of multiple usages the main use, for which in the opinion of Council the subject property is being used.
Private hospital	Private hospital complex means a set of hospital buildings, privately or corporately owned, run for profit .
Public hospital	Public hospital means a hospital owned and run by the government.
Public worship	<ul style="list-style-type: none"> ○ Open to anyone who genuinely wishes to worship according to the practices and requirements of the relevant faith or observe a service in a respectful way; and ○ Worship which is conducted within the concept of "open doors" so that members of the public who are not regular congregation members of the particular religious institution may, without impediment or condition, gain

TERM	DEFINITION
	<p>access to and participate in such worship alongside the regular congregation members; and</p> <ul style="list-style-type: none"> ○ Worship to which members of the public are actively invited to attend by means of signage located at each of the public entrances to the land. Such signage must include an unambiguous and open invitation to members of the public to worship as well as a statement as to relevant worship times (referrals to obtain worship times are not acceptable in lieu of advertised times) and such signage to be printed in a style that is clearly legible from outside of the boundaries of the land; and ○ Worship which is not pre-conditioned upon advance notice of any description and which is not pre-conditioned upon the recommendation or approval of another congregation member or by the completion of any precursory instruction or induction.
Recreational purpose	Recreational purpose means a purpose intended to promote or facilitate a pastime, diversion, exercise, or other resource affording relaxation and enjoyment.
Religious entity	<p>A church or similar entity; an entity that operates for religious purposes.</p> <p>Anybody which claims to be religious, and:</p> <ul style="list-style-type: none"> ○ whose beliefs and practices revive or resemble those of earlier cults; or ○ which believes in a supernatural being or beings; or ○ which offers a way to find meaning or purpose in life. <p>Has two principles:</p> <ul style="list-style-type: none"> ○ belief in a supernatural being, thing or principle; and ○ acceptance of canons of conduct in order to give effect to that belief. <p>Not-for-profit (all proceeds or collections must be cycled back to the religious entity to serve its basic purpose); and</p> <p>An institution to advance or promote religious purposes; and</p> <p>The beliefs and practices of members constitute a religion.</p>
Religious purpose	<p>Means a purpose based on an intent to assist people to worship their God, or to facilitate involvement in the set of beliefs, practices and observances accepted by a religion.</p> <p>The scope of religious activities (or activities undertaken for a religious purpose) should be considered liberally rather than narrowly, in order to respect the accepted standards of religious equality and tolerance.</p>
Sporting purpose	Sporting purpose means a purpose intended to promote or facilitate engagement in sports.

Document Control

File:	1205167-1	Document Id:	12394066
Amendment History			
Version Number	Description of Change	Author / Branch	Date
1.0	Original version	Corporate Governance	9/12/2020