

## 2.1.4 Rates Exemption

<b>Type:</b>	Corporate Services – Financial Management
<b>Legislation:</b>	<i>Local Government Act 1995</i> <i>Charities Act 2013</i>
<b>Delegation:</b>	DA79 Determine Applications for Rate Exemption
<b>Other Related Document:</b>	

### Objective

Establish a consistent approach to determine whether land is not ratable under Section 6.26 of the *Local Government Act 1995*.

### Policy Scope

This policy is applicable to local organisations and ratepayers within the Town of East Fremantle who are eligible for a charitable rate exemption.

### Definitions

*Charity* has the meaning given to it by the *Charities Act 2013 (Commonwealth)*;

*Charitable purpose* has the meaning given to it by the *Charities Act 2013 (Commonwealth)*.

### Policy

Council is committed to adhering to the *Local Government Act 1995* and providing guidance to applicants who apply for an exemption of local government land rates charges for charitable purposes. This policy relates to the charitable rates exemption to charitable organisations based within the Town that provide assistance to the Town and/or broader community.

#### Land Use – Exclusively for Charitable Purposes

The land use for which the charitable organisation is applying for an exemption under section 6.26(2)(g) of the *Local Government Act 1995* must be for the exclusive use for charitable purposes as defined in the *Charities Act 2013* and these include:

- (a) the purpose of advancing health;
- (b) the purpose of advancing education;
- (c) the purpose of advancing social or public welfare;
- (d) the purpose of advancing religion;
- (e) the purpose of advancing culture;
- (f) the purpose of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia;
- (g) the purpose of promoting or protecting human rights;
- (h) the purpose of advancing the security or safety of Australia or the Australian public;
- (i) the purpose of preventing or relieving the suffering of animals;

- (j) the purpose of advancing the natural environment; or
- (k) any other purpose beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the purposes mentioned in paragraphs (a) to (j); and

must not be a disqualifying purpose under the meaning given by the *Charities Act 2013* (Commonwealth).

**Application for Rate Exemption**

To be considered by the Town for approval, each application for a charitable rate exemption under *section 6.26(2)(g) of the Local Government Act 1995* must be made in writing by completing an Application for Rate Exemption form.

**Review of Rates Exemption.**

In accordance with this policy, it is a requirement for organisations who have been approved for rates exemption to reapply for a rate exemption every two years.

Applications should be submitted in May of the year the approval ends to ensure continuation can occur upon approval. Correct forms must be used and these can be acquired by contacting the Town of East Fremantle Rates Section.

Where the land use supporting the exemption is altered to no longer support a charitable exemption, applicants are to inform the Town within 14 days so as to update the rate record

**Delegation**

This policy allows the Council of the Town of East Fremantle to delegate to the Chief Executive Officer and any of its powers under the Act to approve applications for Rates Exemptions.

<b>Responsible Directorate:</b>	Corporate Services
<b>Reviewing Officer:</b>	Manager Corporate Services
<b>Decision making Authority:</b>	Council
<b>Policy Adopted:</b>	21/08/18
<b>Policy Amended/Reviewed:</b>	16/07/19, 17/9/19, 19/7/22
<b>Former Policy No:</b>	4.2.9