

Policy

Charitable Rate Exemptions



Charitable Rate Exemptions

Adopted:	11/07/2012 #163
Last reviewed:	12/04/2017 #468 28/08/2019 #533 11/12/2019 #045
Next review date due:	11/12/2021
Legal Authority:	Local Government Act Section 2.7 – The Role of Council Section 6.26(2)(g) - Rateable Land Charities Act 2013 (Commonwealth)
Directorate:	City Business
Department:	Finance
Related documents:	Acts/Regulations Local Government Act 1995 Charities Act 2013 (Commonwealth) Plans/Strategies Corporate Business Plan 2019-2024 Policies Nil Work Instructions Nil Other documents D16/24232 Application for Rate Exemption Form

Note: Changes to References may be made without the need to take the Policy to Council for review.

Policy:

1. Title

Charitable Rate Exemptions

2. Purpose

This policy defines how an applicant is to apply for a charitable rate exemption and the requirement for their status to be reviewed every two years.

3. Scope

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

4. 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); and

Disqualifying purpose means –

- (a) The purpose of engaging in, or promoting, activities that are unlawful or contrary to public policy; or
- (b) The purpose of promoting or opposing a political party or a candidate for political office.

Note: Activities are not contrary to public policy merely because they are contrary to government policy.

5. Policy Statement

Council is committed to adhering to the Local Government Act 1995 and providing guidance to applicants who apply for an exemption of local government rates based on their use of land for charitable purposes.

5.1 Land Used 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 section 12 of 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 section 11 of the Charities Act 2013.

5.2 Application for Rate Exemption

5.2.1 To be considered by the City 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.

5.2.2 Applications will be submitted to Council for approval.

5.2.3 The exemption will be applied from the later date of when the land was used exclusively for charitable purposes or from 1 July of the current financial year.

5.3 Review of Policy

All exemptions will be reviewed every two years and confirmation from the charitable organisation that the above purposes still apply will be required to continue receiving the exemption.

6. Financial/Budget Implications

Land rates will not be charged on successful rates exemption applicants under this policy and will therefore decrease rates revenue accordingly.

7. Asset Management Implications

There are no specific asset management implications associated with this policy.

8. Environmental Implications

There are no specific environmental implications associated with this policy.

9. Strategic/Social Implications

Plan	Objective	Strategy
Corporate Business Plan 2019-2024	5.4 Ensure the financial sustainability of the City of Kwinana into the future	5.4.6 Review land uses and their rating categories to ensure fair and equitable rating within the City

10. Occupational Safety and Health (OSH) Implications

There are no specific OSH implications associated with this Policy.

11. Risk Assessment

A risk assessment conducted as part of the Policy review has indicated that the risk to the City by not applying a charitable rate exemption to a property is low.