



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 2.6 – Rating Exemption

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Council Policy 2.6 – Rating Exemption

Policy Objective

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

Policy Statement

The Shire 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 Shire providing assistance to the broader community.

Land Use

The land use for which the charitable organisation is applying for an exemption under section 6.26(2)9g) of the *Local Government Act 1995* must be for the exclusive use for charitable purposes as defined in the *Charities Act 2013* and including:

- 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).

Land Use Exclusivity for Charitable Purposes

Property must be used exclusively by the charitable organisation for charitable purposes defined by the *Charitable Uses Act 1601* as generally for the following purposes:

- a) the relief of poverty;
- b) the advancement of education;
- c) the advancement of religion; and
- d) other purposes beneficial to the community

Application for Rate Exemption

To be considered by the Shire 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.

Delegation

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 financial years, or at the request of the CEO each year. This policy allows the Shire to delegate to the Chief Executive Officer and any of its powers under the Act to approve applications for Rates Exemptions.

Policy History

Review of this 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.

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: 24 June 2020
Policy reviewed: 28 June 2023

Previous Policy

N/A