

Title:	4.18 Rates Exemption
Previous No:	
File No:	
Statutory Environment:	<i>Section 6.26 (2) of the Local Government Act 1995</i>
Minute No:	
Last Updated:	September 2015
Review Date:	September 2019

Objective:

To set specific criteria that must be met by those entities that are not covered under Section 6.26 (2) who are seeking a general rate exemption.

Procedure:

The following criteria must be met before consideration is given to the eligibility for an exemption from general rates and sewerage charges:

1. A Rate Exemption Application Form must be completed in full.
2. The applicant must be an incorporated Not for Profit organisation.
3. The applicant must own or have the vesting of the property on which rates are levied.
4. The applicant must not operate any commercial activities from the property.
5. The Goomalling Multifunctional Family Centre is exempt from condition 4.
6. The applicant must not hold a liquor licence for the provision of alcohol for sale to the general public for profit.
7. All approved applications will remain in force for a maximum period of three (3) years unless otherwise advised, and then the applicant must reapply.
8. Applications shall be determined within 14 days of receipt of the original application and or any additional information requested, whichever is the later.
9. A summary of all approved applications shall be presented to Council annually prior to the annual budget deliberations.
10. Exemptions will be treated as a donation from the Shire to the exempt community group.

The Chief Executive Officer has delegated authority to approve applications that meet all of the eligibility criteria.

APPLICATION FOR RATE EXEMPTION

Applicant Name

Address of Business

Telephone

Facsimile

Contact Name

Mobile

ABN

	YES	NO
1. Is the organisation an incorporated body? (see 1 below)		
2. Is the organisation not-for-profit?		
3. Is the organisation a Public Benevolent Institution for taxation purposes? (see 2 below)		
4. Does the organisation own or lease the rateable land?		
(if leased, is the lessee responsible for rates under the lease agreement?) (see 3 below)		
5. Is the organisation exempt from payment of rates under Legislation?		
(Other than the Local Government Act) (see 4 below)		
6. Does the organisation run any commercial activities? (see 5 below)		

- (1) If yes: please provide certificate of incorporation.
- (2) If yes: please provide relevant taxation information.
- (3) If yes: please provide certificate of lease.
- (4) If yes: please provide details of Legislation.
- (5) If yes: please provide further information as outlined below.

Please attach copies of the organisation's constitution and evidence of other exemptions being received by the organisation.

Organisations are required to provide financial information, including:

- Profit & Loss Statement (2 years)
- Balance Sheet (2 years)
- Sources of income, i.e. donations, business income, grants etc.
- Rents received if housing organisation.

Such information should be accompanied by the attached Statutory Declaration signed by two authorized persons or office bearers of the organisation verifying the accuracy of the information.

Organisations are required to outline the nature of their operation, providing information such as:

- Client group for service provision
- Type of service provided, e.g. food, accommodation, shelter etc.
- Frequency of service provision, i.e. on a full time basis or daily, weekly, monthly etc.
- Whether payment is received for service.

Organisations are required to provide a full list of land or lease holdings that are owned or occupied and attach a description of the purpose applied to each holding.

Such information should be accompanied by the attached Statutory Declaration signed by two authorized persons or office bearers of the organisation verifying the accuracy of the information.

Applicants are advised that in order to illustrate full eligibility to claim a rate exemption and to facilitate Local Government decision making, as much information as possible about the nature of their operation should be provided.

STATUTORY DECLARATION
Statutory Declarations Act 1959

We, _____ [insert name of office bearer #1]
and _____ [insert name of office bearer #2]
of _____ [insert name of organisation]
in the State of Western Australia hereby solemnly and sincerely declare as follows:

1. The financial information as provided presents fairly in accordance with relevant legislation, applicable accounting standards and other professional mandatory reporting requirements, the financial position, the results of operations and cash flows.
2. The nature and extent of non-charitable activities has been fully disclosed.
3. The description and purpose of each land or lease holding has been fully disclosed.

AND WE MAKE this solemn declaration by virtue of the *Statutory Declarations Act 1959* and, subject to the penalties provided by the Act for the making of false statements in statutory declarations, conscientiously believing the statement contained in this declaration to be true in every particular.

Declared at _____
[Insert name of location]

This [] day of [] month 20

Signature of office bearer #1

Print name and Position of office bearer #1

Signature of office bearer #2

Print name and Position of office bearer #2
