



RATES EXEMPTION POLICY

POLICY NUMBER: CORP-F-005

PURPOSE

This policy aims to provide guidance to the City and City officers when determining if rate exemption status applies to 'non rateable land'.

SCOPE

This policy applies to all City officers with responsible for financial and rate management and all relevant land owners in the Kalgoorlie-Boulder district.

DEFINITIONS

Charitable Organisations means a body, whether incorporated or not – the objects are for a charitable purpose and the members are not entitled or permitted to receive any pecuniary profit from the body's transactions.

Charitable Purpose has the same meaning as defined at common law, as it is not currently defined in the Local Government Act 1995, being:

- a. trusts for the relief of poverty;
- b. trusts for the advancement of education;
- c. trusts for the advancement of religion; or,
- d. trusts for other purposes beneficial to the community

CEO means the Chief Executive Officer of the City.

City means the City of Kalgoorlie-Boulder.

POLICY STATEMENT

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

POLICY DETAILS

General rules for application will include the following considerations:



1. Criteria

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

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

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.

2. 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, sewerage and 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.

3. 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 lessee 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.

4. Reviews

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



5. Delegation of Authority

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

COMPLIANCE REQUIREMENTS

Local Government Act 1995 – section 6.26

RELEVANT DOCUMENTS

Rates & Charitable Land Use Exemption Applications – WALA Best Practice Guidelines
Request for Charitable Rate Exemption 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	