

2/014 RATES CONCESSION POLICY (RATEABLE LAND)

1. Introduction

This policy will provide an administrative framework for assessing an applications requesting the waiving or granting concession from rates to 'not for profit' community based organisations occupying rateable land.

2. Purpose and Application of the Policy

In accordance with section 6.47 of the *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.*

And *Financial Management Regulations 1996*

69A. When concession under Act s. 6.47 can not 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. [Regulation 69A inserted in Gazette 7 Jan 2005 p. 72.]

The purpose of the policy is to identify a process to be followed by any 'not for profit' community based organisation providing a benefit to the community from rateable land for the relief from rates.

3. Provisions

- a) All applications for exemption must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein.
- b) An application will be required to be lodged every two years and is to be assessed in accordance with this policy.
- c) Council may request information from an organisation on a yearly basis if, Council considers this appropriate,
- d) Council may request additional information from an organisation making an application if it considers it necessary to do so,
- e) Information requested under paragraph c. above is not limited to, but may typically include copies of the Constitution of the organisation, recent annual financial statements of the organisation and information demonstrating precisely how any land the subject of an application is used,
- f) An application must be made by 31 March of the rating year that precedes the rating year to which the application relates. Late applications submitted after the due date will not be considered under any circumstances and instead will be deferred to the next financial year for consideration by Council.

4. Policy

It is the policy of the Town of Port Hedland that any concession of rates in respect of any rateable land in the Council area will be available only when the applicant satisfies the requirement of this Policy.

TOWN OF PORT HEDLAND POLICY MANUAL

Rates concessions will only be provided to community groups or associations that operate as a body corporate or an Incorporated Association and not to an individual.

The Town of Port Hedland will determine what is of benefit to the community for the purpose of this policy.

Rates concessions for residential properties not used in the primary service delivery of the community group or association's activities or services will not be eligible for a concession.

Community groups or associations, that in the opinion of the Council, provide activities, which are not core activities, and are in direct competition with a service provided by any established private operator within the district, will not be eligible for a rates concession.

The percentage ranges from 50% to 100% of the rates that are payable. Whether a concession is granted in response to an application or, if a concession is granted, the percentage of the rates that may be waived, is entirely at the discretion of Council and the granting of a concession in any year, will not guarantee that any future concessions will be granted.

To apply for an exemption under this policy, the owner of the property must be listed as a Charitable Institution as well as use the property for a charitable purpose only.

The following organisations may be registered as charitable institutions:

- religious bodies
- public benevolent institutions
- universities and university colleges (not charitable institutions for payroll tax)
- primary and secondary schools
- kindergartens
- institutions that
- mainly care for sick, aged or infirm persons
- relieve poverty
- provide full-time care for children (e.g. foster homes)
- are primarily charitable or for the public good (the principal object or pursuit must not be leisure, recreational, social or sporting).

Council adoption date and resolution no.	22 June 2011 OCM
Date of adoption of amendment and resolution number do not delete the previous dates	22 February 2012 OCM 25 February 2015 OCM (201415/177)
Relevant legislation	Local Government Act 1995
Delegated authority	
Business unit	Finance
Directorate	Corporate Services
Review frequency	As Required