



4. ADMINISTRATION POLICIES

4.1 FINANCE

4.1.14 Rates Concession/Waiver

OBJECTIVE

This policy will provide an administrative framework for assessing any application requesting the waiving or granting concession from rates to Not-for-Profit (NFP) community based organisations occupying rateable land in accordance with Council's discretionary powers provided by section 6.47 of the Local Government Act 1995.

BACKGROUND AND ISSUES

The Shire of Manjimup recognises the value and importance of the services and contributions that community groups and associations provide to the community to be a thriving community with opportunities for all.

The purpose of this policy is to identify a process to be followed by both The Shire and a NFP community group or association providing a benefit to the community from rateable land for relief of rates.

Scope and Limitations

In accordance with the Local Government Act 1995 –

6.47 Concessions

Subject to the Rates and Charges (Rates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

**Absolute majority required.*

6.48 Regulation of grant of discounts and concessions

Regulations may prescribe circumstances in which a local government is not to exercise a power under section 6.46 or 6.47 or regulate the exercise of the power.

In accordance with the Local Government (Financial Management) Regulations 1996

69A. When concession under Act s.6.47 can not be granted

A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.

State Agreements

Council will continue to work collaboratively with State Government and the Resource Industry to challenge rate concession/waiver clauses from State Agreements. Those now and in the future, that have a rate concession/waiver clause contained within them, will continue to reduce the capacity of the Shire to raise revenue to achieve a balanced budget, maintain service delivery and ensure long term financial sustainability. Two of the Principles of Rating, being Equity and Benefit, can be compromised in this instance.



AREA OF APPLICATION

Whole of the Shire of Manjimup

POLICY MEASURES

Concession/Waiver on Rates

The Council will accept applications from NFP community groups within the Shire of Manjimup and consider granting a concession or waiver rates annually in accordance with its discretionary powers provided by section 6.47 of the Local Government Act 1995.

Any rate waivers or concessions for the next financial year will be subject to consideration at the time of adopting the annual budget. Initial applications by NFP community groups for a waiver or concession will be accepted or rejected subject to the applicant providing information as detailed on the Application for Rate Concession/Waiver form, attached to this policy.

NFP community groups including Sporting Associations will be rated in the following cases:

- Where a club or group hold a licence issued under the Liquor Licensing Act 1988, the licensed area and any residential area of the property only is rated.
- Where a club or group provides accommodation for members and guests, the accommodation area only is rateable.

Not-for-Profit Community Group is defined as an organisation of people who are formed (including a group that is incorporated under the Associations Incorporations Act) to promote a community or sporting activity which has a positive effect on the community of Shire of Manjimup.

Application of the Policy

1. All applications for rates concession/waiver under s6.47 of the Local Government Act 1995 must be in writing on the prescribed form and contain a declaration as to the accuracy of the information contained therein.
2. An application for a concession/waiver is only applicable to rates, and not to service charges or the Emergency Services Levy.
3. Applicants need to provide clear and concise information regarding the nature of their activities to illustrate eligibility for the concession/waiver to facilitate Council's decision making.
4. Rates concessions/waivers will only be provided to community groups or associations that operate as a body corporate or an Incorporated Association, and not to an individual.
5. The Council will determine what is of benefit to the community for the purpose of this policy.
6. Rates concessions/waivers for residential properties not used in the primary service delivery of the community group or association's activities or services will not be eligible for a concession/waiver.
7. Community groups or associations, that in the opinion of Council, provide activities which are not core activities, and are in direct competition with a service provided by

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an established private operator within the district, will not be eligible for a rates concession/waiver.

8. A concession/waiver will not be provided if there is an outstanding rate debt owed to the Shire on the property.
9. The application will be assessed and if the application meets the criteria to be considered as outlined in the Application for Concession/Waiver form, attached to this policy, a report will be presented to Council through the annual budgeting process.
10. In accordance with section 6.47 of the Local Government Act 1995, The Council will consider granting the concession/waiver based on the criteria in the report.
11. Any concession/waiver granted will cease if a debt to the Council on the property is overdue for payment.
12. The standard concessional percentage will generally be 75% of the rates that are payable.
13. Whether a concession is granted in response to an application or, if a concession is granted, the percentage of rates that may be waived, is entirely at the discretion of Council.
14. The granting of a rate concession/waiver by Council in any year, will not guarantee that any future concessions/waivers will be granted. All concessions/waivers are subject to annual review.
15. Council may request information from an organisation on a yearly basis if Council considers this appropriate.
16. Council may request additional information from an organisation making application if it considers it necessary to do so.
17. Information requested under paragraph 15 above is not limited to, but typically includes copies of the Constitution of the organisation, recent financial statements of the organisation and information demonstrating precisely how any land the subject of the application is used.
18. The Council decision will be actioned by the officers and a note will be made against the property assessment.

OUTCOMES

The policy provides an equitable basis to assess applications for Rate concession/ waiver that is compliant with legislation.

ADOPTED 10 SEPTEMBER 2015
REVIEWED 14 NOVEMBER 2019
NEXT DUE FOR REVIEW SEPTEMBER 2023

The Administration of this Policy is by Statutory and Corporate Services.



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SHIRE OF MANJIMUP

APPLICATION FOR RATES CONCESSION Section 6.47 Local Government Act 1995

Privacy

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

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ABN: 36 453 349 691

This application form is to be used by organisations seeking concession from rates, pursuant to the provisions of Section 6.47 of the Local Government Act 1995. In doing so you are objecting to the rate book under Section 6.47 of the Local Government Act 1995. The application for exemption will be checked based on the information you have provided, 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.

Please note that where concession from rates is approved, the property will still be subject to the full Emergency Services Levy and any other service fees or charges, if applicable, such as rubbish collection charges. All properties granted concession from rates are subject to periodic reviews to ensure continued approval.

Instructions: Please print clearly in the spaces provided.

1. PROPERTY ADDRESS DETAILS

Street Address

Suburb

Rates Assessment Number (if known)

2. WHAT IS THE CURRENT USE OF THE PROPERTY? Please provide full details:

3. PROPERTY OWNER DETAILS

Organisation:

Property

Owner:

If different to above

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Postal Address:			
Telephone:		Postcode:	
Mobile:		Facsimile:	
E-mail:			

4. APPLICANT DETAILS

Contact Person:			
Position Title:			
Postal Address:			
Telephone:		Postcode:	
Mobile:		Facsimile:	
E-mail:			

5. ORGANISATION INFORMATION

Is/does the organisation:

An incorporation body as per the Associations Incorporations Act 1987 (WA)? Yes No
If yes, provide a Certificate of Incorporation

Provide an extract of the relevant certificate from ACNC. Yes No

Have a tax exemption from Australian TAX Office (ATO)? Yes No
If yes, provide a certificate of tax exemption for the ATO

Leasing the property? Yes No
If yes, provide a copy of the lease and confirm if the lessee is responsible for payment of rates

Have planning approval for the land use of the property? Yes No
A site inspection may be required before the application is processed

6. DOCUMENTATION REQUIREMENTS

Please provide a copy of (in addition to those specified in Section 4):

- Organisation's Constitution
- Written statement outlining the nature of the Organisation's operations.

It should include the following details:

- Confirm the grounds upon which an objection is being made to the rate record under Section 6.76 of the Local Government Act 1995
- Confirm the grounds upon which the exemption application applies under Section 6.26 of the Local Government Act 1995
- Use and occupancy of the land, inclusive of date of commencement
- Type of service provided (e.g. food, accommodation etc)
- Frequency of service provision (e.g. full-time, daily, weekly etc)

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- Whether payment is received for the service
- If there is commercial activity conducted on the land, provide details of the activity and if revenue is raised, where it is disbursed

A plan of the property, showing all buildings and outbuildings

OR

A floor plan of the leased property area, if only part of the property is the subject of this application

A copy of the current years audited financial statements for the Organisation
(If this concession applies to only a portion of land owned by this Organisation, provide the relevant statements for the land this application applies to.)

7. AUTHORISATION

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

Name:			
Position:			
Organisation:			
Signature of Applicant:		Date:	

OFFICE USE ONLY

1. CONSIDERATIONS

- Approval with Town Planning Scheme? YES NO
- Has the property been inspected? YES NO
- Recommend for concessional status? YES NO

Applicant/Owner Name: _____

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

Concession Description: _____

Reason for concessional status:

New Application

Review of Concession

Amount of concession granted on rates and dates to be applicable from (application date). The approval will be for a period of _____ years, unless circumstances change.

Amount _____ Date (from): _____

Rubbish bin charges to be levied and dates to be applied from:

Amount: _____ Date (from): _____

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2. DECISION UNDER DELEGATED AUTHORITY

This application has been:

DECLINED for
for
concessional status
status

APPROVED for partial
concessional status

APPROVED
concessional

Name:

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Signature:

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Date:

--

OR

Council Resolution Reference: _____

Date of Council Meeting: _____