

Rates Exemption Policy

Policy Statement

To ensure a consistent approach to determine rate exemptions under the *Local Government Act 1995*.

Policy Details

This policy is applicable to ratepayers within the Town of Mosman Park who apply for land to be considered not rateable land pursuant to section 6.26 (2) of the Local Government Act 1995.

The policy provides a framework to be applied when assessing a rates exemption application received by the Town.

1. All applications must be made in writing on the prescribed form by the Town and contain a declaration as to the accuracy of the information contained therein;
2. An application must be from the owner of the property on which rates are levied or a tenant liable for rates payment under a lease (if the property is leased, a copy of the lease is required with the application to establish if the lessee is liable for payment of the rates in the terms of the lease);
3. An application for exemption is only applicable to rates, and not to service charges nor the Emergency Services Levy;
4. An application will be required to be lodged every three years and will be assessed in accordance with this policy; it is the responsibility of the applicant to re-apply.
5. The Town may request information from an organisation on a yearly basis if the Town considers this appropriate;
6. The Town may request additional information from an organisation making application if it considers it necessary to do so;
7. Information requested under paragraphs (5) or (6) 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 subject to the application is used;
8. The Applicant must be a registered charity with Australian Charities and Not-for-profits Commission (ACNC) or an incorporated Not-for-Profit organisation;
9. Rates and charges are still payable until a determination has been made. A refund will be made if the application is successful;
10. The applicant must not conduct any commercial operation from the property;
11. The applicant must not hold a liquor licence for the provision of alcohol for sale to the public for profit;
12. For land to be treated as newly recognised not rateable land under section 6.26(2)(g) of the Local Government Act 1995, or if a new application for exemption is required under paragraphs (3) or (4) above, an application must be made by 31 May (or the date as outlined in the correspondence that is sent by the Town) for the rating year that precedes the rating year to which the application relates.

Definitions

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 Town of Mosman Park.

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

Governance References

Statutory Compliance	Local Government Act 1995 – Section 6.26(2)(g) and supporting Acts therein.
Organisational Compliance	Rate Exemption Form – to be prepared Rate Exemption Procedure – to be prepared

Policy Administration

Directorate:		Officer title:
Finance and IT		Manager Finance and IT
Next Review		Review Cycle
August 2024		3 years
Version	Date	Ref
1	24 August 2021	OCM-130-2021
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