



Shire of Tammin

Rates Exemption Policy

RESPONSIBLE OFFICER

Manager of Finance & Corporate Services

OBJECTIVE

To establish a consistent approach for determining the granting of an exemption, concession or waiver on payment of the rates, in accordance with Section 6.26(2) of the *Local Government Act 1995*, (the 'Act') for determining rate exemptions.

SCOPE

This policy is applicable to ratepayers within the Shire of Tammin who are eligible to apply for:

- Land to be considered not rateable land pursuant to section 6.26(2) of the *Local Government Act 1995* (hereinafter referred to as a rate exemption);
- A waiver or concession on relation to rates or service charge pursuant to section 6.47 of the *Local Government Act 1995*.

This policy does not apply to ratepayers who are eligible for a rate concession pursuant to the *Rates and Charges (Rebates and deferrals) Act 1992*.

POLICY

Introduction

The policy provides a framework to be applied when assessing a rates exemption application received by the Town.

1. All applications must be made in writing on the prescribed form by the Town and contain a declaration as to the accuracy of the information contained therein;
2. An application must be from the owner of the property on which rates are levied or a tenant liable for rates payment under a lease (if the property is leased, a copy of the lease is required with the application to establish if the lessee is liable for payment of the rates in the terms of the lease);
3. An application for exemption is only applicable to rates, and not to service charges nor the Emergency Services Levy;
4. An application will be required to be lodged every three years and will be assessed in accordance with this policy; it is the responsibility of the applicant to re-apply.
5. The Shire may request information from an organisation on a yearly basis if the Shire considers this appropriate;



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6. The Shire may request additional information from an organisation making application if it considers it necessary to do so;
7. Information requested under paragraphs (5) or (6) above is not limited to, but typically includes copies of the Constitution of the organisation, recent financial statements of the organisation and information demonstrating precisely how any land subject to the application is used;
8. The Applicant must be a registered charity with Australian Charities and Not-for-profits Commission (ACNC) or an incorporated Not-for-Profit organisation;
9. Rates and charges are still payable until a determination has been made. A refund will be made if the application is successful;
10. The applicant must not conduct any commercial operation from the property;
11. The applicant must not hold a liquor licence for the provision of alcohol for sale to the public for profit;
12. For land to be treated as newly recognised not rateable land under section 6.26(2)(g) of the Local Government Act 1995, or if a new application for exemption is required under paragraphs (3) or (4) above, an application must be made by 31 May (or the date as outlined in the correspondence that is sent by the Shire) for the rating year that precedes the rating year to which the application relates

Principles

Rate Exemptions are applied in a fair and equitable manner for all eligible ratepayers.

Provisions

The Finance Manager is to ensure compliance with this policy.

DEFINITIONS

Exemption is whereby it is determined that an exemption from rates is determined to be applicable in accordance with section 6.26(2)(g) of the *Local Government Act 1995*.

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

Local government is the Shire of Tammin.

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

RELEVANT LEGISLATION/LOCAL LAW

Local Government Act 1995 – Section 6.26(2)(g) and supporting Acts therein.



Shire of *Tammin*

Office Use Only				
Relevant Delegations	Nil			
Council Adoption	Date		Resolution #	
Reviewed/Modified	Date		Resolution #	
Reviewed/Modified	Date		Resolution #	
Reviewed/Modified	Date		Resolution #	

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