

Application for Rates Exemption

Policy	CF-11
Responsible Directorate	Corporate Services
Responsible Officer	Senior Rates Officer
Legislation	<ol style="list-style-type: none"> 1. <i>Local Government Act 1995</i> – Section 6.26(2)(g) 2. <i>Charitable Uses Act 1601 (UK)</i> 3. <i>Charities Act 2013</i>

1. Purpose

This application form is to be used by organisations seeking a rates exemption, pursuant to Section 6.26(2)(g) of the *Local Government Act 1995*. The provision of this exemption will be dependent on a decision prepared by Council, and you will be advised of the outcome in due course.

Please attach any additional documents requested, as failure to do so may result in the application being refused.

2. Definitions

Council means the Council of the City of Karratha.

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 City of Karratha.

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

Waive means to provide a special concession to a person or organisation that extinguishes a debt that would have been owed to the Local Government. A waiver may be provided prior to, or subsequent to the date that the debt is incurred.

Write Off occurs following the realisation that the asset can no longer be converted into cash (e.g. a bad debt), can provide no further use to the Local Government, or has no market value.

3. Grant of a rates concession / waiver

- a) An application will only be sent to Council if the applicant has demonstrated they are eligible under the relevant legislation by completing the appropriate form and providing applicable supporting documentation.
- b) Applicants will be notified in writing of the determination. Correspondence will include details of:
 - The date the exemption applies from,
 - The relevant section of the Act,
 - The review period; and,
 - The value of rates to which the exemption applies.
- c) If the property has been used for the stated purpose as at July 1 of the relevant financial year, the exemption can be applied from that date and a refund given if rates have been paid prior to the determination;
- d) Where the land use has changed during a financial year, any exemption granted is only applicable from the date of the change;
- e) A partial exemption may be applied where only part of a defined lot is used for a charitable purpose;
- f) The granting of an exemption in any year does not guarantee an ongoing exemption.

Application For Rates Exemption

Section 6.47 of the *Local Government Act 1995*

1. Privacy

The personal information collected on this form will only be used by the City of Karratha (the City) for the sole purpose of providing requested and related services. Information will be stored securely by the City and will not be disclosed to any third parties without your express written consent.

2. Instructions

This application form is to be used by organisations seeking a rates exemption, pursuant to Section 6.47 of the *Local Government Act 1995*. You will be advised of the outcome in due course. Please attach any additional documents requested, as failure to do so may result in the application being refused.

Please complete the following and print clearly:

Property Owners Details:

Organisation:	
Property Owner:	
Property Address:	
Telephone:	
Email:	

Application Details:

Contact Person:	
Position Title:	
Postal Address:	
Telephone:	
Email:	

Please specify the appropriate organisation purpose from below:

Religious Body	
Public Benevolent Institution	
University	
School/Kindergarten	
Charitable Endeavour	
Other – Please Specify	

Please answer the following questions by selecting Yes or No

	Yes	No
Are you the owner or lessee and occupier of the land with the rate notice being issued in the organisation's name?		
Is your organisation an incorporated body? <i>If so, please provide the certificate of incorporation.</i>		
Is your organisation considered not for profit?		
Is the organisation considered a Public Benevolent Institution for taxation purposes? <i>If so, please provide the relevant Taxation information.</i>		
Does the organisation own or lease the rateable land? (If leased, is the lessee responsible for rates under the lease agreement)? <i>If so, please provide a certificate of the lease.</i>		
Does the organisation receive a tax exemption from the Australian Taxation Office (ATO)? <i>If yes, please provide a copy of the exemption certificate from the ATO</i>		
Is the organisation exempt from the payment of rates under Legislation other than the <i>Local Government Act</i> ? <i>If so, please provide details of the specific legislation</i>		
Does the Property hold a Liquor Licence?		
Does the organisation occupy the whole property?		

3. Document Requirements

Please provide a copy of the following additional documents:	Tick
Written statement, outlining the nature of the organisation's operations. It should include the following details: <ul style="list-style-type: none">• Use and occupancy of the property• Type of service provided (e.g. food, accommodation etc.)• Frequency of service provision (e.g. full-time, daily, weekly etc.)• Whether payment is received for the service	
Floor plan of the leased property area, if only part of the property is to be exempt and floor plan of area occupied.	
Copies of the current or previous years audited financial or other statements for the organisation to the satisfaction of the City.	

4. Authorisation

By signing this application, I hereby certify that the information provided is true and correct to the best of my knowledge.

I understand that applications must be submitted by the date specified on the accompanying letter/email to be considered for the subsequent financial year.

Name:	
Position:	
Organisation:	
Signed:	
Date:	

OFFICE USE ONLY

1. Considerations

	Yes	No
Approval with Town Planning Scheme?		
Has the property been inspected?		
Recommend for non-rateable status?		

Applicant/Owner Name: _____

Section of the *Local Government Act 1995* 6.26(2): _____

Exemption Description: _____

Reason for Not Rateable Status	
New Application	
Review of Exemption	

Amount of Rates to be exempted and dates to be effective from:

2. Decision Under Delegated Authority

Approved – Exempt	
Approved – Partial Exempt	
Declined	

Name: _____

Signature: _____

Date: _____

Council Meeting Date:	
Council resolution number:	